Item No: 8

Meeting Date: **Wednesday 28th June 2023**

Glasgow City Integration Joint Board

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

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Unaudited Annual Accounts

Purpose of Report:	To present to the IJB the Unaudited Annual Accounts for the year ended 31 March 2023.

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.

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) note the IJB's Unaudited Annual Accounts; b) approve the submission of the Unaudited Annual Accounts to the external auditor; and c) note the timetable for the sign-off the Annual Accounts in Appendix 1.

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 Unaudited Annual Accounts of the IJB for 2022/23.
Legal:	None.
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:	None.
Implications for NHS Greater Glasgow & Clyde:	None.

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. The IJB prepares its Accounts on an annual basis to 31 March and is required, by the Local Authority Accounts (Scotland) Regulations 2014, to submit these Accounts to the appointed auditor by 30 June of each year.

1.2. The 2022/23 Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom (ACOP) and requirements of International Financial Reporting Standards (IFRS). The ACOP seeks to achieve comparability of financial performance across all IJB's and therefore prescribes the format to be used in presenting income and expenditure information.

1.3. The Annual Accounts provide an overview of financial performance in 2022/23 for the IJB. These accounts were considered by IJB Finance, Audit and Scrutiny Committee on 14 June 2023 and approved for remit to the IJB for approval prior to submission to the external auditor.

2. Financial Governance and Internal Control

2.1. The regulations require the Annual Governance Statement to be approved by the IJB or a committee of the IJB whose remit includes audit and governance following an assessment of both the effectiveness of the internal audit function and the internal control procedures of the IJB.

2.2. The IJB Finance, Audit and Scrutiny Committee will consider the performance of internal audit and internal control procedures together with the Annual Governance Statement prior to inclusion in the unaudited annual accounts.

2.3. In order to comply with these regulations it is proposed that, in addition to consideration by the IJB Finance, Audit and Scrutiny Committee, the Annual Governance Statement and associated reports be referred to the IJB for approval prior to inclusion in the IJB's unaudited annual accounts.

3. Unaudited Accounts

3.1 The regulations require that the unaudited accounts are submitted to the auditor no later than the 30 June immediately following the financial year to which they relate.

3.2 The IJB or committee whose remit includes audit and governance must meet to consider the unaudited annual accounts as submitted to the external auditor no later than 31 August immediately following the financial year to which the annual accounts relate.

3.3 Scottish Government guidance states that best practice would reflect that the IJB or committee whose remit includes audit and governance should consider the unaudited accounts prior to submission to the external auditor.

3.4 In line with best practice it is proposed the unaudited accounts be considered by the IJB Finance, Audit and Scrutiny Committee prior to submission to the external auditor by 30 June each year.

4. Right to Inspect and Object to Accounts

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

5. Approval of Audited Accounts

5.1 The regulations require that the audited annual accounts should be considered and approved by the IJB or a committee of the IJB whose remit includes audit and governance having regard to any report made on the audited annual accounts by the proper officer or external auditor by the 30 September immediately following the financial year to which the accounts relate. In addition, any further report by the external auditor on the audited annual accounts should also be considered by the IJB or committee of the IJB whose remit includes audit and governance.

5.2 The IJB Finance, Audit and Scrutiny Committee would normally consider the external auditors report and proposed audit certificate (ISA 260 report) prior to inclusion in the audited annual accounts. Subsequently, the external auditor's Board Members Report and the audited annual accounts will be presented to the IJB for approval and referred to the IJB Finance, Audit and Scrutiny Committee for monitoring of the action plan.

5.3 In order to comply with the regulations, the ISA260 and Board Members Report, together with a copy of the audited annual accounts, would be considered by the IJB Finance, Audit and Scrutiny Committee and thereafter referred to the IJB for approval prior to the end of 30 September in the year immediately following the financial year to which they relate.

5.4 The sequence of events to approve the IJB's annual accounts is given in Appendix 1.

6. Publication of Audited Accounts

6.1 The regulations require that the annual accounts of the IJB be available in both hard copy and on the website for at least five years together with any further reports provided by the external auditor that relate to the audited accounts.

6.2 The annual accounts of the IJB must be published by 31 October.

7. Key Documents

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

8. Recommendations

8.1. The Integration Joint Board is asked to:

a) note the IJB's Unaudited Annual Accounts;
b) approve the submission of the Unaudited Annual Accounts to the external auditor; and
c) note the timetable for the sign-off the Annual Accounts in Appendix 1.

Appendix 1

Approval Process and Timetable

The proposed sequence of events for the sign-off of the IJB's Annual Accounts for the year ended 31 March 2023 is as follows:

IJB at its meeting on 28 June 2023

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

IJB at its meeting on 27 September 2023

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

- Approve the audited annual accounts

Appendix 2

Documents within Annual Accounts for Signing

Section	Signatory
Management Commentary	Chair of the IJB Chief Officer Chief Officer, Finance & Resources
Statement of Responsibilities	Chair of the IJB Chief Officer, Finance & Resources
Remuneration Report	Chair of the IJB Chief Officer
Annual Governance Statement	Chair of the IJB Chief Officer
Balance Sheet	Chief Officer, Finance & Resources

Glasgow City IJB Integration Joint Board

NHS Greater Glasgow and Clyde

Glasgow City Council

ANNUAL ACCOUNTS

For the Year Ended 31 March 2023



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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 2023. 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 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 challenges faced in Glasgow City as a result of poverty, deprivation, ill health and inequality are well documented. The IJB understands that there are a whole range of factors that influence people's health and social care needs. Meeting those needs means considering all these factors and working with our partners to reduce their impact.

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



The overall population of Glasgow is expected to grow by 4.3% between 2022 and 2043. By age group, the 0-17 years population is forecast to decrease by 6.8%; the 18-64 years population is expected to increase by only 1.6% and the 65+ population is expected to increase by 31.8%, over this 21 year period.

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 81.0 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:

10.5% of Glasgow adults rate their health as bad / very bad, compared to **8.1%** of Scottish adults.



28.6% of Glasgow adults have a limiting condition or illness.



23.0% of Glasgow adults have common mental health problems, scoring 4+ on GHQ12, compared to **17.0%** of Scottish adults.



8117 people or **2.2%** of the Glasgow adult population aged 30+ are estimated to have dementia.



30.0% of Glasgow adult males and **19.0%** of Glasgow adult females are current smokers.



61.0% of Glasgow adults are overweight (inc. obese) (BMI of 25 or higher) whilst **27.0%** are obese (BMI of 30 or higher) compared to the respective figures for Scotland of **65.0%** overweight and **29.0%** obese.



30.0% of Glasgow adult males and **14.0%** of Glasgow adult females have hazardous / harmful levels of alcohol consumption. For Scotland overall these figures are **33.0%** males and **16.0%** females.



There are an estimated **11,869** to **18,060** problem drug users in Glasgow.



The IJB's Strategy and Business Model

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

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

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

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



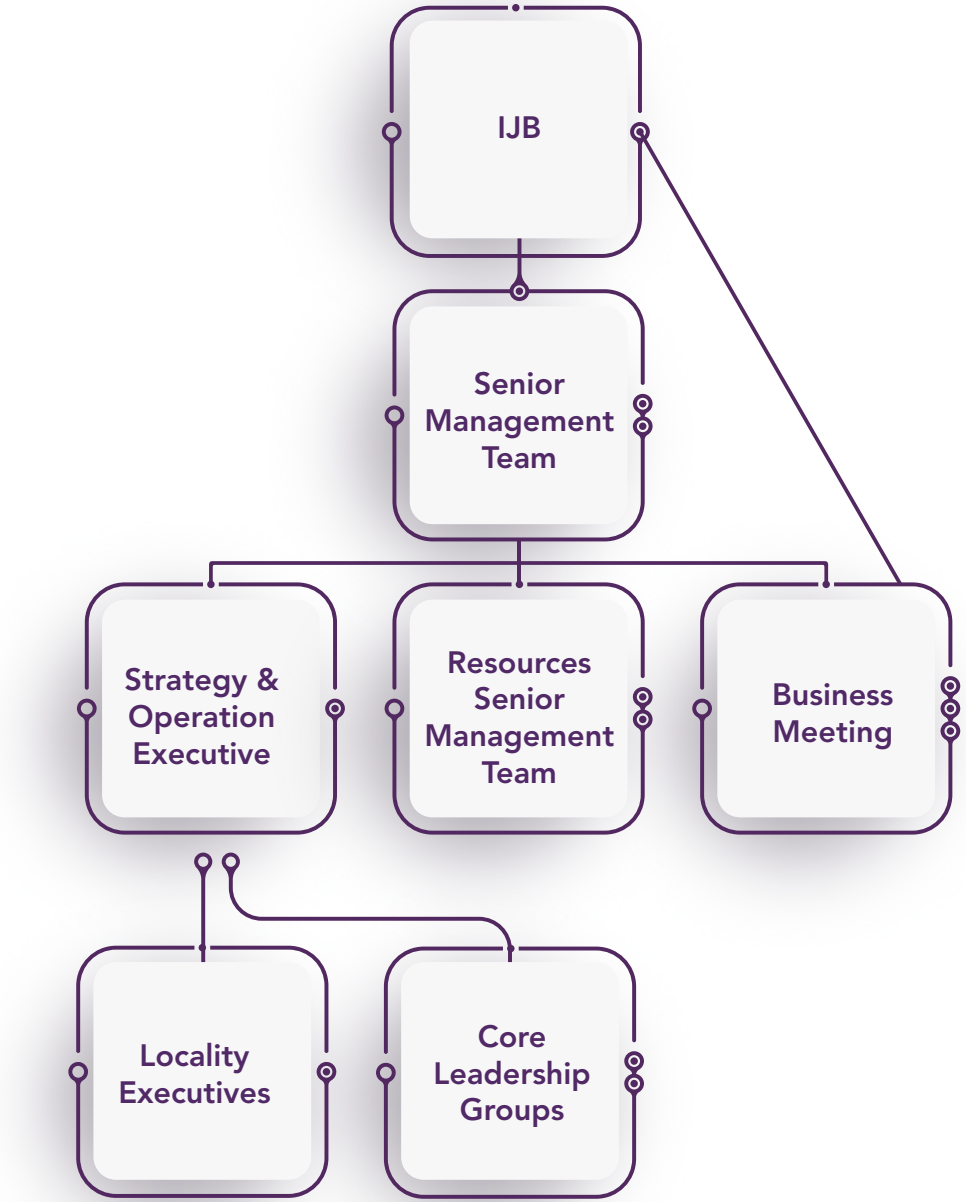
This vision will be progressed within a broader approach to changing the way the IJB works with people to identify and manage their health and social care needs. The IJB remains committed to moving to a model of support that replaces; crisis with prevention and well-being; burden with investment; competition with collaboration and variation with fairness and equality. In the next three years we will focus more on prevention, early intervention and empowering people and communities to live fulfilling lives. Our six Partnership priorities are shown below.

