Item No: 9

Meeting Date: **Wednesday 23 September 2026**

Glasgow City Integration Joint Board

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

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Audited Annual Accounts 2025/26

Purpose of Report:	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 31 March and is required, by the Local Authority Accounts (Scotland) Regulations 2014, to submit their Accounts to the appointed auditor by 30 June. The regulations require that the Audited Annual Accounts should be considered and approved by the IJB or a committee of the IJB whose remit includes audit and governance having regard to any report made on the Audited Annual Accounts by the proper officer or external auditor by the 30 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 1 April 2025 to 31 March 2026.

Relevance to Integration Joint Board Strategic Plan:

The Annual Accounts provide assurance on the financial position of the IJB, including the level of reserves available to support financial sustainability and manage financial pressures which may impact delivery of the Strategic Plan.

Implications for Health and Social Care Partnership:

Reference to National Health & Wellbeing Outcome:	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 2025/26.

Legal:	The Audited Annual Accounts form part of the Local Authority Accounts (Scotland) Regulations 2014.

Economic Impact:	None

Sustainability:	None

Sustainable Procurement and Article 19:	None

Risk Implications:	Failure to approve the audited Annual Accounts by the statutory deadline would create a governance and compliance risk. The reserve position provides assurance that the IJB has some capacity to manage unanticipated

	financial pressures, although ongoing monitoring will be required.

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 2025/26 at its meeting of 10 June 2026. These accounts were subsequently submitted for audit to the IJB's external auditors, EY (previously known as 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 on 9 September 2026 and approved for remit to the IJB for signature.

2. Annual Accounts 2025/26

2.1. The Annual Accounts are prepared in line with proper accounting practice and statutory requirements and must be approved by the statutory deadline of 30 September.

2.2 The financial information included within these financial statements is for the period from 1 April 2025 to 31 March 2026.

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 31 March 2026.

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

3. Key Financial Outcomes

3.1 The statement of income and expenditure shows the operation of the IJB achieved a surplus for the period of £27.229 million. The IJB delivered the planned underspend of £8.250 million which was taken to general reserves. There has also been an operational underspend of £0.579 million that has been transferred to general reserves and £22.779 million underspend of funding which has been earmarked to meet local and national priorities which will be completed in future financial years. This reported outturn position includes £4.379 million of expenditure from prior years which was planned and has been funded from earmarked reserves. There has been no change from the unaudited accounts.

4. Audit Amendments

4.1 During the course of the audit some minor presentational adjustments were identified and have been updated in the Audited Annual Accounts. There are no adjusted or unadjusted misstatements 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 1 April 2025 to 31 March 2026.

Direction from the Glasgow City Integration Joint Board

1	**Reference number**	230926-9
2	**Report Title**	Audited Annual Accounts 2025/26
3	**Date direction issued by Integration Joint Board**	23 September 2026
4	**Date from which direction takes effect**	23 September 2026
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**	Financial management and accounting arrangements relating to IJB reserves held by Glasgow City Council on behalf of the IJB.
8	**Full text of direction**	Glasgow City Council is directed to carry forward reserves totalling £89.072 million on behalf of the IJB, as reported in the Outturn Report 2025/26 approved by the IJB in June 2026.
9	**Budget allocated by Integration Joint Board to carry out direction**	£89.072 million 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**	September 2027

Glasgow City Integration Joint Board Annual Accounts

For the Year Ended 31 March 2026



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Stock imagery used throughout, posed by models.

Introduction

This publication contains the financial statements of Glasgow City Integration Joint Board (IJB) for the year ended 31 March 2026. 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.

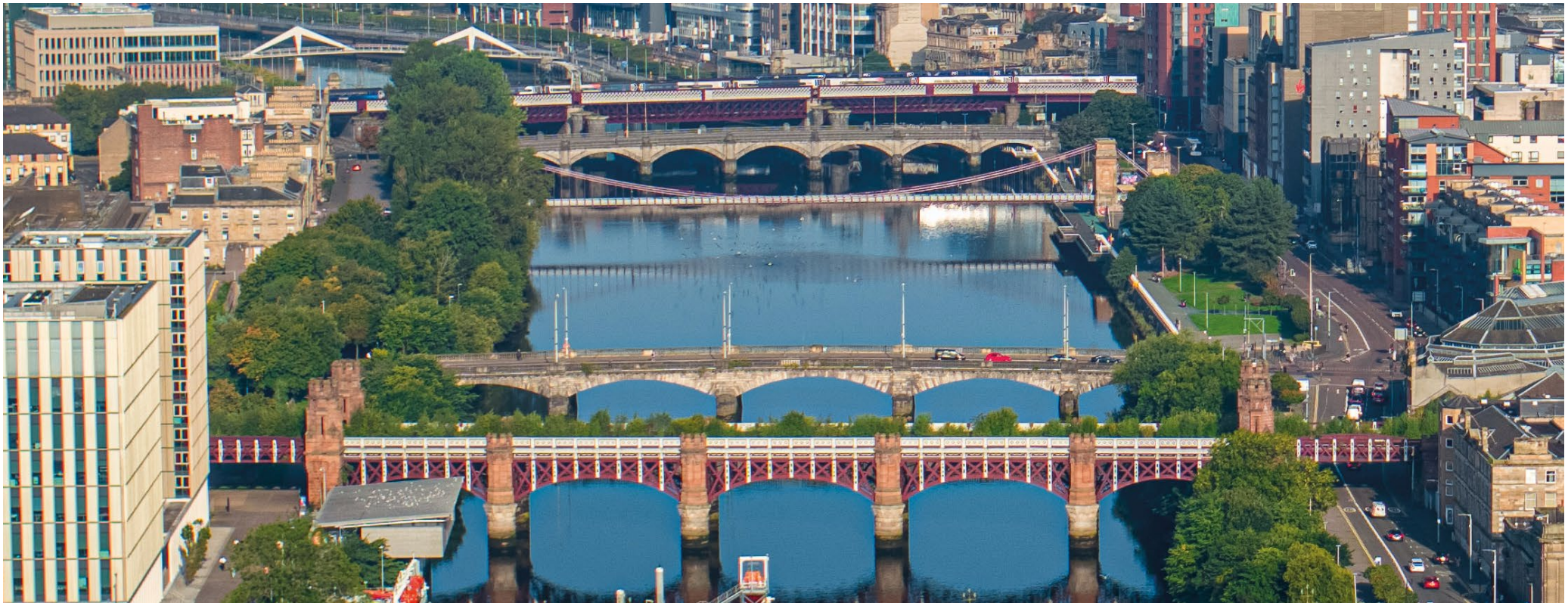


Image courtesy of Glasgow Life/Paul Watt Photography

Management Commentary

The Role and Remit of the IJB

Glasgow City 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 the HSCP). The HSCP is essentially the staff from both organisations working in partnership to plan and deliver the services under the direction of the IJB.



Glasgow City Population

Glasgow City has a population of **650,300**[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 2024

Population Projections to 2047

In 2024, the National Records of Scotland (NRS) produced estimated 2022 based population projections. These indicate that the overall population of Glasgow is expected to grow by **2.7%** in the five year period between 2026 and 2031; **4.7%** in the ten year period between 2026 and 2036; and **7.3%** in the 21 year period between 2026 and 2047.

Within the overall increase in Glasgow between 2026 and 2036, the child population (0-17 years) is forecast to decrease by **1.3%**; the adult (18-64 years) population is expected to increase by **3.5%**; and the older people (65+) population is expected to increase by **18.1%**.

The Life Expectancy (LE) and Healthy Life Expectancy (HLE) indicators shown below illustrate that on average, Glasgow residents live fewer years in good health and die younger than Scotland's population. The figures for males for both measures are lower than those for females.

Healthy Life Expectancy

55.7 years ♂

Healthy Life Expectancy for a Glasgow male baby under one year

Compared to **59.1** for a Scottish male (a difference of **3.4** years)

56.1 years ♀

Healthy Life Expectancy for a Glasgow female baby under one year

Compared to **59.4** years for a Scottish female (a difference of **3.3** years)

Life Expectancy

74.3 years ♂

Healthy Life Expectancy for a Glasgow male baby under one year

Compared to **77.2** for a Scottish male (a difference of **2.9** years)

78.7 years ♀

Healthy Life Expectancy for a Glasgow female baby under one year

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

The following indicators illustrate some key features of the health of Glasgow's population, as well as factors that may impact upon their health. More detailed information on these and other related indicators can be found in our **Demographics and Needs Profile**.

Key Health and Wellbeing Indicators

- **72.7%** of people in Glasgow rated their health as good/very good compared to **72.3%** for Scotland (Source: Scottish Surveys Core Questions (2024))
- **10.8%** of people in Glasgow rated their health as bad/very bad, compared to **8.7%** in Scotland (Source: Scottish Surveys Core Questions (2024))
- **29.0%** of Glasgow adults have a limiting condition or illness (Source: NHSGGC Adult Health and Wellbeing Survey – Glasgow City (2022/23))
- **16.0%** of Glasgow P5-S6 school pupils have a long term physical or mental health condition or illness, compared to **14.2%** of Scottish pupils (Source: Scottish Government Schools Health and Wellbeing Census (2021/22))
- **27.0%** of Glasgow adults have common mental health problems, scoring 4+ on GHQ12a, compared to **23.0%** of Scottish adults (Source: Scottish Health Survey (SHeS) (2021 to 2024))
- **5,959** people living in Glasgow are estimated to have dementia; the percentage population ranges from **0.82%** in Glasgow North constituency to **1.11%** in Glasgow South constituency (Source: Alzheimer's Research UK Dementia Prevalence by UK Constituency 2024)
- **61.0%** of Glasgow adults are overweight (BMI of 25 or higher) whilst 29.0% are obese (BMI of 30 or higher) compared to **66.0%** overweight and **31.0%** obese across Scotland (Source: Scottish Health Survey (2021 to 2024))
- There are an estimated **11,869** to **18,060** problem drug users in Glasgow (Source: Public Health Scotland (PHS) – Prevalence of Problem Drug Use in Scotland (2015/16)) and
- **12.9%** of Glasgow adults provide unpaid care to others compared to **13.5%** of Scottish adults (Source: Scotland's Census (2022))

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); and
- 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 vision 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. 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** (detailed 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 2025/26 in our continued commitment to delivering on our Strategic Plan.

