Item No: 9

Meeting Date: **Wednesday 24th September 2025**

Glasgow City Integration Joint Board

Report By: **Duncan Black, Depute Chief Officer, Finance and Resources**

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Audited Annual Accounts 2024-25

Purpose of Report:	The purpose of this report is to provide an update on the completion of the audit of the Annual Accounts.

Background/Engagement:	The IJB prepares its Accounts on an annual basis to 31st March and is required, by the Local Authority Accounts (Scotland) Regulations 2014, to submit their Accounts to the appointed auditor by 30th June. The regulations require that the audited annual accounts should be considered and approved by the IJB or a committee of the IJB whose remit includes audit and governance having regard to any report made on the audited annual accounts by the proper officer or external auditor by 30th 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.

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 ☒ IJB Finance, Audit and Scrutiny Committee Not Applicable ☐

Recommendations:	The Integration Joint Board is asked to: a) Approve for signature the audited Annual Accounts for the period 1st April 2024 to 31st March 2025.

Relevance to Integration Joint Board Strategic Plan:

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

Implications for Health and Social Care Partnership:	
Reference to National Health & Wellbeing Outcome(s):	None.
Personnel:	None.
Carers:	None.
Provider Organisations:	None.
Equalities:	None.
Fairer Scotland Compliance:	None.
Financial:	These are the Audited Annual Accounts of the IJB for 2024/25.
Legal:	IJB's are specified in legislation as 'section 106' bodies under the terms of the Local Government Scotland Act 1973, and consequently are expected to prepare their financial statements in compliance with the Code of Practice on accounting for Local Authorities in the United Kingdom. The following audited annual accounts comply with the code.
Economic Impact:	None.
Sustainability:	None.
Sustainable Procurement and Article 19:	None.

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

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

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

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

1. Purpose

1.1. In line with the Local Authority Accounts (Scotland) Regulations 2014, the IJB Finance, Audit and Scrutiny Committee considered the unaudited Annual Accounts for 2024-25 at its meeting of 11th June 2025. These accounts were subsequently submitted for audit to the IJB's external auditors, Ernst & Young.

1.2. This audit has now been completed and the attached Annual Accounts amended to reflect the findings of the audit. This was considered by the IJB Finance, Audit and Scrutiny Committee at its meeting on 10th September 2025 and approved for remit to the IJB for signature.

2. Annual Accounts 2023-24

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

2.2. The financial information included within these financial statements is for the period from 1st April 2024 to 31st March 2025. Within the Annual Accounts the primary financial statement consists of:

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

- **Balance Sheet**
  Represents the value of assets, liabilities and reserves as at 31st March 2025.

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

3. Key Financial Outcomes

3.1 The statement of income and expenditure shows operations of the IJB achieved a deficit for the period of £5.051m. This includes £21.574m of expenditure from prior years which was planned and has been funded from earmarked reserves. There has also been an operational overspend of £0.381m, which has been off set with a £16.143m underspend of funding which has been earmarked to meet local and national priorities which will be completed in future financial years. There has been no change from the unaudited accounts.

4. Audit Amendments

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

5. Recommendations

5.1 The Integration Joint Board is asked to:

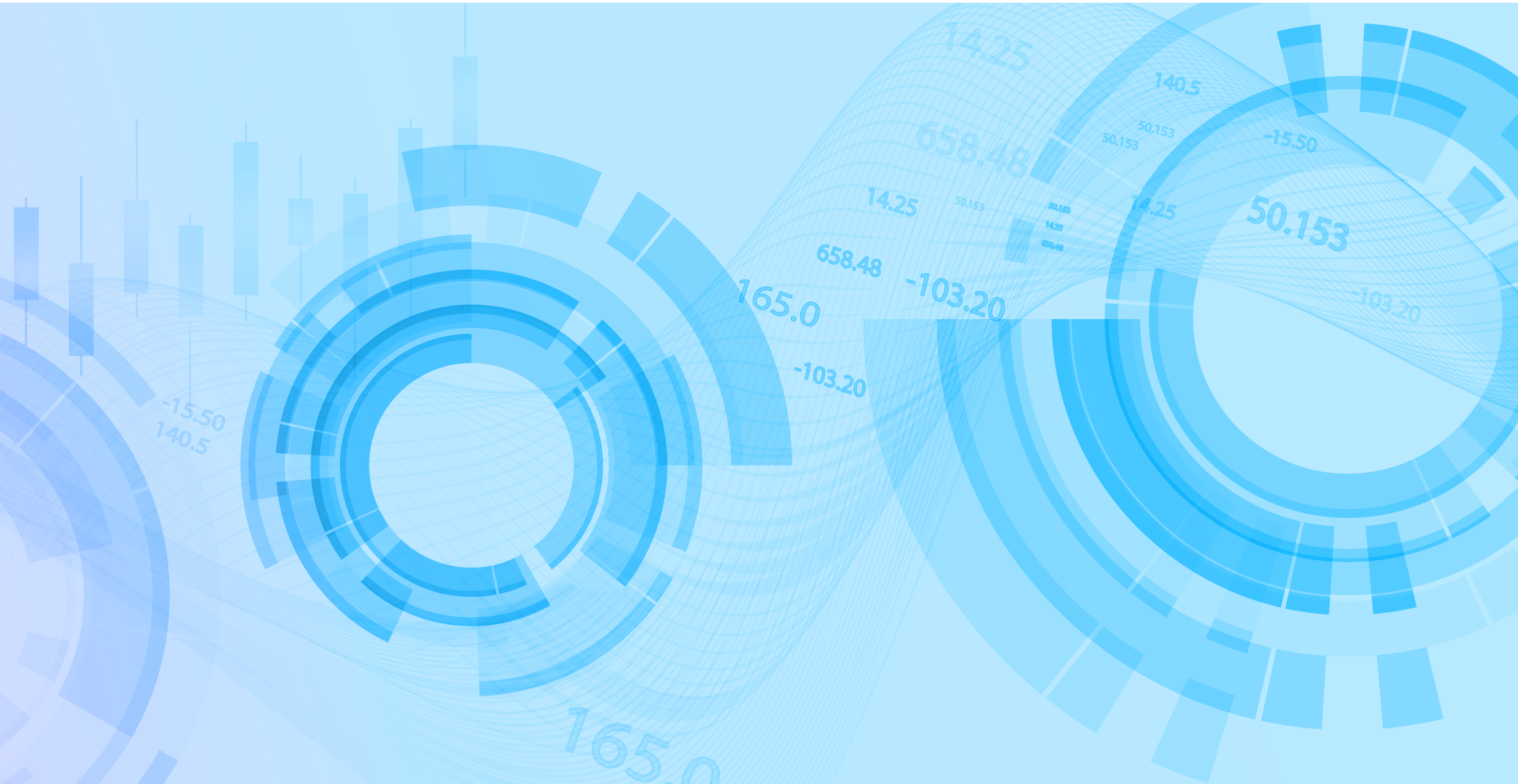
a) Approve for signature the audited Annual Accounts for the period 1st April 2024 to 31st March 2025.

Direction from the Glasgow City Integration Joint Board

1	**Reference number**	240925-9
2	**Report Title**	Audited Annual Accounts 2024-25
3	**Date direction issued by Integration Joint Board**	24 September 2025
4	**Date from which direction takes effect**	24 September 2025
5	**Direction to:**	Glasgow City Council only
6	**Does this direction supersede, revise or revoke a previous direction – if yes, include the reference number(s)**	No
7	**Functions covered by direction**	All functions delegated to the IJB from Glasgow City Council and NHS Greater Glasgow and Clyde.
8	**Full text of direction**	Glasgow City Council is directed to carry forward reserves totaling £61.843m on behalf of the IJB, as reported in the Outturn Report 2024/25 approved by the IJB in June 2025.
9	**Budget allocated by Integration Joint Board to carry out direction**	£61.843m in reserves carried forward.
10	**Performance monitoring arrangements**	In line with the agreed Performance Management Framework of the Glasgow City Integration Joint Board and the Glasgow City Health and Social Care Partnership.
11	**Date direction will be reviewed**	30 September 2026

Glasgow City Integrated Joint Board Annual Accounts

For the Year Ended 31 March 2025



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Stock imagery used throughout, posed by models.

Introduction



This publication contains the financial statements of Glasgow City Integration Joint Board ('the IJB') for the year ended 31 March 2025. 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 which has overall responsibility for planning health and social care services within the city. The IJB is the formal legal body that makes the decisions about how health and social care services are delivered and is based on the **Strategic Plan**. 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 IJB directs Glasgow City Council and NHS Greater Glasgow and Clyde to work together in partnership to deliver services. Here in Glasgow City, Glasgow City Council and NHS Greater Glasgow and Clyde deliver integrated services as Glasgow City Health and Social Care Partnership (often shortened to HSCP). The HSCP is essentially the staff from both organisations working in partnership to plan and deliver the services under the direction of the Integration Joint Board.

Glasgow City has a population of 631,970, which is 11.5% of the population of Scotland[1]. The challenges faced in Glasgow City as a result of poverty, deprivation, ill health, and inequality are well documented. The HSCP 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.

To understand the bigger picture and help to plan services the IJB gathers and considers information from different sources to build a profile of the city and its needs. This is called a "strategic needs assessment". That information drives the priorities and the work of teams and partners to try to make a difference to people's lives. The full range of information that forms the basis of this needs assessment can be viewed **online**.

[1] National Records Scotland, Population Estimates 2023



Glasgow City Population

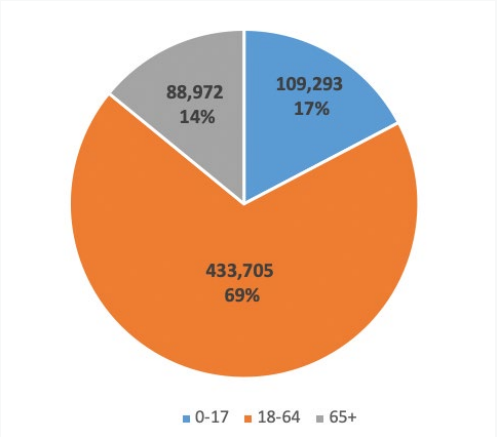
631,970 Representing 11.5% of Scotland's population

Comprises of:

17% of Glasgow's population are aged 0-17 (**109,293**)

69% of Glasgow's population are aged 18-64 (**433,705**)

14% of Glasgow's population are aged 65+ (**88,972**)



Population Projections to 2034

The total population of Glasgow is forecast to increase by almost **14,900** (**2.3%**) between 2024 and 2034. Within this expected increase is a **6.0%** decrease in the child population, a **0.3%** increase in the adult population and a **22.3%** increase in the older people population.

