Item No: 8

Meeting Date: **Wednesday 30th November 2022**

Glasgow City Integration Joint Board

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

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Audited Annual Accounts 2021-22

Purpose of Report:	To update members on the completion of the audit of the Annual Accounts for 2021-22.

Background/Engagement:	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. 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 November immediately following the financial year to which the accounts relate. 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.

Governance Route:	The matters contained within this paper have been previously considered by the following group(s) as part of its development. HSCP Senior Management Team ☐ Council Corporate Management Team ☐ Health Board Corporate Management Team ☐ Council Committee ☐

	Update requested by IJB ☐ Other ☐ Not Applicable ☒

Recommendations:	The Integration Joint Board is asked to: a) approve for signature the audited Annual Accounts for the period from 1 April 2021 to 31 March 2022.

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.

Implications for Health and Social Care Partnership:

Reference to National Health & Wellbeing Outcome(s):	None.
Personnel:	None.
Carers:	None.
Provider Organisations:	None.
Equalities:	None.
Fairer Scotland Compliance:	None.
Financial:	These are the Audited Annual Accounts of the IJB for 2021-22.
Legal:	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. 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 November immediately following the financial year to which the accounts relate. 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.

Economic Impact:	None.

Sustainability:	None.

Sustainable Procurement and Article 19:	None.

Risk Implications:	The Annual Accounts identify the usable funds held in reserve to manage unanticipated pressures from year to year.

Implications for Glasgow City Council:	Accounts are consolidated in the group accounts.

Implications for NHS Greater Glasgow & Clyde:	Accounts are consolidated in the group accounts.

Direction Required to Council, Health Board or Both –	
Direction to:	
1. No Direction Required	☐
2. Glasgow City Council	☒
3. NHS Greater Glasgow & Clyde	☐
4. Glasgow City Council and NHS Greater Glasgow & Clyde	☐

1. Purpose

1.1. In line with the Local Authority Accounts (Scotland) Regulations 2014, the IJB considered the unaudited Annual Accounts for 2021-22 at its meeting of 29 June 2022. These accounts were subsequently submitted for audit to the IJB's external auditors, Audit Scotland.

1.2. This audit has now been completed and the attached Annual Accounts amended to reflect the findings of the audit. These accounts were not able to be considered by the IJB Finance, Audit and Scrutiny Committee as work on the audit had not concluded. The IJB Finance, Audit and Scrutiny Committee has therefore delegated back to the IJB its remit in relation to the approval of the audited accounts and consideration of the external auditor report for this meeting. This will require the IJB to perform these scrutiny duties in relation to the annual accounts in order to meet the requirements of the 2014 Regulations.

2. Annual Accounts 2021-22

2.1. The Annual Accounts are prepared in line with the proper accounting practice and statute and audited by the statutory deadline on 30 November.

2.2. The financial information included within these financial statements for the period from 1 April 2021 to 31 March 2022. Within the Annual Accounts the primary financial statement consist of:

- Statement of Income and Expenditure Shows the total income and expenditure incurred in the period in relation to the operation of the IJB.

- Balance Sheet Represents the value of assets, liabilities and reserves as at 31 March 2022.

2.3. A number of other statements and detailed explanatory notes which provide additional information are also included within the Annual Accounts.

3. Key Financial Outcomes

3.1 The statement of income and expenditure shows the operation of the IJB achieved a surplus for the period of £58.500m. There has been no change from the unaudited accounts.

4. Audit Amendments

4.1. During the course of the audit a number of presentational adjustments were identified and have been updated in the audited annual accounts. There are no unadjusted misstatements which, due to materiality, have not been reflected in the annual accounts.

4.2 Within the 2021/22 accounts presented for audit, the prior year set aside figure within the Comprehensive Income and Expenditure Statement had been restated, to take account of an error identified after the 2020/21 accounts had been certified. This reduced the overall set aside figure for the prior year by £0.535 million. In addition, the 2020/21 figure disclosed within note 11 for hosted services consumed by Glasgow City IJB was restated, increasing by £1.101 million. The auditor concluded that these restatement of prior year values were not material and therefore these changes to prior year accounts have been removed from the accounts.

5. Recommendations

5.1 The Integration Joint Board is asked to:

a) approve for signature the audited Annual Accounts for the period from 1 April 2021 to 31 March 2022.

Direction from the Glasgow City Integration Joint Board

1	**Reference number**	301122-8
2	**Report Title**	Audited Annual Accounts 2021-22
3	**Date direction issued by Integration Joint Board**	30 November 2022
4	**Date from which direction takes effect**	30 November 2022
5	**Direction to:**	Glasgow City Council only
6	**Does this direction supersede, revise or revoke a previous direction – if yes, include the reference number(s)**	No
7	**Functions covered by direction**	All functions delegated to the IJB from Glasgow City Council and NHS Greater Glasgow and Clyde.
8	**Full text of direction**	Glasgow City Council is directed to carry forward reserves totalling £58.500m on behalf of the IJB, as reported in the Item No 8. Outturn Report 2021/22 approved by the IJB in June 2022.
9	**Budget allocated by Integration Joint Board to carry out direction**	£58.500m in reserves carried forward.
10	**Performance monitoring arrangements**	In line with the agreed Performance Management Framework of the Glasgow City Integration Joint Board and the Glasgow City Health and Social Care Partnership.
11	**Date direction will be reviewed**	30 November 2023

Glasgow City IJB
Integration Joint Board

NHS
Greater Glasgow and Clyde

Glasgow
CITY COUNCIL

ANNUAL ACCOUNTS

For the Year Ended 31 March 2022



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Introduction



This publication contains the financial statements of Glasgow City Integration Joint Board ('the IJB') for the year ended 31 March 2022. The Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year and how this has supported delivery of the IJB's priorities. This commentary also looks forward, outlining the IJB's future financial plans and the challenges and risks which we will face as we strive to meet the needs of the people of Glasgow.



Management Commentary



The Role and Remit of the IJB

Glasgow City Integration Joint Board (IJB) is a joint venture between NHS Greater Glasgow and Clyde and Glasgow City Council. 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, and this is being done under the banner of the 'Glasgow City Health and Social Care Partnership'.

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.



Glasgow City Population

635,640

(2020 National Records of Scotland which is 11.6%)

Comprises of:

111,512 (17.5%) children aged 0-17

438,505 (69.0%) adults aged 18-64

85,623 (13.5%) older people aged 65 and over

Estimated population growth of more than 13,100 for Glasgow by 2031 or 2.1% compared to 1.6% for Scotland as a whole (2018 NRS population projections compared to 2020 NRS mid-year estimates of population)

Poverty and Deprivation:

19.3% Of Glasgow's population, more than 122,000 people, lives in an income deprived area compared to 12.1% for Scotland

Life Expectancy:

73.1 years

Life Expectancy for a Glasgow male

Compared to 76.8 years for a Scottish male (a difference of 3.7 years)

Life Expectancy:

78.3 years

Life Expectancy for a Glasgow female

Compared to 81 years for a Scottish female (a difference of 2.7 years)

Healthy Life Expectancy:

56 years

Healthy Life Expectancy for a Glasgow male

Compared to 60.9 years for a Scottish male (a difference of 4.9 years)

Healthy Life Expectancy:

57.4 years

Healthy Life Expectancy for a Glasgow female

Compared to 61.8 years for a Scottish female (a difference of 4.4 years)

Demographic Profile:

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



More than **13,600** 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 **106,700** people in Glasgow have a physical disability (**16.8%** rate from GCC 2008 Physical Disability Estimates applied to 2019 population)



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



More than **187,300** Glasgow adults are living with a limiting long-term illness or health condition. **35%** of the 2020 16+ population



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



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.



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

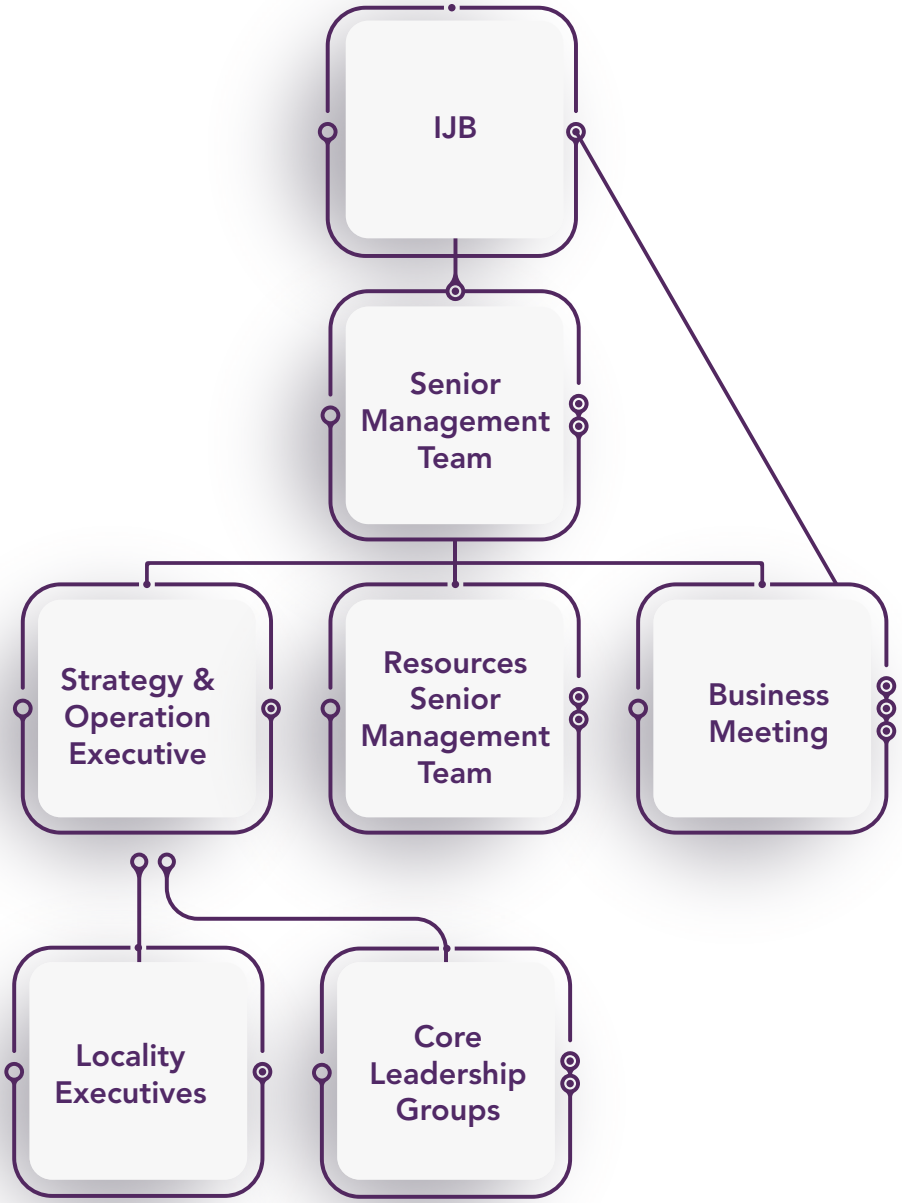
The City's people can flourish, with access to health and social care support when they need it. This will be done by transforming health and social care services for better lives. We believe that stronger communities make healthier lives.