Our Strategic Priorities

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

1. **Prevention, early intervention and well-being**
2. **Supporting greater self-determination and informed choice**
3. **Supporting people in their communities**
4. **Strengthening communities to reduce harm**
5. **A healthy, valued and supported workforce**
6. **Building a sustainable future**

The business of the IJB is managed through a structure of strategic and financial management and core leadership groups that ensure cross-care and cross-locality working. A high level summary of this is illustrated 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 centred on helping to maintain or improve the quality of life of people who use those services

Outcome 5

Health and social care services contribute to reducing health inequalities

Outcome 6

People who provide unpaid care are supported to look after their own health and wellbeing, including to reduce any negative impact of their caring role on their own health and 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. During this year we have commenced the recovery from the pandemic with services returning to business as usual with delivery focused on achieving the best possible outcomes for our population, service users and carers.

The following represents some of our operational highlights for 2022/23 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)

In the last year, HSCP Health Improvement staff have supported the launch of the national **Breastfeeding Friendly Scotland Scheme** (BFS) which aims to help mothers feel confident when breastfeeding in public areas. Businesses and organisations are encouraged to sign up to the scheme and promote their involvement to let mums know they will be welcomed in a warm and supportive environment. In August, HSCP staff helped **Clyde College** to become Scotland's first Further Education institution to obtain BFS accreditation.

A short **video** was produced to promote the 'A&E (Accident and Emergency) Intoxicated Young Persons' Pilot' to hospital staff, along with a leaflet on alcohol harm targeted at young people, which was co-produced by their peers. The Pilot involves the establishment of a referral pathway to the Youth Health Service (YHS) for young people who present at A&E with alcohol or drug intoxication. Young people referred to the YHS through this route are offered health and wellbeing advice and are supported to make more positive lifestyle choices.

In the last year, the **Togetherall** service has been made freely available to anyone aged 16-24 with a Glasgow postcode. This offers a 24/7 online peer-to-peer mental health community, as well as access to related evidence-based resources. Members join the community anonymously and can be supported on a wide range of mental health and wellbeing issues, from anxiety, depression and isolation, to relationship issues and lifestyle challenges. 'Wall Guides' who are trained mental health professionals, moderate the service and ensure everyone accessing the community remain safe and supported.

In June 2022, the Sexual Health Improvement Team launched a sexual health campaign called 'Awkward Moments', which ran on various social media platforms. The campaign aimed to help



young people recognise what good consensual intimate experiences can look like and increase their confidence to start conversations around positive and mutual consent. The campaign was co-produced by young people and included five **short films** which were based around the barriers they face when communicating within sexual situations. These materials have now been included in national teaching resources on Relationships, Sexual Health and Parenthood (**rshp.scot**).

During the last year, care home staff have commissioned weekly **Virtual Gym Sessions** that are broadcast within all five of the HSCP's care homes. These classes are in line with the aims of the Care Inspectorate's 'Care about Physical Activity' (CAPA) programme and engage residents in interactive chair-based exercises, which are intended to improve their mobility, reduce their risk of falls, and improve their confidence and mental health and wellbeing.

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. A Self-directed Support (SDS) Policy and Practice review was initiated in the last year, which sought to better understand where we are in comparison with national standards. A range of engagement has taken place with stakeholders and areas of good practice identified, along with priorities for improvement, which will be progressed going forward with the aim of further improving SDS policies and procedures in the city.

Glasgow's multi-agency Care Experienced Board have produced their own **Promise Plan**, which set out commitments to improve the experiences of children involved in the care system, in response to the national **Plan** of the same name. In the last year 4 **Promise Participation Workers** have been recruited, who will support delivery of our Plan by ensuring that the voices of children, young people and families are at the heart of service design and by holding partners to account for delivery of their **Promise** commitments.



During the last year the HSCP also commenced a **Strategic Review** of 16+ accommodation and support services, within the context of national evidence that care experienced young people have a substantially higher risk of becoming homeless and experiencing poorer outcomes in adulthood. The outcomes of the review will influence the future commissioning and delivery of accommodation and support services, with the aim of ensuring that they support all of our young people to thrive and reach their full potential, living as independently as possible within their own homes and communities. Young people's participation has been central to this exercise and they have been engaged with in a number of ways and are represented on the Steering Group overseeing the Review.

Care Services have worked closely with the Scottish Social Services Council (SSSC) to co-design a suite of filmed learning tools on Dementia (**Lady In A Room**) which are part of the Changing Times, Changing Perspectives resource on the SSSC website. These are intended to raise awareness and understanding of people's experiences with dementia and the impact it has on those around them and to support staff in making good decisions about people's care through their dementia journey.

Work has also been undertaken to develop the Family Connections Assessment tool for practitioners working with children and young people with care experience. This tool enables workers to understand what the important relationships are for children and young people in order that they can seek to ensure they remain connected to those identified. This is being evaluated by CELCIS and will inform the work of the national 'Staying Together and Connected' Implementation Group. Glasgow has been a significant contributor to work of this group including the **National Staying Together and Connected Practice Guidance** which features good practice examples from the city.

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

A new **Hospital at Home** Service has been in operation over the last year in the South of Glasgow with a view to potentially expanding it city and Health Board wide. Eligible patients are identified either through their GP or from the acute receiving wards and the service aims to keep people out of hospital, by providing within their own homes, the same level of high-quality multi-disciplinary care they would receive as inpatients and in doing so, relieve pressure on acute hospital beds.

The Home First Service has also been introduced which involves the establishment of community led multi-disciplinary frailty teams, led by advanced frailty practitioners, at the front doors of the Queen Elizabeth University Hospital (QEUH) and Royal Alexandra Hospital in Paisley (RAH). A hub and spoke service model with each of the 6 HSCPs in Greater Glasgow and Clyde is operated by these teams, who ensure rapid and seamless access to community services for those frail patients that could be managed better in a homely setting rather than an acute bed.







Building work on the new **Parkhead Hub** started on site in March 2022. The Hub is due to open in 2024 and will bring together a number of community health and social care services which are currently located at different sites, including GP, pharmacy and dental services. The facility will also provide community spaces, the relocated Parkhead library and a community café. In addition, **£4.4 million has been invested** to improve six of Glasgow's community health and care centres, which will create additional consulting and treatment rooms and help to facilitate the expansion of multi-disciplinary working by enabling a wider range of professionals to operate within them.

Approval was granted this year to commence with phase 1 of the HSCP's **Mental Health and Wellbeing in Primary Care Hub** proposals in line with Scottish Government guidance on primary care mental health services. The Hubs aim to improve access to mental health and wellbeing support, enhance primary care and mental health system capacity, and deliver integrated responses to promote good mental health. These are being developed in three GP Cluster areas in the first phase, with each seeking to respond to the diverse community needs in their areas and testing out different service models and pathways.

A joint commissioning framework has been put in place to deliver Glasgow's **Family Support Strategy** and services established include Early Intervention and Prevention (0-12 years) and Intensive Family Support Services (12+). These adopt a strengths based approach and seek to ensure families take ownership of their own lives and journey, with a range of interventions offered to support them, including home based practical help, emotional and wellbeing support, parenting skills and support to improve family relationships and dynamics.