A smaller overall population increase of **1.1%** is expected for Scotland over the same 10 year period, encompassing decreases in the child and adult populations (**7.5%** and **2.3%** respectively) and an increase in the older people population of **19.0%**.

Source: National Records of Scotland (NRS) 2023 Mid-Year Estimates

Life Expectancy And Mortality

Life Expectancy is the average number of years a person would expect to live from birth:

Life Expectancy at Birth

73.6 years ♂

Life Expectancy for a Glasgow male

compared to **76.5** for a Scottish male (a difference of **3.5** years)

78.3 years ♀

Life Expectancy for a Glasgow female

Compared to **80.7** years for a Scottish female (a difference of **2.5** years)

Healthy Life Expectancy is the average number of years a person would expect to live in a state of self-assessed good or very good health from birth:

Healthy Life Expectancy

The number of years lived in self assessed good health.

54.8 years ♂

Healthy Life Expectancy for a Glasgow male

Compared to **60.4** years for a Scottish male (a difference of **5.6** years)

56 years ♀

Healthy Life Expectancy for a Glasgow female

Compared to **61.1** years for a Scottish female (a difference of **5.1** years)

Scottish Index of Multiple Deprivation



A disproportionately high percentage (**43.7%**) of all people in Glasgow live in areas that are among the **20%** most deprived data zones in Scotland.

The percentage of Glasgow children aged 0-17 living in these areas is higher than for all people, with **51.8%** living in the **20%** most deprived data zones.

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.

Our Vision is...

Communities will be empowered to support people to flourish and live healthier, more fulfilled lives, by having access to the right support, in the right place and at the right time.



The IJB sets out how it will deliver on this visions in the Strategic Plan. This includes: -

- developing and retaining a competent, confident, and valued workforce.
- working with our partners to create stronger communities that build on people's strengths and support them the way they want to be supported.
- improving access to services and supports throughout the community for people who need them and are available when they need them most.
- focusing on early intervention and prevention to achieve health improvement and reduce health inequalities.
- listening to the views of people with experience of health and social care services and acting on what they tell us when designing, planning and delivering services with our partners.
- focusing decisions and taking innovative approaches based on evidence of what works, the desired outcomes of individuals and risk accepted and managed rather than avoided, where this is in the best interests of the individual.

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 wellbeing**



2. **Supporting greater self-determination and informed choice**



3. **Supporting people in their communities**



4. **Strengthening communities to reduce harm**



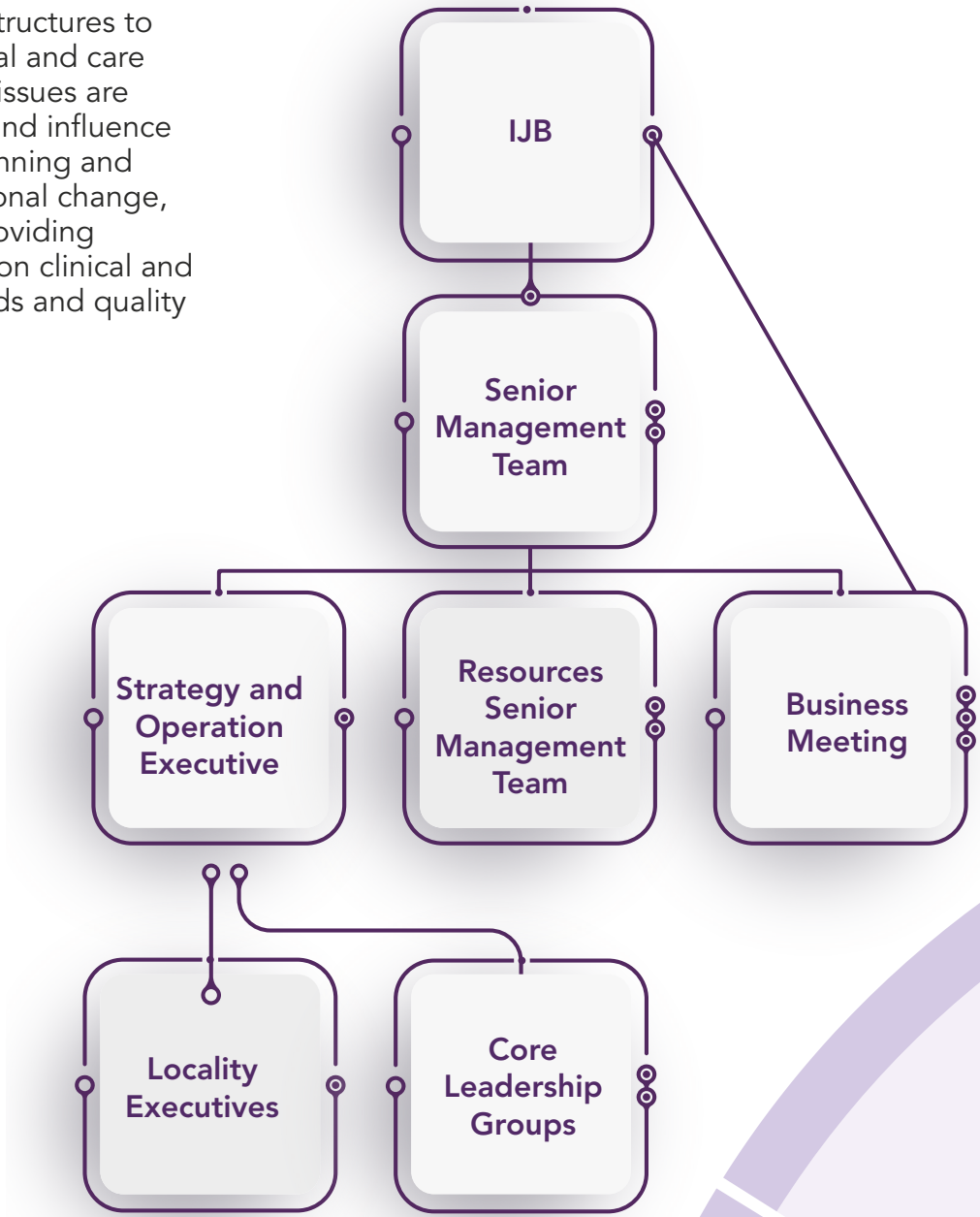
5. **A healthy, valued and supported workforce**



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.





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. Locality plans show how the Integration Joint Board's Strategic Plan is being implemented locally, and how the localities will respond to local needs and issues. They focus on the key actions that localities are taking forward, and localities will be held accountable for their delivery.



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

OUTCOMES	
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 wellbeing
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

The following represents some of our operational highlights for 2024/25 in our continued commitment to delivering on our Strategic Plan.

Prevention, Early Intervention and Wellbeing



1. Worked with staff in a number of **further and higher education institutions** to increase awareness and understanding of self-harm, in response to **Scotland's Self-Harm Strategy** which identified high rates of self-harm amongst young people aged 16 to 24, including students.

2. Quit Your Way (QYW) community smoking cessation service piloted the 'Smoke Free App', which provides clients with 3 months of free access to 24/7 smoking cessation advice and support. This has evaluated positively, with a quit rate of 42% being achieved by those who have used it.

3. Launched the **Which Way Resource** for primary and secondary education staff, which aims to encourage young people to think carefully about their risk taking behaviours, factors influencing their decision-making, and the wider impact of their choices. It also provides information on the range of support available to young people and how to access it.

4. Supported the Family Wellbeing Hub, which is based in Maryhill Health and Care Centre and is available to any parent or carer. It works closely with the Youth Health Service and offers peer support groups, 1:1 support and a range of information and advice workshops on topics such as self-harm, neurodiversity and trauma. Family counselling sessions have also been trialled and are being evaluated.

5. Worked with partners in the Glasgow City Council Period Dignity Steering Group, to make free period products available across 50 of the main public facing HSCP sites during 2024.

Supporting Greater Self-Determination and Informed Choice



1. Undertook a consultation to review the range of services provided within the HSCP's **Day Care Centres** for older people across Glasgow. This feedback will play a key role in planning and enhancing the services offered going forward, ensuring the services offered continue to meet the evolving needs of service users.

2. Organised engagement sessions with service users, parents/carers and key stakeholders in order to gather feedback and inform the comprehensive review and modernisation of day services for adults with learning disabilities, with the aim of ensuring services remain person-centred and align with their evolving needs and preferences.

3. The Care Leavers Employment Service (CLES) developed a **Building Better Futures** initiative with the John Lewis group, which offers young people the chance to gain work experience and a guaranteed job interview. At the end of the initial programme, three out of the four participants were offered positions, while one chose to pursue a college opportunity.

4. **Promise Participation Workers** established the Glasgow's Young Champs group, to represent care experienced young people's views to 'corporate parents'. Control over the operation of this group lies with the young people involved and they have identified education, health/wellbeing and housing/moving on from care as key initial priorities, with activities relating to each planned.

5. Established a Practice Redesign Forum which has identified a range of service improvements to accommodation and support services for care experienced young people aged 16+ in response to national evidence of poorer outcomes for this client group.

Supporting People in Their Communities



1. In response to one of the recommendations of the **Socially Connected Glasgow Strategy**, which highlighted the positive impact social connections can have on supporting people to live safely in their community, a new 'Funders in Glasgow Forum' has been established which seeks to support more effective partnership working; reduce duplication, identify service gaps, and look at ways of attracting greater investment into the city.

2. Develop the **Meaningful Connections** policy which sets out how care home residents will be supported to maintain their personal relationships with friends, families, as well as the wider community, including local community groups, schools and religious organisations. The impact of this approach was captured recently in a **short film** and examples include inviting colleges to deliver exercise and music classes; and school children to visit residents to listen to stories of Glasgow's past.

3. After seven years of planning and development, the new **Parkhead Hub** began its phased opening in January 2025, which brings together community health, primary care and social work services currently located at nine different sites. The Hub is also host to the relocated Parkhead library and provides rooms and community spaces for local people and groups, including the Social Blend social enterprise café.

4. Introduced the Hospital at Home Service with a focus on step-down respiratory patients. This is managing patients who would otherwise have been seen in an acute setting, with the aim of preventing the need for hospital admissions. The service is also now managing the Call Before You Convey service (CBYC) which seeks to avoid the unnecessary transport of care home residents to emergency departments, which has been restarted in the last year following the introduction of a new care pathway.

5. Refreshed the Family Support Strategy which emphasises early intervention and prevention, with the aim of reducing the number of families requiring statutory support and increasing the numbers of children living within their own homes and communities. A joint commissioning framework has been developed to support investment in these services over the next 5 years.