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

Our Strategic Priorities



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



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

A Strategic Planning Forum 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.



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

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.

COVID-19 has had a profound impact on all of your lives and the services we have delivered in the last two years. The IJB has been actively responding to the COVID-19 pandemic since February 2020. This has required us to continually adapt and transform our services and deliver new services in response to the pandemic. 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 and implementing the recovery / renewal of services. The HSCP has also linked into Glasgow City Council and NHS Greater Glasgow and Clyde planning structures, as required.

Operationally the position has been a constantly evolving picture requiring the IJB to respond to changes in restrictions 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 continued to support service delivery across the City including additional investment to ensure that patients and service users get the support they need. This has included:-

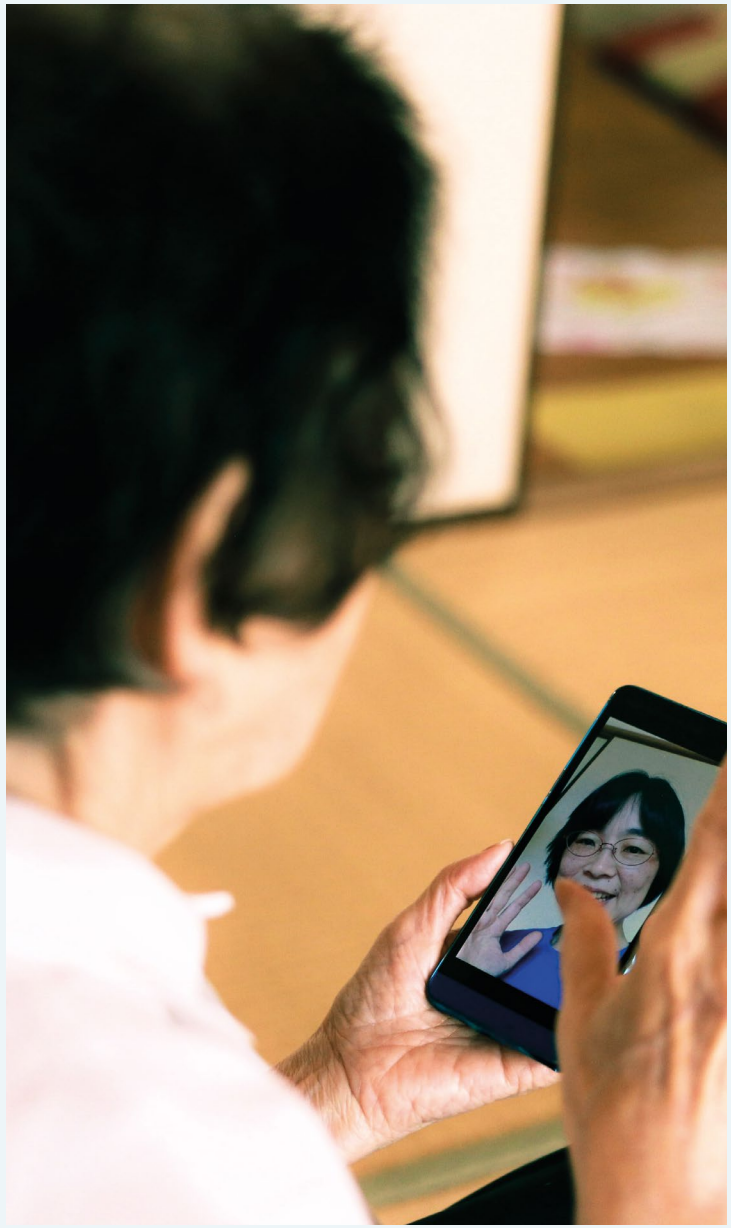
- The continued roll out of the COVID-19 vaccination programme
- Supporting staff and communities' health and wellbeing during the pandemic
- Financial support to vulnerable children and families across the City, recognising the impact of poverty during the pandemic
- Optimising the use of the City's hotel accommodation to respond to the demand for homeless services
- Additional financial support to third and independent social care providers and hospices who are key to our response to the pandemic
- Additional investment in children and adolescent mental health services



- Additional investment to support the provision of homecare services across the City
- Additional funding has also been made available to support the increase in demand for services which has been experienced across all client groups, but in particular Adults and Older People services.

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

- Some activities stopped being undertaken (e.g. day care).
- 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. anticipatory care plans).
- 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, 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 2021/22 in our continued commitment to delivering on our Strategic Plan.



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

- The **Thrive Under 5 Project** aims to help children under five years of age and their families to eat more healthily and maintain a healthy weight. It is operating in a number of areas across Glasgow and adopts a child poverty lens, seeking to involve local families and organisations in efforts to address and overcome the barriers to healthier eating which include low family income, limited access to affordable fresh foods, a lack of cooking knowledge / skills and a lack of access to wider healthy lifestyle supports.
- Glasgow City **Youth Health Service** (YHS) was rebranded and officially launched in September 2021 to mark its expansion to three venues in each locality (9 in total). Young people attending the service can receive advice and support with all aspects of health and wellbeing, including sexual health, alcohol and drugs, weight management and mental health. Support is also available for a range of other issues including relationships, housing, and employability with young people being signposted as required.
- A new commissioned Multiple Risk Service for young people commenced on the 1 July 2021. It provides one to one support for young people engaging in, or at risk of engaging in, multiple risk activities such as antisocial / offending behaviour, alcohol and / or drugs, non-engagement in education / employment, risky sexual behaviour, gambling, and self-harm / suicidal ideation. Staff within the service work with young people to identify underlying issues which may be contributing to these behaviours and then support them through Includem's "A Better Life" programme which comprises 13 specialist modules and seeks to maximise health and wellbeing outcomes for each young person involved.
- Staff from Glasgow City Health and Social Care Partnership's (HSCP) Health Improvement Team have been **working** with Jo's Cervical Cancer Trust to produce cervical cancer screening awareness **videos** to encourage women with learning disabilities to be tested. This is being done in response to data from the NHSGGC Public Health Screening Report which highlights much lower rates of attendance for cervical screening for women with a learning disability compared to the rest of the population. Enable Scotland assisted in the production of these videos, working in co-production with women with learning disabilities to understand the barriers that may prevent uptake and using this learning to inform the videos.
- A number of initiatives have been taken forward to support young people's mental health recognising the impact of the pandemic. These include the delivery of the 'Let's Introduce Anxiety Management (LIAM)' package which enables participants to learn more about the causes of anxiety, its symptoms and how to manage it. Colleagues from children's residential and psychological services have also worked together on the "How Nurturing is our Children's House?" pilot project which is now being rolled out more widely. As a result of the approach, young people and their carers both reported better relationships and there was a decrease in the number of incidences of reported violent behaviour and physical interventions required, and a reduction in staff absence due to work-related stress.





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 2022, a total of 3,244 adult service users were in receipt of a personalised social care service - an increase of just under 6% since March 2021 (3,063). Children with disabilities in receipt of personalised services rose by 31% over the same period (from 291 to 382). The overall proportion of service users who chose to receive their personalised budget as a direct payment remained at just over 19%. This varied between client groups with 64% of children with disabilities receiving a direct payment compared to 14% of adults.
- Social Workers use several tools to help children and young people to express their views and encourage participation. One such tool is Viewpoint which has been used in the past to allow a child or young person to complete a questionnaire prior to a meeting on their care. A working group has involved care experienced children and young people in the development of new shorter and more strengths-based questionnaires (for under and over 15s) which could be completed through the Viewpoint MyView app on personal phones or other devices. The new questionnaires are being piloted before being made more widely available and once finalised will be promoted and the findings used to inform future practice and service development.
- 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. During the last year, the CRS along with colleagues from Children's Services have been involved in commissioning research into the experiences and opinions of Glasgow's care experienced young people on mental health services. Young people were offered a range of opportunities to get involved in the research including designing the surveys being used and acting as peer facilitators in discussion groups. Young people are also now working with the Steering group to ensure the research is effectively disseminated and that it facilitates discussions about the actions required to respond.
- Glasgow City Health and Social Care Partnership's (HSCP) **Supported Employment Service** recently secured additional funding from the Scottish Government to develop and deliver a new supported work experience programme called the 'Improving Modern Apprenticeships Programme' (IMAP), in partnership with other Glasgow City Council services. The programme is aimed at young people with autistic spectrum conditions and involves matching young people to a work experience placement which corresponds with their aspirations and allows them to build their skills and experience before applying for a relevant Modern Apprenticeship.
- In the last year, Health Improvement in partnership with other HSCP service areas, were successful in a bid to Glasgow's Young Persons Guarantee Fund, which was established with the support of a national initiative to support recovery from COVID-19. This has enabled the establishment of the pilot HSCP Young Person's Guarantee Programme, which involves the embedding of a NHS Band 6 Employability Coach within the Youth Health Service, to ensure the young person reaches and sustains a positive destination such as employment, training or a modern apprenticeship.

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.

- Glasgow City's **Family Support Strategy** was updated and published in April 2021 and the associated Family Support Tender to enable delivery of the Strategy was subsequently awarded and newly commissioned family support services became operational in October 2021. Glasgow is investing £5.2 million citywide over the period 2020-23 in line with an agreed commissioning framework for Early Intervention (pre-birth to 12 years of age) and Intensive Family Support (12+) services.
- In the last year, the HSCP has published **'Glasgow's Promise (2021-24)'**, our plan for how we will implement the Scottish Government's Promise, which set out what needs to change in the care system to ensure all children and young people grow up loved, safe and respected. Glasgow's Promise sets out 100 actions that we will take forward with partners and a Care Experienced Board has been established to oversee progress with 44 named 'Promise Keepers' identified for each action.
- HSCP Care Homes have worked closely with Public Health and colleagues in Hospital Assessment Teams to develop a pathway which allowed for more effective and timely planning of admissions to care homes while avoiding unnecessary delays in discharge. This approach promoted safe and timely discharge, while facilitating more positive outcomes for residents and their families by ensuring the right care was provided at the right time and place.
- The **Compassionate Distress Response Service** (CDRS), offers an immediate response to people experiencing emotional distress and was established to provide a more suitable alternative to Emergency Departments for patients in mental distress out of hours. In September 2021 it was expanded to include 16/17-year-olds, along with a pilot pathway offering support for parents and carers of the young people referred. This pathway is being provided by Children 1st Parentline and has been established in response to an identified need for family members to receive emotional and practical support.
- The plans for the new £67m **North East Health and Care Centre**, which will be built on the site of the former Parkhead Hospital, have been further progressed with Glasgow City Council granting planning permission to the scheme which is due to complete in 2024. Once complete, the hub will be home to three GP practices, as well as to a range of community services delivered by the HCSP and other public and third sector organisations. The hub will be the largest primary care development in the history of NHSGGC and will be a leader in sustainability, becoming the Board's first zero carbon facility through a range of measures including air source heat pumps and solar panels.