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

Glasgow City HSCP is taking forward the **Maximising Independence** programme which aims to change the way health and social care services support people. Key principles of the Maximising Independence approach include putting people at the centre of care; using the existing assets of individuals and communities; embracing new technology; taking early action to prevent problems developing into crises; and working closely with the community and voluntary sectors. During the last year, the HSCP organised a **People's Panel** to hear from service users, staff and partners on how we can best communicate with them on the implementation of this programme.

Health and Social Care Connect (HSCC) was launched in November and aims to make it easier for people to get in touch with the HSCP when they need advice or want to request a service, by providing a single point of contact (telephone and online). HSCC is supporting the Maximising Independence approach with HSCC staff assessing callers' needs, in order to determine whether they require statutory services or could have their needs met better via community, 3rd sector or commissioned services, thus enabling people to be matched to the 'right service at the right time.'

During **Carers Week** in June, a range of activities were undertaken to celebrate the role of unpaid carers and promote the support available to them, including free training and peer support opportunities. The new **Glasgow Carers Strategy 2022-25** was also launched, alongside the **Carer Eligibility Criteria** and **Short Break Services Statement**. During the last year, work was also undertaken across the HSCP to raise awareness of unpaid carers with the aim of enabling them to be identified and signposted for support at an earlier stage. The **Carer Information Pages** on the Glasgow **Your Support Your Way** website were also updated, informed by feedback from the Carer Strategy Consultation.

A key area of service recovery from COVID-19 during 2022/2023, was the successful re-opening of day services for older people. Due to physical distancing measures, these services were initially limited in operation and could only operate to one third of their capacity. This ended with the removal of COVID-19 restrictions in September, which enabled day care services to also resume outings, social activities and engagement with their local communities. Occupancy rates have since increased and centres are continuing to promote their services to further increase uptake.

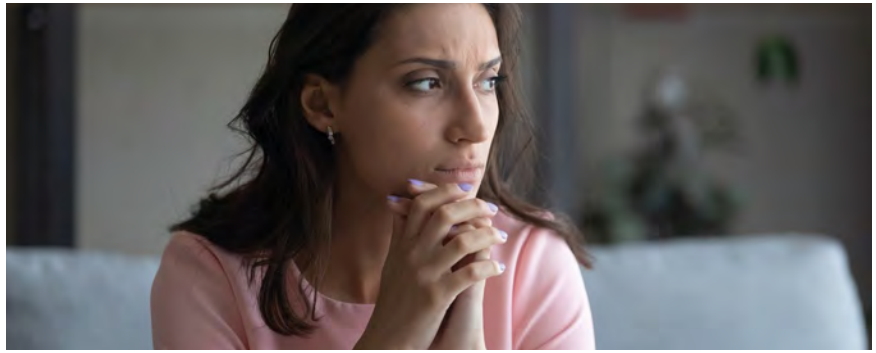
In June, the HSCP launched the **Socially Connected Glasgow Strategy** which focused on the importance of mental health and wellbeing within the context of our recovery from the pandemic and the Maximising Independence programme. It examines what is working well in the city and identifies ways in which partners can work better together, to help people become more socially connected to their local communities. Recommendations for improvement are made across a number of areas including health, support for carers, transport, volunteering, sustainable funding and communication.

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

The HSCP and partners were subject to Care Inspectorate scrutiny of their ASP arrangements during the last year, which focused on ASP Processes and Strategic Leadership. The Joint Inspection Report was published in October 2022 and concluded that our ASP key processes are 'effective' (with clear strengths supporting positive experiences and outcomes); and our strategic leadership arrangements 'very effective'. Two areas for improvement were identified by the Care Inspectorate and an Improvement Plan has been developed in response to these.

The need for a more joined up and explicit response to domestic abuse and its impact was identified in early 2020 and during the COVID-19 pandemic. This led to joint planning arrangements being established and a clear strategic direction for domestic abuse being set out within the first **Domestic Abuse Strategy** for Glasgow. The Strategy outlines six Strategic Priorities and commits to a range of actions to improve services for people who experience, or who are affected by domestic abuse, as well as people who cause harm through domestic abuse.





A short film was launched in the last year to highlight and promote the work of the multi-agency **Early and Effective Intervention (EEI) Team** which takes referrals for children under the age of 12 (the age of criminal responsibility), who have come into contact with the police by displaying offending behaviour. Young people referred to the voluntary programme are given advice and support, with the team working with them to identify and address the underlying causes of their behaviour and provide them with better coping strategies going forward.

Glasgow HSCP justice social work services, in conjunction with the Sheriff Principal at Glasgow Sheriff Court, established a Women's Court in January 2023, which takes a problem-solving approach, similar to the already established Drug, Youth and Alcohol Courts. This Court aims to utilise community-based disposals such as Structured Deferred Sentences, with women supported by the multi-agency Tomorrow's Women Glasgow team, to address the factors contributing to their offending behaviour, whilst the court monitors their progress.

Martha's Mammies is a multi-disciplinary service which became operational in November 2022 and works with women who have lost care of their children. The aim is to help the women stabilise their personal and social circumstances by offering practical advice and assistance, peer support, advocacy, and signposting to partners as required. The service works towards emotional wellbeing, repair and recovery and supports women to find ways of making sense of their experiences and living with their loss of care for their children.

Performance Management

A comprehensive Performance Framework is in place within the HSCP and routine performance management arrangements are established which facilitate scrutiny of performance in relation to our Key Performance Indicators (KPIs), as well as delivery of our Strategic Plan.

Regular **Quarterly Performance Reports** are produced for internal scrutiny by citywide and locality management teams, which review performance in relation to a wide range of local and national Health and Social Work KPIs and provide information on how services are responding to areas of under-performance. These reports are also presented to the Integration Joint Board's **Finance, Audit and Scrutiny Committee** who focus upon specific service areas at each of their meetings, with relevant strategic leads invited to discuss performance and demonstrate how they are impacting upon the HSCP's Strategic Priorities. All KPIs within the Quarterly reports have been aligned to the HSCP's Strategic Priorities as set out in our **Strategic Plan** and to the **National Health and Wellbeing Outcomes** specified by the Scottish Government.

In addition to these Quarterly Reports, an **Annual Performance Report** (APR) is produced and published at the end of July each year, in line with statutory guidance. In these APRs, we review our performance against our key strategic performance indicators and highlight some of our key service developments and achievements over the last 12 months, including progress made against commitments set out within our **Strategic Plan**.



2022-23 Performance Achievements

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

Indicator		2021/22	2022/23
Access to Child and Adolescent Mental Health Services (CAMHS): % seen within 18 weeks		59.4%	74.5%
Mumps, Measles & Rubella (MMR) vaccinations: % uptake at 5 years		94.8%	96% (Q3)
Alcohol Brief Intervention Delivery		7,749	8,966
Women smoking in pregnancy	General population	9.5%	8.4%
	Most deprived quintile	16.7%	13.9%
Anticipatory Care Plans (ACPs)	Number of conversations	208	345
	Summaries completed and shared with GP	50	276
Number of children in receipt of a personalised service		382	402
% of service users receiving direct payments		19%	21%
Number of emergency admissions (18+)		4,933 per month (Annual Total - 59,194)	4,707 per month (Apr-Dec)* (Apr-Dec Total - 42,361)
Number of unscheduled hospital bed days (18+)	Acute	43,112 per month (Annual Total - 517,348)	40,962 per month (Apr-Dec)* (Apr-Dec Total 368,662)
	Mental health (18+)	14,183 per month (Annual Total - 170,193)	12,686 per month (Apr-Dec)* (Apr-Dec Total 114,177)

Indicator	2021/22	2022/23
Intermediate care: % users transferred home	15%	29%
% service users who receive a reablement service following referral for home care from the community	72.5%	79.6%
Number of new carers identified during the year that have gone on to receive a carers support plan or young carer statement	2,391	2,533
Telecare referrals: enhanced	672	1,034
Number of households reassessed as homeless / potentially homeless within 12 months	526	406
% of Community Payback Order (CPO) unpaid work placements commenced within 7 days of sentence	87%	89%
Percentage of Community Payback Order (CPO) with a case management plan within 20 days	93%	97%

*Figure is provisional



2022-23 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	Performance Issues and Actions
Access to Child and Adolescent Mental Health Services (CAMHS): % seen within 18 weeks **Target**: 100% **Actual**: 74.5%	**Performance Issues** • Teams continue to experience increasing demand on the duty system and an increase in the number of emergency presentations, which both reduce the ability of CAMHS teams to allocate children with the longest waits. **Actions to Improve Performance include:** • Work is continuing to orient the system towards assessing and supporting children who require an urgent response. • Providing increased flexibility in how children and their families access appointments to minimise the risk of missed appointments. • Additional appointments being made available through overtime and / or bank shifts. • Tier 1 and 2 community mental health services will continue to support families with children on the CAMHS waiting list. • Ongoing work analysing the needs of children accepted into the service will inform future service developments and improve service delivery.