1. Launched an Adult Support and Protection (ASP) Adult Interagency Referral Discussion (IRD) pilot, with the aim of strengthening partnership working and improving multi-agency interventions. This will be subject to evaluation involving the Care Inspectorate's Joint Inspection Team following a successful bid to become a key learning partner of the Care Inspectorate ASP Inspection Programme.

2. Services have worked alongside the central Child Protection team to prepare for the Inspection of Children's Services, with an Inspection Plan drawn up which identifies strengths, as well as areas for improvement.

3. Introduced the health and wellbeing programme for people carrying out community sentences. In the first year of its operation, partners delivered sessions to offenders on a variety of topics including alcohol and drug use, sexual health, mental health and women's health; and offered staff training aimed at improving their skills and confidence in supporting clients in these areas.

4. Delivered staff training and information sessions to support the introduction of the Moving Forward 2 Change (MF2C) Groupwork Programme. This is being rolled out across Scotland for individuals convicted of sexual offences with the aim of supporting them and preventing them from re-offending.

5. Opened the UK's first safer drug consumption facility - the **Thistle** - on the 13 January. This offers a safe place for people to inject drugs which they have obtained elsewhere and aims to reduce drug-related overdoses; prevent and/or treat injection-related infections; as well as reduce the negative impact that outdoor injecting has on local communities.

A Healthy, Valued and Supported Workplace

1. The Staff Mental Health and Wellbeing group has continued to work alongside partner organisations to deliver a range of activities to support staff mental health and wellbeing, including the Wellbeing Hub at Bridgeton, which offers in-person wellbeing sessions, and the Active Staff Programme which offers opportunities for staff to engage in a range of physical activity and wellbeing opportunities.

2. Provided training for staff who wish to become peer supporters and take forward the delivery of our Peer Support Staff Wellbeing framework, with currently 60 trained peer supporters across the HSCP.

3. Delivered a variety of menopause awareness raising sessions and established peer support groups for those experiencing menopausal symptoms, including a monthly online informal coffee catch-up.

4. Provided a range of learning and development opportunities to managers and leaders in the last year, including the Leading, Managing and Care Programme, provided though the Open University; and the 'Coaching Conversations for Leaders Programme,' which supports leaders and managers to have more effective Personal Development Plan (PDP) and performance related conversations.



1. Continued to work with Clyde Gateway College to deliver the student Care in Partnership programme. This provides an opportunity for college students to gain a Social Care qualification while carrying out a 18 week paid work placement and offers a guaranteed interview for a permanent Social Care Assistant post. In 2024, 30 students were on placement with 20 gaining permanent employment.

2. During 2024, the HSCP Practice Learning Team also successfully supported 75 social work student placements.

3. A Succession Planning Programme Board is in place with members from across the Senior Management Team and a Succession Plan has been developed which is updated annually. Succession planning is also now considered as part of any service change activity and as part of the vacancy approval process.

4. Introduced a new Reablement Line Manager training programme and Home Care Coordinator Succession Planning initiative, which are both designed to strengthen succession planning and leadership capability in Care Services.







Performance Management

A comprehensive Performance Framework and a range of mechanisms are in place within the Partnership to monitor delivery of our Strategic Plan, and to consider the impact of HSCP and partner activity, on individual, service and wider health and wellbeing outcomes.

A **Quarterly Performance Report** is produced which provides information on how services are responding to areas of under-performance. All KPIs within it have been aligned to the HSCP's Strategic Priorities and to the Scottish Government's **National Health and Wellbeing Outcomes**. This report is shared with and scrutinised by individual services, the HSCP Senior Management Team and the Integration Joint Board's **Finance, Audit and Scrutiny Committee** (FASC). The FASC focus upon specific service areas at each of their meetings, where the relevant strategic leads are invited to discuss their performance and to demonstrate how they are taking forward the HSCP's Strategic Priorities.

Processes to systematically monitor and report to the FASC on the delivery of commitments within the wider **Strategic Plan** across all HSCP services are also in place. In addition, the FASC will review and respond to any Inspection Reports produced by local audit teams or by national agencies such as Audit Scotland, Healthcare Improvement Scotland, or the Care Inspectorate.

In addition to the above, the Health Improvement team, in partnership with the wider public health intelligence community in NHS Greater Glasgow and Clyde, also undertake a range of activities to identify and assess population health and wellbeing trends, using a variety of national and local resources including the **Schools and Adults Health and Wellbeing Surveys**. A range of such information is captured within the HSCP's **Demographics and Needs Profile** which is updated annually.

Key to performance status		
	RED	Performance misses target by 5% or more
	AMBER	Performance misses target by between 2.5% and 4.99%
	GREEN	Performance is within 2.49% of target
	GREY	No current target and / or performance information to classify performance against.

2024-25 Performance Achievements

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

Indicator		YEAR END 2023/24	YEAR END 2024/25
Psychological Therapies: % of people who started treatment within 18 weeks of referral	North East	75.3%	85.7%
% service users commencing alcohol or drug treatment within 3 weeks of referral	City	93%	75.3%
Women smoking in pregnancy	General Population	7.3%	5.5%
	Most Deprived	10.8%	8.1%
Exclusive Breastfeeding at 6-8 weeks	General Population	30.7%	36%
	Most Deprived	24.2%	30.1%
Number of Future Care Plan summaries completed and shared with the patient's GP	City	399	605
Number of out of authority placements	City	26	24

Indicator		YEAR END 2023/24	YEAR END 2024/25
% service users who receive a reablement service following referral for home care from hospital	Hospital Discharges	73.9% ✅	84% ✅
	Community Referrals	88.4% ✅	90.7% ✅
Intermediate Care: % users transferred home	City	14% 🛑	23% 🛑
Social Work Sickness Absence Rate (%)	City	11.5% 🛑	9.6% 🛑

2024-25 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
Mumps, Measles and Rubella (MMR) Vaccinations: (% uptake at 24 months) **Target**: 95% **Actual**: 90.7%	**Performance Issues** • 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. In this context, the rates being achieved in Glasgow City are regarded as good, in comparison to national trends. **Actions to Improve Performance include:** • The team continues to focus on areas where uptake is lowest. • Working with public health colleagues, several "tests of change" to improve uptake have been undertaken. • Specific videos have been produced for use with marginalised communities. • Staff continue to recall and chase up families who have not attended for vaccines and Health Visitors continue to support these discussions. • In response to the Measles outbreak in England, Public Health Scotland has developed an awareness campaign which has strengthened messaging in relation to vaccination, and Health Visitors' discussions with families.

Indicator	Performance Issues and Actions
Psychological Therapies: % of people who started treatment within 18 weeks of referral. (North East and South) **Target**: 90% **Actual**: 85.7% North East Locality 80.9% South Locality (N.B. This indicator is reported at locality level, not city-wide)	**Performance Issues** • The capacity to deliver PTs has been impacted by operational matters including staff turnover, internal moves, vacancies, arranged and unexpected leave. • Recruitment, when possible, has at times resulted in no applicants, or no appropriate applicants, reflecting the national lack of available clinically trained professionals. • Some people wait longer due to clinical, social, or personal reasons that prevent remote engagement and require an in-person face-to-face approach. **Actions to Improve Performance include:** • Waiting list initiatives continue to target patients with the longest waits. • Digital alternatives to face-to-face approaches (i.e. Anytime Anywhere or Near Me) continue to be used to reduce waiting times. • Use of initiatives, such as group-based interventions, to start a cohort of people who have waited for more than 18 weeks, rather than individual appointments. • Services have continued to pool any available capacity between teams, across HSCP locality and care group boundaries. • Heads of Service and Professional Leads routinely monitor team performance to assess the impact of actions and support decision-making. • Ongoing focus on staff recruitment.

Indicator	Performance Issues and Actions
Smoking Quit Rates at 3 months from the 40% most deprived areas **Target**: 1190 **Actual**: 1105	**Performance Issues** • Continues to be issues with pharmacy capacity. • Unavailability of several products including varenicline, which has been unavailable since June 2021 and was the most popular and effective product. • Clients continue to present at the QYW (Quit Your Way) community service with complex needs such as poor mental health, isolation, addictions, and financial issues. This requires an increased amount of time and intensity of intervention to provide them with holistic support and to effectively signpost them to other local agencies, which in turn causes capacity issues. • The service has also been significantly impacted with staff absences and vacancies across the City. **Actions to Improve Performance include:** • Our community QYW staff have engaged with Public Health Pharmacy and local pharmacy colleagues, to provide support and identify solutions to resolve current challenges and improve pharmacy performance. • Performance will be monitored by the NHSGGC Tobacco Planning and Implementation Group and City Tobacco Group on an ongoing basis.
% young people currently receiving aftercare service known to be in employment, education or training.	**Performance Issues** • Significant Team Leader absence, with Team Leaders responsible for quality assurance of recording, has impacted upon recent performance. **Actions to Improve Performance include:** • Team Leader capacity is expected to increase as a result of anticipated reducing absence levels, which will improve recording processes and performance.

Indicator	Performance Issues and Actions
Total number of Acute Delays Bed Days Lost to Delays (All delays, all reasons 18+) **Delays** **Target**: 120 **Actual**: 172 **Bed Days Lost** **Target**: 45,318 (Total) 3,776 per month **Actual**: 62,352 (Total) 6,928 per month	**Performance Issues** • The Hospital Social Work Team have seen a significant increase in the number of daily activations on Trak – of which they have no control over. • Awaiting care home places – lack of availability, impact of patient and family choice, engagement required to liaise and progress discharge. • Increase in Adults with Incapacity (AWI) issues requiring Court/Sherriff involvement, impacting on the length of time required to process cases. • Delays linked to issues which may not have an HSCP locus such as house cleans, equipment, housing factors etc. • Increase in homelessness linked cases, reflecting the wider housing crisis in the city. • Increased complexity of referrals with a significant increase in under 65 referrals and co-morbidities, individuals presenting from other authorities (and outwith Scotland), and housing. • Ongoing staffing issues – general sickness/absence and planned retirements. **Actions to Improve Performance include:** • Continuing input to local planning and implementation of Planned Discharge Date agenda. • Liaise with and use support from the discharge team on issues at ward level such as medications and transport required on discharge. • Improve access to care home places through Ad Hoc Commissioning inputs, linking with care homes to progress pre-admission assessments and mitigate discharge delays. • Regular links with legal department to support AWI issues and using a tracker to progress cases. Using interim powers to support progress and aiming for additional court dates. • Maximising use of Intermediate Care and Discharge to Assess using the daily Intermediate Care Huddle and liaising with HSCP residential units to improve pathways. • Supporting the Homelessness Liaison team via a weekly multi-disciplinary meeting involving a range of HSCP functions and teams. • Management of complex cases through a focused joint approach with multi-disciplinary teams, including NHS Acute and a range of HSCP services including community health, home care, commissioning, occupational therapy, and social work. • Management of staffing issues through targeted action around short and long term absence and the use of some temporary capacity. Ongoing active recruitment. • Implementing a service improvement programme working across a range of areas including demand, activity, capacity, and queueing.