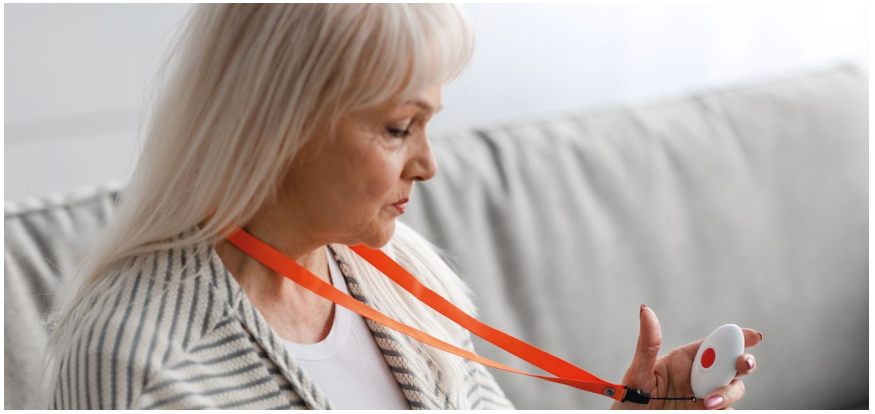




Enabling Independent Living for Longer (National Health and Wellbeing Outcomes 1,2,3,4,6 & 9)

- Over recent years, Glasgow City HSCP has been adapting the way we support people so that we can meet their needs in ways that will enable them to maintain their independence and maximise their outcomes. In order to support these aims we have continued to progress the **Maximising Independence** approach during the last year which aims to ensure that people can live independently, safely and in good health for as long as possible.
- During the course of the last year, Glasgow's current carers strategies (**Carers Strategy 2019 - 22** and **Young Carer Strategy 2019 - 22**), have been reviewed and consulted on widely with carers. An update on this work was provided to the IJB in March and the revised strategies will be finalised and reported in June 2022.
- Glasgow Carer Partnership have also led on a Health Board wide initiative to develop the current acute carer support pathway to include all of the stages of a carers journey through acute services, including pre-admission, the hospital stay itself and discharge planning. Work has also been progressed during the pandemic to create two additional support pathways with Parkinson's Scotland and Improving the Cancer Journey, which will be launched alongside the new carers strategies in June 2022.
- The **Community Link Workers** (CLW) initiative has been expanded to an additional 40 practices across Glasgow, taking the total to 81. CLWs are embedded in GP practices in areas of deprivation and take a person-centred approach, working with patients to find out what is important to them and what issues they may need support with. The CLWs support and where required, then signpost patients to other services, in response to a range of issues which may be affecting their health and wellbeing such as money worries, housing issues, mental health and wellbeing, and loneliness and isolation.
- The Community Alarms & Telecare service currently supports over 8,000 people to live as independently as possible and has a role in helping service users to stay in their own home for as long as possible, as well as facilitating hospital discharge. Over the course of the last 12 months, work has been undertaken to upgrade the ICT systems and infrastructure. In November 2021 the service was also independently audited by TEC Quality association and re-accredited with their Quality Standard Framework, with the resilience of the service and the effectiveness of the Business Continuity arrangements recognised.





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

- The HSCP's response to the pandemic has sharpened the focus on domestic abuse which emerged as a key priority and risk factor for individuals and families in Glasgow City. In response, the HSCP is now working to produce the first comprehensive **Domestic Abuse Strategy** for Glasgow, which will seek to improve our responses to those affected by domestic abuse across the city, as well as those who perpetrate it. An extensive engagement process on the strategy was undertaken in the last year involving staff, service users, people with lived experience and key partners across the Glasgow Domestic Abuse system including the third sector, Police and Education.
- In April 2021, a **pilot partnership project** (PHHaB, Pathfinder to Housing, Health and Benefits) was launched in Barlinnie to help prepare people for release and support them when they return to the community. This was set up by the Scottish Prison Service (SPS) in partnership with Glasgow City Council and the HSCP and it aims to develop a solution to break the 'cycle of reoffending' by targeting three main challenges identified by people released from prison: accessing tenancies / suitable accommodation, health services and universal credit / benefits.
- In July 2021, Glasgow City Council HSCP introduced a Youth Court in an effort to improve sentencing and outcomes for young people. It aims to improve rehabilitation and enhance the effectiveness of community sentences by combining the provision of multi-disciplinary intervention and support in the community, with regular court reviews to monitor and encourage young people's progress. Since its inception over 50 young people have been diverted through the Court. 9 have been subsequently admonished with 3 receiving a further community disposal and only one placed in custody. The remainder continue to engage with the Youth Court process.
- Following an increase in the number of drug related deaths, new monies were made available via the Scottish Government's Drug Death Task Force to establish a Crisis Outreach service to tackle drug related deaths (DRD's) and non-fatal overdoses (NFOD). This service was introduced in April 2021 and they are now working alongside partners to reduce the number of DRD's and NFODs through early intervention with drug users (known and unknown to services). The service has a strengths-based focus with harm reduction at the heart of its care and treatment models.
- The pilot WAND Initiative (Wound Care, Assessment of Injection Risk, Naloxone provision and Dry Blood Spot Testing) in Glasgow city centre involves the targeting of individuals who inject. It seeks to engage them by providing safe injection equipment and encouraging them on a regular basis to have injection areas on their body examined, test for blood borne viruses and accept life-saving Naloxone. This service has improved engagement with some of the most vulnerable members of the community who traditionally may have shied away from primary healthcare services. A formal evaluation of this pilot is underway and Glasgow ADP hopes to roll out this initiative across the city during 2022/23.





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 and to consider how the service is impacting upon the HSCP's Strategic Priorities.

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

2021-22 Performance Achievements

In addition to quarterly reports, an Annual Performance Report (APR) is approved by the IJB and is published each year at the end of July, in line with statutory guidance. In this APR, we review our performance for 2021/22 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	2020/21	2021/22
Alcohol Brief Intervention Delivery	4,269	7,749
Has the Carer's Service improved your ability to support the person that you care for?	90%	97%
Number of Unscheduled Hospital Bed Days – Mental Health (18+)	170,093	143,151
Percentage of service users who receive a reablement service following referral for a home care service: Hospital discharges	70.9%	71.7%
Number of New Carers identified during the year that have gone on to receive Carers Support Plan or Young Carer Statement	1,928	2,391
Telecare Referrals: Standard	2,326	2,771
Telecare Referrals: Enhanced	444	672
Percentage of Community Payback Order (CPO) unpaid work placements commenced within 7 days of sentence	76%	87%
Percentage of Community Payback Orders (CPO) with a Case Management Plan within 20 days	85%	93%

2021-22 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 on analysis of performance in our key strategic indicators over the last 12 months, specific areas we would like to improve going forward include the following:

Indicator	Issues and Actions
Prevention, Early Intervention and Harm Reduction	
Access to specialist Child and Adolescent Mental Health Services (CAMHS) **Target** 100% **Actual** 59.4%	**Performance Issues** COVID-19 related restrictions reduced the number of face-to-face appointments offered with Near Me/Attend Anywhere and telephone contact offered for all other children and young people. The waiting list was impacted by a significant number of missed appointments (DNAs) at the end of last year which had to be rescheduled. Challenges also remain with recruitment and resourcing of teams to meet current demands. **Actions to Improve Performance include:** • Continue work on the Waiting List Initiative. • Review the current waiting list to ensure that the information is up to date. • Improve the quality of information contained in referral forms. • Learning gained from the analysis of the service response during the pandemic will feed into sustainable improvements to service delivery. • Continue to implement actions to address missed appointments (DNAs). • Work to ensure that CAMHS teams are embedded within Children's Services in localities. • Building on the successful pilot of a digital group for parents of young children with anxiety, new guidance has been produced meaning that all parts of the service can now proceed to deliver group work remotely.

Indicator	Issues and Actions
Prevention, Early Intervention and Harm Reduction	
Exclusive Breastfeeding at 6-8 weeks (general population) **Target** 33% **Actual** 28% Exclusive Breastfeeding at 6-8 weeks (15% most deprived data zones) **Target** 24.4% **Actual** 20.6%	**Performance Issues** Continuing COVID-19 restrictions has impacted performance - breast feeding groups and antenatal classes have been suspended and the remobilisation of the Health Visitor (HV) led groups has been delayed. The capacity of the Midwifery, Health Visiting and Infant Feeding teams continues to be impacted by vacancies and absence. **Actions to Improve Performance include:** • Re-establish HV led groups as soon as possible within current safety considerations. • Breastfeeding Problem-Solving Clinics continue to offer a blended approach to support, with a planned increase in face-to-face appointments once restrictions ease. • Continue to signpost mothers to the online pre-recorded classes and online local Peer Support antenatal sessions while Midwifery Services remain unavailable. • Continue to implement action plans within localities to maintain **UNICEF Gold Accreditation**. • Continue the **telephone breastfeeding peer support pilot** until March 2023 and target the recruitment of peer volunteers from our diverse communities as well as an increased uptake of mums from these communities, implementing Quality Improvement approaches to support this. • Continue to develop the Family Nurse Partnership at the Young Parents' Support Base at Smithycroft High School.