Prevention, Early Intervention and Wellbeing



1. Delivered a range of suicide prevention training and activities targeted at groups at higher risk of suicide, including justice services clients, students and **male construction workers**.

2. Led a youth engagement project on social media's impact on mental health and wellbeing and developed the **Digital Wellbeing Conversation Starters Toolkit** to support practitioners to have supportive conversations with children and young people about their online lives.

3. Worked with partners to deliver a pilot project involving the review of Child and Adolescent Mental Health Services (CAMHS) referrals at weekly meetings, enabling some young people to be redirected to more appropriate support as early as possible, reducing the pressures on CAMHS waiting lists.

4. Implemented a 'High Intensity Test and Treat' (HITT) programme in Barlinnie and Low Moss prisons, achieving a 90% screening uptake for hepatitis C and other blood borne viruses, with immediate treatment offered to all who tested positive.

5. Expanded the delivery of Alcohol Brief Interventions (ABIs) for people serving Community Payback Orders (CPOs), encouraging them to reflect upon and alter any harmful patterns of alcohol consumption that may be negatively impacting their lives.

Supporting Greater Self-Determination and Informed Choice



1. Launched the **WAYfinder** homelessness outreach initiative. This was co-designed with people with lived experience of homelessness, with a **video** produced allowing potential providers to hear about what matters most to service users.

2. Staff from all five HSCP care homes completed the University of Stirling's 'Effective Leadership for Dementia Care Services Programme', which embeds a person led approach into dementia care, ensuring people with dementia can influence and shape the support they receive.

3. Collaborated on the **Future Hospitals Initiative** which seeks to improve understanding of carers' needs and inform the design of innovative support for them and the people they care for. A new **Carers Strategy (2025-28)** was also launched which aims to make Glasgow a 'carer aware' city where carers are recognised, heard and supported.

4. Continued to support Glasgow's British Sign Language (BSL) **Action Plan**. During the last year, a number of staff across the HSCP successfully achieved BSL Level 1 qualifications, with others undertaking 6 week taster courses. This will enable them to improve their communication with deaf service users and make services more responsive to the needs of this client group.

5. Established resident and service user forums at the **Thistle Centre**, which provide a supervised, hygienic space for people to inject drugs obtained elsewhere. These allow staff to listen and respond to the views of local residents and service users, enabling them to have an influence over the operation and development of the Centre.

Supporting People in Their Communities



1. Completed the Community Alarms and Telecare Service transition from analogue to a cloud based digital platform, ahead of the 2027 national deadline, improving service reliability, response times and user experience.

2. Launched a **Scottish Government Pilot** involving the establishment of 30 short term Advanced Care beds within care homes, to support the timely discharge of people with complex needs from acute care. Services then work with patients to find the best long term care solution for them, emphasising the principles of recovery, rehabilitation and independence.

3. Produced an updated **Family Support Strategy (2024-2030)** which prioritises early intervention, strengths-based support and third sector partnerships, with the aim of helping families stay together safely within their communities, and reducing the need for formal social work intervention.

4. The Care Home Advanced Nurse Practitioner (ANP) team, which was established to improve **urgent care in residential care homes**, has introduced immediate antibiotic treatment at the point of assessment, avoiding delays that can lead to a decline in health and subsequent hospital admissions.

5. An expanded **Hospital at Home Service** re-commenced in 2025, supporting people with respiratory conditions to be treated at home, avoiding potentially lengthy hospital stays and reducing pressure on acute hospitals.

1. Implemented an Adult Interagency Referral Discussion (IRD) pilot, which involves multi agency discussions taking place rapidly after partners identify significant Adult Support and Protection (ASP) risks that require prompt consideration and a potential response.

2. Achieved a 'Good' rating in the Care Inspectorate's Joint Child Protection Inspection, with clear strengths identified, along with some areas for improvement, which are being taken forward by partners within a multi agency improvement plan.

3. Following the successful opening of the **Thistle Centre** - a growing demand from people who consume drugs via smoking or inhalation was identified and a **Business Case** is now being developed for a dedicated inhalation space.

4. Multi Agency Public Protection Arrangements (MAPPA) are in place within the city with respect to the management of individuals who pose a risk of serious harm. Glasgow MAPPA published its sixteenth **Annual Report (2024/25)** in November, which indicated that all eight **National Performance Indicator** targets are being met.



A Healthy, Valued and Supported Workplace

1. Launched a new **Workforce Plan (2025-28)** which commits to promoting the HSCP as a great place to work; supporting and nurturing our workforce; looking after staff mental and physical wellbeing; and offering rewarding and fulfilling roles and development.

2. The Staff Mental Health and Wellbeing Group issued a Staff Wellbeing Survey to gather staff views and feedback on current support, which will inform the Group's future priorities and workplan to enhance the health and wellbeing opportunities and assistance available to staff.

3. Strengthened staff communication through the launching of the new **Chief Officer Catch Up**, a regular video update aimed at keeping staff and partners informed of HSCP priorities and progress, as well as recognising key staff achievements and contributions.

4. Submitted nominations for a variety of internal and external awards, including the **Glasgow City HSCP Staff Awards for Excellence 2026** which recognised and celebrated the efforts of individual staff, teams, projects and volunteers.



1. Secured SSSC (Scottish Social Services Council) and SQA (Scottish Qualifications Authority) approval to deliver the **Professional Development Award in Practice Learning (PDAPL)** in house, enabling the HSCP to train social workers to become practice educators and support around 75 social work students annually.

2. Piloted the Leadership Accelerator Management Development Programme and the Women's Leadership Development Programme, which both seek to build leadership skills and competencies, with the latter also addressing barriers faced by women when progressing into leadership roles.

3. North East Rehabilitation Service introduced extended clinical roles for Band 4 support workers, which have been adopted citywide. These have been recognised nationally as good practice in multi disciplinary working and skill mix development by the Chartered Society of Physiotherapy, who produced a **short video** to showcase the approach and promote its wider adoption.

4. Renewed the **Strategic Partnership (SPA) with the University of Strathclyde**, offering HSCP staff development opportunities including fully funded MPhil places, involvement in teaching activities, and joint PhD studentships.







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 2025/26 Performance Achievements

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

Key to Performance Status		
	**RED**	Performance misses target by 5% or more
	**AMBER**	Performance misses target by between 2.5% and 5%
	**GREEN**	Performance is within 2.49% of target

Indicator		Target	Year End 2024/25	Year End 2025/26
% of HPIs (Health Plan Indicators) allocated by Health Visitors by 24 weeks	North East	95%	96% 	97% 
	North West	95%	94% 	98% 
	South	95%	96% 	98% 
% service users commencing alcohol or drug treatment within 3 weeks of referral		90%	88% 	94% 
Alcohol Brief Intervention Delivery		5,066 per annum	10,376 	10,929 

Indicator		Target	Year End 2024/25	Year End 2025/26
Women smoking in pregnancy	General population	<10%	5.5% ✅	5.3% ✅
	20% most deprived areas	<14%	8.1% ✅	8.0% ✅
Number of Future Care Plan summaries completed and shared with the patient's General Practitioner (GP)		360	605 ✅	903 ✅
% young people currently receiving aftercare service known to be in employment, education or training.		75%	72% ⚠	73% ⚠
Number of children in out of authority placements		25 or fewer	24 ✅	21 ✅
% service users who receive a reablement service following referral for home care: i) from hospital		75%	84.0% ✅	84.2% ✅
Telecare referrals		1,310	3,313 ✅	3,441 ✅
Unscheduled Hospital Bed Days - Acute (18+)		507,633 42,303/ month	547,042 🛑 45,587/ month	526,283 ✅ 43,857 (2025)
Emergency Admissions (18+)		63,855 5,321/ month	57,732 ✅ 4,811/ month	56,742 ✅ 4,729/ month (2025)
Total acute delays		160	172 🛑	139 ✅
Number of households reassessed as homeless/ potentially homeless within 12 months		<480 per annum	414 ✅	410 ✅
Percentage of Community Payback Order (CPO) unpaid work placements commenced within 7 days of sentence		80%	83% ✅	88% ✅
% of Service Users with a Case Management Plan within 20 days		85%	89% ✅	90% ✅

2026/27 Areas for Improvement

Based upon an analysis of performance in our key strategic indicators over the last 12 months, specific areas we would like to improve during 2026/27 include the following:

Indicator	Performance Issues and Actions to Improve Performance
Mumps, Measles & Rubella (MMR) Vaccinations: (% uptake at 24 months) **Target**: 95% **Actual**: 86.6%	**Performance Issues** • Vaccine uptake has declined internationally, reflecting reduced confidence following the Covid19 pandemic; • MMR hesitancy, influenced by misinformation on social media, continues to affect uptake among younger children • Reported data includes all children registered with a GP, including those not available for vaccination, which can lower recorded uptake rates; and • Within this context, performance in Glasgow City remains comparatively strong when set against national trends. **Actions to Improve Performance include:** • Targeted work is focused on areas and population groups with lower uptake, with bespoke approaches developed in partnership with public health colleagues; • National awareness campaigns in response to measles outbreaks are strengthening messages on vaccine safety and importance, supporting increased awareness among parents and carers; • Vaccine specific booster clinics have been established in low uptake communities, using culturally sensitive approaches to improve access and build trust; • Ongoing engagement with migrant families is being strengthened through joint working between Immunisation Teams and Health Visiting services; and • Health Visitors continue to promote vaccination from an early stage, supported by HSCP and public health partners to ensure consistent, inclusive messaging.