Indicator	Performance Issues and Actions
Total number of Adult and Older People Mental Health delays **Target**: 20 **Actual**: 39	**Performance Issues** • There continues to be issues with placements for patients with complex needs and legal/AWI (Adults With Incapacity) issues. **Actions to Improve Performance include:** • Regular meetings continue with commissioning staff and service managers, to develop and progress further placements to allow throughput of patients ready for discharge from hospital. • A review of discharge teams concluded at the end of March 2025. This will be reported to the Adult Core Leadership Team for approval prior to implementing any recommended changes.
Intermediate Care (IC): % users transferred home **Target**: 30% **Actual**: 23%	**Performance Issues** • Performance is dependent on the profile of the service users seen within each month and quarter – some patients have increased needs and complexity, and Intermediate Care is sometimes preferred prior to their transition home to ensure a safe and healthy return. • The overall frailty/complexity of service users being admitted to IC has increased making a return to home more challenging. **Actions to Improve Performance include:** • Revised focus on rehabilitation group for IC is under discussion. • Recent improvement event with all IC staff engaged and further sessions with care providers and support partners to identify opportunities for home as outcome for increased number of residents. • Ongoing actions to promote discharge home, rehabilitation opportunities as part of action planning – this remains core practice of IC and also open to discharge to assess for those individuals we identify as relevant.
NHS Sickness Absence Rate **NHS** **Target**: <4% **Actual**: 8.11%	**Performance Issues** • There is growing pressure across several key services, especially in frontline areas such as Older People and Children's Services. This trend underscores the need for targeted strategies to address increasing absence rates and support workforce resilience. • Long term absence remains at a higher level than short term absence in keeping with established trend. **Actions to Improve Performance include:** • Performance Improvement Groups were established across HSCP management teams in February 2025 to focus on various compliance and improvement targets and Absence is a key area for all ACO's and HOS. These groups will identify specific actions to support improved management of absence and feeding into Performance Review group chaired by Chief Officer.

Indicator	Performance Issues and Actions
	• HSCP HR Team have updated the Wellbeing and Attendance Action Plan to co-ordinate and implement a consistent, effective approach to Attendance Management and support the wellbeing of staff. Ensuring that appropriate early interventions and adjustments are made as well as fostering a culture that promotes employee wellbeing and attendance. • Robust links with the HR Support and Advice Unit and NHSGGC resources and strategies to ensure assistance and guidance is available to HSCP staff and managers. • The HR Team are progressing and supporting/feeding into NHSGGC initiatives including delivery of further Attendance Management awareness sessions and additional opportunities for managers to join the People Management Programme. • Support management teams to access and analyse available attendance data to identify trends and areas of concern. • The HR Team have identified areas where additional input is required to ensure long term sickness absence is supported by line managers and with support from HR Support and Advice Unit where required.
Social Work Sickness Absence Rate **Target**: <5% **Actual**: 9.6%	**Performance Issues** • A range of complex factors are influencing absence performance including the emotional and physical demands of social care roles, alongside age-related health challenges such as musculoskeletal issues and chronic conditions. • A significant percentage of the workforce are over the age of 50 and in predominately frontline roles, which can have an impact on absence levels. **Actions to Improve Performance include:** • The Attendance Management Action Plan is being refreshed for 2025/26, which includes the newly established HR Sub-Teams bringing a fresh approach to addressing short-term intermittent absence, long term absence, whilst prioritising the leading causes of absence: psychological, stress and musculoskeletal and absence reasons. • Greater focus will be given to employee wellbeing, with ongoing exploration of interventions and initiatives to help employees maintain consistent attendance. Additionally, efforts will continue to support manager development and strengthen their confidence in applying GCC policy and procedures effectively.

More detailed performance information and updates on actions being progressed to improve performance can be accessed in our **Annual** and **Quarterly** Performance Reports.

The IJB's Financial Position at 31 March 2025

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 which this year included in year recovery plans to tackle areas of significant pressure and address areas which were overspending.

The Comprehensive Income and Expenditure Statement (see page 66) describes expenditure and income by care group across the IJB and shows that an overspend of £5,051,000 was generated in 2024/25. This is shown in the table opposite with notes provided below to explain each heading.

	Note	£millions
Operational Service Delivery - Pressures		
Mental Health Inpatient staffing pressures	1	4.2
Residential Pressures	2	2.9
Non-Delivery of Savings	3	3.1
Increased demand for extra contractual referrals in Mental Health Inpatient Services	4	1.7
Increased demand for direct assistance payments	5	2.0
Increase in prescribing costs and volumes	6	1.1
Overspend in transport costs due to increases in price	7	1.0
Increased cost in Prison Service due to new pharmacy contract and drug prices	8	0.4
Total Pressures in Operational Service Delivery		**16.4**

	Note	£millions
Operational Service Delivery - Underspends		
Underspend as a result of vacancies and staff turnover	9	-9.5
Underspend as a result of additional income recoveries	10	-4.3
Underspend in provision for inflation/contract uplifts	11	-1.8
Underspend in personalisation/purchased services	12	-1.2
Total Underspends in Operational Service Delivery		**-16.8**
Net Underspend in Operational Service Delivery		**-0.4**
Planned Budgeted Underspend as a Result of Budget Smoothing	13	-9.3
Local and national priorities which will not be completed until future financial years	14	-6.8
Expenditure from prior years incurred in this year to be funded from earmarked reserves	15	21.6
Net Overspend per Income and Expenditure Statement		**5.1**

Notes

Impact of Operational Service Delivery

1. The overspend in Mental Health is mainly attributable to increased spend on agency and bank nursing due to the increased needs of patients in these services and the consistently high number of enhanced observations required and spend required to provide sick leave and vacancy cover. Management actions were agreed during 2023-24 and 2024-25 to reduce the level of bank and agency spending with a specific focus on reduced observations and the skills mix of the workforce. This has reduced the level of overspend and this work will continue into 2025-26.

2. There is an overspend in Residential Services in both Older People and Children Services and it is linked to the use of agency and overtime directly attributed to increased care needs of residents and additional cover required to meet staff sickness levels and vacancies. A review of staffing has been undertaken during 2024-25 and revised staffing structures will be implemented during 2025-26 which will be reflective of service need.

3. At £30m, this year's savings programme represented the most challenging the IJB has set for delivery. Delays to approving the savings and delays in delivery have impacted on the level of savings secured during 2024-25. In November it was estimated that 85% of the savings would be secured. The final position was delivery of 88% of the programme, which was a shortfall of £3.6m, offset with £0.5m of 2025-26 savings delivered early as part of recovery planning. Prescribing represents £1.9m of this shortfall and this has been factored into the budgets set for 2025-26 which has re-baselined the funding requirements. Delivery of the remaining balance of £1.7m will continue to be pursued in 2025-26.

4. This overspend in extra contractual referrals in Mental Health Inpatient Services is reflective of both demand and complexity of demand which is resulting in an increase in these referrals. Discussions have commenced with the other HSCPs in Greater Glasgow and Clyde in relation to future arrangements for these contractual arrangements.



5. The increase in direct assistance is due to an increase in Section 29 payments linked to accommodation costs for care leavers including student accommodation.

6. Glasgow City IJB's spend on medicines per capita remains well below the NHSGGC average, once the demographics and morbidity of our patient population have been taken into account (annualised cost per weighted patient); despite this, there were substantial cost pressures on our Prescribing Budget in 24-25, driven primarily by an increase in the global price of drugs but also by a sustained prescribing volume growth at pre-pandemic levels, new effective evidence based treatments, and a number of other drivers of inflation. An overspend of £5.9m was forecasted in November to the IJB reflecting these pressures. This has subsequently been reduced to £1.1m and is mainly as a result of a reduction in the anticipated growth in global prices, and maximising income from other sources including rebates.

7. Increases in transport costs linked to fuel increases, increases in vehicle hire, taxi charges and repairs due to ageing fleets. A review of budgets will take place in 2025-26 to identify opportunities for re-alignment.

8. This overspend in the Prison Team reflects the outcome of the negotiation of a national tender which has seen an increase on costs linked to the delivery of pharmacy costs. This service is also impacted by the global increase to drug prices experienced in our prescribing budgets. A national review of this contract is underway, and work is in place to secure further efficiencies from this contract which will be targeted to reduce this overspend further in 2025-26.

9. 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 experienced in the wider UK. These challenges are not new to the IJB, however the scale of them is increasing. 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, aligning recruitment timescales with the availability of newly qualified professionals and undertaking targeted recruitment and training strategies to develop existing and new staff to meet the skills requirements of our services. In September the IJB agreed to slow down recruitment processes for some posts to increase savings from employee turnover as part of recovery planning. The impact of this is also reflected in these figures. A review of the controls on recruitment timescales put in place during 2024-25 has been undertaken and decisions have already been taken to shorten these to support delivery of services in 2025-26.





10. Additional income recovered mainly through recovery of financially assessed client contributions and additional income secured through service level agreements.

11. As part of budget planning for 2024-25 budget provision has been made for the cost of inflation and anticipated contractual uplifts. This has been less than the budget provision made for 2024-25 resulting in an underspend. This will roll forward into 2025-26 and will be required to meet an increase in contractual uplifts already being experienced.

12. Commissioned services continue to face challenges to complete assessments and/or put services in place because of the staff pressures being experienced across the sector. This is resulting in delayed start dates which mean in year costs are part year only and results in an underspend in personalisation and purchase services. These staffing pressures are not unique to Glasgow and are being experienced across the UK and include high turnover levels, high sickness levels and challenges in recruitment making it difficult to secure staffing levels to maintain services to meet demand. The level of underspend is less than in previous years demonstrating that the sector is starting to recover but remains challenged.

13. As part of the 2024-25 budget an additional £9.331m of savings were taken to smooth the impact of the increase in costs which is anticipated in 2026-27 when employer superannuation rates are increase by Strathclyde Pension Fund for Council employees. This additional saving generated a planned underspend in 2024-25 which the IJB agreed would be taken to General Reserves if a break-even position or underspend was secured in operational service delivery.