Indicator	Issues and Actions
Providing Greater Self-Determination and Choice	
Number of Anticipatory Care Plan (ACP) conversations and summaries completed and shared with the patient's GP **Target** 800 conversations 200 summaries **Actual** 208 conversations 58 summaries (Q3)	**Performance Issues** Continued pressures on services due to the COVID-19 pandemic have limited staff capacity to engage with people on the topic of ACPs and future care planning. Current activity may also be under reported as the processes for capturing conversations and recording progress has not yet been fully embedded. **Actions to Improve Performance include:** • Establishment of an HSCP implementation group to review the plan to embed ACPs. The plan includes a focus on staff training and the development of ACP Champions to provide support to colleagues. • Staff training will continue to be offered to all key staffing groups identified in the plan. • Ensure that the ACP Standing Operating Procedures (published Feb 22) are implemented by all staff. • The HSCP has committed two additional years of funding for the Anticipatory Care Programme.
Intermediate Care: Percentage of users transferred home **Target** >30% **Actual** 15%	**Performance Issues** COVID-19 restrictions continued to have an impact on the percentage of individuals returning home. Factors that affect the numbers discharged home include COVID-19 infection control requirements, the frailty of individual service users, and the impact of COVID-19 on other services involved in discharge processes. **Actions to Improve Performance include:** • A recovery plan for intermediate care is in the process of being implemented with a focus on further increasing home discharge options. • Introduction of an Intermediate Care daily Huddle which adopts a Multi-Disciplinary team approach and involves HSCP staff and intermediate care providers. The group discusses appropriateness of referrals and it has a strong focus on rehabilitation potential, making quicker decisions and setting admission dates.

Indicator	Issues and Actions
Shifting the Balance of Care	
Total number of Older People Mental Health patients delayed (Excluding AWI) **Target** 0 **Actual** 19	**Performance Issues** We continue to experience challenges in discharging patients with complex needs. COVID-19 also continues to have an impact on our ability to discharge to other providers. **Actions to Improve Performance include:** • Continue to robustly monitor all OPMH delays. • Continue to implement the new discharge pathway which supports 72-hour discharge and includes dedicated Social Work resource, improved MDT (Multi-disciplinary Team) working and early referral to Social Work. • Continue to develop new ways to support timely discharge through MS Teams and remote working.
Total number of Adult Mental Health delays **Target** 0 **Actual** 26	**Performance Issues** Admission routes and discharge relationships continued to be disrupted by the pandemic including COVID-19 positive patients, staff redeployment to ward areas, wards closed to admissions and patient movement as a result of infection prevention and control measures. There also continues to be pressure on delays because of the complexity of patient need and availability of commissioned packages of care and accommodation. **Actions to Improve Performance include:** • Increase staffing of the integrated discharge teams to address the delays in social work assessments and accessing care home placements. These teams include representation across the service with links to housing providers and commissioners. • Ensure plans are in place which allow people to return to their own home where appropriate. • Increase funding for the adult mental health social care contract to increase the number of providers and the types of care available. • Increase the number of Mental Health Officers (MHO) across the city to address delays in relation to guardianship applications.

Indicator	Issues and Actions
Shifting the Balance of Care	
Number of Unscheduled Hospital Bed Days - Acute (18+) **Target** 453,866 **Actual** 503,283* *Provisional	**Performance Issues** There was a significant reduction in unscheduled care during the peak of the pandemic in 2020/21, however in 21/22 as activity returned to normal, we have seen an increase in the number of unscheduled care bed days. **Actions to Improve Performance include:** The **Unscheduled Care Commissioning Plan** details a range of programmes which aim to reduce both the number of patients attending acute care settings and the bed days occupied. These include: • Hospital at Home • Programmes to support care homes • Provision of community respiratory service, home antibiotic and heart failure programmes • Flow Hub Navigation Centre • Alternatives to admission through primary care • Mental Health Assessment Units • Management of Delayed Discharge • Management of Frailty to avoid attendance or prevent admission / reduce length of stay • Targeting of frequent attenders / high volume conditions Several of these programmes have already been established and it is our intention during 22/23 to increase their capacity.



Indicator	Issues and Actions
Shifting the Balance of Care	
Total number of Acute Delays and Bed Days Lost to Delays (All delays and all reasons 18+). **Target** **Delays** 0 **Bed days** 39,919 **Actual** **Delays** 136 Bed days 64,853	**Performance Issues** The number of Acute delays has remained above target for several reasons including: • Closure of wards due to COVID-19 • Significant closures of care homes to admissions by public health due to COVID-19 outbreaks. • Care Homes staggering admissions due to staffing pressures and the current cohort of patients within the care home being frail / complex. • Staffing pressures in Social Work due to COVID-19 absences. • Access to legal aid has slowed in-line with the impact of Omicron. **Actions to Improve Performance include:** • Continue the daily focus on both AWI and non-AWI patients including daily senior management "huddles" to focus on delays. • Continue to implement a high level of scrutiny to identify opportunities to prevent delays or mitigate their impact. • Development of a real time tracker to provide improved information in respect of specific delays. • Continue to implement the discharge to assess pathway. This has improved outcomes for patients as they are assessed within a care home environment rather than a hospital bed. • A strategic commissioning group has been established to review pathways into care homes. Please see below for the actions being taken to address AWI delays.

Indicator	Issues and Actions
Shifting the Balance of Care	
Total number of Acute Bed Days lost to delayed discharge for Adults with Incapacity (AWI) (Older People 65+) **Target** 1,910 **Actual** 16,209	**Performance Issues** In addition to the issues highlighted above (Total number of Acute Delays and Bed Days Lost to Delays) which affect all patients, the legal process with AWI delays means that each contributes significantly to bed days lost each month. Non AWI delays are less likely to individually impact on bed days lost. **Actions to Improve Performance** In addition to the actions detailed above for patients in general, for AWI patients we will: • Continue to implement **agreed improvement actions**. • Continue the significant focus on current AWI activity with the development of a tracker process to monitor individual patient progress against agreed milestones. It is envisaged that this will mitigate delays across the AWI journey and identify when escalation is required. Additional investment has been planned to support the GCC legal team where capacity to process Local Authority applications has been recognised as a current issue in the journey.

Indicator	Issues and Actions
Public Protection	
Number of households reassessed as homeless/ potentially homeless within 12 months **Target** <480 **Actual** 526	**Performance Issues** Analysis of the increase in the number of households re-presenting as homeless has shown that repeat presentations are, generally, driven by households with complex case histories. **Actions to Improve Performance include:** • As a result of analysis, the service has developed a number of actions to address the underlying causes of the increase. • Continued implementation of the action plan to support continued improvement.
Supporting Our Staff	
Sickness absence rates (Health and Social Work) **Target** <4% (NHS) <10.2 ADL (full year total) (SW) **Actual** 6.39% (NHS) 19.7 ADL (Social Work)	**Performance Issues** During 21/22 COVID-19 continued to cause high levels of sickness absence across both Health and Social Work staff groups. The impact of the pandemic on the workforce has been particularly significant in its effect on staff mental health and wellbeing **Actions to Improve Performance include:** • The HSCP HR Team have updated the Wellbeing and Attendance Action Plan to co-ordinate and implement a consistent, effective approach to Attendance Management and support the wellbeing of staff (NHS). • HR continue to work with managers to develop Wellbeing and Attendance Action Plans for each staff group, and to implement a quarterly operational plan. This includes a refresh of processes, manager training and incorporating staff mental health and wellbeing promotions / activities into daily working lives (Social Work). • Ensure assistance and guidance is available to HSCP staff and managers. • Support management teams to access and analyse available attendance data and identify trends and areas of concern. • The HR Team will identify areas where additional input is required to ensure long term sickness absence is supported by line managers with support from HR where required.

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

The IJB's Financial Position at 31 March 2022

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. This requires the IJB to have robust financial management arrangements in place to deliver services within the funding available.

The Comprehensive Income and Expenditure Statement (see page 52) describes expenditure and income by care group across the IJB and shows that an underspend of £58,500,000 was generated in 2021/22. This is shown in the table below with notes provided opposite to explain each heading.

	Note	£ millions
Impact of Pandemic on Service Delivery		
Underspend in personalisation care packages	1	-4.0
Underspend in purchased care home places	2	-5.8
Underspend in spend on supplies and services and transport	3	-2.9
Total Underspend As a Result of the Impact of the Pandemic		**-12.7**
Operational Service Delivery		
Underspends as a result of vacancies and staff turnover	4	-8.5
Underspend as a result of increased income recoveries	5	-4.5
Underspend in prescribing budget	6	-1.8
Total Underspend in Operational Service Delivery		**-14.8**
Less		
Health visitor regrading currently unfunded	7	1.1
Non-Delivery of savings	8	2.8
One-off investment in property portfolio and IT infrastructure to support service delivery	9	1.6
Shortfall in funding provided to meet pay settlements for 2021-22	10	2.1

	Note	£ millions
Total Pressures / Investments in Operational Service Delivery		**9.3**
Net Underspend in Operational Service Delivery		**-5.5**
Total Underspend Related to 21/22 Activity		**-18.2**
Local and national priorities which will not be completed until future financial years	12	-94.2
Expenditure from prior years to be funded from earmarked reserves	13	53.9
Net Underspend per Income and Expenditure Statement		**-58.5**

Notes

The IJB has continued to operate under the powers introduced by the emergency legislation in relation to COVID-19 during 2021-22. As a result, financial performance has continued to change as the IJB has been required to adapt in response to the challenges of the pandemic. The IJB has also experienced increased Scottish Government funding to meet the increased demand being experienced across client groups. This has impacted on our financial performance in the following ways:-

Impact of Pandemic on Service Delivery

1. The pandemic has impacted on the ability of our providers to respond to service demand during this period whilst complying with COVID-19 guidance and restrictions such as infection control measures and social distancing. This has resulted in an underspend in personalisation care packages as a result of the Provider's inability to deliver support. In addition, some service users have chosen to temporarily reduce support.
2. The pandemic has continued to have a significant impact on care homes with an 8% decrease in admissions levels, but also a 39% increase in discharge levels being experienced compared to planning assumptions.
3. 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.

Impact of Operational Service Delivery

4. Employee recruitment continues to represent a challenge to the IJB. A range of factors are impacting on this including the scale of new Scottish Government funding to support our health and social care workforce and the associated recruitment, capacity of teams to recruit whilst responding to the pandemic, timescales to recruit and the availability of the skills mix required within the workforce market. We continue to align recruitment timescales with the availability of newly qualified professionals, undertake targeted recruitment and training strategies to develop existing and new staff to meet the skills requirements of our services. This will continue to be a priority in 2022-23.

5. Additional income has been recovered mainly from two sources, firstly through recovery of financially assessed client contributions which generated an additional £2.8m and £1.7m from additional income linked to Unaccompanied Asylum Seeking Children based on cases accepted to date by the Home Office.

6. The IJB had a budgeted prescribing contingency of £1.8m which was not required in 2021-22.

7. 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 £1.1m, for which no funding has been made available nationally.

