

Date: 19 November 2021
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TO: MEMBERS OF THE EAST RENFREWSHIRE INTEGRATION JOINT BOARD

Dear Board Member

EAST RENFREWSHIRE INTEGRATION JOINT BOARD – 24 NOVEMBER 2021

Please find attached the undernoted items marked “to follow” on the agenda for the meeting of the Integration Joint Board on Wednesday 24 November 2021.

Yours faithfully

Councillor Caroline Bamforth

Chair

Undernote referred to:-

Item 7 - Annual Report and Accounts

Item 10 – HSCP Recovery and Renewal Programme Update

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Meeting of East Renfrewshire Health and Social Care Partnership	Integration Joint Board
Held on	24 November 2021
Agenda Item	7
Title	Audited Annual Report and Accounts 2020/21
<p>Summary</p> <p>This report provides an overview of the audited annual report and accounts for the Integration Joint Board (IJB) covering the period 1 April 2020 to 31 March 2021.</p> <p>The chair of the Performance and Audit Committee will advise the Integration Joint Board of any audit findings and advise the IJB of that committee's decision on the remit to the IJB to consider approval of the Annual Report and Accounts for submission. The Performance and Audit Committee meeting is immediately before this meeting of the IJB.</p>	
Presented by	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
<p>Action Required</p> <p>The Integration Joint Board is requested to:</p> <ol style="list-style-type: none"> a) Approve the audited annual report and accounts as remitted from the Performance and Audit Committee b) Authorise the Chair, Chief Officer and Chief Financial Officer to accept and sign the annual report and accounts on behalf of the Integration Joint Board c) Note and comment on the summary overview of financial performance document for 202/21 prior to publication on the IJB website. 	

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EAST RENFREWSHIRE INTEGRATION JOINT BOARD

24 NOVEMBER 2021

Report by Chief Financial Officer

AUDITED ANNUAL REPORT AND ACCOUNTS 2020/21

PURPOSE OF REPORT

1. The purpose of this report is to provide an overview of the audited annual report and accounts for the Integration Joint Board (IJB) covering the period 1 April 2020 to 31 March 2021.
2. The Chair of the Performance and Audit Committee will advise the IJB of any audit findings.
3. A summary overview of the financial year is now included in recognition of the Performance and Audit Committee members desire to have an easy read summary.

RECOMMENDATION

4. The Integration Joint Board is requested to:
 - a) Approve the audited annual report and accounts as remitted from the Performance and Audit Committee;
 - b) Authorise the Chair, Chief Officer and Chief Financial Officer to accept and sign the annual report and accounts on behalf of the Integration Joint Board; and
 - c) Note and comment on the summary overview of financial performance document for 202/21 prior to publication on the IJB website.

BACKGROUND

5. The Public Bodies (Joint Working)(Scotland) Act 2014 was passed by the Scottish Parliament on 25 February 2014 and received Royal Assent in April 2014. This established the framework for the integration of Health and Social Care in Scotland.
6. The IJB is a legal entity in its own right, created by Parliamentary Order, following Ministerial approval of the Integration Scheme. NHS Greater Glasgow and Clyde (NHSGGC) and East Renfrewshire Council have delegated functions to the IJB which has the responsibility for strategic planning, resourcing and ensuring delivery of all integrated services.
7. The IJB is specified in legislation as a 'section 106' body under the terms of the Local Government Scotland Act 1973 and as such is expected to prepare annual accounts in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom.

REPORT

8. The audited annual report and accounts for the IJB has been prepared in accordance with appropriate legislation and guidance.

9. The annual report and accounts are included at Appendix 1 and subject to IJB approval will be signed via the Audit Scotland electronic process. The signing requirements are:

Management Commentary	Chair of the IJB, Chief Officer, Chief Financial Officer
Statement of Responsibilities	Chair of the IJB, Chief Financial Officer
Remuneration Report	Chair of the IJB, Chief Officer
Annual Governance Statement	Chair of the IJB, Chief Officer
Balance Sheet	Chief Financial Officer
Acknowledgement	Chair of the IJB, Chief Officer, Chief Financial Officer