14. A number of commitments made in 2024/25 in relation to local and national priorities will not be completed until future years (£6.8m). These include funding received from the Scottish Government, Health Board and Council to fund priorities such as prescribing, mental health and homelessness. 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.

15. 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 2024/25 £21.6m of earmarked reserves have been drawn down to meet this expenditure.

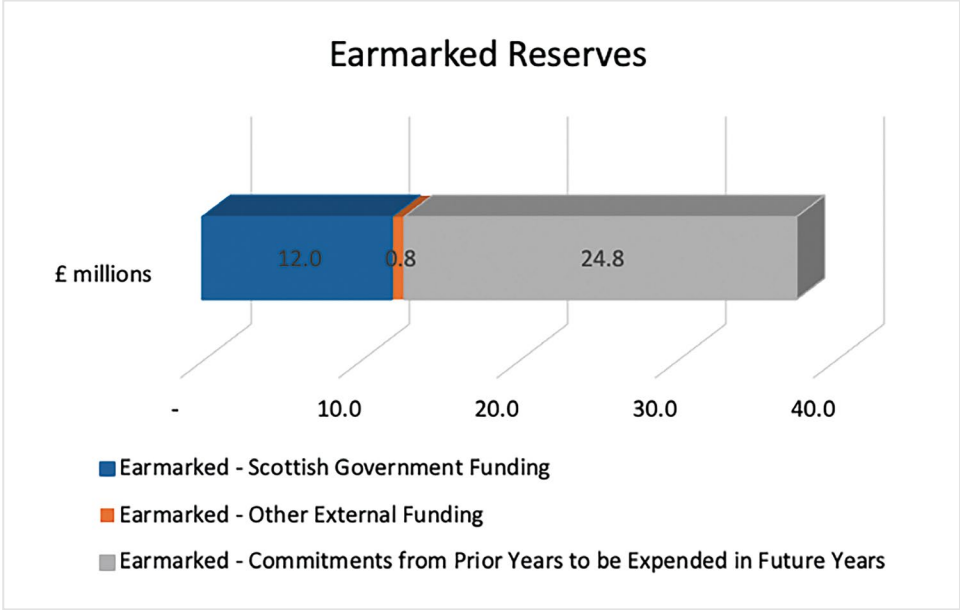
The IJB elected to transfer £7.2m for specific earmarked commitments in 2024/25 and the re-alignment of earmarked reserves totalling £0.1m. They also approved to transfer the planned underspend of £9.3m to general reserves as this had been achieved.

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 £24.3m at 31 March 2025, which is 1.4% 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 2025/26 budget strategy plans to deliver an underspend of £8.3m to support budget smoothing of the planned increase in superannuation rates in 2026/27. If this is secured during 2025/26 this will increase general reserves to £32.6m, which would be 1.8% of net expenditure.

When setting the budget for 2025-26 the IJB recognises that there are a number of risks which may require access to general reserves to mitigate against these during 2025-26. These include funding settlements for changes to national insurance rates and thresholds for our own employees and the implication of this for costs of services provided by the third and independent sector, prescribing, demographic pressures and pay settlements. It will also help to support the implementation of the significant savings programme and the wider budget strategy which is required to be delivered. It is also important for the long-term financial stability and the sustainability of the IJB that sufficient General Reserves are held in reserve to manage unanticipated pressures from year to year.

The IJB also has a cumulative earmarked reserve of £37.6m. 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 was updated in February 2020. A full review of the Policy and Strategy by the IJB was scheduled to take place in November 2024, however, was deferred to 2025.

The IJB's Strategic Risk Register is reviewed quarterly by the Senior Management Team and by the IJB's Finance, Audit and Scrutiny Committee.

Service wide operational risk registers for local authority and health board services in the HSCP are reviewed quarterly by the SMT, with key operational risks highlighted to the FASC on a quarterly basis.

The IJB reviews its strategic risk register on an annual basis, with the latest review completed in June 2025.

The key risks identified within the IJB Risk Register are shown in the table (below) along with the actions in place to mitigate against some of these risks. Residual risk is the risk remaining after reasonable efforts have been taken to reduce or eliminate the risk.

Key Strategic Risks	Key Mitigating Actions
Unable to budget within allocated resources and impact on service delivery due to required level of savings. Current residual risk: **Very High** (No change in past 12 months)	• 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. • Budget Plan for 2025/26 has been approved. • Medium Term financial forecasting also undertaken to enable requirements for savings to be assessed over the medium term and to inform planning assumptions. Medium Term Financial Plan for 2025-28 has been approved. • HSCP continues to 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 inability to budget within allocated resources and failing to deliver part or all of the Strategic Plan.

Key Strategic Risks	Key Mitigating Actions
Inability to budget within allocated resources and failing to deliver part or all of the Strategic Plan. Current residual risk: **Very High** (No change in past 12 months)	• 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, Audit and Scrutiny committee and full IJB. • Ongoing monitoring of financial impact of inflation on service costs. • Delivery of savings continues to be tracked and monitored by the Transformation Programme Board. • Budget Plan for 2025/26 has been approved. EQIAs completed to understand the implications of savings plans. • Medium Term financial forecasting also undertaken to enable requirements for savings to be assessed over the medium term and to inform planning assumptions. Medium Term Financial Plan for 2025-28 has been approved. • The Strategic Plan (2023-26) was updated prior to publication to recognise the financial position, and the potential impact of this on delivering strategic priorities which will be subject to review. • At end of 2023/24, the IJB agreed, due to scale of financial pressure and forecasts to 2026/27, the development of a 'service reset' which would identify the services which are sustainable in terms of meeting demand within the financial envelope which is available.
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. Current residual risk: **Very High** (No change in past 12 months)	A number of measures being taken to mitigate the lack of qualified staff including: • Development of Financial Strategy for PCIP. • 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. • Supporting GP capacity to engage with PCIP. • NHSGGC Sustainability Plan and Escalation Framework established.

Key Strategic Risks	Key Mitigating Actions
The IJB will be unable to achieve its strategic priorities around supporting people at risk of homelessness and the provision of safe housing for Glasgow's residents and contributing to the role the city is playing in supporting people seeking asylum/refuge. This is due to the Home Office decision to accelerate asylum seeker decisions which will increase existing pressures in the provision of homelessness services. Current residual risk: **Very High** (No change in past 12 months)	• A report was submitted to Glasgow City Council's Emergency Committee in October 2023 on the projected impact of accelerated asylum decisions. • Data dashboards in place to monitor demand from homeless households, including specific dashboard to monitor demand arising from asylum seeker decisions. • Continued lobbying of Scottish Government regarding pressures arising from legislation. • Reviewing Local Letting Plan 2025/26 to reflect demand for permanent housing. • New Housing Options Explorer being developed to reduce demand on services and reduce number of households requiring temporary accommodation.
The requirement to reduce costs associated with the use of hotel and B and B accommodation in homelessness services. Coupled with new legislation, a significant increase in positive asylum decisions and Registered Social Landlords being unable to provide the volume of accommodation required could result in a breach of statutory duties and increase number of rough sleepers in the city. Residual risk level: **Very High** (No change in past 12 months)	• Glasgow City Council declared a Housing Emergency in November 2023. In response the HSCP and the Council's Neighbourhood, Sustainability and Roads service (NRS) agreed an action plan. • Ongoing engagement with Scottish Government on funding constraints. • Ongoing engagement sessions with RSLs to number of available lets. • Ongoing engagement with third sector partners and Police Scotland operating in city centre to focus attention on those most at risk and/or vulnerable. • Additional resource including social care homelessness support and, where necessary, health care interventions are deployed within Simon Community Hub service with arrangements also in place with Out of Hours. • Weekly update reports from and meetings with Simon Community to review rough sleeping trends. • Homelessness service managers have developed a risk management approach to ensure consistent decision making for those most at risk.

Key Strategic Risks	Key Mitigating Actions
The significant cost pressure on our Prescribing Budget (2024-25) is being driven by a sustained prescribing volume growth combined with an increase in the global price of drugs. Additional pressures on the cost of prescribed medicines are expected because of higher energy and transport costs, wage inflation and for imported medicines following the UK withdrawal from the EU. There will likely be further increase in demand. Residual Risk Level: **Very High** (No change in the past 12 months)	• Use of IJB reserves and implementation of savings to cover the increased costs. • Chief Finance Officers engagement with Scottish Government regarding the need for additional funding. • Development of Glasgow City HSCP Action Plan using actions from Prescribing Summit. • Implementation of prescribing efficiencies programme. • Ongoing engagement by Clinical Directors and Pharmacy leads with prescribers to communicate cost increases and identify opportunities to reduce costs. • Ongoing engagement with service leads across health and social care to identify potential prescribing efficiencies.
The decision by the UK government to increase employer National Insurance contributions, with no additional funding being made available for commissioned health and social care providers, has led to a risk of those providers passing this cost on to the IJB/HSCP. The increase in ENIC will cost £8m for commissioned services across Glasgow City, which could result in reduced purchasing capacity for these services. Residual Risk Level: **Very High** (This risk was added in February 2025)	• Available mitigation actions are limited, we continue to raise concerns with the Scottish Government and monitor discussions between the UK and Scottish Governments on additional funding for ENIC increases across the public sector, including purchased and commissioned health and social care services.

The financial position for public services is extremely challenging and the IJB must operate within significant budget restraints and pressures. In March 2025, the IJB conditionally approved its budget for 2025/26, subject to receipt of a final funding offer from NHS Greater Glasgow and Clyde in the new financial year.

This draft budget assessed the demand and cost pressures which exist across services and presented a budget strategy with proposals on how these would be funded and managed in 2025/26. This budget identified a funding gap of £42m which will be addressed through a wide range of service reforms and efficiencies, service prioritisation and reductions and the use of general reserves. 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 2025/26 Annual Performance Report.

A Medium Term Financial Outlook was also reported to the IJB on the 19th March 2025. 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:

- Inflationary pressures linked to pay and contractual commitments and global markets for prescribing
- National commitments such as uplifts for social care providers
- Implications of the Home Office asylum seeking decisions
- Local pressures linked to demand as a result of demographic, deprivation, and health
- Implication of changes to employer superannuation rates for Council employees from 2026-27

This looks forward to 2027-28 and identifies the need for a further £42m of savings to deliver a balanced budget in 2026/27 and £34m in 2027/28. In addition, it is estimated that the cost of asylum is forecast to increase to £62m and £79m in 2026/27 and 2027/28 if demand continues at the same levels. This is reflective of demand being higher than capacity within the City to offer permanent housing offers.