8. These are occurring mainly within the programmes for Maximising Independence and the Transport Review. Delivery of these savings will continue to be monitored though the Transformation Programme Board.

9. Opportunities have been taken to undertake one-off investment across the property portfolio and IT infrastructure as part of our continued commitment to support service delivery.

10. Full funding was not provided to meet the NHS and Council Pay Settlement for 2021-22. This has a resulted in an overspend in year.

11. The homelessness service does not operate in a full cost recovery model primarily due to the level of housing benefit which is recoverable from subsidies. As a result, as the number of units increase the deficit on the service will also increase. This deficit has increased from £1.1m in 2020-21 to £1.7m in 2021-22 and is reflective of the increase in the number of units which has been taken on during 2021-22.

12. A number of commitments made in 2021/22 in relation to local and national priorities will not complete until future years (£94.2m). 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, mental health recovery and renewal. primary care plans, winter planning 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.

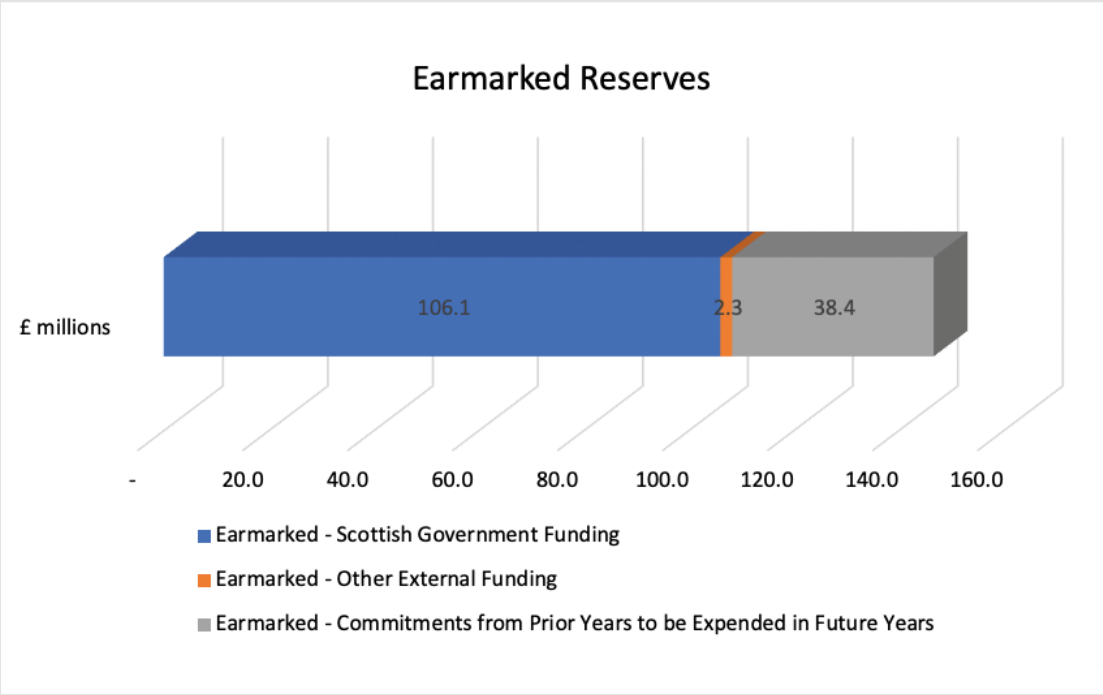
13. Each year an element of expenditure is planned to be met from earmarked reserves and is funded from the balances we hold in reserves. In 2021/22 £53.9m of earmarked reserves have been drawn down to meet this expenditure.

The 2021/22 accounts include £33.8m 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 2022/23. Set Aside costs also include £17.5m of COVID-19 costs, again this has been fully funded by the Scottish Government.

The IJB elected to transfer £111.6m for specific earmarked commitments in 2022/23 and to transfer £0.8m to general reserves.

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

The IJB has a cumulative general reserve of £28.6m at 31 March 2022, which is 1.95% of net expenditure and is below the target set of 2%. The IJB aims to hold uncommitted reserves equating to 2% of net expenditure, however it is recognised that this will not always be possible to secure and is subject to the financial position of the IJB each year. Holding general reserves is recognised as best practice and provides the IJB with the financial capacity to manage financial risks from year to year. It also has a cumulative earmarked reserve of £146.8m. 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 29 June 2022.

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 2022.

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

Key Strategic Risks	Key Mitigating Actions
Unable to budget within allocated resources and impact on service delivery due to required level of savings.	• Transformation Programme for the HSCP in place, with a range of programmes identified to support delivery of Strategic Plan within allocated budgets • Financial position monitored on ongoing basis by SMT, IJB Finance and Audit committee and full IJB • The impact of responding to COVID-19 on delivery of the Strategic Plan, savings and transformation programmes will continue to be assessed. • The HSCP has established additional COVID-19 governance arrangements to ensure senior management retain appropriate oversight and decision making capacity. • Medium Term financial forecasting also undertaken to enable requirements for savings to be assessed over the medium term and to inform planning assumptions • HSCP will actively engage with Partner Bodies in budget planning process identifying dependencies and risks associated with any proposals.
Inability to budget within allocated resources and failing to deliver part or all of the Strategic Plan	• The Integration Scheme details the actions to be taken in the event of this and furthermore the contingency arrangements should parent bodies be unable / unwilling to provide additional funding • Financial position monitored on ongoing basis by SMT, ITB, IJB Finance and Audit committee and full IJB • Delivery of savings will continue to be tracked and monitored by the Transformation Programme Board • A Medium Term Financial Outlook is also completed which assesses the financial resources required to deliver the strategic plan whilst delivering financial balance for the IJB • HSCP will actively engage with the Scottish Government on the impact of responding to COVID-19

Key Strategic Risks	Key Mitigating Actions
Inability to budget within allocated resources and failing to deliver part or all of the Strategic Plan	• Impact of responding to COVID-19 on plans for savings and delivery of transformation programmes will continue to be monitored • Additional governance arrangements as part of the business continuity management response to the COVID-19 pandemic to ensure senior management retain appropriate oversight and decision making capacity
Uncertainty around future service delivery models arising from COVID-19 potentially causing resistance, delay or compromise resulting in necessary developments or potential improvement opportunities not being fulfilled	• High-level strategic vision articulated through the 2019-22 Strategic Plan • IJB are notified of proposed transformation projects and updates on approved transformation projects as a matter of routine. • Acceptance that ongoing challenges of both organisations mean standstill is not a viable option • Additional governance arrangements as part of the business continuity management response to the COVID-19 pandemic to ensure senior management retain appropriate oversight and decision making capacity.

Failure to deliver transformation of Primary Care services as specified in the Primary Care Improvement Plan (PCIP) due to lack of affordability/ shortage of resources (qualified staff, suitable accommodation), lack of appropriate digital solution to support plan, inability to maintain sustainability, inability to quantify evidence of impact	• A number of measures being taken to mitigate the lack of qualified staff include:
	  • Phasing recruitment
	  • Making local vacancy approval processes more efficient
	  • Developing alternative skill mix models
	  • Recruiting into trainee posts and supporting less experienced staff to obtain necessary experience.

The planning and delivery of health and social care services has continued 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 44 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 2021/22. These accounts have been prepared on the assumption that the Scottish Government will continue to meet these costs moving forward into 2022/23.

In March 2022, the IJB conditionally approved its budget for 2022/23, subject to receipt of a final funding offer from NHS Greater Glasgow and Clyde in the new financial year. 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 £6.1m which will be addressed through a wide range of service reforms and efficiencies to address budget pressures in 2022/23 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 2022/23 Annual Performance Report.

The legislation requires the IJB and Health Board to put in place arrangements to support set aside arrangements for unscheduled care and is subject to external assessment. The IJB approved the Unscheduled Care Commissioning Plan on 23 March 2022 which delivers a joint strategic commissioning approach to unscheduled care which will deliver on the intentions of the legislation.

A Medium Term Financial Outlook was also reported to the IJB on the 23 March 2022. This considers a range of pressures and uncertainties to assess the likely impact on the IJB's financial position over the medium term.

Examples include:

- National commitments such as uplifts for social care providers and policy commitments in relation to Primary Care, Mental Health, Carers, Alcohol and Drug Partnership
- Inflationary pressures linked to pay and contractual commitments
- Impact of COVID-19 on people's health, wellbeing and the economic impact including income, employment and housing
- Local pressures linked to demand as a result of demographic, deprivation and health
- Financial cost of responding to the pandemic and the impact of delivery on our transformation programme.

This looks forward to 2024-25 and identifies the need for a further £54m of savings to deliver a balanced budget in 2023/24 and 2024/25.



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. Our response to the pandemic has also brought with it a number of challenges as well as opportunities to deliver services in a different way. The financial impact of implementing the required changes to services and service delivery models e.g. to support social distancing requirements, support staff with the appropriate protective equipment and manage the new and changing levels of need and demand is significant and likely to be ongoing and evolving.

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 for Health and Social Care 2019 – 2022 outlines its ambitions over the medium term and the transformation programme which supports delivery. Our ability to deliver this during a pandemic has been challenging and will require us to develop a financial strategy which will support phased delivery which reflects system capacity to deliver.

The IJB is clear about its overall commitment to service reform and innovation. This is not just about changing the ways in which services are structured. It is a significant change in how they are planned and delivered. The IJB has approved transformation programmes for Adults, Older People, Children and Families Services and Primary Care. This includes the Maximising Independence Programme which will seek to deliver a sustainable health and social care service for the City which will focus on prevention and early intervention approaches and will encourage individuals and communities to support each other. This recognises that the best health and care outcomes are associated with the highest possible levels of self-management and independence. We need to change the way we work with people to reflect the way they live now, balancing the need for care and support.

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 2022/23.

Susanne Millar
Chief Officer

30 November 2022

Chris Cunningham
Chair

30 November 2022

Sharon Wearing
Chief Officer,
Finance & Resources

30 November 2022

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, Coronavirus (Scotland) Act 2020). 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 30 November 2022.

Chris Cunningham
Chair

30 November 2022



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;
- 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 2022 and the transactions for the year then ended.

Sharon Wearing
Chief Officer, Finance & Resources

30 November 2022



Remuneration Report



Introduction

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

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

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

   The voting members of the IJB are appointed through nomination by Glasgow City Council and NHS Greater Glasgow & 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 £	Taxable Expenses 2021/22 £
S. Carr	Chair From February 2021 to February 2022	NHS Greater Glasgow & Clyde	-	-
	Vice Chair From February 2022			
M. Hunter	Vice Chair From February 2021 to February 2022	Glasgow City Council	-	-
	Chair From February 2022 to March 2022			
Total			-	-

The IJB does not have responsibilities, either in the current year or in future years, for funding any pension entitlements of voting IJB members. Therefore, no pension rights disclosures are provided for the Chair or Vice Chair.