Indicator	Performance Issues and Actions to Improve Performance
Smoking Quit Rates at 3 Months from 40% Most Deprived Areas **Target**: 1,190 per annum **Actual**: 945	**Performance Issues** • Service delivery has been significantly impacted by staff absences and vacancies across the city, affecting overall capacity; • The community Quit Your Way (QYW) Service is implementing recommendations from a service review, with ongoing changes as processes are standardised; and • Clients are presenting with increasingly complex needs, including poor mental health, isolation, substance use and financial pressures. The intensity of support required for these clients, including holistic intervention and signposting, is placing additional demand on service capacity. **Actions to Improve Performance include:** • Face-to-face community clinics are operating across all three localities, providing accessible, in person support in a range of community settings; • A range of alternative support options are also available, including telephone and digital support via the Smoke Free App; and • Performance continues to be monitored through the NHS Greater Glasgow and Clyde Tobacco Planning and Implementation Group, and the City Tobacco Group, in order to inform ongoing service improvement.

Indicator	Performance Issues and Actions to Improve Performance
Psychological Therapies: % People Starting Treatment within 18 Weeks of Referral **Target**: 90% **Actual**: North East Locality 75.9% North West Locality 74.6% South Locality 81.9%	**Performance Issues** • Workforce vacancies, particularly in senior psychology roles, continue to reduce service capacity and increase waiting times; • Variation across teams in referral criteria, appointment management, and approaches to improving attendance, are contributing to differing performance outcomes; and • Inconsistent data quality and delays in correcting errors are impacting the accuracy of reported waiting times and overall performance. **Actions to Improve Performance include:** • An independent panel has been established to review all waits over 52 weeks, identifying systemic issues and informing strategic improvements; • Clinical leads are taking forward recommendations on therapy input and frequency to optimise treatment delivery and throughput, with progress being monitored through the Performance and Quality Improvement Subgroup (PQIS); • Analysis of variation in referral management and appointment practices is underway to identify and promote the most effective approaches across teams; • Increased focus is being placed on maximising digital therapy options, including expanding use of computerised Cognitive Behaviour Therapy (CBT) to improve access and performance; • Recruitment challenges are being actively managed, with recognition of the need to streamline approval processes to reduce delays in filling vacancies, particularly at senior levels; and • Actions are being implemented to improve data quality, including development of staff guidance, video based training and FAQs to reduce recording errors.
% Young People Currently Receiving Aftercare Service Known to be in Employment, Education or Training. **Target**: 75% **Actual**: 73%	**Performance Issues** • Initial analysis is underway to assess the impact of the current financial context on wider youth unemployment trends; and • Performance is believed to have been affected by the transfer of young people with leave to remain from the Youth Advice Service (YAS) to the Continuing Care Team; as well as the erroneous inclusion of young people with significant barriers to employment who should not be counted e.g. due to complex support needs, pregnancy, or on remand. **Actions to Improve Performance include:** • Efforts to improve performance are ongoing. Heads of Service are also working with locality teams to reinforce the importance of accurate and consistent recording of employability outcomes and of those with a barrier to employment.

Indicator	Performance Issues and Actions to Improve Performance
Bed Days Lost to Delays (All delays, all reasons 18+). **Target**: 45,318 3,776/month **Actual**: 87,160 7,263/month	**Performance Issues** • Hospital inpatient capacity remains under significant pressure due to high service demand; • A high volume of complex cases, including patients under 65 and those with clinical complexity, is increasing the demand for social work assessment and intervention; • Delays associated with private Guardianship applications continue to impact discharge timescales; and • There has been a further increase in longer term delays, largely driven by case complexity and challenges in securing appropriate care provision. **Actions to Improve Performance include:** • Regular scrutiny and monitoring of delays is in place, with escalation routes to senior leadership including direct reporting to the Chief Officer; • Targeted funding is supporting service improvements aimed at reducing delays and associated bed days lost; • Additional qualified social workers have been recruited, alongside increased social work hours, to strengthen assessment capacity; • Additional legal capacity has been secured to accelerate private Guardianship applications; • Ongoing, targeted work on complex cases is being progressed, alongside strengthened links with commissioning and homelessness services, to support earlier discharge; and • Joint commissioning activity is focusing on long stay and complex patients to develop tailored care solutions • Ongoing improvement activity is aligned with Scottish Government expectations and wider system improvement plans.

Indicator	Performance Issues and Actions to Improve Performance
Total Number of Mental Health Delays (Adult & Older People) **Target**: 20 **Actual**: 68	**Performance Issues** • Complex cases involving legal processes, including Guardianship applications and multidisciplinary assessments, are extending discharge timescales and contributing to ongoing delays; • The main constraint affecting delays continues to be limited availability of appropriate community placements, including supported accommodation, specialist care home beds, and services able to support individuals with complex or high risk needs; and • As a result, sustained pressures on inpatient flow, ward capacity and length of stay continue to impact overall system performance. **Actions to Improve Performance include:** • Recruitment of a dedicated Mental Health Bed Manager post is progressing and will strengthen real time oversight of bed flow, escalation and discharge coordination; • All delayed discharge cases are now actively allocated to social work staff to ensure consistent management and progression towards discharge; • Regular joint working with commissioning and service managers continues to identify placements, unblock pathway barriers, and develop bespoke solutions for complex cases; and • Operational teams are improving the timeliness of assessments, exploring alternative housing options, and strengthening links with third sector and commissioned providers.

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

Indicator	Performance Issues and Actions to Improve Performance
NHS Sickness Absence Rate (%) **Target**: <6% **Actual**: 8.11%	**Performance Issues** • Seasonal illness, including flu related absence, has remained a contributing factor during the winter period; • Ongoing monitoring has identified variability in absence levels, with a need to distinguish between short-term seasonal impacts and sustained trends requiring intervention; and • While the overall position has improved, absence management remains a key priority to support service resilience and workforce wellbeing **Actions to Improve Performance include:** • Performance Improvement Groups remain in place across HSCP management teams, with absence continuing as a priority focus for Assistant Chief Officers and Heads of Service, supported through the Performance Review Group chaired by the Chief Officer; • The Wellbeing and Attendance Action Plan continues to be implemented, promoting a consistent approach to attendance management, including early intervention, reasonable adjustments and proactive wellbeing support; • A dedicated Attendance Management Team is being established on a permanent basis, with additional staffing resource to target areas requiring the greatest level of support; • Management teams are being supported to make more effective use of attendance data, strengthening the ability to respond rapidly to emerging trends and seasonal pressures; • Weekly monitoring of absence, alongside existing quarterly reporting, has been introduced to provide earlier visibility of trends and support more timely, targeted interventions; and • These combined actions are expected to support sustained and incremental improvement over time, although some seasonal fluctuation is anticipated, particularly during winter periods.

Indicator	Performance Issues and Actions to Improve Performance
Social Work Sickness Absence Rate (%) **Target**: <5% **Actual**: 9.6%	**Performance Issues** • The nature of work within social care involves sustained physical effort and emotional demands, both of which can impact staff wellbeing and contribute to higher levels of sickness absence; and • The age profile of the workforce is also a contributing factor, with a higher likelihood of age related health conditions such as musculoskeletal issues and long term illness. **Actions to Improve Performance include:** • Performance Improvement Groups remain in place across HSCP management teams, with absence continuing as a priority focus for Assistant Chief Officers and Heads of Service, supported through the Performance Review Group chaired by the Chief Officer; • The Supporting Attendance Action Plan 2025/26 has delivered measurable improvements, with lower absence levels recorded in each quarter compared to the previous year; • A refreshed Supporting Attendance Action Plan for 2026/27 has been developed and will build on this progress, with a focus on sustaining and further improving attendance levels; • The updated plan will continue to target the two leading causes of absence, i.e. psychological (including stress) and musculoskeletal conditions, alongside targeted wellbeing initiatives informed by the recent Staff Wellbeing Survey; and • These combined actions are expected to support continued, incremental improvement in attendance levels as the 2026/27 plan is implemented and embedded across services.

The IJB's Financial Position at 31 March 2026

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 (page 64) describes expenditure and income by care group across the IJB and shows that an underspend of £27.2m was generated in 2025/26. This underspend is primarily due to timing differences between the receipt of external funding and the corresponding committed spend. The following table and notes provide further detail.