It has been recognised for a number of years that funding settlements are not keeping pace with the demand and inflationary pressures which are being faced within the health and social care system. A financial strategy is proposed within this context. The scale of the financial challenge in 2025-26 is significant and has required a nuanced response which will deliver the least worst proposals which in some cases may not be attractive but is the best of the available options. The overriding principle will be to protects core services which deliver care and protection to those who are assessed as requiring it and uphold our statutory responsibilities wherever possible.

The scale of the financial challenge in future years is such that a more fundamental review of service provision is required so that decisions can be taken on what the future shape of service provision looks like. This work will commence during 2025-26 and will be the subject of future updates to the IJB.

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 2025/26.

Pat Togher
Chief Officer

Paul Ryan
Chair

Duncan Black
Depute Chief Officer,
Finance and Resources

Statement of Responsibilities



Responsibilities of the Integration Joint Board

The Integration Joint Board is required to:

- make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the board has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this Integration Joint Board, that officer is the Depute Chief Officer Finance and 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 24 September 2025.

Paul Ryan

Chair



Responsibilities of the Depute Chief Officer, Finance and Resources

The Depute Chief Officer Finance and 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 Depute Chief Officer, Finance and 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 Depute Chief Officer, Finance and 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 2025 and the transactions for the year then ended.

Duncan Black

Depute Chief Officer, Finance and Resources



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 and 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 2023/24 £	Taxable Expenses 2024/25 £
P. Ryan	Chair From February 2025	NHS Greater Glasgow and Clyde	-	-
	Vice Chair From July 2024 to February 2025			
C. Cunningham	Vice Chair From February 2025	Glasgow City Council	-	-
	Chair From February 2024 to February 2025			
R. Sweeney	Vice Chair From February 2024 to June 2024	NHS Greater Glasgow and Clyde	-	-
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 and 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 2023/24 £	Senior Employees	Salary, Fees and Allowances £	Compensation for Loss of Office £	Total 2024/25 £
164,744	**S Millar** Chief Officer May 2019 to 5th May 2024	13,377 (full year equivalent £170,674)	-	13,377
-	**J Kerr** Interim Chief Officer 6th May 2024 to 22nd December 2024	97,704 (full year equivalent £154,381)	-	97,704
-	**P Togher** Chief Officer 11th December 2024 to 31st March 2025	52,745 (full year equivalent £170,674)	-	52,745

Total 2023/24 £	Senior Employees	Salary, Fees and Allowances £	Compensation for Loss of Office £	Total 2024/25 £
123,186	**S Wearing** Chief Officer, Finance and Resources April 2016 to 26th January 2025	102,881 (full year equivalent £127,621)	-	102,881
	M Hogg Interim Chief Officer, Finance and Resources 27th January 2025 to 31st March 2025	21,468 (full year equivalent £120,548)	-	21,468
287,930		**288,174**	**-**	**288,174**

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 2024 £	For Year to 31 March 2025 £		As at 31 March 2025 £000	Difference from 31 March 2024 £000
S Millar Chief Officer May 2019 to 5th May 2024	32,170	884	Pension	96	19
			Lump Sum	109	22
J Kerr Interim Chief Officer 6th May 2024 to 22nd December 2024	-	6,158	Pension	69	4
			Lump Sum	101	n/a

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31 March 2024 £	For Year to 31 March 2025 £		As at 31 March 2025 £000	Difference from 31 March 2024 £000
P Togher Chief Officer 11th December 2024 to 31st March 2025	-	3,428	Pension	17	1
			Lump Sum	-	n/a
S Wearing Chief Officer, Finance and Resources April 2016 to 26th January 2025	23,736	6,380	Pension	98	19
			Lump Sum	142	28
M Hogg Interim Chief Officer, Finance and Resources 27th January 2025 to 31st March 2025	-	1,395	Pension	68	8
			Lump Sum	86	7
Total	**55,906**	**18,246**	**Pension**	**348**	**-**
			Lump Sum	**438**	**-**

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 2025, no voting or non-voting board member has claimed any expenses.

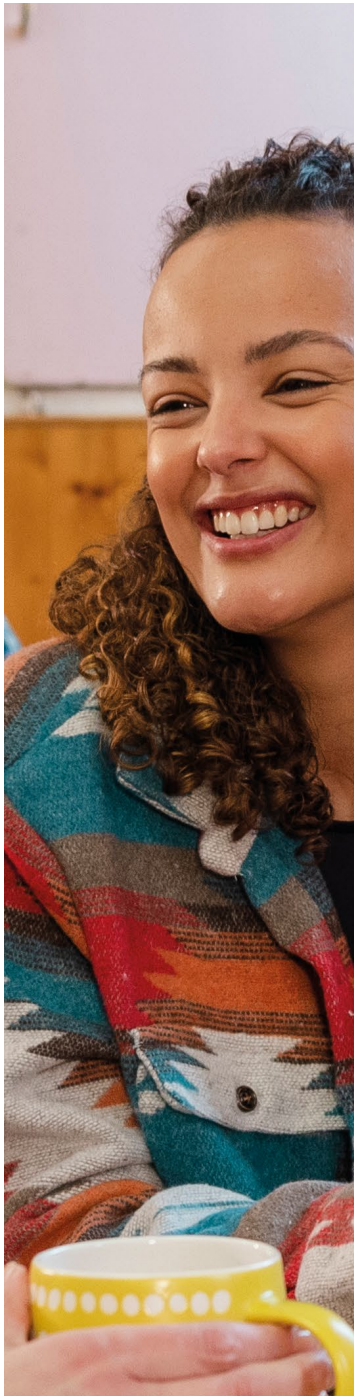
The remuneration of the senior officers is set by the contractual arrangements of the appropriate employing organisation.

Pat Togher
Chief Officer

Paul Ryan
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 Depute Chief Officer, Finance and Resources. The IJB, via a process of delegation from NHS Greater Glasgow and Clyde and Glasgow City Council, and its Chief Officer has responsibility for the planning, resourcing and operational delivery of all integrated health and social care within its geographical area.

3.2 The main features of the IJB's system of internal control are summarised below.

- The overarching strategic vision and objectives of the IJB are detailed in the IJB's Corporate Statement which sets out the key outcomes the IJB is committed to delivering with its partners, as set out in its Strategic Plan and Annual Financial Statement.
- Services are able to demonstrate how their own activities link to the IJB's vision and priorities through regular reporting to the IJB Finance, Audit and Scrutiny Committee.
- Performance management, monitoring of service delivery and financial governance is provided by the IJB 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 desktop review of the Records Management Plan in May 2024 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. Board members are also required to comply with the IJB's Code of Conduct.
- 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 Depute 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 HSCP.
- 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 quarterly 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 Depute Chief Officer, Finance and Resources has overall responsibility for the IJB's financial arrangements and is professionally qualified and suitably experienced to lead the IJB's finance function and to direct finance staff.

4.2 The IJB complies with the requirements of the CIPFA Statement on "The Role of the Head of Internal Audit in Public Organisations 2019". The IJB's appointed Chief Internal Auditor has responsibility for the IJB's internal audit function and is professionally qualified and suitably experienced to lead and direct internal audit staff. The Internal Audit service has been subject to external verification of its compliance with the CIPFA "Public Sector Internal Audit Standards 2017" during 2020/21, the next review is due in 2025/26. It was confirmed that the Internal Audit service conforms with the requirements of the Public Sector Internal Audit Standards and is working towards compliance with the new Global Internal Audit Standards as detailed in the report to the Finance, Audit and Scrutiny Committee in April 2025 - **April 2025 FASC - item No.8 - Global Internal Audit Standards Update and Internal Audit Charter**.

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. A self-assessment of compliance with the main elements of the CIPFA Audit Committee guidance was undertaken in 2023/24 which concluded that the IJB Finance, Audit and Scrutiny Committee complies with the main elements, and the opportunities to enhance current arrangements (including ongoing self-assessment on committee effectiveness and training plans for Committee members) were developed by management in 2024/25 for implementation in 2025/26.

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 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 At the IJB Finance Audit and Scrutiny Committee (FASC) on the 16th of June 2025 an update was provided in response to the findings of the report of December 2024 by the Information Commissioners Office (ICO) in relation to a Data Protection Audit where Glasgow City Council were issued with an Assessment Notice in relation to a failure to respond to subject access requests. The IJB FASC update provided details of the actions that the HSCP were putting in place to alleviate the situation and address the findings of the report. The IJB FASC will be provided with updates on progress to implement the actions as required.

6.2 The IJB's Standing Orders which set out the rules and regulations for the conduct and proceedings of the IJB and its committees were last reviewed and updated in September 2018, and it was recognised that these required more or updated detail in certain areas, including voting and motions/amendments procedures and reflecting meetings being held in a hybrid format.



6.3 In 2024/25, officers began a review of the Standing Orders which included engagement with the IJB at its Development Sessions in November 2024 and January 2025 on recommended changes. A delay in the approval of the updated Integration Scheme (see below) means the review and approval of the updated Standing Orders will recommence later in 2025.

7. Update on previously reported governance issues

7.1 The Public Bodies (Joint Working) (Scotland) Act 2014 requires Local Authorities and Health Boards to jointly prepare an Integration Scheme, setting out the key arrangements for how health and social care integration is to be planned, delivered and monitored within their local area. Integration Schemes are required by statute to be reviewed within a "relevant period" of five years from initial publication unless by earlier request of the Council or Health Board.

7.2 This review was undertaken jointly by all 6 HSCPs in the Greater Glasgow and Clyde area. The group co-developed updated versions of the Schemes for their respective HSCPs within Greater Glasgow and Clyde based on the principle of achieving general consistency in structure and content and reflecting changes in arrangements since publication of the first Schemes.

7.3 As previously reported, mandatory consultation on revised draft Schemes was carried out by the six HSCP's in late 2023/early 2024. This led to further recommended changes to the draft Schemes being identified, which have been incorporated into the draft Schemes with a view to approving final versions of the Integration Schemes through local governance structures and to the NHSGGC by Autumn 2025.



8. Future Activity

8.1 At the close of 2024/25 the National Care Service Bill had completed Stage 2 of its legislative progress and has undergone significant amendments, including the removal of Part 1 of the Bill which aimed to establish the NCS and included reform of Integration Authorities. The Bill has now been renamed as the Care Reform Bill. The governance framework put in place to drive activity in relation to the NCS has been stood down due to the significant changes to the Bill however the IJB and HSCP continue monitor ongoing developments closely, in particular the establishment of a National Social Work Agency and the Scottish Government proposal to establish a non-statutory Advisory Board.