3. Remuneration: Officers of the IJB

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

Chief Officer

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

Other Officer

No other staff are appointed by the IJB under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below.

Total 2020/21 £	Senior Employees	Salary, Fees & Allowances £	Compensation for Loss of Office £	Total 2021/22 £
140,984	**S. Millar** Chief Officer	145,860	-	145,860
109,827	**S. Wearing** Chief Officer, Finance & Resources	110,627	-	110,627
250,811		**256,487**	-	**256,487**

In respect of officers' pension benefits, the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pensions liability reflected on the IJB balance sheet for the Chief Officer or any other officers. Pay band information is not separately provided as all staff pay information has been disclosed in the information above.

The IJB however has responsibility for funding the employer contributions for the current year in respect of the officer time spent on fulfilling the responsibilities of their role on the IJB. The following table shows the IJB's funding during the year to support officers' pension benefits. The table also shows the total value of accrued pension benefits which may include benefits earned in other employment positions and from each officer's own contributions.

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31 March 2021 £	For Year to 31 March 2022 £		As at 31 March 2022 £000	Difference from 31 March 2021 £000
S. Millar Chief Officer	27,210	28,151	Pension	55	1
			Lump Sum	70	2
S. Wearing Chief Officer, Finance & Resources	21,197	21,351	Pension	58	1
			Lump Sum	94	1
Total	**48,407**	**49,502**	**Pension**	**113**	**2**
			Lump Sum	**164**	**3**

4. Remuneration Policy

The board members are entitled to payment of travel, subsistence and other expenses relating to approved duties. Payment of voting board members' allowances will be the responsibility of the members' individual Council or Health Board and will be made in accordance with their own Schemes. Non-voting members of the IJB will be entitled to payment of travel and other expenses, such as the cost of replacement care where they have caring responsibilities. During the year to 31 March 2022, 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

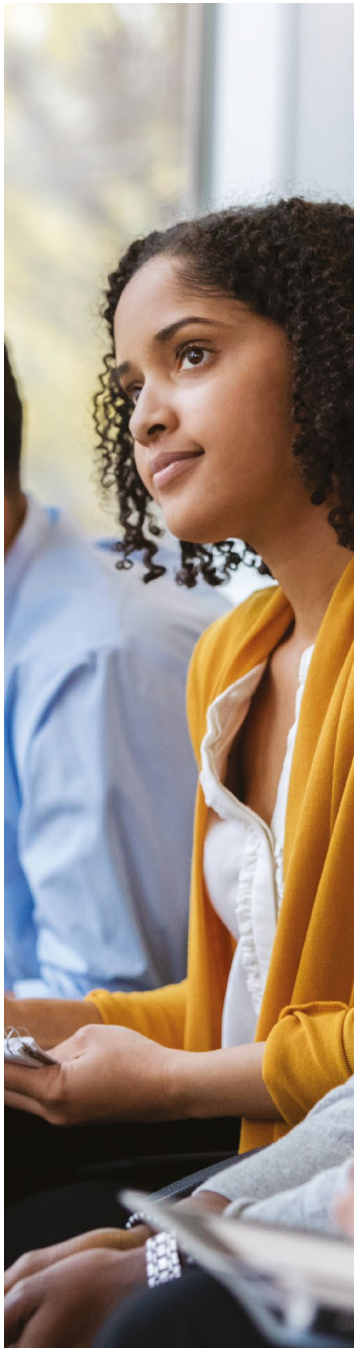
30 November 2022

Chris Cunningham
Chair

30 November 2022

Annual Governance Statement





1. Scope of responsibility

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

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

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

2. Purpose of the governance framework

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

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

3. Governance Framework

3.1 The Board of the IJB comprises the Chair and 15 other voting members; eight are Council Members nominated by Glasgow City Council and eight are Board members of NHS Greater Glasgow and Clyde. There are also a number of non- voting professional and stakeholder members on the IJB Board. Stakeholder members currently include representatives from the third and independent sector bodies and service users. Professional members include the Chief Officer and Chief Officer, Finance and Resources. The IJB, via a process of delegation from NHS Greater Glasgow and Clyde and Glasgow City Council, and its Chief Officer 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 IJB has a Records Management Plan that sets out the arrangements for the management of the IJB's public records. Based on the Model Records Management Plan developed by the Keeper of the Records of Scotland, Glasgow City IJB's Records Management Plan was submitted to the Keeper in 2021 and is subject to annual review. Where subsequently required as a result of any updates or material changes to the Records Management Plan a report is presented to the IJB for consideration and approval as part of the annual assurance process. The review of the Records Management Plan in March 2022 identified no updates or material changes to be brought to the attention of the IJB.
- The Participation and Engagement Strategy sets out the IJB's approach to engaging with stakeholders. Consultation on the future vision and activities of the IJB is undertaken with its health service and local authority partners and through existing community planning networks. The IJB publishes information about its performance regularly as part of its public performance reporting. The Public Engagement Committee approves and keeps under review the Participation and Engagement Strategy.
- The IJB operates within an established procedural framework. The roles and responsibilities of Board members and officers are defined within Standing Orders, Scheme of Delegation, Financial Regulations and Standing Financial Instructions; these are scheduled for regular review.
- Effective scrutiny and service improvement activities are supported by the formal submission of reports, findings and recommendations by the external auditors, Inspectorates and the appointed Internal Audit service to the IJB's Senior Management Team, the main Board and the Finance, Audit and Scrutiny Committee.
- The IJB follows the principles set out in COSLA's Code of Guidance on Funding External Bodies and Following the Public Pound for both resources delegated to the IJB by the Health Board and Local Authority and resources paid to its local authority and health service partners.
- Responsibility for maintaining and operating an effective system of internal financial control rests with the Chief Officer, Finance

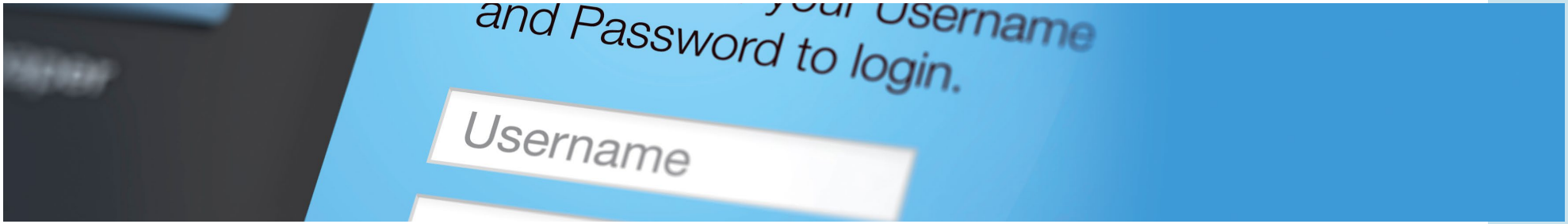
and Resources. The system of internal financial control is based on a framework of regular management information, Financial Regulations and Standing Financial Instructions, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within the 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 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 Glasgow City Council's governance framework. A similar process is in operation within NHS Greater Glasgow and Clyde where Service Managers are provided with a "Self Assessment Checklist" to complete and return as evidence of review of key areas of the internal control framework. The Senior Management Team then consider the completed evaluations and provide a Certificate of Assurance for their services.

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

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







6. Significant governance issues

6.1 The IJB has confirmed that there are no new significant governance issues that require to be reported specific to the IJB for 2021/22 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 continued 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 pressures on health and social care services in the City, temporary governance arrangements were initiated for the periods March 2020 to 2020 and January 2021 and ran until March 2021.

6.4 All decisions made during periods of temporary governance 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.

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

6.6 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.

6.7 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 and discussions continue to be ongoing with the Scottish Government in relation to funding arrangements for services implemented during the response to the pandemic.

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 2022, 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

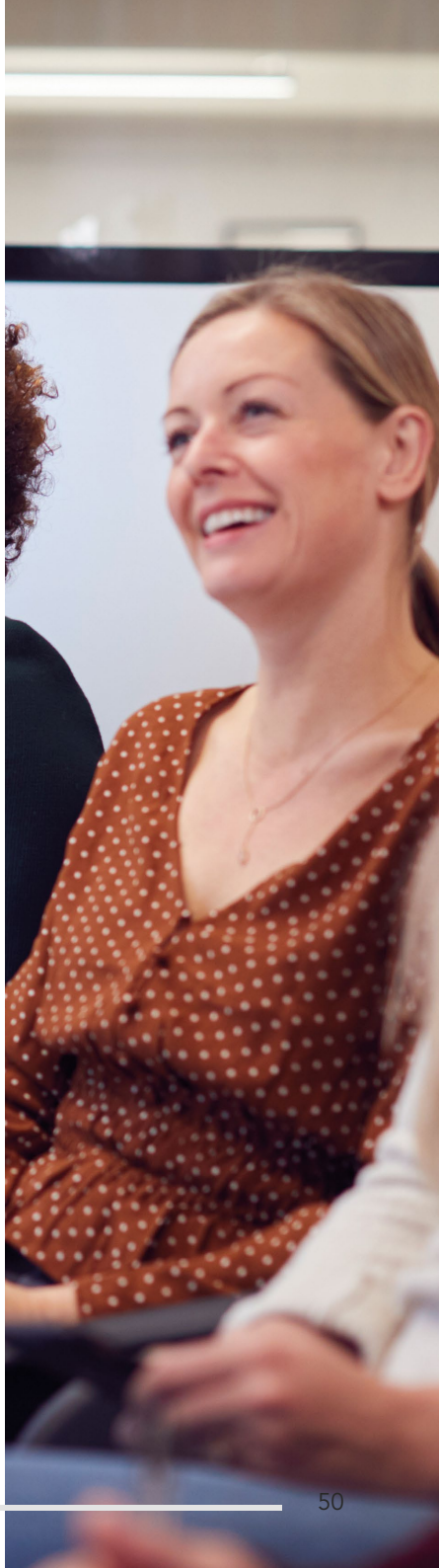
8.1 Following the Independent Review of Adult Social Care published in February 2021, the Scottish Government launched a national consultation on proposals for the future of health and social care which centred on the implementation of a National Care Service. The consultation closed in November 2021 and the analysis of the consultation responses was published in February 2022.