	Note	£ million
Operational Service Delivery - Pressures		
Mental Health Staffing Pressures	1	9.4
Health Visiting Staffing Pressures	2	2.1
Unfunded District Nursing Rebanding	3	2.4
Residential Pressures within Children and Families	4	1.0
Increased Demand for Self Directed Support Payments	5	4.2
Increased Homelessness Pressures	6	3.6
Total Pressures in Operational Service Delivery		22.7
Operational Service Delivery - Underspends		
Underspend as a Result of Vacancies and Staff Turnover	7	(7.9)
Underspend as a Result of Additional Income Recoveries	8	(7.3)
Underspend in Personalisation/Purchased Services	9	(0.7)
Underspend in Prescribing Costs	10	(7.4)
Total Underspends in Operational Service Delivery		**(23.3)**
Net Underspend in Operational Service Delivery		**(0.6)**
Planned Budgeted Underspend as a Result of Budget Smoothing	11	(8.2)
Local and National Priorities Which Will Not be Completed Until Future Years	12	(22.8)
Expenditure from Prior Years Incurred in This Year to be Funded from Earmarked Reserves	13	4.4
Net Underspend per Income and Expenditure Statement in Annual Accounts		**(27.2)**

Notes

Impact of Operational Service Delivery

1. The overspend in Mental Health is mainly attributable to increased spend on bank nursing. This is due to increased contractual referrals, higher number of enhanced observations and spend required to provide sick leave and vacancy cover. Management continue to take actions to reduce the level of bank spending with specific focus on reduced observations and skills mix of the workforce.

2. The overspend in Health Visiting is due to lower than budgeted turnover and 79% of staff at the top of the salary scale.

3. Following a job evaluation review, Band 6 District Nursing staff were regraded to Band 7, backdated to 1 May 2002 at a total cost of £2.4m. This was not funded by the Scottish Government. A review of the staffing structure will take place during 2026/27 to ensure it is reflective of service need.

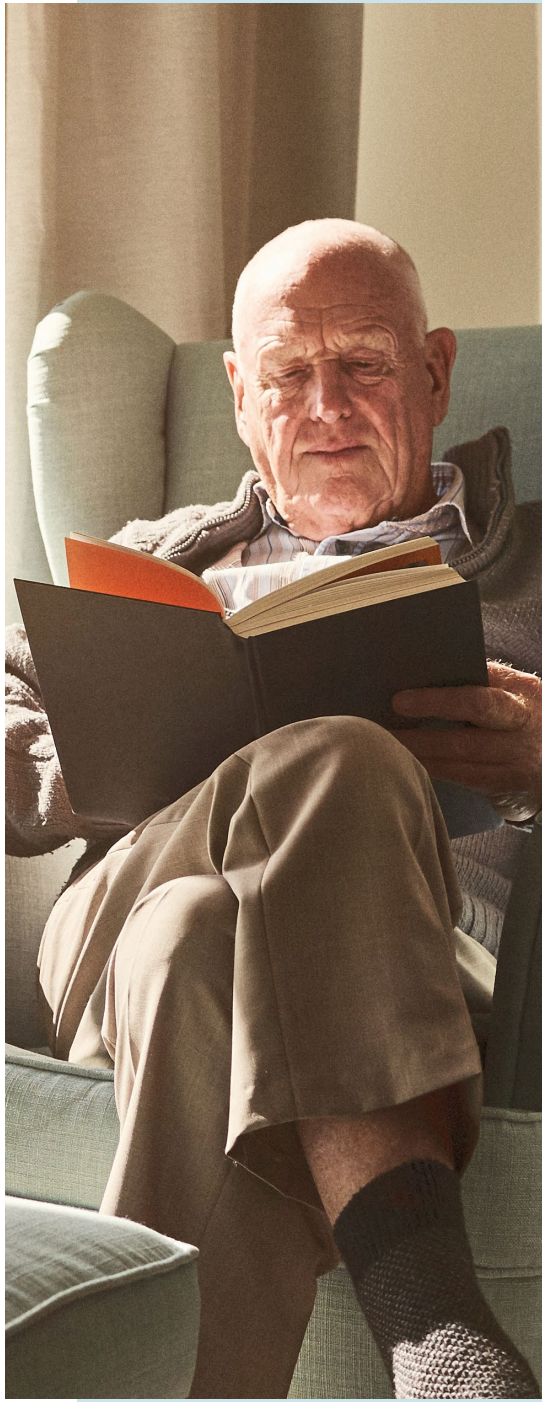
4. There is an overspend in residential services within Children and Families. This is linked to the use of overtime directly attributed to increased care needs and additional cover required to meet staff sickness levels and vacancies.

5. The increased demand for Self Directed Support Payments – Options 2 and 3 within Learning Disabilities and Mental Health has resulted in an overspend within Adult Services.

6. The overspend within Homelessness Services is largely due to increased property repairs, utility costs, legal expenses and interpreting costs.

7. 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.

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





9. Commissioned services continue to face challenges to complete assessments and/or put services in place because of the staff pressures 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.

10. Prescribing volumes have been lower than anticipated with an average volume growth of 1.5% against a budget of 3%. Price per item is also lower due to price tariff adjustments, lower costs of Dapagliflozin, aggressive market conditions and other global factors. In year savings delivered were £3.4m against a 2025/26 target of £4.6m. The net impact of price, volumes and saving delivery resulted in an overall prescribing underspend of £7.4m.

11. As part of the 2025/26 budget an additional £8.250m of savings were taken to smooth the impact of the 2026/27 increase in costs when employer superannuation rates are increased by Strathclyde Pension Fund for Council employees. This additional saving generated a planned underspend in 2025/26 which the IJB agreed would be taken to General Reserves if a break even position was achieved.

12. A number of commitments made in 2025/26 in relation to local and national priorities will not be completed until future years (£22.779m). These include funding received from the Scottish Government, Health Board and Council to fund priorities such as unscheduled care and a reduced working week for Health Board employees. 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.

13. Each year an element of expenditure is planned to be met from earmarked reserves and is funded from the balances we hold in reserves. In 2025/26 £4.379m of earmarked reserves have been drawn down to meet this expenditure.

Reserves

The IJB have transferred £22.779m for specific earmarked commitments.

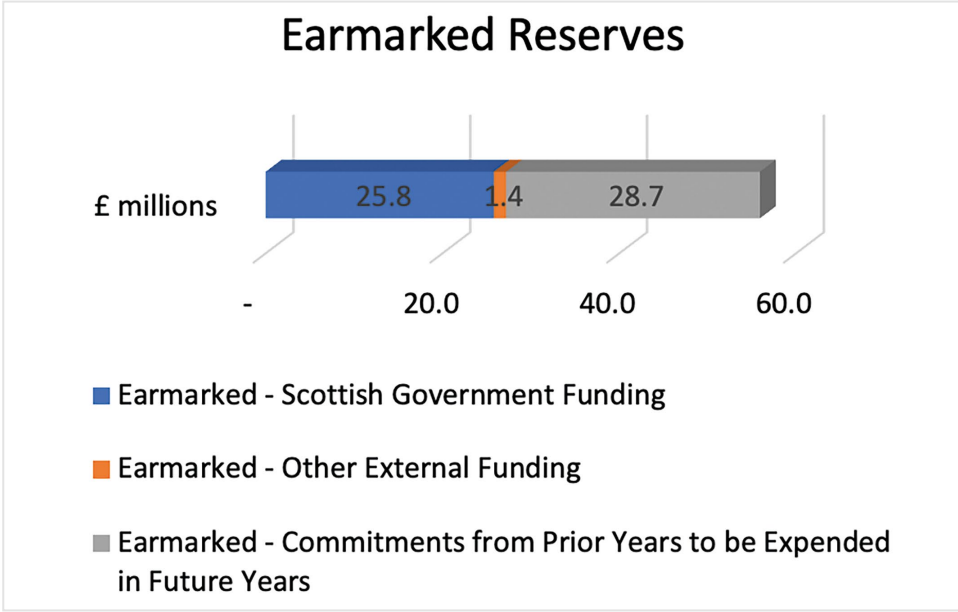
In closing the accounts, the IJB is required to decide how it wishes to treat the underspend within the accounts. The IJB have transferred the planned underspend of £8.250m and the operational underspend of £0.579m to General Reserve.

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 Section 106 public bodies do not overcommit themselves financially.

The IJB has a cumulative General Reserve of £33.108m as at 31 March 2026, which is 1.8% 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 proposed 2026/27 budget includes utilisation of £10m of Unearmarked General Reserves reflecting the timing required for STEP Forward (formerly known as Service Prioritisation) to deliver savings during the year. That being the case, the projected closing Unearmarked General Reserves as at 31 March 2027 are £23.108m (1.2%).

When setting the budget for 2026/27 the IJB recognised that there are a number of risks which may require access to General Reserves to mitigate against these during 2026/27. These include the volatile nature of prescribing costs and additional inflationary pressures including those due to geopolitical developments. It will also help to support the implementation of the significant savings programme (£23m) and the wider budget strategy which is required to be delivered. It is important for 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 £55.964m. 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.

On 10 September 2025, the IJB's FASC approved the establishment of a Short Life Working Group to carry out an in depth review and update of the IJB's Risk Management Policy and Strategy, including development of a risk appetite statement.

To date the Working Group has focussed on a number of targeted but important changes, including:

- Updated risk categories, with greater emphasis on system and integration risks;
- Strengthened assurance and scrutiny arrangements; and
- Alignment with updated good practice, specifically the UK Treasury Orange Book (2023).

Wider consultation with the IJB on the proposed revisions to the Policy and Strategy and risk appetite statement and formal approval of the updated Policy & Schedule by the IJB is scheduled for September 2026.