10. It is a statutory requirement that the Chief Financial Officer (being the proper officer) provide Audit Scotland with a letter of representation (ISA580) along with the annual report and accounts. This is included at Appendix 2.
11. The Chief Internal Auditor's Annual Report and the Draft Audit Scotland Annual Report confirm the Annual Report and Accounts for 2020/21 are unqualified, unmodified, meet legislative requirements and are transparent, address best value and are appropriately governed.
12. The Chair of the Performance and Audit Committee will advise the IJB on the key points from this committee and associated presentation of audit findings.
13. The key messages from Audit Scotland are summarised:
- The annual report and accounts are unmodified and the operational underspend and reserves are unchanged from the unaudited position
 - Effective financial management is in place to support monitoring and decision making
 - The potential future year financial challenges are unlikely to be addressed through efficiency alone and work with partners is required to ensure financial sustainability
 - The IJB has appropriate governance in place and arrangements during the Covid-19 pandemic have operated effectively
 - The IJB has effective arrangements in place to demonstrate best value and for managing performance
14. The action plans included at Appendix 1 of the Audit Scotland Annual report detail the three recommendations from the audit along with our response:

Recommendation	Response
The level of general reserves should be reviewed, and appropriate action taken to comply with the stated reserves policy and bring the level of general reserves held into line with the Boards target.	Whilst fully accepting we are not compliant with this policy this is a long standing position for the IJB. As we have previously reported there is a tension between holding unallocated reserves when we have operated for a number of years with significant financial challenges. Our earmarked reserves strategy has allowed the IJB to prioritise service delivery. Without a significant increase in funding it is unlikely that the optimum 2% level of general reserve will be achieved

<p>Continue to engage with partner bodies in relation to future funding levels, to ensure the IJB remains financially sustainable.</p>	<p>The maturity of our IJB has allowed to us to not only recognise the long standing financial challenges we face, but also take a pragmatic approach to our financial planning. The future uncertainties have never been greater including understanding the impact Covid-19 on demand and complexity of need. The IJB recognised that the 2021/22 budget would be an iterative process, with funding changes relating to Covid-19 and other initiatives emerging as the year progressed. The IJB also recognised that without support for Covid-19 costs, including unachieved savings, that we would most likely need to invoke financial recovery planning.</p> <p>We will continue with our scenario planning, financial modelling and report our position to every IJB meeting.</p> <p>We will continue to work with our partners to articulate these challenges as part of our funding and performance discussions.</p>
<p>Review key performance indicators and, where appropriate, re-base relevant targets to ensure these reflect the impact of the pandemic on the IJBs performance.</p>	<p>Whilst many of our performance indicators are national or part of a wider Greater Glasgow and Clyde suite of measures we will endeavour to re-base those where we can.</p> <p>Covid-19 has had a direct impact on people's health and wellbeing. The indirect effects on other conditions as well as long Covid may take some time to manifest. This means our performance indicators may need revision over a longer period of time.</p>

15. As with prior years this action plan will be reported as part of our regular Audit actions progress reporting to the Performance and Audit Committee.
16. The main messages from the annual report and accounts remain unchanged from the unaudited position reported in June and the operational underspend of £0.833 million which was 0.56% of our budget for the year is unchanged. The main variances to budget were:
 - £0.410 million underspend within Children & Families and Public Protection from staff turnover and the costs of care packages.
 - £2.071 million underspend in within Older Peoples Nursing, Residential and Daycare Services. This reflects the reduction in care home admissions but does offset the increase in community activity; predominantly Care at Home.
 - £1.744 million overspend within Intensive Services as our Care at Home costs reflect that we were able to operate a near full service throughout the pandemic, in part as a result of a successful recruitment campaign early in the year.
17. Our reserves total remains unchanged at £10.415 million and as advised in June we have made a minor adjustment of £20k between our core costs and our Covid-19 costs. This does not impact on the bottom line.
18. The Covid-19 spend is now shown as £9.115 million, reflecting the £20k adjustment and we received funding of £12.260 million with the balance taken to our reserves. We have followed all accounting guidance in relation to costs of the PPE Hub and Testing and these costs are not part of our accounts.