8.2 IJB/HSCP are actively engaged with partners at a regional and national level to understand the recommendations in relation to setting up the National Care Service and the potential impact on the governance framework within which the IJB operates in the planning and delivery of health and social care.

9. Internal audit opinion

9.1 Internal Audit has completed the majority of the fieldwork in relation to the 2021/22 annual audit plan. Elements of audit work are ongoing in relation to delayed discharges and care home governance. Based on the work undertaken to date, one unsatisfactory audit opinion has been issued in relation to the ICT arrangements. The improvements required are outwith the control of the IJB/HSCP and are currently being progressed within Glasgow City Council. 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.

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 2021/22 within the IJB, with the exception of the issues noted above.



10. Certification

10.1 Subject to the above, and on the basis of assurances provided, we consider that the internal control environment operating during the reporting period provides reasonable and objective assurance that any significant risks impacting upon the achievement of our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the internal control environment and action plans are in place to identify areas for improvement.

Susanne Millar
Chief Officer

30 November 2022

Chris Cunningham
Chair

30 November 2022



Comprehensive Income and Expenditure Statement

Comprehensive Income and Expenditure Statement for the year ended 31 March 2022

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

2020/21					2021/22		
Gross Expenditure	Gross Income	Net Expenditure		Notes	Gross Expenditure	Gross Income	Net Expenditure
£000	£000	£000			£000	£000	£000
168,530	(15,929)	152,601	Children and Families		179,380	(12,605)	166,775
373,093	(64,499)	308,594	Adult Services		393,719	(64,589)	329,130
334,296	(31,737)	302,559	Older People Services		351,713	(27,449)	324,264
76,111	(38,378)	37,733	Resources		178,413	(126,937)	51,476
18,762	(19,871)	(1,109)	Criminal Justice		20,614	(21,563)	(949)
373,057	(1,222)	371,835	Primary Care		380,651	(4,190)	376,461
45,810	-	45,810	COVID-19		33,847	0	33,847
1,389,659	(171,636)	1,218,023	**Cost of services directly managed by Glasgow City IJB**		1,538,337	(257,333)	1,281,004
237,370	-	237,370	Set-aside for delegated services provided in large hospitals		235,618	-	235,618
2,000	-	2,000	Aids and Adaptations		2,000	-	2,000
1,629,029	(171,636)	1,457,393	**Total cost of services to Glasgow City IJB**		1,775,955	(257,333)	1,518,622
		(1,528,916)	Taxation and Non-Specific Grant Income	5			(1,577,122)
		(71,523)	**(Surplus) or deficit on provision of services and total comprehensive (income) and expenditure**				(58,500)

There are no statutory or presentation adjustment which result in the IJB's application of the funding received from partners, and therefore the movement in the General Fund balance, being different from the costs and income shown in the Comprehensive Income and Expenditure Statement. Consequently, an Expenditure and Funding Analysis is not provided in these annual accounts as it is not required to provide a true and fair view of the IJB's finance.

Movement in Reserves Statement



Movement in Reserves Statement

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

Movements in Reserves	General Fund Balance £000
Balance at 31 March 2020	**45,349**
Total Comprehensive Income and Expenditure 2020/21	71,523
Increase in 2020/21	71,523
Balance at 31 March 2021	**116,872**
Total Comprehensive Income and Expenditure in 2021/22	58,500
Increase in 2021/22	58,500
Closing Balance at 31 March 2022	**175,372**

Balance Sheet



Balance Sheet as at 31 March 2022

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

31 March 2021 £000		Notes	31 March 2022 £000
116,872	Short Term Debtors	6	175,372
116,872	**Current Assets**		**175,372**
116,872	**Net Assets**		**175,372**
116,872	Usable Reserve: General Fund	7	175,372
116,872	**Total Reserves**		**175,372**

The Annual Accounts present a true and fair view of the financial position of the Integration Joint Board as at 31 March 2022 and its income and expenditure for the year then ended.

The unaudited accounts were issued on 29 June 2022 and the audited accounts were authorised for issue on 30 November 2022.

Sharon Wearing
Chief Officer, Finance & Resources

30 November 2022

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 2021/22 financial year and its position at 31 March 2022.

The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. It is a joint venture between 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 2021/22, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

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

(B) Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when settlement in cash occurs. In particular:

- Expenditure is recognised when goods or services are received, and their benefits are used by the IJB.
- Income is recognised when the IJB has a right to the income, for instance by meeting any terms and conditions required to earn the income, and receipt of the income is probable.
- Where income and expenditure have been recognised but settlement in cash has not taken place, a debtor or creditor is recorded in the Balance Sheet.
- Where debts may not be received, the balance of debtors is written down.

(C) Funding

The IJB is primarily funded through funding contributions from the statutory funding partners, Glasgow City Council and NHS Greater Glasgow & Clyde. Expenditure is incurred as the IJB commissions specified health and social care services from the funding partners for the benefit of service recipients in the city of Glasgow and service recipients in Greater Glasgow & Clyde, for services which are delivered under Hosted arrangements.



(D) Cash and Cash Equivalents

Although the IJB has formally opened a bank account, it neither holds any funds nor incurs any expenditure. All transactions are settled on behalf of the IJB by the funding partners. Consequently, the IJB does not present a 'Cash and Cash Equivalent' figure on the balance sheet. This has resulted in there being no requirement for the IJB to produce a cash flow statement. The funding balance due to or from each funding partner as at 31 March is represented as a debtor or creditor on the IJB's Balance Sheet.

(E) Employee Benefits

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

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

(F) Provisions, Contingent Liabilities and Contingent Assets

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

A contingent liability is a possible liability arising from events on or before 31 March, whose existence will only be confirmed by later events. A provision that cannot be reasonably estimated, or where settlement is not probable, is treated as a contingent liability. A contingent liability is not recognised in the IJB's Balance Sheet but is disclosed in a note where it is material.

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





(G) Reserves

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

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

(H) VAT

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

(I) Indemnity Insurance

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

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

Known claims are assessed as to the value and probability of settlement. Where it is material the overall expected value of known claims, taking probability of settlement into consideration, is provided for in the IJB's Balance Sheet.

The likelihood of receipt of an insurance settlement to cover any claims is separately assessed and, where material presented as either a debtor or disclosed as a contingent asset.

(J) Events after the balance sheet date

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

Two types of events may be identified:

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

2. Critical Judgements and Estimation Uncertainty

In applying the accounting policies set out above, the IJB has had to make certain judgements about complex transactions or those involving uncertainty about future events. There were no judgements required which involved uncertainty about future events. The critical judgements made in the Annual Accounts are:

- Within Greater Glasgow and Clyde, each IJB has responsibility for services which it hosts on behalf of the other IJB's. In delivering these services the IJB has primary responsibility for the provision of the services and bears the risk and reward associated with this service delivery in terms of demand and the financial resources required. As such the IJB is 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 and is based on the Code of Practice;
- In responding to COVID-19 the IJB has been required to act as both principal and agent. An assessment of all COVID-19 expenditure has been undertaken and this assessment has concluded that the IJB acted as agent in relation to the £500 payment made to Council employees and external providers at the request of the Scottish Government. This assessment has been based on LASAAC guidance issued in relation to this expenditure. In line with the Code, this expenditure has been excluded from the accounts.

3. Events After the Reporting Period

The Annual Accounts were authorised for issue by the Chief Officer, Finance & Resources on 30 November 2022. 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 2022, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.



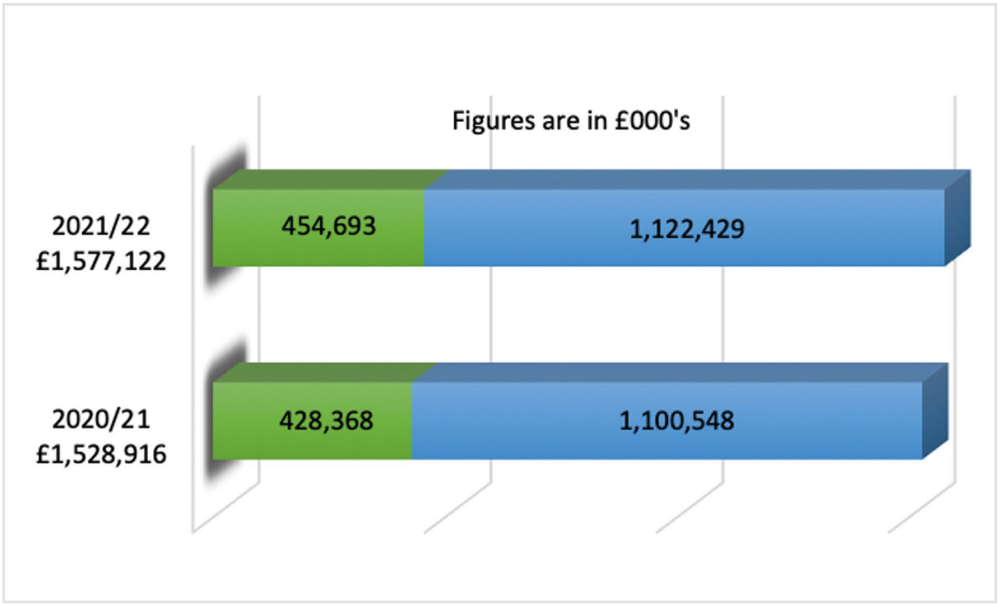
4. Expenditure and income analysis by nature

2020/21 £000		2021/22 £000
(1,528,916)	Partners' funding contributions and non-specific grant income	(1,577,122)
(171,636)	Fees, charges and other service income	(257,333)
508,505	Employee costs	568,983
29,919	Premises costs	34,623
5,811	Transport costs	6,289
87,962	Supplies and services	163,360
374,829	Third party costs	368,227
43,508	Transfer payments	48,781
857	Capital financing costs	765
122,302	Prescribing	128,571
217,938	Family health services	220,710
237,371	Set-aside for delegated services provided in large hospitals	235,618
27	Fees payable to Audit Scotland in respect of external audit services	28
(71,523)	**(Surplus) or deficit on provision of services**	**(58,500)**