9. Internal audit opinion

9.1 Internal Audit has completed the majority of the fieldwork set out in the 2024/25 annual audit plan. Based on the fieldwork undertaken to date there have been no unsatisfactory opinions for the HSCP although there has been one limited assurance opinion. The limited opinion related to repairs and maintenance charges and in the main was driven by the risks the HSCP is exposed to due to the turnover in homelessness accommodation and the lack of management information available to verify charges levied for this work. There was one significant issue previously reported by Internal Audit in the 2022/23 Council's Internal Audit Annual Report:

- ICT service and security - whilst a number of higher risk areas are now mostly mitigated, there are other areas where management remediation is still ongoing. Therefore, the Council Group, including Social Work Services, remained exposed to significant risk in this area during 2024/25.

9.2 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 2024/25 within the IJB, with the exception of the issues noted above in relation to repairs and maintenance charges and GCC ICT service and security remediation management actions.

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.

Pat Togher
Chief Officer

Paul Ryan
Chair

Independent Auditor's Report



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

Reporting on the audit of the financial statements

Opinion on financial statements

We certify that we have audited the financial statements in the annual accounts of Glasgow City Integration Joint Board ("the Integration Joint Board") for the year ended 31 March 2025 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Balance Sheet, Movement in Reserves Statement and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (the 2024/25 Code).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the Integration Joint Board as at 31 March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Accounts Commission on 14 December 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the Integration Joint Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the Integration Joint Board. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

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

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

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

Risks of material misstatement

We report in our Annual Audit Report the most significant assessed risks of material misstatement that we identified and our judgements thereon.

Responsibilities of the Depute Chief Officer - Finance and Resources and Finance, Audit and Scrutiny Committee for the financial statements

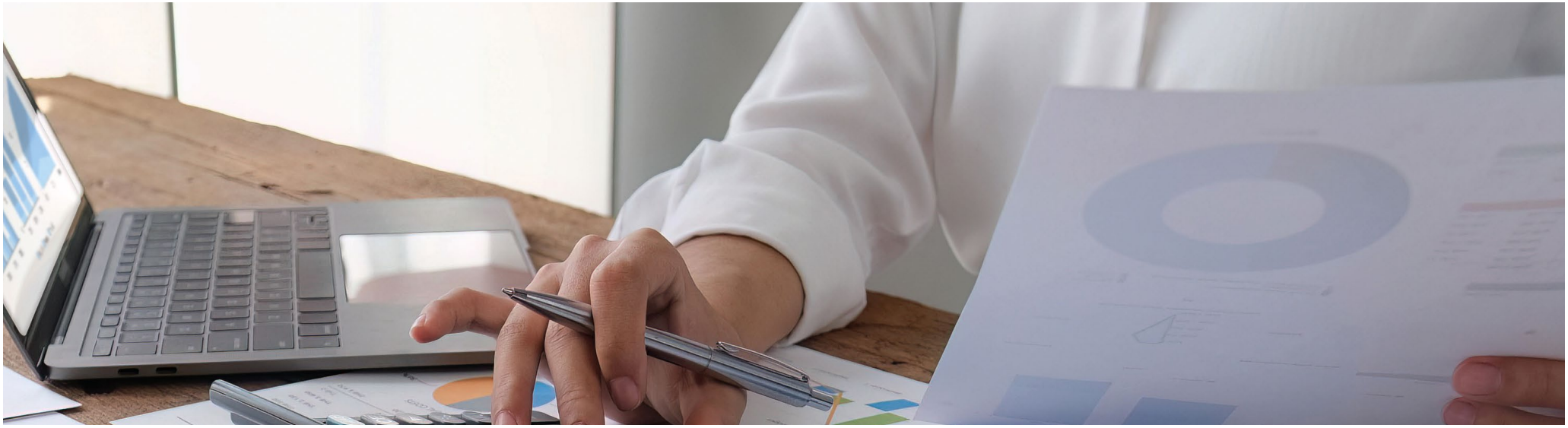
As explained more fully in the Statement of Responsibilities, the Depute Chief Officer - Finance and Resources is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Depute Chief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

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

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

Auditor's responsibilities for the audit of the financial statements

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



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

- using our understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the Integration Joint Board;
- inquiring of the Depute Chief Officer – Finance & Resources as to other laws or regulations that may be expected to have a fundamental effect on the operations of the Integration Joint Board;
- inquiring of the Depute Chief Officer – Finance & Resources concerning the Integration Joint Board's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

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

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

Reporting on other requirements

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

We have audited the parts of the Remuneration Report described as audited [list the audited parts if not clearly identified in the accounts]. In our opinion, the audited parts of the Remuneration Report have been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Other information

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

Our responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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



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

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

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

Matters on which we are required to report by exception

We are required by the Accounts Commission to report to you if, in our opinion:

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

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of our report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Rob Jones (for and on behalf of Ernst and Young LLP)
5 George Square
Glasgow
G2 1DY
24th of September 2025

Comprehensive Income and Expenditure Statement



Comprehensive Income and Expenditure Statement for the year ended 31 March 2025

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.

2023/24					2024/25		
Gross Expenditure £000	Gross Income £000	Net Expenditure £000		Notes	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
181,193	(10,774)	170,419	Children and Families		178,471	(10,219)	168,252
495,614	(110,299)	385,315	Adult Services		554,946	(125,231)	429,715
408,306	(39,071)	369,235	Older People Services		413,887	(42,192)	371,695
99,895	(35,071)	64,824	Resources		93,354	(22,419)	70,935
23,170	(24,224)	(1,054)	Criminal Justice		22,960	(24,171)	(1,211)
439,709	(9,670)	430,039	Primary Care		464,996	(12,077)	452,919
1,647,887	(229,109)	1,418,778	**Cost of services directly managed by Glasgow City IJB**		1,728,613	(236,309)	1,492,304
257,228	-	257,228	Set-aside for delegated services provided in large hospitals		271,170	-	271,170
2,000	-	2,000	Aids and Adaptations		2,000	-	2,000
1,907,115	(229,109)	1,678,006	**Total cost of services to Glasgow City IJB**		2,001,783	(236,309)	1,765,474
		(1,662,488)	Taxation and Non-Specific Grant Income	5			(1,760,423)
		15,518	**(Surplus) or deficit on provision of services and total comprehensive (income) and expenditure**				5,051

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 2023	**82,412**
Total Comprehensive Income and Expenditure 2023/24	(15,518)
Decrease in 2023/24	(15,518)
Balance at 31 March 2024	**66,894**
Total Comprehensive Income and Expenditure in 2024/25	(5,051)
Decrease in 2024/25	(5,051)
Closing Balance at 31 March 2025	**61,843**

Balance Sheet

Balance Sheet as at 31 March 2025

The Balance Sheet shows the value of the IJB's assets and liabilities as at 31 March 2025. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

31 March 2024 £000		Notes	31 March 2025 £000
66,894	Short term Debtors	6	61,842
66,894	**Current Assets**		**61,842**
66,894	**Net Assets**		**61,842**
66,894	Usable Reserve: General Fund	7	61,842
66,894	**Total Reserves**		**61,842**

The Annual Accounts present a true and fair view of the financial position of the Integration Joint Board as at 31 March 2025 and its income and expenditure for the year then ended.

The unaudited accounts were authorised for issue on 25 June 2025.

Duncan Black
Depute Chief Officer, Finance and Resources
25 June 2025

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 2024/25 financial year and its position at 31 March 2025.

The IJB financial statements for 2024/25 have been prepared on a going concern basis. 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. The concept of a going concern assumes that an authority's functions and services will continue in operational existence for the foreseeable future. In accordance with the CIPFA Code of Local Government Accounting (2024/25), the IJB is required to prepare its financial statements on a going concern basis unless informed by the relevant national body of the intention for dissolution without transfer of services or function to another entity. The accounts are prepared on the assumption that the services of the IJB will continue in operational existence for the foreseeable future. The IJB's funding from and commissioning of services to partners has been confirmed for 2025/26, and medium-term financial planning for the period to 2028 continues to progress. The Integration Scheme outlines the actions required in the event of an overspend which includes the implementation of a recovery plan to recover the overspend. If this is unsuccessful partner bodies can consider making additional funds available. Therefore, the IJB considers there are no material uncertainties around its going concern status in the period to 30 March 2027.

(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 and 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 and 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.

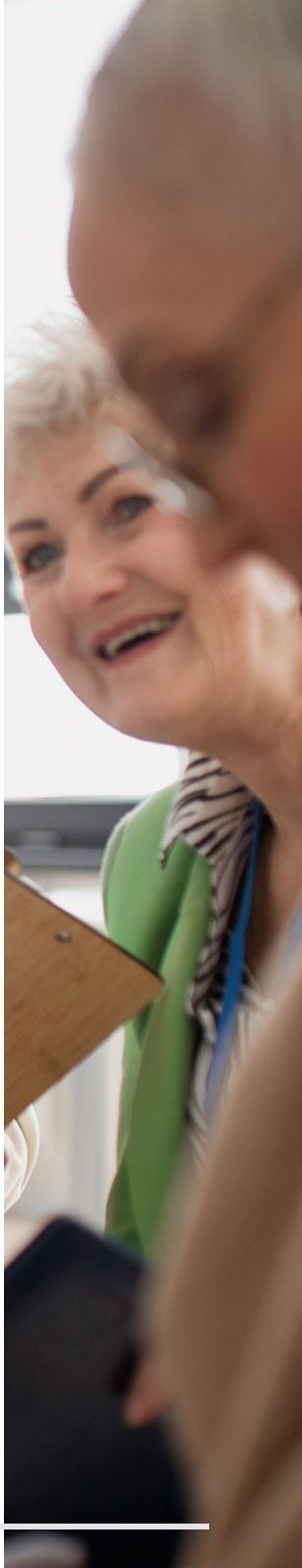
The IJB has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs. Where material the Chief Officer's absence entitlement as at 31 March is accrued, for example 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. Decisions in relation to the earmarking of funds are made by the IJB, normally as part of the account closure process.

(H) VAT

The VAT treatment of expenditure in the IJB's accounts depends on which of the partner agencies is providing the services as these agencies are treated differently for VAT purposes.

Where the Council is the provider, income and expenditure exclude any amount related to VAT, as all VAT collected is payable to HRMC and all VAT is recoverable from it. The Council is not entitled to fully recover VAT paid on a very limited number of items of expenditure and for these items the cost of VAT paid is included within service expenditure to the extent that it is irrecoverable from HMRC.

Where the NHS is the provider, expenditure incurred will include irrecoverable VAT as generally the NHS cannot recover VAT paid and will seek to recover its full cost as income from the Commissioning IJB.

(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 and 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 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 Depute Chief Officer, Finance and Resources on 24 September 2025. 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 2025, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.