The IJB's Strategic Risk Register is reviewed quarterly by the Senior Management Team and by the IJB's FASC. 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 2026. The key risks identified within the IJB Risk Register are shown in the following table 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	Mitigating Actions
Ongoing issues around the availability of emergency accommodation continues to present a material risk of breaching statutory duties and an increase number of rough sleepers in the city. Against a backdrop of continually increasing demand, new legislation and a significant increase in positive asylum decisions, as well as Registered Social Landlords (RSLs) providers being unable to keep up with demand and unable to provide the volume of accommodation required. Current residual risk: **Very High** (No change in past 12 months)	• Development and approval of the HSCP's 10 year Temporary Accommodation Strategy took place during 2025/26, with implementation starting in 2026; • Glasgow City Council declared a Housing Emergency in November 2023, in response NRS and the HSCP have agreed a draft action plan and action plan developed; • Engagement with third sector partners and Police Scotland operating in city centre has focused attention on the challenges and a requirement to target those most at risk and/or vulnerability; • Ongoing engagement with Simon Community as our principal homelessness commissioned service identifies those at most need and ensures targeted approach to care planning arrangements with particular focus on rough sleepers; and • Homelessness service has implemented a risk management approach to ensure consistency in decision making for those most at risk.

Key Strategic Risks	Mitigating Actions
There is continued significant risk in relation to supporting people at risk of homelessness, the provision of safe housing and supporting people seeking asylum/refuge to live in Glasgow. The Home Office decision to accelerate asylum seeker decisions has led to a substantial increase in homelessness referrals exacerbating existing pressures in provision of homelessness services. Current residual risk: **Very High** (No change in past 12 months)	• Development and approval of the HSCP's 10 year Temporary Accommodation Strategy took place during 2025/26, with implementation starting in 2026; • Data dashboards now in place to monitor and review the demand from homeless households, including specific dashboard on asylum pressures; • New Housing Options Explorer to reduce demand on Homelessness Services and reduce the number of households who require temporary accommodation launched in 2025/26; • £11.4m Acquisition Programme for 2025/26 focused on reducing reliance on bed and breakfast accommodation. Additional £12m also provided in 2025/26; • Report submitted to the Council's Emergency Committee on projected impact of accelerated asylum decisions; and • Governance arrangements in HSCP and across Council and other partners.
The financial sustainability of commissioned and third sector providers continues to present a strategic risk to the IJB. The cumulative effect of the level of savings required in recent years; inflationary pressures (pay and non pay); insufficient central government funding for Scottish Living Wage plus demographic and demand changes continue to be drivers. Current residual risk: **High** (No change in past 12 months)	• Working closely with provider organisations to monitor impact and ensure continuity of services for our service users; • Ensuring timeous regular payment to provider organisations. All increases in respect of SLW are passed on timeously; • Contractor Risk Ratings Matrix; • Regular meetings with key providers regarding strategic provider related issues • Twice yearly provider service return is a mandatory requirement and includes a question for providers to advise if they have any financial viability matters that require to be discussed; • Ongoing engagement and close working relationship with sector representative bodies Scottish Care and CCPS (Coalition of Care and Support Providers in Scotland); and • Processes within Commissioning Services are robust and involve all necessary discussions and negotiations with Finance.

Key Strategic Risks	Mitigating Actions
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: **High** (Reduced from Very High during 2025/26 due to risk reassessment taking account of annual funding review)	• Robust oversight group established to ensure spend is prioritised to areas of greatest need; • Ensuring recruitment to PCIP posts is timely; and • Supporting GP capacity to engage with PCIP: NHS Greater Glasgow and Clyde Sustainability Plan and Escalation Framework established.
There is continued and material risk that the IJB is unable to maintain financial stability and medium to long term financial sustainability. This is the cumulative effect of the level of savings required in recent years; restricted or reduced funding from Scottish Government, NHS Greater Glasgow and Clyde and Glasgow City Council; increasing service demands; inflation pressures (pay and non pay) exceeding funding uplifts; changes in government policy; changes to other external funding and a reduction in unearmarked IJB reserves. This risk was consolidated from a number of finance risks that were previously recorded separately on the IJB Strategic Risk Register. Residual risk level: **High** (New, consolidated risk in 2025/26)	• Medium term financial plan in place and updated annually alongside annual budget setting; • Financial position monitored on ongoing basis by Senior Management Team, Integrated Transformation Board, IJB FASC and full IJB, underpinned by a strong system of internal financial control and governance; • The STEP Forward strategic approach for the HSCP in place to deliver anticipated savings, with a range of programmes identified to support delivery of Strategic Plan within allocated budgets; • STEP Forward governance arrangements in place to oversee and monitor delivery of the programme; • HSCP engage with Partner Bodies in annual budget planning process identifying dependencies and risks associated with any proposals; • Continued engagement with the Scottish Government and Partner Bodies on financial planning assumptions and potential impact of funding availability; and • The Integration Scheme details the actions to be taken in the event of overspend or failing to achieve a balanced budget and the contingency arrangements should parent bodies be unable/ unwilling to provide additional funding.

The financial position for public services is extremely challenging and the IJB must operate within significant budget restraints and pressures. On 18 March 2026, the IJB approved its budget for 2026/27. This 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 2026/27. This budget identified a funding gap of £34m which will be addressed through a wide range of service reforms and efficiencies, the STEP Forward programme and the use of General Reserves. Progress on achievement of this programme will be reported during the year to the IJB and the IJB FASC and in the 2026/27 Annual Performance Report.

A Medium Term Financial Outlook was also reported to the IJB on the 18 March 2026. 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; and
- 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 £40m of savings to deliver a balanced budget in 2027/28 and £29m in 2028/29. In addition, it is estimated that the cost of asylum is to increase to £73m and £91m in 2027/28 and 2028/29 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 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. In response, the IJB has agreed the development of the STEP Forward programme. A comprehensive model derived from the HM Treasury Green Book has been developed, coupled with a robust governance structure. The HSCP has restructured to reflect the importance of this programme and relevant teams have attended detailed training on the application of the model. The STEP Forward programme commenced the first tranche of reviews in quarter 4 2025/26 with the programme being 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 2026/27.

Pat Togher
Chief Officer

Chris Cunningham
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 will be approved for signature at a meeting of the Glasgow City Integration Joint Board on 23 September 2026.

Chris Cunningham

Chair



Image courtesy of Glasgow Life/Paul Watt Photography

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; and
- 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; and
- 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 2026 and the transactions for the year then ended.

Duncan Black

Depute Chief Officer, Finance and Resources



Image courtesy of Glasgow Life/Paul Watt Photography

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 2024/25	Taxable Expenses 2025/26
C Cunningham	Chair From February 2026	Glasgow City Council	-	-
	Vice Chair From February 2025 to February 2026			
P Ryan	Vice Chair From February 2026	NHS Greater Glasgow and Clyde	-	-
	Chair From February 2025 to February 2026			
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 2024/25 £	Senior Employees	Salary, Fees and Allowances £	Compensation for Loss of Office £	Total 2025/26 £
52,745	**P Togher** Chief Officer	177,806	-	177,806
-	**D Black** Depute Chief Officer - Finance and Resources From 2 June 2025	100,054 (full year equivalent £120,128)	-	100,054
21,468	**M Hogg** Interim Depute Chief Officer - Finance and Resources 27 January 2025 to 15 June 2025	24,118 (full year equivalent £125,370)	-	24,118
74,213	**Total**	**301,978**	**-**	**301,978**

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 previous table.

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 2025 £	For Year to 31 March 2026 £		As at 31 March 2026 £000	Difference from 31 March 2025 £000
P Togher Chief Officer December 2024 to 31 March 2026	3,428	11,557	Pension	21	4
			Lump Sum	-	-
D Black Depute Chief Officer - Finance and Resources 2 June 2025 to 31 March 2026	-	6,503	Pension	27	3
			Lump Sum	5	1
M Hogg Interim Depute Chief Officer - Finance and Resources 27 January 2025 to 15 June 2025	1,395	1,568	Pension	72	4
			Lump Sum	88	2
Total	**4,823**	**19,628**	**Pension**	**120**	**11**
			Lump Sum	**93**	**3**

4. Remuneration Policy

The board members are entitled to payment of travel, subsistence and other expenses relating to approved duties. Payment of voting board members' allowances will be the responsibility of the members' individual Council or Health Board and will be made in accordance with their own Schemes. Non voting members of the IJB will be entitled to payment of travel and other expenses, such as the cost of replacement care where they have caring responsibilities. During the year to 31 March 2026, 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.