Indicator	Performance Issues and Actions
Mumps, Measles & Rubella (MMR) Vaccinations: (% uptake at 24 months) **Target**: 95% **Actual**: 92.4% (Q3)	**Performance Issues** • Vaccine uptake varies across geographic areas and socio-economic groups. • The World Health Organisation has raised concerns that vaccine uptake has reduced internationally for several reasons including a decline in vaccine confidence linked to the pandemic. **Actions to Improve Performance include:** • Continue to focus on areas where uptake is lowest. • Continue to recall and chase up families who have not attended for vaccines. • Videos have been produced for use with marginalised communities to help improve uptake. • Work is being carried out with public health colleagues to undertake 'tests of change' to improve uptake. • Use of the mobile vaccine bus to help increase the accessibility of vaccines.
Psychological Therapies: % of people who started treatment within 18 weeks of referral **Target**: 90% **Actual**: North East Locality 58.0% South Locality 79.2% (N.B. This indicator is reported at locality level, rather than city-wide)	**Performance Issues** • The initial service reaction to the COVID-19 outbreak created a large cohort of people waiting to start a Psychological Therapy (PT) and the longer-term effects of the pandemic continue to have an impact. • The capacity to deliver PTs has been affected by staff turnover and resulting vacancies, as well as episodes of sick leave and extended leave. • Recruitment to some posts resulted in no applicants, highlighting the national shortage of clinically trained professionals. **Actions to Improve Performance include:** • Waiting list initiatives continue to target patients with the longest waits. • Digital alternatives to face-to-face approaches continue to be used to reduce waiting times. • Continued delivery of cCBT (Computerised Cognitive Behavioural Therapy) for people with long term conditions. • Ongoing focus on staff recruitment. • Routine monitoring of team performance.

Indicator	Performance Issues and Actions
Total number of Acute Delays and Bed Days Lost to Delays (All delays, all reasons 18+) **<u>Delays</u>** **Target**: 120 **Actual**: 142 **<u>Bed Days Lost</u>** **Target**: <3,327 per month **Actual**: 6,317 per month (Apr – Dec 2022)	**Performance Issues** • Closure of hospital wards and care homes due to COVID-19 and other public health outbreaks. • Care Homes staggering admissions due to staffing pressures. • Wards not arranging timely and appropriate discharge arrangements ie. transport, medication, paperwork • Staffing pressures within the Hospital Social Work Team. • Guardianship issues around patients who lack capacity (AWI). **Actions to Improve Performance include:** • Continued work to identify opportunities to prevent or reduce delays and mitigate their impact. • Continued use of the Discharge to Assess pathway to improve outcomes for patients and prevent delays. • Initiatives such as the introduction of 'Planned Date of Discharge' and 'Discharge by Lunchtime' which aim to enable patients to get them home at the earliest opportunity and without delay. • Development of an AWI Action Plan including the provision of a ward at Gartnavel Hospital to target resources on the management of AWI patients. • Recruitment of two additional solicitors enabling the council legal team to offer greater support around AWIs / Delays. • Regular meetings with commissioning colleagues to progress complex cases and improve the interface with care homes. • Further Power of Attorney promotional campaigns to encourage their uptake.

Indicator	Performance Issues and Actions
No. Unscheduled Hospital Bed Days – Acute (18+) **Target**: 37,822 per month **Actual**: 40,962* per month *provisional figure (Apr – Dec 2022)	**Performance Issues** • The increase in delayed discharges has contributed to the rise in the level of unscheduled bed days. • Adults with Incapacity (AWI) remain a challenging issue and also has impacted unscheduled bed days. **Actions to Improve Performance include:** • Work has been undertaken to prevent unnecessary hospital admissions, including delivery of the Home First and **Hospital at Home** programmes. • See actions above relating to Delayed Discharges / Bed Days Lost.
Total number of Adult Mental Health delays **Target**: 0 **Actual**: 24	**Performance Issues** • Staff vacancies and absence continue to affect the day-to-day running and planning of Adult Mental Health wards. • Wards continue to face significant pressures with increased admission rates and some ward closures. • The complexity of presenting patients' needs is placing further significant pressures on the system. **Actions to Improve Performance include:** • A group has been set up to review and improve discharge systems and processes. • All potential discharge placement opportunities are being explored. • Regular meetings are held with commissioning colleagues to discuss discharge destinations for the most complex patients.

Indicator	Performance Issues and Actions
Sickness Absence **NHS Sickness absence rate (%)** **Target**: <4% **Actual**: 7.03% **Social Work Sickness Absence Rate** **Target**: <10.2 ADL Average Days Lost (ADL) per employee per annum **Actual**: 20.3 ADL	**Performance Issues** • The impact of the pandemic on the health and social Work workforce has been significant, in particular on staff mental health and wellbeing which has had a knock-on effect on absence levels. • Absences recorded as 'Psychological' (which includes all stress related absence) remains the most common absence reason. **Actions to Improve Performance include:** • Updating of the Wellbeing and Attendance Action Plan to co-ordinate and implement a consistent, effective approach to attendance management and support the health and mental wellbeing of staff. • HR support and advice has been made more accessible and promoted to all HSCP staff and managers. • HR advice and guidance is automatically sent out to managers when staff are off sick. • HR Training for Managers being provided. • Ongoing analysis of absence trends to identify areas for improvement. • Managers to continue to promote uptake of COVID-19 booster vaccinations for staff.

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

The IJB's Financial Position at 31 March 2023

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

The Comprehensive Income and Expenditure Statement (see page 48) describes expenditure and income by care group across the IJB and shows that an overspend of £92,960,000 was generated in 2022/23. This is shown in the table below with notes provided below to explain each heading.

	Note	£ millions
Operational Service Delivery - Pressures / Investments		
Shortfall in funding provided to meet the Council pay settlement for 2022-23	1	9.9
Increased demand for Homelessness Services	2	3.7
Personalisation and Direct Assistance in Children and Families	3	3.6
£400 Winter payments to families across the City	4	2.3
Increase in transport costs due to fuel prices and age of fleet	5	1.4
One-off Investment in Infrastructure Costs	6	1.5
Increase in demand and price of incontinence products	7	0.9
Non delivery of savings	8	0.5
Increase in prescribing costs and volumes	9	6.5
Total Pressures / Investments in Operational Service Delivery		**30.3**

	Note	£ millions
Operational Service Delivery - Underspends		
Underspend as a result of vacancies and staff turnover	10	-16.0
Underspend as a result of additional income recoveries	11	-6.3
Underspend as a result of reduction to employer national insurance rates	12	-1.5
Underspend in implementation of the Carers Act investment	13	-1.2
Underspend in purchased care home places	14	-0.2
Total Underspends in Operational Service Delivery		**-25.2**
Net Overspend in Operational Service Delivery		**5.1**
Local and national priorities which will not be completed until future financial years	15	-12.9
Expenditure from prior years to be funded from earmarked reserves	16	100.8
Net Overspend per Income and Expenditure Statement		**93.0**

Notes

Impact of Pandemic on Service Delivery

1. The Local Government Pay Settlement agreed for Council employees was much higher than our planning assumptions and represents an additional cost to the IJB of £9.9m. The Scottish Government has provided £140m of additional funding to Local Government nationally to assist in the meeting these costs. This funded was intended to support all staff directly employed by local government, including those currently delegated to Integrated Joint Boards (IJBs). Glasgow City Council received a share of this funding and did not pass any of this funding on to the IJB, which has resulted in a cost pressure of £9.9m.
2. The Homelessness Service continues to experience an increase in presentations due to the impact on the economy of both the pandemic and the cost of living crisis. In addition, the service is responding to the resettlement of Ukrainian refugees. The HSCP will continue to work with RSL's to secure the provision of accommodation, however at this stage demand is outstripping local supply requiring us to seek more expensive alternatives in the short term. Actions are being taken to reduce spend in this service area however the scale of the challenge means that this will take time to implement. This service has benefited from COVID-19 funding in 2022-23. This is the last year that this funding will be available.
3. This overspend is reflective of an increase in the number of service users accessing self directed support. The increase in direct assistance is due to an increase in section 22 payments linked to the cost of living crisis and an increase in Section 29 payments linked to accommodation costs for care leavers including student accommodation.
4. The current cost of living crisis continues to have a detrimental impact on the City and especially the children and families who are supported by our services. In recognition of the current cost of living crisis the IJB agreed to replicate the winter payment of £400 to looked after children and people in continuing care / aftercare and children on the child protection register and other vulnerable children. This benefited 6,500 children.
5. Increases in transport costs have been experienced linked to fuel increases and increases in vehicle hire and taxi charges and repairs due to ageing fleets.
6. One-off investment in infrastructure to support both service delivery.
7. This overspend reflects both an increase in demand for these services as well as an increase in the price for these products. This service has been experiencing an increase in the cost of these products following the exit of the UK from the EU. The additional costs of supply as a result of BREXIT has been passed on from suppliers to ourselves as purchasers.
8. These are occurring mainly within the programmes for Transport Review and Linguistics. Plans are being progressed to implement.
9. Prescribing has experienced high levels of volatility in 2022-23. Volumes have increased by 2.3% on previous years. Pricing has also been significantly impacted by global prices in this sector which has seen a 10.2% increase in prices for the IJB in 2022-23. The IJB had an earmarked reserve which helped to manage these fluctuations however the level of volatility has exceeded this reserve.