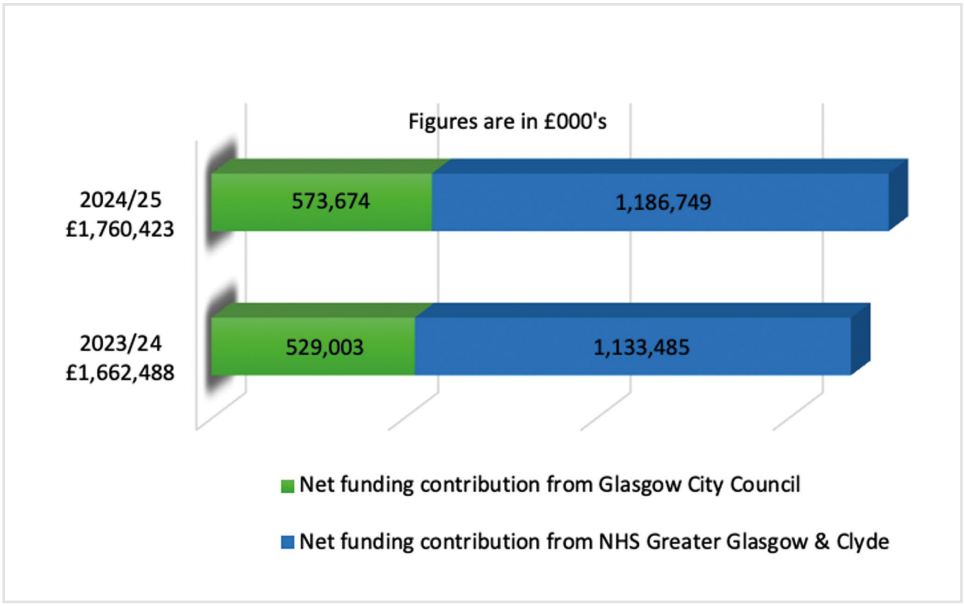
4. Expenditure and Income Analysis By Nature

2023/24 £000		2024/25 £000
(1,662,488)	Partners' funding contributions and non-specific grant income	(1,760,423)
(229,109)	Fees, charges and other service income	(236,309)
621,320	Employee costs	621,943
31,716	Premises costs	32,371
7,803	Transport costs	6,996
94,115	Supplies and services	92,534
426,073	Third party costs	462,432
66,748	Transfer payments	87,142
698	Capital financing costs	616
151,345	Prescribing	155,596
250,036	Family health services	270,950
257,228	Set-aside for delegated services provided in large hospitals	271,170
33	Fees payable to External Audit in respect of external audit services	34
15,518	**(Surplus) or deficit on provision of services**	**5,051**

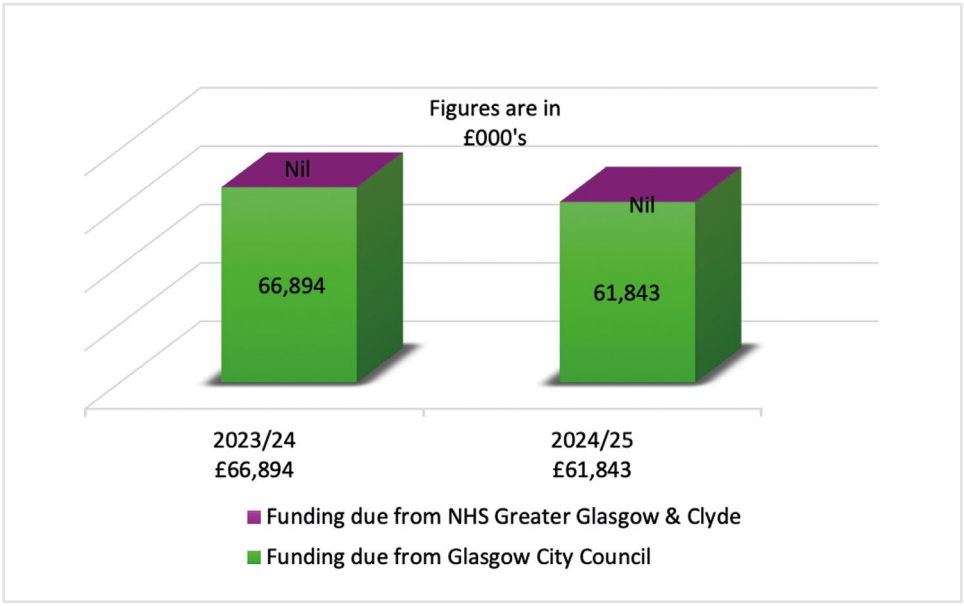
No other services have been provided by the appointed auditor.

5. Taxation and Non-Specific Grant Income

The funding contribution from the NHS Board shown here includes £271,170,000 in respect of 'set-aside' resources relating to acute hospital and other resources. These are provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB, however, has responsibility for the consumption of, and level of demand placed on, these resources.



6. Debtors



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. During 2024/25 as part of recovery plans £6.5m was agreed by IJB to be transferred from earmarked to general reserves to achieve breakeven position.

2023/24						2024/25			
Balance at 1 April 2023 £000	Transfers Out £000	Transfers In £000	Redistribution of Reserves £000	Balance at 31 March 2024 £000		Transfers Out £000	Transfers In £000	Redistribution of Reserves £000	Balance at 31 March 2025 £000
55,482	(11,032)	14,292	(290)	58,452	Earmarked	(21,574)	7,191	(6,506)	**37,564**
26,930	(18,778)	-	290	8,442	Contingency		9,331	6,506	**24,279**
82,412	(29,810)	14,292	-	**66,894**	**General Fund**	(21,574)	16,522	-	**61,843**

The table below provides details of the earmarked funds held.

Earmarked Reserves	Balance at 1 April 2024 £000	Movement in Year	Balance at 31 March 2025 £000
Scottish Government Funding: Adult Services	10,802	-125	10,677
Scottish Government Funding: Children and Families	396	-57	339
Scottish Government Funding: Older People	952	39	991
Other External Funding: All Client Groups	14,038	-13,251	787
Investment in Infrastructure	23,644	-3,652	19,993
Investment in Service Provision	5,819	-1,608	4,211
Maximising Independence	2,801	-2,235	566
Total	**58,452**	**-20,889**	**37,564**

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.

2023/24	Transactions with NHS Greater Glasgow and Clyde	2024/25 £000
1,133,485	Funding Contributions received from the NHS Board	1,186,749
(964,865)	Expenditure on Services Provided by the NHS Board	(1,016,423)
(730)	Key management personnel: non-voting board members	(773)
167,890	**Net Transactions with the NHS Board**	**169,553**

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 2025 (2024: nil).

2023/24 £000	Balance with NHS Greater Glasgow and Clyde	2024/25 £000
-	Debtor balances: amounts due from the NHS Board	-
-	**Net balance with the NHS Board**	**0**

2023/24 £000	Transactions with Glasgow City Council	2024/25 £000
529,003	Funding Contributions received from Glasgow City Council	573,674
(711,838)	Expenditure on Services Provided by Glasgow City Council	(747,745)
(572)	Key management personnel: non-voting board members	(533)
(183,407)	**Net Transactions with Glasgow City Council**	**(174,604)**

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 2025 (2024: nil).

2023/24 £000	Balance with Glasgow City Council	2024/25 £000
66,894	Debtor balances: amounts due from the Glasgow City Council	61,843
66,894	**Net balance with Glasgow City Council**	**61,843**

Related parties also include organisations which we may not transact with but can still exert significant influence over our financial and operating policy decisions. The Scottish Government is such a related party of the IJB as it can exert significant influence through legislation and funding of the IJB's Partner Bodies and therefore can indirectly influence the financial and operating policy decisions of the IJB. The value of transactions directly with the Scottish Government in 2024/25 and 2023/24 was nil.

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. This applies to the adoption of the following new or amended standards within the 2025/26 Code:

- Amendment to IAS 21 The Effects of Changes in Foreign Exchange Rate (Lack of Exchangeability)
- Issue of new IFRS 17 Insurance Contracts which replaces IFRS4
- Amendment to IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets.

The Code requires implementation from 1 April 2025 therefore there is no impact on the 2024/25 Annual Accounts.

Overall, these new or amended standards are not expected to have a significant impact on the 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 2024/25 and the value consumed by other IJBs within Greater Glasgow and Clyde.

2023/24				2024/25	
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
16,178	4,879	Glasgow	Alcohol and Drugs Hosted	12,310	4,050
6,406	2,948	Glasgow	Continence	6,450	2,967
2,600	1,196	Glasgow	Healthcare In Police Custody	2,790	1,283
12,922	5,572	Glasgow	Mental Health Central Services	9,692	4,200
18,950	7,196	Glasgow	Mental Health Specialist Services	18,673	7,401
10,551	3,942	Glasgow	Prison Healthcare	10,541	3,856
12,190	3,931	Glasgow	Sexual Health	12,609	4,033
18,567	3,696	Glasgow	Old Age Psychiatry	19,198	3,269
57,138	9,934	Glasgow	General Psychiatry	59,576	11,447
155,502	**43,294**		**Total**	**151,839**	**42,506**

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 2023/24 and 2024/25 and the value consumed by Glasgow City IJB.

2023/24				2024/25	
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
11,903	6,654	East Dunbartonshire	Oral Health	12,469	6,992
37,601	20,745	East Dunbartonshire	Specialist Children Services	44,747	23,119
49,504	**27,399**		**Total**	**57,216**	**30,111**
11,330	9,010	East Renfrewshire	Learning Disability	11,178	8,471
219	94	East Renfrewshire	Augmentative and Alternative Communication	303	164
11,549	**9,104**		**Total**	**11,481**	**8,635**
8,144	199	Inverclyde	General Psychiatry	7,930	252
4,632	55	Inverclyde	Old Age Psychiatry	4,516	32
12,776	**254**		**Total**	**12,446**	**284**
7,290	4,002	Renfrewshire	Podiatry	7,742	4,300
4,301	2,479	Renfrewshire	Primary Care Support	4,620	2,669
11,719	329	Renfrewshire	General Psychiatry	11,690	273
9,697	248	Renfrewshire	Old Age Psychiatry	9,507	278
33,007	**7,058**		**Total**	**33,559**	**7,520**
8,265	4,843	West Dunbartonshire	Musculoskeletal Physio	8,108	4,847
879	469	West Dunbartonshire	Retinal Screening	865	470
1,910	8	West Dunbartonshire	Old Age Psychiatry	2,424	26
11,054	**5,320**		**Total**	**11,397**	**5,343**
117,890	**49,135**	**Total**		**126,099**	**51,893**