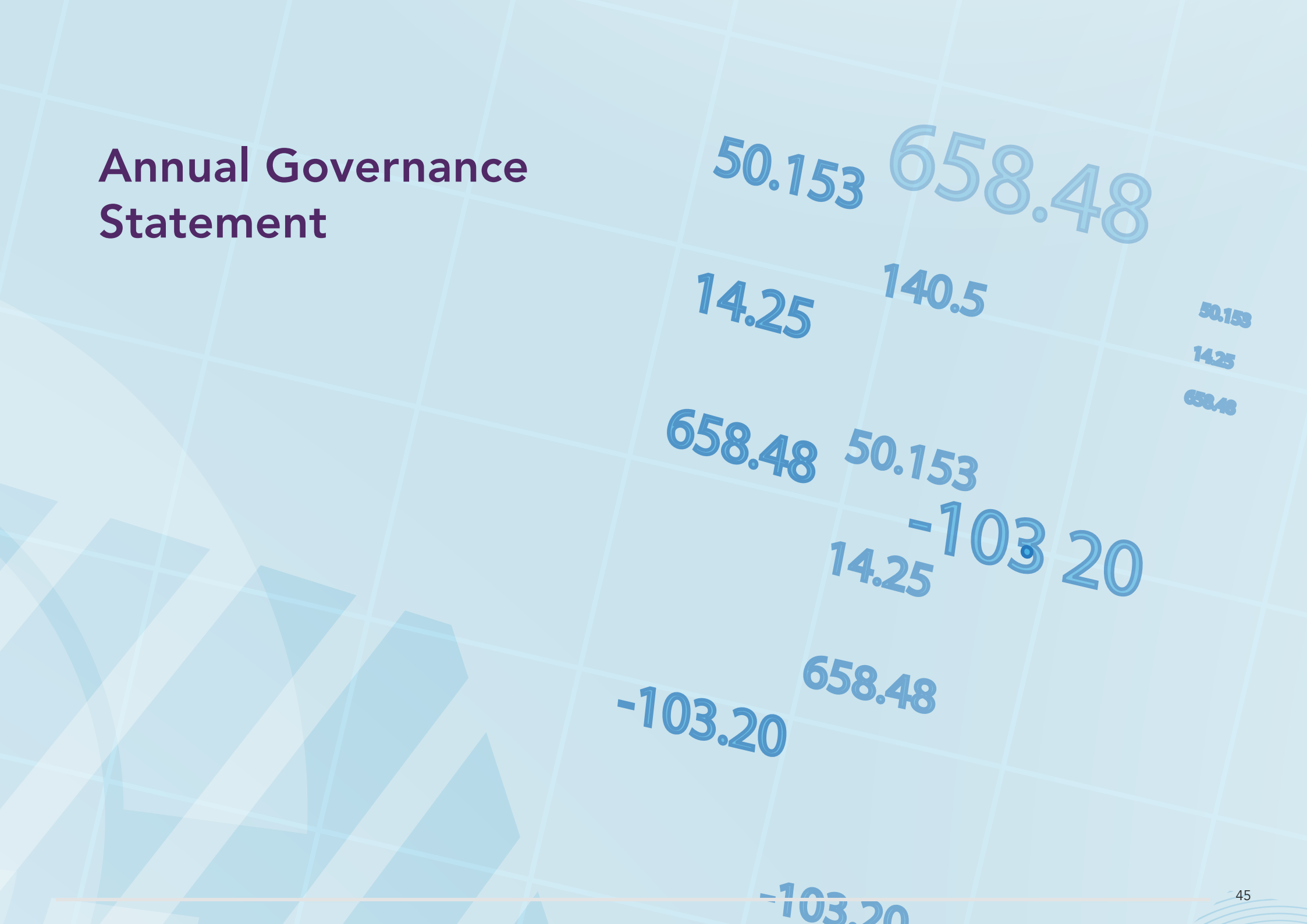
Pat Togher
Chief Officer

Chris Cunningham
Chair



Image courtesy of Glasgow Life/Paul Watt Photography

Annual Governance Statement



1. Scope of Responsibility

The 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.

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.

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

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.

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

The Board of the IJB comprises the Chair and 15 other voting members; eight are 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.

The main features of the IJB's system of internal control are summarised are as follows:

- 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 FASC;
- Performance management, monitoring of service delivery and financial governance is provided by the IJB FASC 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 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;
- The Council and the Health Board have well defined and mature arrangements for whistleblowing. Any whistleblowing allegations with relevance to the IJB are shared with the Depute Chief Officer – Finance and Resources and joint work is undertaken as required to investigate and report on any significant matters;
- 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; and
- Staff are also required to undertake annual mandatory training on information security.





4. Compliance with Best Practice

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.

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. At that time, it was confirmed that the Internal Audit service conforms with the requirements of the Public Sector Internal Audit Standards. Since then, the service has been working towards evidencing compliance with the new Global Internal Audit Standards and an external verification is scheduled for quarter 2 of 2026/27. The findings of this will be presented to the IJB FASC.

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 FASC complies with the main elements. The opportunities identified from the review to enhance current arrangements (including ongoing self-assessment on committee effectiveness and training plans for Committee members) were implemented in 2025/26.

During 2025, SOLACE and CIPFA issued a new addendum to the Delivering good governance in local government framework, covering the annual review of governance and the annual governance statement. The Glasgow City IJB Local Code has been updated for 2025/26 and mapped against the 2025 addendum. Arrangements within the IJB align well with the seven principles in the framework but there are areas of ongoing development, primarily relating to ongoing reviews of corporate governance arrangements, culture reviews, and risk management.

5. Review of Adequacy and Effectiveness

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.

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.

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.

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



6. Significant Governance Issues

Cyber Incident

In June 2025, the Council was impacted by a cyber incident. This was an opportunistic attack on a third-party supplier, with access gained through the supplier's network. The isolation of the affected servers meant that a number of the Council's web based services were affected for a period up to September 2025. An accredited cyber incident responder was appointed to undertake forensic investigations into the incident and advise on remediation and root cause. An internal audit review of the lessons learned has also been completed and reported to the Council's Finance and Audit Scrutiny Committee on 20 May 2026. The council dealt with the incident in a managed and appropriate manner with lessons identified to be addressed through an approved action plan. A cyber incident response planning exercise was also undertaken on 27 May 2026.

Child Protection Committee Learning Review

On 20 May 2026, a Learning Review was published relating to 'Family C'. The review was independently commissioned by the Glasgow Child Protection Committee and the reviewers were appointed independently. The review highlighted learning and improvement requirements across all of the agencies involved, which were summarised with the 8 local strategies for improvement and 5 proposed improvement strategies to address national systems issues. On the recommendation of the independent reviewers, the agencies concerned, which includes the HSCP, will take time to consider the report and the findings to enable a comprehensive improvement plan, which will be subject to approval via the Public Protection Chief Officers Group and the Child Protection Committee. The Chief Officer facilitated a session with the IJB on 29 May 2026 where the report was discussed in detail and the IJB members had the opportunity to ask questions and points of clarity. The Chief Social Work Officer will include an update on this report to the IJB Finance Audit and Scrutiny Committee as part of the quarterly assurance statement.



7. Update on Previously Reported Governance Issues

Review of Integration Schemes

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.

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. The review is still ongoing, and has been delayed due to receipt of legal advice relating to the treatment of Board-wide hosted services. The review is expected to be completed, with relevant approvals obtained, during 2026/27.

Information Commissioners Office (ICO) Assessment Notice

The ICO issued an Assessment Notice to Glasgow City Council in relation to a failure to respond to Subject Access Requests (SARs) in line with statutory timescales. This is due to an unprecedented increase in the volume of Social Work requests over the last three years, partly as a result of a decision taken by the Scottish Government that the SAR process should be followed by citizens seeking information from the Council to support their involvement in the National Child Abuse Review, managed by Redress Scotland. Staff within the Health and Social Care Partnership are responsible for the processing of Social Work SARs.

An action plan to address the ICO recommendations and resolve the SAR backlog has been agreed with the ICO and is subject to ongoing scrutiny by both the ICO and the Council's Finance and Audit Scrutiny Committee. The timeframe for reducing the backlog to nil is set at March 2027. This includes a significant financial investment in the team to underline the importance of resolving the issue, with an expansion to the processing team from 8 in 2020 to 20 in 2025. Updates have been provided to the Council Finance and Audit Scrutiny Committee and IJB Finance Audit and Scrutiny Committee during 2025/26.





8. Future Activity

Review of Standing Orders

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.

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. Updated Standing Orders have now been drafted but the delay in the approval of the updated Integration Scheme, as outlined above, has impacted the finalisation of these changes. They will also require to be reviewed in light of the Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Amendment Order 2025, which requires Integration Joint Boards to extend voting rights to members with lived experience, including service users, unpaid carers and third sector representatives from September 2026.

STEP Forward Programme

The STEP Forward programme has recently been developed to ensure the HSPC is equipped to deliver on its strategic objectives in light of the significant financial challenge over the medium term. A new governance structure was created in 2025/26 and approved by the IJB Board to reflect the significance of this programme to the future of the organisation. This included a new Executive Structure, and the creation of an Executive Steering Group to oversee the recommendations coming from the programme reviews. This is an innovative and new way to design the future services of the HSCP within the context of Public Sector Reform. The initial reviews commenced in quarter 4 of 2025/26 with the majority of the programme being delivered over the next three years. The governance arrangements are scheduled to be reviewed for ongoing effectiveness during 2026/27.

9. Internal Audit Opinion

Internal Audit has completed the fieldwork set out in the 2025/26 annual audit plan. Based on the fieldwork undertaken there have been no unsatisfactory opinions for the HSCP. There was one significant issue previously reported by Internal Audit in the 2022/23 Council's Internal Audit Annual Report relating to 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 risk in this area during 2025/26.

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 2025/26 within the IJB, with the exception of the issues noted above in relation to GCC ICT service and security remediation management actions.