10. Staffing pressures continue to be experienced across all services due to high turnover levels, high sickness levels and challenges in recruitment. This is not unique to Glasgow and is being experienced UK wide. These challenges are not new to the IJB however the scale of them is increasing with the underspend 1.9 times higher than the level experienced in 2021/22. We continue to focus on the recruitment of staff utilising a range of measures such as advertising campaigns both at a local and national level, align recruitment timescales with the availability of newly qualified professionals, undertake targeted recruitment and training strategies to develop existing and new staff to meet the skills requirements of our services.

11. Additional income has been recovered mainly from three sources, firstly through recovery of financially assessed client contributions which generated an additional £1.5m, secondly from £2m recoveries of Direct Payments and lastly £2.8m from additional income linked to Unaccompanied Asylum Seeking Children based on cases accepted to date by the Home Office.

12. The UK Government has reversed the 1.25% increase to National Insurance effective from the 6 November.

13. The ability to fully implement the additional work planned for 22/23 in support of the Carers Act has been impacted by the ability of providers to commence service delivery mainly as a result of challenges in terms of staff recruitment. There has also been delays in start dates for programmes which has resulted in part-year underspends.

14. Older People Purchased Care Homes is showing a small underspend. This is reflective of demand in respite and residential which is still recovering from the impact of COVID-19. It should be noted however that demand for nursing homes is on the increase and is at a level higher than those seen pre-COVID-19. The majority of this increase has been seen in the last six months of the year and therefore this has only had a partial impact on spend in 2022-23. The full year impact of this increase be seen in 2023-24.

15. A number of commitments made in 2022/23 in relation to local and national priorities will not complete until future years (£12.9m). These include funding for expenditure linked to local investment priorities which will not complete until 2022/23 and national priorities funded by Scottish Government such as Mental Health, Dementia and Gender Identity Services. This relates to ring-fenced funding which has been received or allocated to meet specific commitments and must be carried forward to meet the conditions attached to the receipt of this funding.

16. 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 2022/23 £100.8m of earmarked reserves have been drawn down to meet this expenditure. This includes the return of £48.7m COVID-19 funding which was not required to Scottish Government.

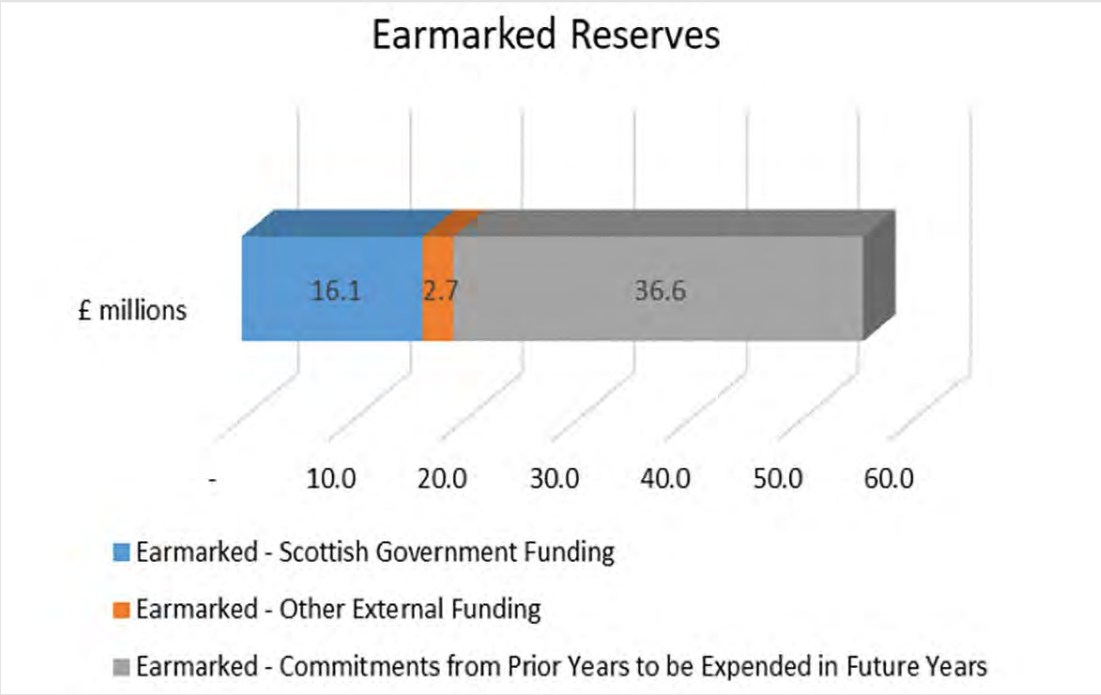


The 2022/23 accounts include £16.9m of additional costs as a result of COVID-19. This has been fully funded by the Scottish Government.

The IJB elected to transfer £12.9m for specific earmarked commitments in 2023/24. They also approved the re-alignment of earmarked reserves to general reserves totalling £3.4m.

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 £26.9m at 31 March 2023, which is 1.69% of net expenditure and is below the target set of 2%. The IJB aims to hold uncommitted reserves equating to 2% of net expenditure, however it is recognised that this will not always be possible to secure and is subject to the financial position of the IJB each year. Holding general reserves is recognised as best practice and provides the IJB with the financial capacity to manage financial risks from year to year. The 2023/24 budget strategy has identified risks of £17.2m which will require to be funded from general reserves, if assumptions hold. This would result in an estimated closing balance of £9.7m in 2024 which would equate to 0.6%. The IJB also has a cumulative earmarked reserve of £55.4m. This is earmarked to deliver specific projects and government priorities which are supported by additional funding which has been provided to the IJB and is required to fund these commitments. It also supports delivery of commitments which span financial years in a way that represents best value for the IJB.



Key Risks, Uncertainties and Financial Outlook

The IJB approved its Risk Management Policy and Strategy in February 2016, and the most recent update of this was carried out in February 2020. The next full review of the Policy and Strategy will take place later in 2023, following publication of the IJB's updated Strategic Plan (2023-26).

The IJB's Risk Register, and the registers which currently remain in place for social care and NHS services, are reviewed quarterly by the Senior Management Team and by the IJB Finance, Audit and Scrutiny Committee. The full IJB also reviews its own risk register on an annual basis, with the latest review completed in June 2023.

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

Key Strategic Risks	Key Mitigating Actions
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. • 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. • Continued engagement with Scottish Government and Partner Bodies on financial planning assumptions and potential impact of funding availability arising from the Scottish Government's Budget & Spending Review (23/24 to 26/27)
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 • The impact of responding to COVID-19 on delivery of the Strategic Plan continues to be assessed • Ongoing monitoring of financial impact of inflation on service costs

Key Strategic Risks	Key Mitigating Actions
Uncertainty around future service delivery models arising from Scottish Government's proposals for a National Care Service and impact of 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 2023-26 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 • Programme management and governance arrangements put in place across HSCP to assess impact of National Care Service proposals, and to ensure ongoing engagement with Scottish Government on the National Care Service Bill and co-design arrangements
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: • Continued work across wider system to identify how the HSCP can support sustainability of general practice • Phasing recruitment • Making local vacancy approval processes more efficient • Developing alternative skill mix models • Recruiting into trainee posts and supporting less experienced staff to obtain necessary experience.

The financial position for public services is extremely challenging and the IJB must operate within significant budget restraints and pressures. In March 2023, the IJB conditionally approved its budget for 2023/24, 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 £42m which will be addressed through a wide range of service reforms and efficiencies, service reductions and use of reserves to address budget pressures in 2023/24. 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 2023/24 Annual Performance Report.

A Medium Term Financial Outlook was also reported to the IJB on the 22 March 2023. 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
- Cost of living crisis resulting in more families in the City living in poverty resulting in increased demand for front line services
- Inflationary pressures linked to pay and contractual commitments and global markets for prescribing
- Continuing legacy of the impact of COVID-19 on people's health, wellbeing and the economic impact including income, employment and housing.
- Local pressures linked to demand as a result of demographic, deprivation and health

This looks forward to 2024-25 and identifies the need for a further £45m of savings to deliver a balanced budget in 2024/25 and 2025/26. 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. The next three years will be the greatest financial challenge that the IJB has been asked to manage since it's inception. Glasgow City IJB is clear about the challenges which are ahead and its aspirations for it's services, however we will also need to be realistic about what can be delivered within the funding envelope available. This will require the IJB to prioritise decisions for investment and disinvestment in order to support delivery of the Strategic Plan.