19. As part of the audit process and to a lesser extent our own review the following four adjustments have been made to the set aside and notes, none of which impact on the bottom line.
20. Since the unaudited annual report and accounts were presented in June colleagues from the health board advised us of an error in the set aside figures provided. This was a result of a coding error in a central spreadsheet. This meant our set aside costs were overstated by £7.972 million in 2020/21 and by £7.589 million in 2019/20. This has been restated in the annual report and accounts and does not impact on the bottom line as costs are currently notional. This did not manifest in our proof reading as the 2019/20 notional costs had previously been restated as part of a previous rebasing exercise.
21. We included £4.2 million within prescribing costs rather than family health services in Note 2 which analyses our income and expenditure by nature. This has been corrected. This should have been picked up as part of our proof reading checks.
22. We advised a late change to our Covid-19 expenditure in June where the Scottish Government agreed to fund costs included in the increased recharges from one of our partners in relation to central support costs. This cost was correctly included in the accounts but was omitted from Note 2, now corrected. This should have been picked up as part of our proof reading checks.
23. As part of our proof reading we identified an error in Note 4 detailing hosted services. Our own use of in-patient activity was significantly overstated and on investigation an error was identified in the health board allocation spreadsheet. Whilst we picked this up in the final proofing we should have identified this in the unaudited accounts.
24. We have made changes to the cross referencing and proof reading process to allow additional checks in future.
25. As always we have taken the opportunity between the unaudited and the final version of the Annual Report and Accounts to refine some of our narrative and update performance information, however there are not material changes that have not been discussed in this report.
26. As previously discussed at the Performance and Audit Committee it would be difficult to produce an easy read version of the annual report and accounts given the complex content of the document. A summary financial overview has been drafted for comment and is included at Appendix 3.
27. The Chief Financial Officer would like to extend sincere thanks to audit, to finance and performance colleagues for invaluable input and support in a particularly challenging period.

CONCLUSIONS

28. The preparation of the annual report and accounts for the IJB meets all legislative requirements. There has been no movement to the provisional outturn last reported to the IJB. There are no significant governance issues.

RECOMMENDATIONS

29. The Integration Joint Board is requested to:
- a) Approve the audited annual report and accounts as remitted from the Performance and Audit Committee;
 - b) Authorise the Chair, Chief Officer and Chief Financial Officer to accept and sign the annual report and accounts on behalf of the Integration Joint Board; and
 - c) Note and comment on the summary overview of financial performance document for 202/21 prior to publication on the IJB website.

REPORT AUTHOR AND PERSON TO CONTACT

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0141 451 0746

15 November 2021

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

[Annual Report and Accounts 2020/21](#)

[Annual Report and Accounts 2019/20](#)

[Annual Report and Accounts 2018/19](#)

[Annual Report and Accounts 2017/18](#)

[Annual Report and Accounts 2016/17](#)

The relevant legislation is The Public Bodies (Joint Working)(Scotland) Act 2014, Local Government Scotland Act 1973

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East Renfrewshire Health and Social Care Partnership Integration Joint Board