10. Certification

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

Chris Cunningham
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 2026 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet, and Notes to the Annual Accounts, including 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 2025/26 (the 2025/26 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 2026 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 2025/26 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

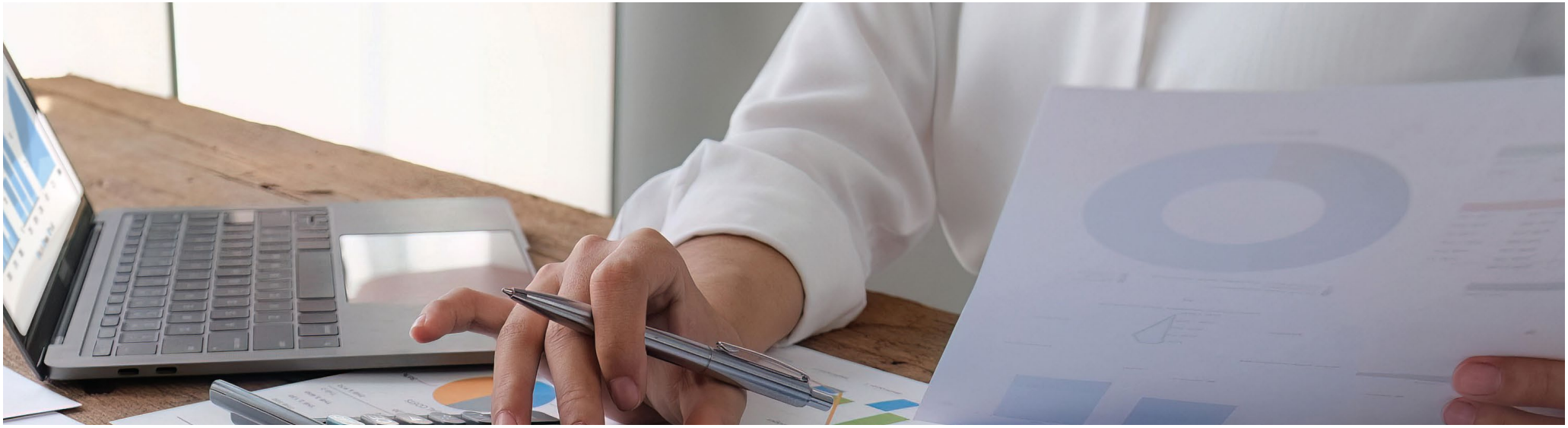
As explained more fully in the Statement of Responsibilities, the Depute Chief Officer – Finance and Resources is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Depute Chief 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 and 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 and 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 and 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. 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 and 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

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

24 September 2026

Comprehensive Income and Expenditure Statement

Comprehensive Income and Expenditure Statement for the year ended 31 March 2026

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.

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

2024/25					2025/26		
Gross Expenditure £000	Gross Income £000	Net Expenditure £000		Notes	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
178,470	(10,219)	168,251	Children and Families		183,024	(7,534)	175,490
554,946	(125,231)	429,715	Adult Services		619,572	(148,596)	470,976
413,887	(42,192)	371,695	Older People Services		450,290	(43,106)	407,184
93,354	(22,419)	70,935	Resources		97,749	(38,941)	58,808
22,960	(24,171)	(1,211)	Criminal Justice		25,226	(25,774)	(548)
464,996	(12,077)	452,919	Primary Care		484,003	(12,656)	471,347
1,728,613	(236,309)	1,492,304	**Cost of Services Directly Managed by Glasgow City IJB**		1,859,864	(276,607)	1,583,257
271,170	-	271,170	Set-Aside for Delegated Services Provided in Large Hospitals		287,666	-	287,666
2,000	-	2,000	Aids and Adaptations		2,000	-	2,000
2,001,783	(236,309)	1,765,474	**Total Cost of Services to Glasgow City IJB**		2,149,529	(276,607)	1,872,923
		(1,760,423)	Taxation and Non-Specific Grant Income	4			(1,900,152)
		5,051	**(Surplus) or Deficit on Provision of Services and Total Comprehensive (Income) and Expenditure**				**(27,229)**

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 2024	**66,894**
Total Comprehensive Income and Expenditure 2024/25	(5,051)
Decrease in 2024/25	(5,051)
Balance at 31 March 2025	**61,843**
Total Comprehensive Income and Expenditure in 2025/26	27,229
Increase in 2025/26	27,229
Closing Balance at 31 March 2026	**89,072**

Balance Sheet

Balance Sheet as at 31 March 2026

The Balance Sheet shows the value of the IJB's assets and liabilities as at 31 March 2026. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

31 March 2025 £000		Notes	31 March 2026 £000
61,843	Short Term Debtors	6	89,072
61,843	**Current Assets**		**89,072**
61,843	**Net Assets**		**89,072**
61,843	Usable Reserve: General Fund	7	89,072
61,843	**Total Reserves**		**89,072**

The Annual Accounts present a true and fair view of the financial position of the Integration Joint Board as at 31 March 2026 and its income and expenditure for the year then ended.

Duncan Black

Depute Chief Officer, Finance and Resources

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 2025/26 financial year and its position at 31 March 2026.

The IJB financial statements for 2025/26 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 (2025/26), 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 2026/27, and medium term financial planning for the period to 2029 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 31 March 2028.

(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; and
- 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.

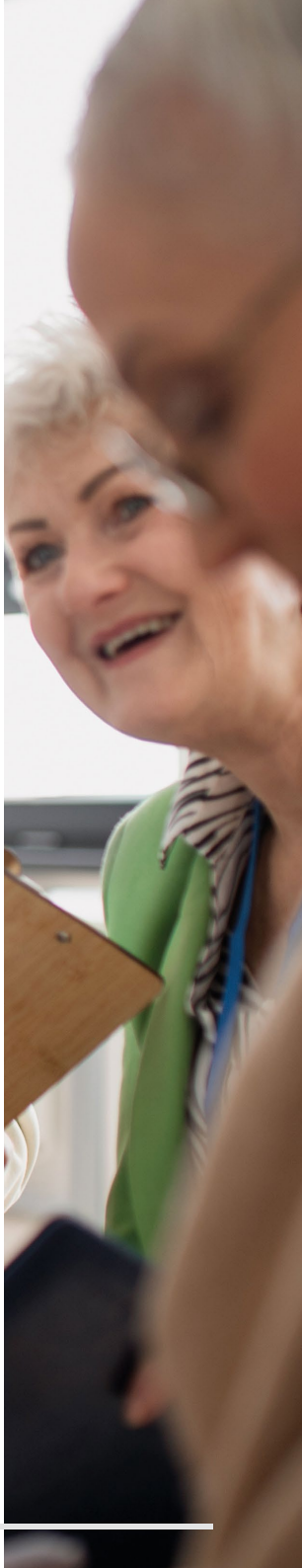
The IJB has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs. Where material the Chief Officer's absence entitlement as at 31 March is accrued, for example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

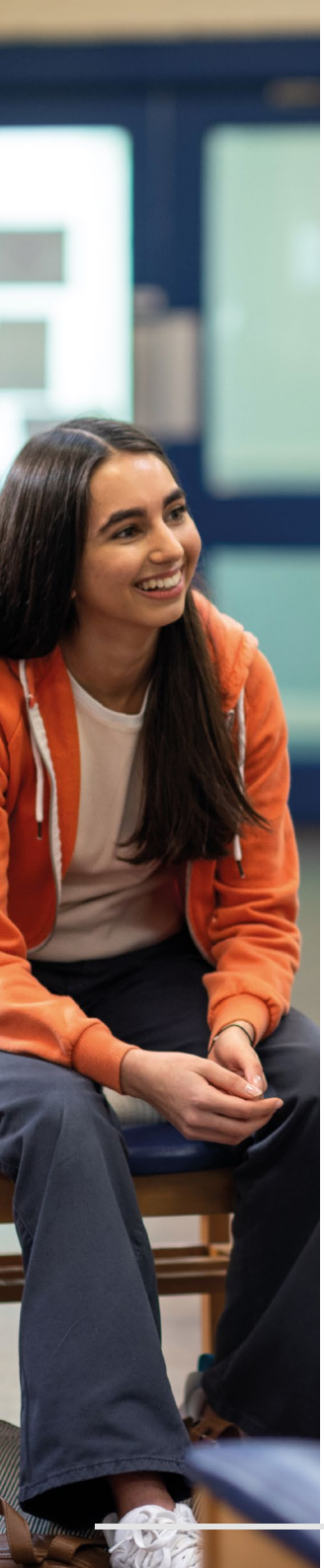
(F) Provisions, Contingent Liabilities and Contingent Assets

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.



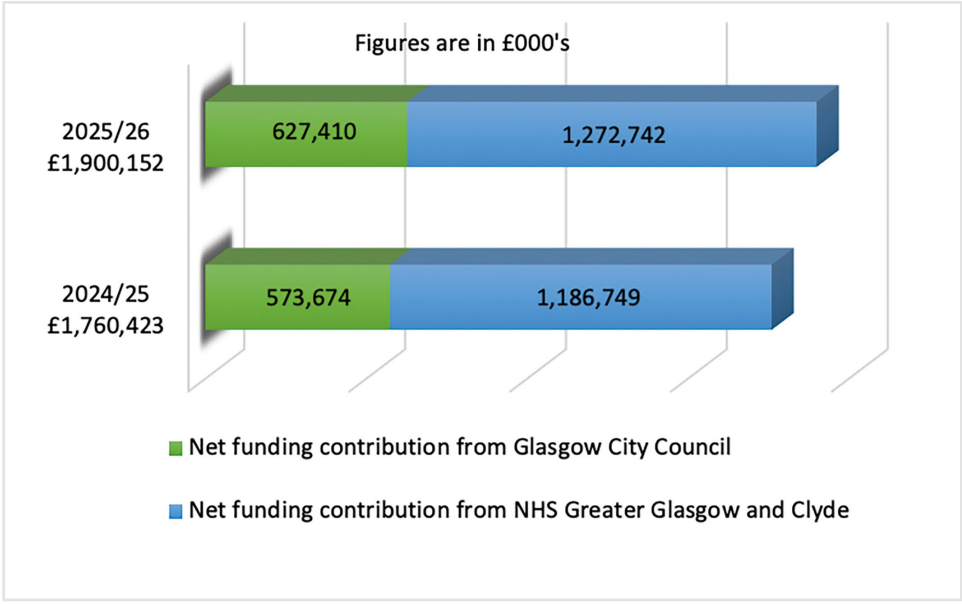
3. Expenditure and Income Analysis By Nature