The IJB has a clear strategy to support delivery of the Strategic Plan and also to ensure the IJB remains financially sustainable over the medium term. The IJB also understands the key risks and uncertainties linked to delivery and has clear actions in place to mitigate these. We will continue to work closely with all our partners and stakeholders to secure a future which is sustainable and meets the needs of our communities and we remain committed to this as we move forward into 2023/24.

Susanne Millar
Chief Officer

Simon Carr
Chair

Sharon Wearing
Chief Officer,
Finance & Resources

Statement of Responsibilities



Responsibilities of the Integration Joint Board

The Integration Joint Board is required to:

- make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the board has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973, 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 27 September 2023.

Simon Carr
Chair



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

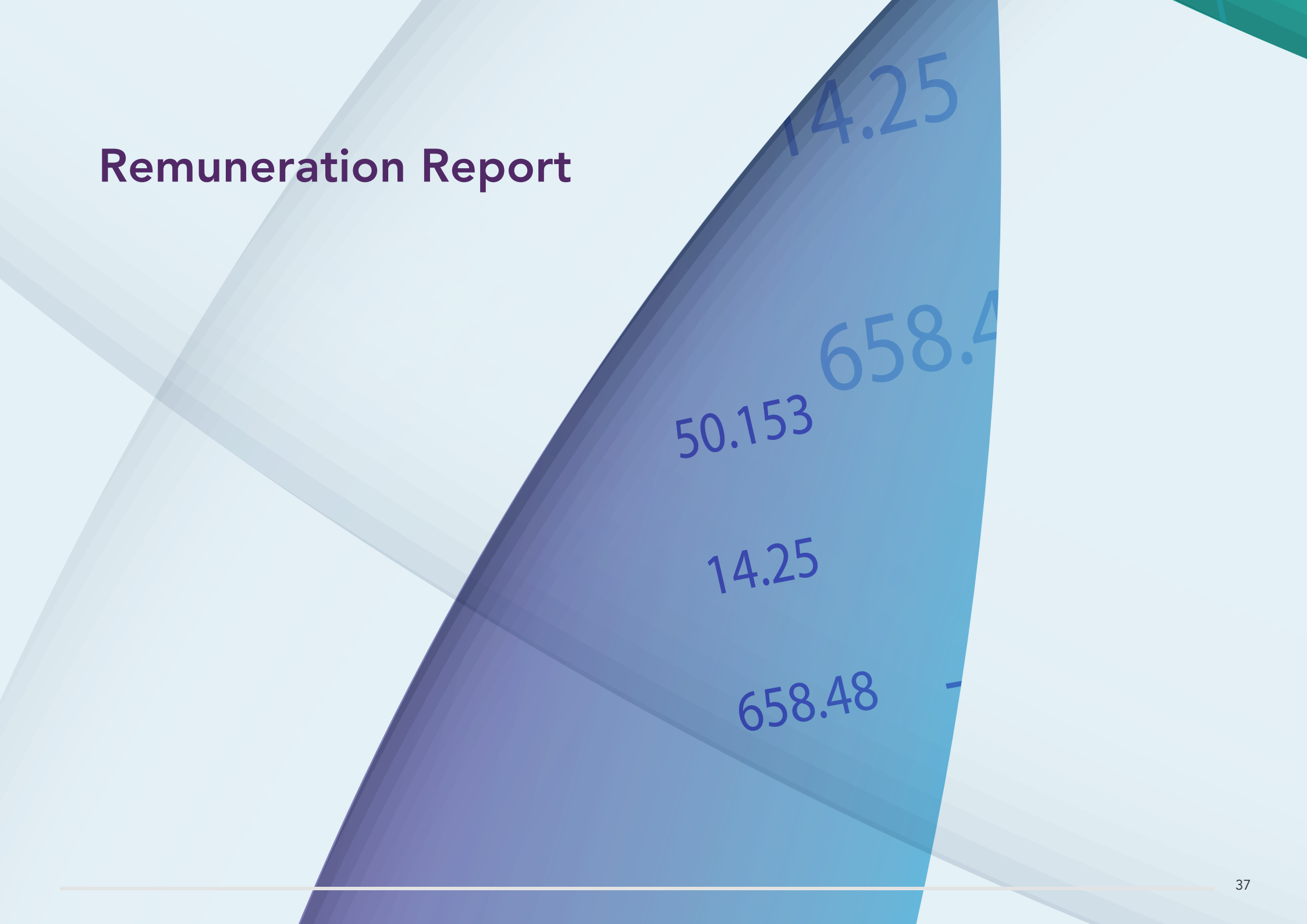
I certify that the financial statements give a true and fair view of the financial position of the Glasgow City Integration Joint Board as at 31 March 2023 and the transactions for the year then ended.

Sharon Wearing
Chief Officer, Finance & Resources

28 June 2023



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 2021/22 £	Taxable Expenses 2022/23 £
C. Cunningham	Chair From May 2022 to February 2023	Glasgow City Council	-	-
	Vice Chair From February 2023			
S. Carr	Vice Chair From February 2022 to February 2023	NHS Greater Glasgow & Clyde	-	-
	Chair From February 2023			
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 2021/22 £	Senior Employees	Salary, Fees & Allowances £	Compensation for Loss of Office £	Total 2022/23 £
145,860	**S. Millar** Chief Officer	157,565	-	157,565
110,627	**S. Wearing** Chief Officer, Finance & Resources	116,159	-	116,159
256,487		**273,723**	-	**273,723**

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 2022 £	For Year to 31 March 2023 £		As at 31 March 2023 £000	Difference from 31 March 2022 £000
S. Millar Chief Officer	28,151	29,530	Pension	61	6
			Lump Sum	74	4
S. Wearing Chief Officer, Finance & Resources	21,351	21,899	Pension	61	3
			Lump Sum	96	2
Total	**49,502**	**51,429**	**Pension**	**123**	**11**
			Lump Sum	**171**	**7**

4. **Remuneration Policy**

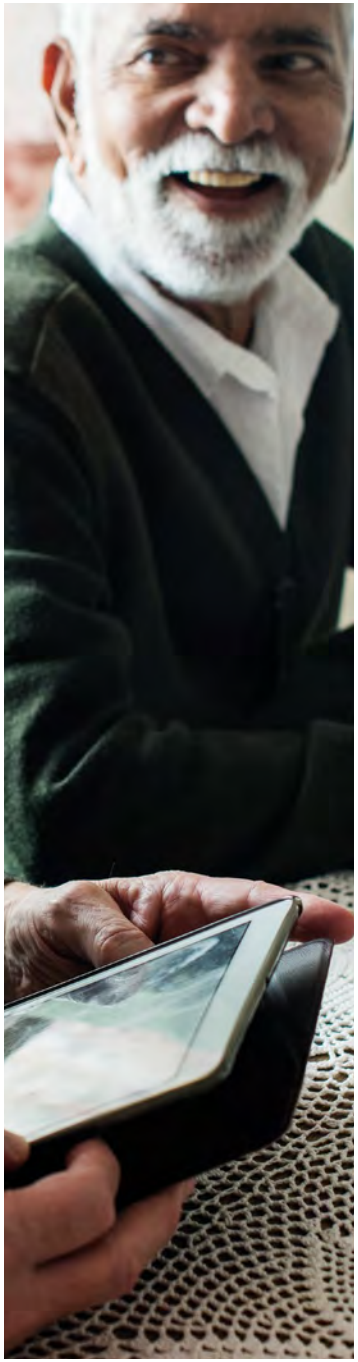
The board members are entitled to payment of travel, subsistence and other expenses relating to approved duties. Payment of voting board members' allowances will be the responsibility of the members' individual Council or Health Board and will be made in accordance with their own Schemes. Non-voting 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 2023, no voting or non-voting board member has claimed any expenses.

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

Susanne Millar
Chief Officer

Simon Carr
Chair

Annual Governance Statement



1. Scope of responsibility

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

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

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

2. Purpose of the governance framework

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

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

3. Governance Framework

3.1 The Board of the IJB comprises the Chair and 15 other voting members; eight are Council Members nominated by Glasgow City Council and eight are Board members of NHS Greater Glasgow and Clyde. There are also a number of non- voting professional and stakeholder members on the IJB Board. Stakeholder members currently include representatives from the third and independent sector bodies and service users. Professional members include the Chief Officer and Chief Officer, Finance and 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.