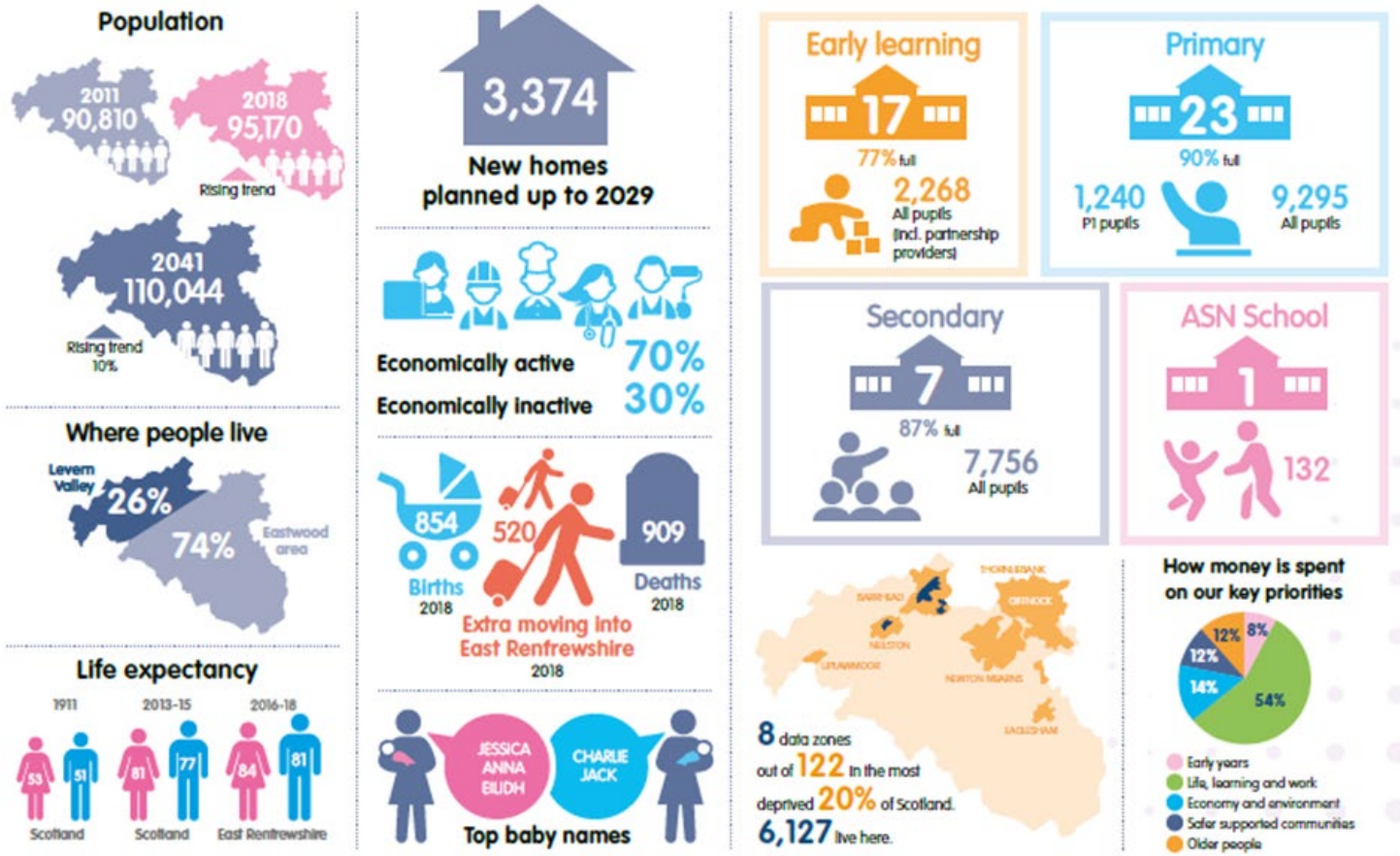
Annual Report and Accounts 2020/21

Covering the period 1st April 2020 to 31st March 2021

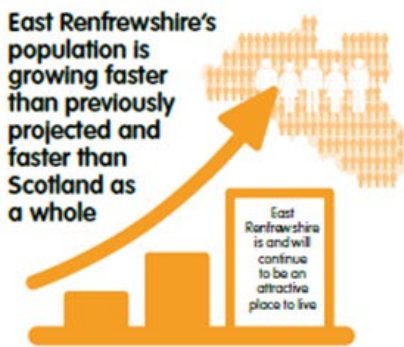


About East Renfrewshire – Some General Facts and Figures

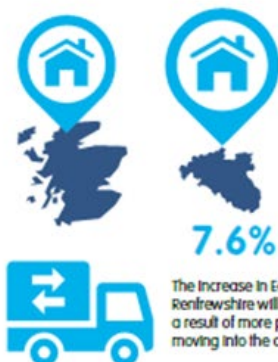
EAST RENFREWSHIRE FAST FACTS



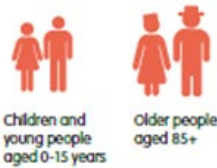
EAST RENFREWSHIRE'S POPULATION – WHAT TO EXPECT



The number of people living in East Renfrewshire is projected to increase by 7.6% by the year 2026 (this is higher than previous projection of 5.7% and higher than the Scottish rate of growth of 3.2%)



The two age groups that will grow the most



East Renfrewshire currently has the highest average household size in Scotland, but this is projected to shrink as more people live alone



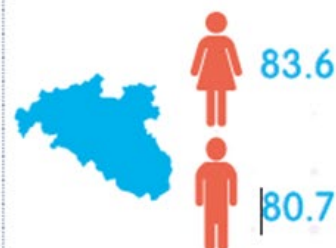
More houses are being built for three reasons



Demand will increase for services



East Renfrewshire has the highest life expectancy at birth for both females and males in Scotland.



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East Renfrewshire covers an area of 174 square kilometres and borders the City of Glasgow, East Ayrshire, North Ayrshire, Renfrewshire and South Lanarkshire.