2024/25 £000		2025/26 £000
(1,760,424)	Partners' Funding Contributions and Non-Specific Grant Income	(1,900,152)
(236,309)	Fees, Charges and Other Service Income	(276,607)
621,943	Employee Costs	663,879
32,371	Premises Costs	34,870
6,996	Transport Costs	7,299
92,534	Supplies and Services	100,228
462,432	Third Party Costs	502,592
87,142	Transfer Payments	104,966
616	Capital Financing Costs	529
155,596	Prescribing	150,845
270,950	Family Health Services	296,621
271,170	Set-aside for Delegated Services Provided in Large Hospitals	287,666
34	Fees Payable to External Audit in Respect of External Audit Services	35
5,051	**(Surplus) or Deficit on Provision of Services**	**(27,229)**

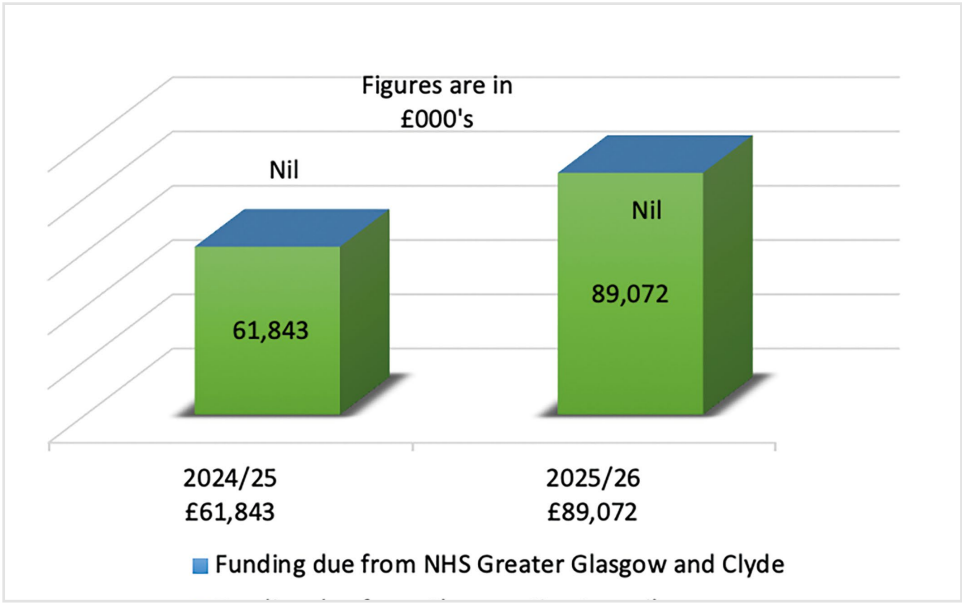
No other services have been provided by the appointed auditor.

4. Taxation and Non-Specific Grant Income

The funding contribution from the NHS Board shown below includes £287,666,000 in respect of 'set-aside' resources relating to acute hospital and other resources. These are provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB, however, has responsibility for the consumption of, and level of demand placed on, these resources.



5. Debtors



6. Usable Reserve: General Fund

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

- To earmark, or build up, funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management; and
- 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.

2024/25						2025/26			
Balance as at 1 April 2024 £000	**Transfers Out £000**	**Transfers In £000**	**Redistribution of Reserves £000**	**Balance at 31 March 2025 £000**		**Transfers Out £000**	**Transfers In £000**	**Redistribution of Reserves £000**	**Balance as at 31st March 2026 £000**
58,452	(21,574)	7,192	(6,506)	**37,564**	Earmarked	(4,379)	22,779	-	**55,964**
8,442	-	9,331	6,506	**24,279**	Contingency	-	8,829	-	**33,108**
66,894	(21,574)	16,523	-	**61,843**	**General Fund**	(4,379)	31,608	**-**	**89,072**

The table below provides details of the earmarked funds held.

Earmarked Reserves	Balance as at 1 April 2025 £000	Movement in Year	Balance as at 31 March 2026 £000
Scottish Government Funding: Adult Services	10,677	(6,385)	4,292
Scottish Government Funding: Children and Families	339	(184)	155
Scottish Government Funding: Older People	991	14,911	15,902
Scottish Government Funding: All Client Groups	0	5,493	5,493
Other External Funding: All Client Groups	787	645	1,432
Investment in Infrastructure	19,993	4,126	24,119
Investment in Service Provision	4,211	360	4,571
Maximising Independence	566	(566)	-
Total	**37,564**	**18,400**	**55,964**

7. Related Party Transactions

The 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.

2024/25 £000	Transactions with NHS Greater Glasgow and Clyde	2025/26 £000
1,186,749	Funding Contributions Received from the NHS Board	1,272,742
(1,016,423)	Expenditure on Services Provided by the NHS Board	(1,093,167)
(773)	Key Management Personnel: Non Voting Board Members	(947)
169,553	**Net Transactions with the NHS Board**	**178,628**

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 and Clyde did not charge for any support services provided in the year ended 31 March 2026 (2025: nil).

2024/25 £000	Balance with NHS Greater Glasgow and Clyde	2025/26 £000
-	Debtor Balances: Amounts Due from the NHS Board	-
-	**Net balance with the NHS Board**	**-**

2024/25	Transactions with Glasgow City Council	2025/26 £000
573,674	Funding Contributions Received from Glasgow City Council	627,410
(747,745)	Expenditure on Services Provided by Glasgow City Council	(778,259)
(533)	Key Management Personnel: Non Voting Board Members	(550)
(174,604)	**Net Transactions with Glasgow City Council**	**(151,399)**

Key Management Personnel: the non voting Board members employed by Glasgow City Council and recharged to the IJB include the Chief Officer, the Depute Chief Officer – Finance and Resources, the Chief Social Work Officer, Depute Chief Officer – Strategy, Innovation and Best Value 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 2026 (2025: nil).

2024/25	Balance with Glasgow City Council	2025/26 £000
61,843	Debtor Balances: Amounts Due from the Glasgow City Council	89,072
61,843	**Net balance with Glasgow City Council**	**89,072**

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 2025/26 and 2024/25 was nil.

8. New Standards Issued But Not Yet Adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of the following new or amended standards within the 2026/27 Code:

- Amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Amendments to Heritage assets) issued in March 2024;
- Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7) issued in May 2024;

- Annual improvements to IFRS accounting standards – Volume 11 issued in July 2024; and
- Contracts Referencing Nature-dependent Electricity (Amendments to IFRS 9 and IFRS 7) issued in December 2024.

The Code requires implementation from 1 April 2026 therefore there is no impact on the 2025/26 annual accounts.

Overall, these new or amended standards are not expected to have a significant impact on the Annual Accounts.

9. Hosted Services

The services which are hosted by Glasgow City IJB are identified in the table below. This also shows expenditure in 2025/26 and the value consumed by other IJBs within Greater Glasgow and Clyde.

2024/25				2025/26	
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
12,310	4,050	Glasgow	Alcohol and Drugs Hosted	11,838	3,904
6,450	2,967	Glasgow	Continence	6,855	3,318
2,790	1,283	Glasgow	Healthcare In Police Custody	2,884	860
9,692	4,200	Glasgow	Mental Health Central Services	8,770	3,644
18,673	7,401	Glasgow	Mental Health Specialist Services	19,337	7,624
10,541	3,856	Glasgow	Prison Healthcare	11,587	4,351
12,609	4,033	Glasgow	Sexual Health	13,460	4,144
19,198	3,269	Glasgow	Old Age Psychiatry	20,460	3,837
59,576	11,447	Glasgow	General Psychiatry	62,314	9,733
151,839	**42,506**		**Total**	**157,505**	**41,415**

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 2024/25 and 2025/26 and the value consumed by Glasgow City IJB.

2024/25				2025/26	
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
12,469	6,992	East Dunbartonshire	Oral Health	13,099	7,246
44,747	23,119	East Dunbartonshire	Specialist Children Services	48,698	25,519
57,216	**30,111**		**Total**	**61,797**	**32,765**
11,178	8,471	East Renfrewshire	Learning Disability	12,066	7,404
303	164	East Renfrewshire	Augmentative and Alternative Communication	279	168
11,481	**8,635**		**Total**	**12,345**	**7,572**
7,930	252	Inverclyde	General Psychiatry	7,787	455
4,516	32	Inverclyde	Old Age Psychiatry	4,541	182
12,446	**284**		**Total**	**12,328**	**637**
7,742	4,300	Renfrewshire	Podiatry	8,192	4,550
4,620	2,669	Renfrewshire	Primary Care Support	4,801	2,786
11,690	273	Renfrewshire	General Psychiatry	10,420	215
9,507	278	Renfrewshire	Old Age Psychiatry	10,398	422
33,559	**7,520**		**Total**	**33,811**	**7,973**
8,108	4,847	West Dunbartonshire	Musculoskeletal Physio	8,825	5,355
865	470	West Dunbartonshire	Retinal Screening	891	473
2,424	26	West Dunbartonshire	Old Age Psychiatry	2,949	131
11,397	**5,343**		**Total**	**12,665**	**5,959**
126,099	**51,893**	**Total**		**132,946**	**54,906**