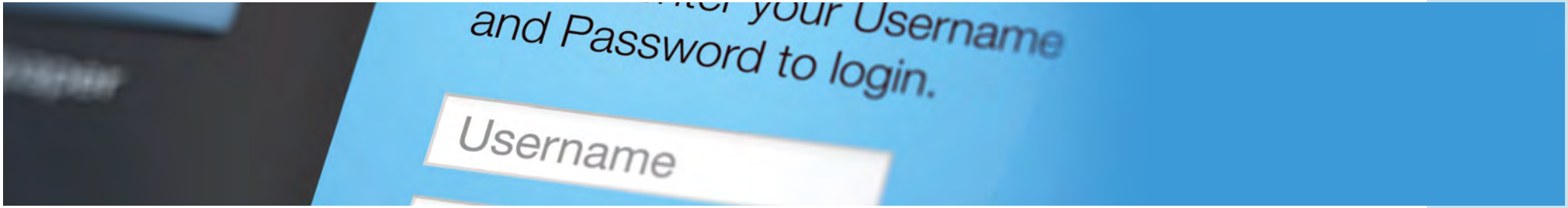
- The overarching strategic vision and objectives of the IJB are detailed in the IJB's Corporate Statement which sets out the key outcomes the IJB is committed to delivering with its partners, as set out in its Strategic Plan and Annual Financial Statement.
- Services are able to demonstrate how their 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 obligations in relation to public records, as set out in the Public Records (Scotland) Act 2011. Based on the Model Records Management Plan developed by the Keeper of the Records of Scotland, Glasgow City IJB's Records Management Plan was submitted to the Keeper in 2021 and is subject to annual review. Where subsequently required as a result of any updates or material changes to the Records Management Plan a report is presented to the IJB for consideration and approval as part of the annual assurance process. The review of the Records Management Plan in March 2023 identified no updates or material changes to be brought to the attention of the IJB.
- The Participation and Engagement Strategy sets out the IJB's approach to engaging with stakeholders. Consultation on the future vision and activities of the IJB is undertaken with its health service and local authority partners and through existing community planning networks. The IJB publishes information about its performance regularly as part of its public performance reporting. The Public Engagement Committee approves and keeps under review the Participation and Engagement Strategy.
- The IJB operates within an established procedural framework. The roles and responsibilities of Board members and officers are defined within Standing Orders, Scheme of Delegation, Financial Regulations and Standing Financial Instructions; these are scheduled for regular review.
- Effective scrutiny and service improvement activities are supported by the formal submission of reports, findings and recommendations by the external auditors, Inspectorates and the appointed Internal Audit service to the IJB's Senior Management Team, the main Board and the Finance, Audit and Scrutiny Committee.
- The IJB follows the principles set out in COSLA's Code of Guidance on Funding External Bodies and Following the Public Pound for both resources delegated to the IJB by the Health Board and Local Authority and resources paid to its local authority and health service partners.

- Responsibility for maintaining and operating an effective system of internal financial control rests with the Chief Officer, Finance and Resources. The system of internal financial control is based on a framework of regular management information, Financial Regulations and Standing Financial Instructions, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within the IJB.
- The IJB's approach to risk management is set out in the risk management strategy, the risk management policy and the Corporate Risk Register. Regular reporting on risk management is undertaken and reported annually to the Senior Management Team and Finance, Audit and Scrutiny Committee.
- Committee members observe and comply with the Nolan Seven Principles of Public Life. Arrangements are in place to ensure Board members and officers are supported by appropriate training and development.
- Staff are made aware of their obligations to protect client, patient and staff data. The NHS Scotland Code of Practice on Protecting Patient Confidentiality has been issued to all staff.
- Staff are also required to undertake annual mandatory training on information security.

4. Compliance with best practice

4.1 The IJB complies with the CIPFA Statement on "The Role of the Chief Financial Officer in Local Government 2016" and the CIPFA Financial Management Code. 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 2022/23 taking into consideration the views of the Chief Internal Auditor and other assurance checks which are completed.

7. Update on previously reported governance issues

7.1 There has only been one significant governance issue previously reported specific to the IJB, in relation to financial planning. The IJB continues to note concerns in relation to the ongoing funding allocation process to the IJB. At its meeting in March 2023, the Board noted the funding allocation from Glasgow City Council. The indicative funding allocation from NHS Greater Glasgow and Clyde was noted subject to confirmation when outturn figures are known.

8. Future Activity

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

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

9. Internal audit opinion

9.1 Internal Audit has completed the fieldwork set out in the 2022/23 annual audit plan. There were no unsatisfactory or limited assurance opinions issued for the HSCP by Internal Audit during 2022/23. The 2021/22 Annual Governance Statement included the unsatisfactory audit opinion relating to ICT security and service delivered via the Council's provider. The Head of Audit and Inspection issued a limited overall assurance opinion in the 2021/22 Council's Internal Audit Annual Report as a result. The improvements required were outwith the control of the HSCP and were being progressed by the Council. The latest information shows slippage in the remediation plan and so the Council Group, including Social Work Services, remained exposed to significant risk in this area during 2022/23. In January 2023, a failed update to the Council's SAP ERP system resulted in a significant period of downtime for this key system, impacting Accounts Payable / Receivable, Payroll, Treasury and Banking, and Financial Ledger reporting. Business Continuity plans were successfully invoked but the extended period of downtime resulted in significant disruption and risk to operational activity. The incident is reflective of the ICT risks originally reported in 2021/22.

A full lessons learned analysis is currently being undertaken by the Council's ICT provider. Internal Audit plans to undertake additional assurance work on the transactions during and following the period of disruption, and on the lessons learned analysis.

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 2022/23 within the IJB, with the exception of the significant 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

Simon Carr
Chair



Comprehensive Income and Expenditure Statement

Comprehensive Income and Expenditure Statement for the year ended 31 March 2023

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.

2021/22					2022/23		
Gross Expenditure £000	Gross Income £000	Net Expenditure £000		Notes	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
179,380	(12,605)	166,775	Children and Families		194,384	(15,946)	178,438
393,719	(64,589)	329,130	Adult Services		440,945	(80,414)	360,531
351,713	(27,449)	324,264	Older People Services		387,545	(37,368)	350,177
178,413	(126,937)	51,476	Resources		88,241	(25,170)	63,071
20,614	(21,563)	(949)	Criminal Justice		22,041	(23,145)	(1,104)
380,651	(4,190)	376,461	Primary Care		405,783	(8,709)	397,074
33,874	-	33,847	COVID-19		16,926	0	16,926
1,538,337	(257,333)	1,281,004	**Cost of services directly managed by Glasgow City IJB**		1,555,865	(190,753)	1,365,112
235,618	-	235,618	Set-aside for delegated services provided in large hospitals		240,703	-	240,703
2,000	-	2,000	Aids and Adaptations		2,000	-	2,000
1,775,955	(257,333)	1,518,622	**Total cost of services to Glasgow City IJB**		1,802,370	(190,753)	1,611,617
		(1,577,122)	Taxation and Non-Specific Grant Income	5			(1,514,855)
		(58,500)	**(Surplus) or deficit on provision of services and total comprehensive (income) and expenditure**				92,960

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 2021	**116,872**
Total Comprehensive Income and Expenditure 2021/22	58,500
Increase in 2021/22	58,500
Balance at 31 March 2022	**175,372**
Total Comprehensive Income and Expenditure in 2022/23	(92,960)
Decrease in 2022/23	(92,960)
Closing Balance at 31 March 2023	**82,412**

Balance Sheet



Balance Sheet as at 31 March 2023

The Balance Sheet shows the value of the IJB's assets and liabilities as at 31 March 2023. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

31 March 2022 £000		Notes	31 March 2023 £000
175,372	Short Term Debtors	6	82,412
175,372	**Current Assets**		**82,412**
175,372	**Net Assets**		**82,412**
175,372	Usable Reserve: General Fund	7	82,412
175,372	**Total Reserves**		**82,412**

The Annual Accounts present a true and fair view of the financial position of the Integration Joint Board as at 31 March 2023 and its income and expenditure for the year then ended.

The unaudited accounts were authorised for issue on 28 June 2023.

Sharon Wearing
Chief Officer, Finance & Resources

28 June 2023

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 2022/23 financial year and its position at 31 March 2023.

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 2022/23, 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;

3. Events After the Reporting Period

The Annual Accounts were authorised for issue by the Chief Officer, Finance & Resources on 27 September 2023. 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 2023, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.