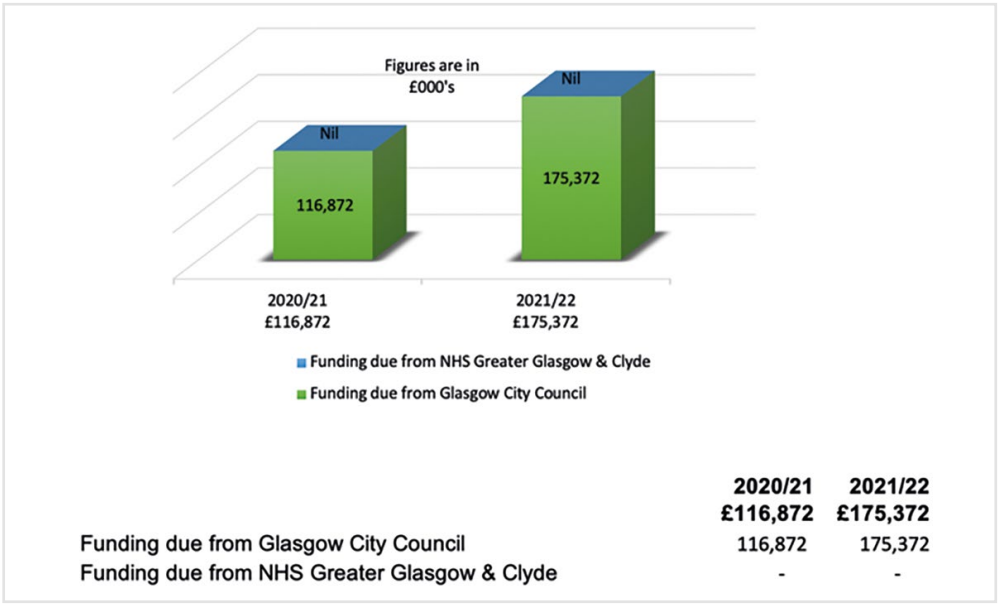
No other services have been provided by the appointed auditor

5. Taxation and Non-Specific Grant Income

The funding contribution from the NHS Board shown below includes £235,618,000 in respect of 'set-aside' resources relating to acute hospital and other resources. These are provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB, however, has responsibility for the consumption of, and level of demand placed on, these resources.



6. Debtors



	2020/21 £116,872	2021/22 £175,372
Funding due from Glasgow City Council	116,872	175,372
Funding due from NHS Greater Glasgow & Clyde	-	-

7. Usable Reserve: General Fund

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

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

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

2020/21						2021/22			
Balance at 1 April 2020 £000	Transfers Out £000	Transfers In £000	Redistribution of Reserves £000	Balance at 31 March 2021 £000		Transfers Out £000	Transfers In £000	Redistribution of Reserves £000	Balance at 31 March 2022 £000
31,351	(3,699)	61,719	(318)	89,053	Earmarked	(53,894)	111,631	0	**146,791**
13,998	0	13,503	318	27,819	Contingency	0	762	0	**28,581**
45,349	(3,699)	75,222	-	**116,872**	**General Fund**	(53,894)	112,393	-	**175,372**

The table below provides details of the earmarked funds held.

Earmarked Reserves	Balance at 1 April 2021 £000	Movement in Year	Balance at 31 March 2022 £000
Scottish Government Funding : COVID-19	17,125	48,477	65,602
Scottish Government Funding : Adult Services	11,002	15,609	26,611
Scottish Government Funding : Primary Care	6,441	3,566	10,007
Scottish Government Funding : Children and Families	2,963	- 436	2,527
Scottish Government Funding : Older People	1,482	- 163	1,319
Other External Funding : All Client Groups	2,720	- 464	2,256
Remobilisation/Waiting Time Activity - Unscheduled Care	20,000	- 20,000	0
Investment in Infrastructure	15,287	6,350	21,637
Maximising Independence	7,256	- 633	6,623
Prescribing Contingency	2,962	0	2,962
Investment in Service Provision	1,816	5,432	7,248
Total	**89,053**	**57,738**	**146,791**

8. Related party transactions

Glasgow City Integration Joint Board (IJB) is a joint venture between NHS Greater Glasgow and Clyde and Glasgow City Council. The nature of the partnership means that the IJB may influence, and be influenced by, its partners. The following transactions and balances included in the IJB's accounts are presented to provide additional information on the relationships. The table below shows the funding which has been received from either the NHS Board or Glasgow City Council, and the value of services which were provided by the NHS Board and Glasgow City Council. This includes resource transfer funding.

2020/21 £000	Transactions with NHS Greater Glasgow & Clyde	2021/22 £000
1,100,548	Funding Contributions received from the NHS Board	1,122,429
(867,122)	Expenditure on Services Provided by the NHS Board	(966,819)
(634)	Key management personnel: non-voting board members	(607)
232,792	**Net Transactions with the NHS Board**	**155,004**

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 2022 (2021: nil).

2020/21 £000	Balance with NHS Greater Glasgow & Clyde	2021/22 £000
-	Debtor balances: amounts due from the NHS Board	-
-	**Net balance with the NHS Board**	**0**

2020/21 £000	Transactions with Glasgow City Council	2021/22 £000
428,368	Funding Contributions received from Glasgow City Council	454,693
(589,129)	Expenditure on Services Provided by Glasgow City Council	(550,687)
(507)	Key management personnel: non-voting board members	(509)
(161,268)	**Net Transactions with Glasgow City Council**	**(96,503)**

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 2022 (2021: nil).

2020/21 £000	Balance with Glasgow City Council	2021/22 £000
116,872	Debtor balances: amounts due from the Glasgow City Council	175,372
116,872	**Net balance with Glasgow City Council**	**175,372**

9. New standards issued but not yet adopted

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

10. Hosted Services

The services which are hosted by Glasgow City IJB are identified in the table below. This also shows expenditure in 2021/22 and the value consumed by other IJBs within Greater Glasgow and Clyde.

2020/21				2021/22	
Actual Net Expenditure £000's	Consumed by other IJBs £000's	Host	Service	Actual Net Expenditure £000's	Consumed by other IJB's £000's
4,102	1,932	Glasgow	Continence	4,261	2,004
11,130	3,716	Glasgow	Sexual Health	10,842	3,652
7,325	3,375	Glasgow	Mental Health Central Services	9,730	4,162
12,472	5,350	Glasgow	Mental Health Specialist Services	13,264	5,118
16,003	4,357	Glasgow	Alcohol and Drugs Hosted	16,043	4,361
7,407	2,756	Glasgow	Prison Healthcare	7,875	2,930
2,256	1,038	Glasgow	Healthcare In Police Custody	2,384	1,103
15,121	2,837	Glasgow	Old Age Psychiatry	15,344	2,168
45,150	9,996	Glasgow	General Psychiatry	46,571	8,693
120,966	**35,357**		**Total**	**126,314**	**34,191**

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 2020/21 and 2021/22 and the value consumed by Glasgow City IJB.

2020/21				2021/22	
Actual Net Expenditure £000's	Consumed by Glasgow City IJB £000's	Host	Service	Actual Net Expenditure £000's	Consumed by Glasgow City IJB £000's
9,820	5,528	East Dunbartonshire	Oral Health	10,382	5,814
9,820	**5,528**		**Total**	**10,382**	**5,814**
9,295	4,754	East Renfrewshire	Learning Disability	8,822	5,654
166	89	East Renfrewshire	Augmentative and Alternative Communication	211	98
9,461	**4,843**		**Total**	**9,033**	**5,752**
6,542	60	Inverclyde	General Psychiatry	6,955	328
4,065	-	Inverclyde	Old Age Psychiatry	3,734	13
10,607	**60**		**Total**	**10,689**	**341**
6,906	4,033	Renfrewshire	Podiatry	6,775	3,889
3,903	2,229	Renfrewshire	Primary Care Support	3,925	2,249
8,931	197	Renfrewshire	General Psychiatry	9,756	210
7,386	99	Renfrewshire	Old Age Psychiatry	8,154	167
27,126	**6,558**		**Total**	**28,610**	**6,515**
6,247	3,373	West Dunbartonshire	Musculoskeletal Physio	6,527	3,664
719	404	West Dunbartonshire	Retinal Screening	720	404
1,037	-	West Dunbartonshire	Old Age Psychiatry	1,102	-
8,003	**3,777**		**Total**	**8,349**	**4,068**
65,017	**20,766**	**Total**		**67,063**	**22,490**

Independent Auditor's Report



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

Reporting on the audit of the financial statements

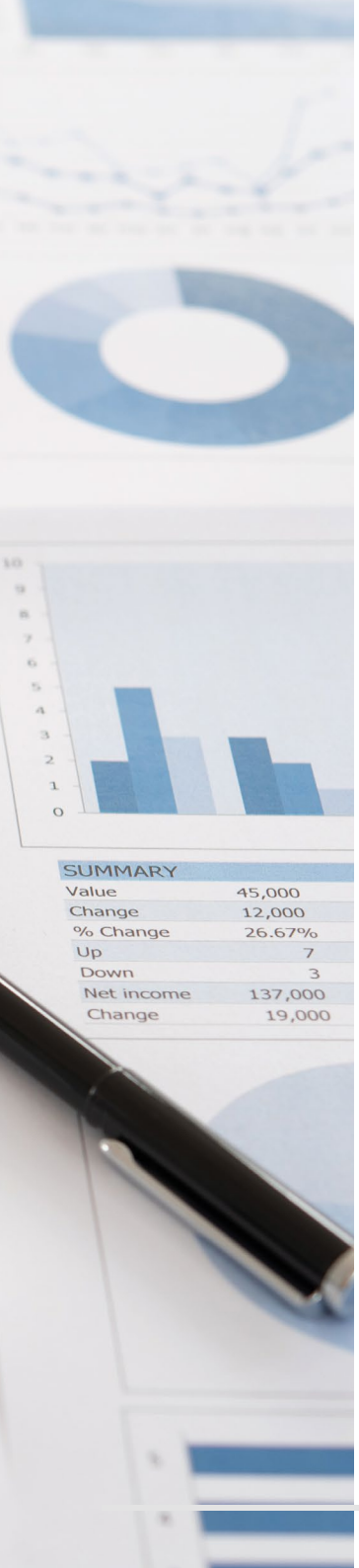
Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Glasgow City Integration Joint Board for the year ended 31 March 2022 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and notes to the annual accounts, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (the 2021/22 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2021/22 Code of the state of affairs of Glasgow City Integration Joint Board as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2021/22 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.





Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the **Code of Audit Practice** approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 26 September 2022. This is my first year of appointment. I am independent of Glasgow City Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to Glasgow City Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Glasgow City Integration Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

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

Risks of material misstatement

I report in my Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Chief Officer (Finance and Resources) and the Board for the financial statements

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

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

The Board is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

- obtaining an understanding of the applicable legal and regulatory framework and how the body is complying with that framework;
- identifying which laws and regulations are significant in the context of the body;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

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

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

Reporting on other requirements

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

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

Other information

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

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit



or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

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

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

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

Matters on which I am required to report by exception

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

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

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

John Boyd (CPFA)
Audit Director

Audit Scotland
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