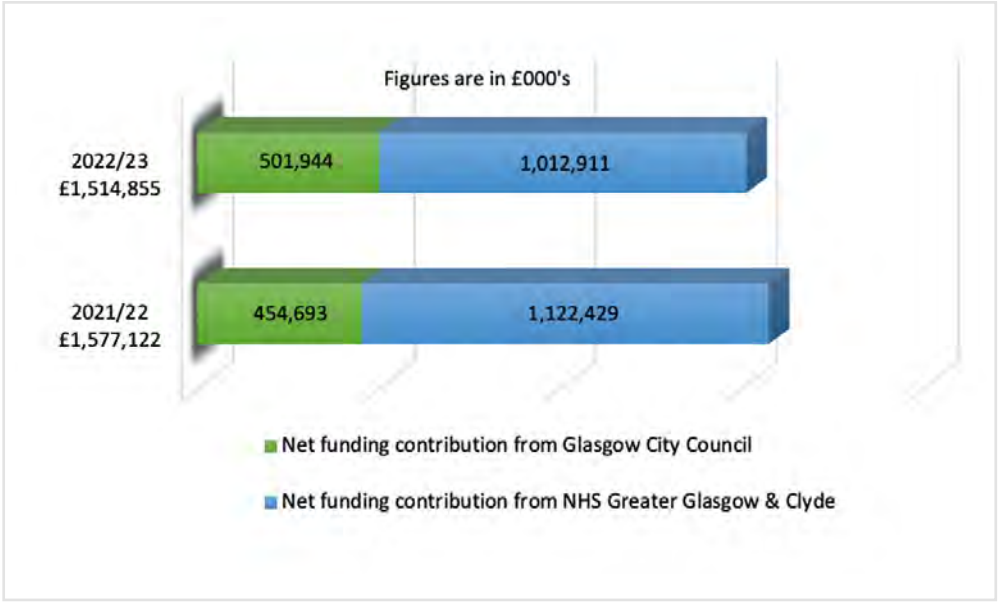
4. Expenditure and income analysis by nature

2021/22 £000		2022/23 £000
(1,577,122)	Partners' funding contributions and non-specific grant income	(1,514,855)
(257,333)	Fees, charges and other service income	(190,752)
568,983	Employee costs	586,434
34,623	Premises costs	33,751
6,289	Transport costs	7,590
163,360	Supplies and services	100,291
368,227	Third party costs	394,961
48,781	Transfer payments	60,811
765	Capital financing costs	744
128,571	Prescribing	138,214
220,710	Family health services	235,036
235,618	Set-aside for delegated services provided in large hospitals	240,703
28	Fees payable to Audit Scotland in respect of external audit services	31
(58,500)	**(Surplus) or deficit on provision of services**	**92,960**

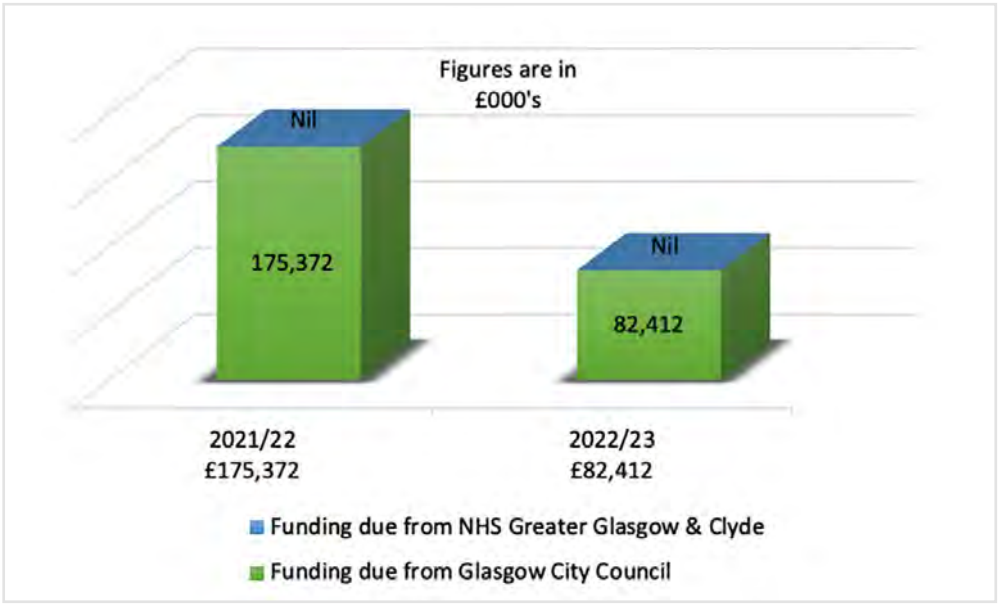
No other services have been provided by the appointed auditor.

5. Taxation and Non-Specific Grant Income

The funding contribution from the NHS Board shown below includes £240,702,709 in respect of 'set-aside' resources relating to acute hospital and other resources. These are provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB, however, has responsibility for the consumption of, and level of demand placed on, these resources.



6. Debtors



7. Usable Reserve: General Fund

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

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

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

2021/22						2022/23			
Balance at 1 April 2021 £000	Transfers Out £000	Transfers In £000	Redistribution of Reserves £000	Balance at 31 March 2022 £000		Transfers Out £000	Transfers In £000	Redistribution of Reserves £000	Balance at 31 March 2023 £000
89,053	(53,894)	111,632	0	146,791	Earmarked	(100,772)	12,912	(3,449)	**55,482**
27,819	0	762	0	28,581	Contingency	(5,100)	-	3,449	**26,930**
116,872	(53,894)	112,394	-	**175,372**	**General Fund**	(105,872)	12,912	-	**82,412**

The table below provides details of the earmarked funds held.

Earmarked Reserves	Balance at 1 April 2022 £000	Movement in Year	Balance at 31 March 2023 £000
Scottish Government Funding: COVID-19	65,602	- 65,589	13
Scottish Government Funding: Adult Services	26,611	- 13,067	13,544
Scottish Government Funding: Primary Care	10,007	- 9,863	144
Scottish Government Funding: Children and Families	2,527	- 1,159	1,368
Scottish Government Funding: Older People	1,319	- 255	1,064
Other External Funding: All Client Groups	2,256	472	2,728
Investment in Infrastructure	21,637	4,359	25,996
Maximising Independence	6,623	- 3,744	2,879
Prescribing Contingency	2,962	- 2,962	-
Investment in Service Provision	7,248	498	7,746
Total	**146,791**	**-91,309**	**55,482**

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.

2021/22	Transactions with NHS Greater Glasgow & Clyde	2022/23 £000
1,122,429	Funding Contributions received from the NHS Board	1,012,911
(966,819)	Expenditure on Services Provided by the NHS Board	(917,887)
(607)	Key management personnel: non-voting board members	(637)
155,004	**Net Transactions with the NHS Board**	**94,387**

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 2023 (2022: nil).

2021/22 £000	Balance with NHS Greater Glasgow & Clyde	2022/23 £000
-	Debtor balances: amounts due from the NHS Board	-
-	**Net balance with the NHS Board**	**0**

2021/22 £000	Transactions with Glasgow City Council	2022/23 £000
454,693	Funding Contributions received from Glasgow City Council	501,944
(550,687)	Expenditure on Services Provided by Glasgow City Council	(688,745)
(509)	Key management personnel: non-voting board members	(546)
(96,503)	**Net Transactions with Glasgow City Council**	**(187,347)**

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 2023 (2022: nil).

2021/22 £000	Balance with Glasgow City Council	2022/23 £000
175,372	Debtor balances: amounts due from the Glasgow City Council	82,412
175,372	**Net balance with Glasgow City Council**	**82,412**

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 2022/23 and the value consumed by other IJBs within Greater Glasgow and Clyde.

2021/22				2022/23	
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
4,261	2,004	Glasgow	Continence	5,031	2,411
10,842	3,652	Glasgow	Sexual Health	11,442	3,799
9,730	4,162	Glasgow	Mental Health Central Services	9,650	4,145
13,264	5,118	Glasgow	Mental Health Specialist Services	14,973	5,319
16,043	4,361	Glasgow	Alcohol and Drugs Hosted	15,730	4,579
7,875	2,930	Glasgow	Prison Healthcare	8,729	3,248
2,384	1,103	Glasgow	Healthcare In Police Custody	2,193	1,008
15,344	2,168	Glasgow	Old Age Psychiatry	16,903	3,458
46,571	8,693	Glasgow	General Psychiatry	53,744	10,129
126,314	**34,191**		**Total**	**138,394**	**38,096**

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 2021/22 and 2022/23 and the value consumed by Glasgow City IJB.

2021/22				2022/23	
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
10,382	5,814	East Dunbartonshire	Oral Health	13,457	7,491
10,382	**5,814**		**Total**	**13,457**	**7,491**
8,822	5,654	East Renfrewshire	Learning Disability	9,591	6,872
211	98	East Renfrewshire	Augmentative and Alternative Communication	265	124
9,033	**5,752**		**Total**	**9,856**	**6,996**
6,955	328	Inverclyde	General Psychiatry	7,503	706
3,734	13	Inverclyde	Old Age Psychiatry	4,340	26
10,689	**341**		**Total**	**11,843**	**732**
6,775	3,889	Renfrewshire	Podiatry	7,312	2,895
3,925	2,249	Renfrewshire	Primary Care Support	4,138	2,382
9,756	210	Renfrewshire	General Psychiatry	10,342	241
8,154	167	Renfrewshire	Old Age Psychiatry	8,220	293
28,610	**6,515**		**Total**	**30,013**	**5,810**
6,527	3,664	West Dunbartonshire	Musculoskeletal Physio	7,374	4,200
720	404	West Dunbartonshire	Retinal Screening	846	475
1,102	-	West Dunbartonshire	Old Age Psychiatry	1,916	-
8,349	**4,068**		**Total**	**10,136**	**4,675**
67,063	**22,490**	**Total**		**75,305**	**25,704**

Independent Auditor's Report

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