Our population is growing and reached 95,530 in 2019. Geographically 75% of the population live in the Eastwood area (Busby, Clarkston and Williamwood, Eaglesham and Waterfoot, Giffnock, Netherlee and Stamperland, Newton Mearns and Thornliebank) and 25% live in the Barrhead area (Barrhead, Neilston and Uplawmoor).

East Renfrewshire has an increasing ageing population with a 42% increase in the number of residents aged 85 years and over during the last decade.



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Management Commentary

Introduction

East Renfrewshire Integration Joint Board (IJB), was legally established on 27th June 2015 and has the strategic responsibility for planning and delivery of health and social care services for the residents of East Renfrewshire. The vision, values, priorities and outcomes we aim to achieve through working together with the people of East Renfrewshire to improve lives are set out in our HSCP 1 Year Strategic Plan for 2021/22 Recovery Period.

The IJB is a legal body in its own right, as set out in the legislation, the Public Bodies (Joint Working) (Scotland) Act 2014, which established the framework for the integration of health and social care in Scotland.

The Integration Scheme for the IJB sets out how we will meet the requirements of this legislation. We are responsible for planning, commissioning and delivery of services for children and adults from both of our partners, East Renfrewshire Council and NHS Greater Glasgow and Clyde, and also have the planning responsibility for our population's use of large hospital based services along with housing aids and adaptations. The Integration Scheme provides a detailed breakdown of all the services the IJB is responsible for.

The management commentary in this report discusses our;

- Strategic Planning
- Key Messages and Operational Highlights for 2020/21 including:
 - how we have responded to the Covid-19 pandemic
 - governance during the Covid-19 pandemic
 - the financial impact of Covid-19 and funding support
 - the independent review of adult social care
 - our preparation for recovery
 - the key risks and uncertainties we are facing
- Performance Achievements for the year
- Financial Performance
- Future Challenges
- Conclusion

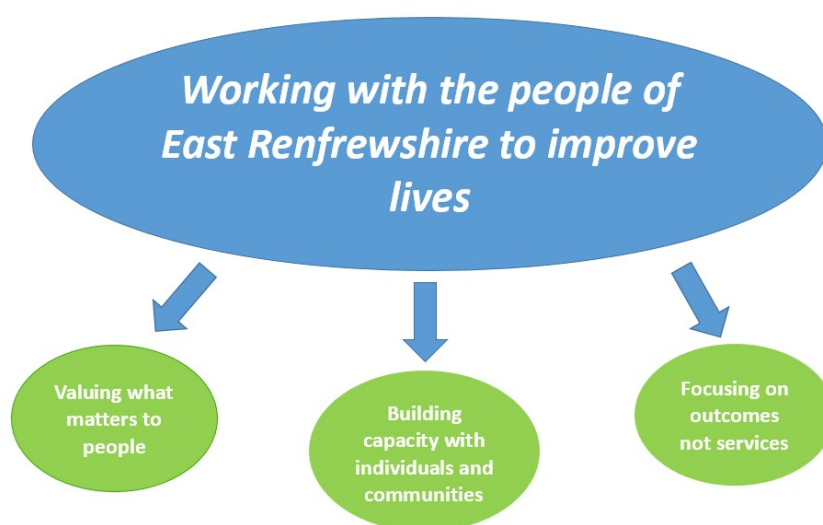
Strategic Planning

The East Renfrewshire HSCP Strategic Planning Group (SPG) has responsibility for the development of our Strategic Plan, supports ongoing review of the plan and provides oversight of the delivery of our strategic priorities. The SPG is a local forum for discussion on emerging themes and key initiatives in health and social care. The SPG is a multi-agency group made up of HSCP officers, IJB voting members, statutory stakeholders (e.g. housing colleagues), third and independent sector representatives, GPs, people who use our services and unpaid carers.

We have two localities: Eastwood and Barrhead. This best reflects hospital flows with the Eastwood Locality linking to the South Glasgow hospitals and the Barrhead Locality to the Royal Alexandra Hospital in Paisley. Our management and service structure is designed around our localities and we continue to develop planning and reporting at a locality level.

Strategic Plan 2021/22

Our current Strategic Plan covers the 1 year period 2021-2022 and sets out how we will achieve the National Health and Wellbeing Outcomes prescribed by Scottish Ministers as we continue to support our residents and our workforce through Covid-19 and make preparation for recovery and renewal. Our partnership vision statement is:



This document and our Annual Performance Report demonstrate how we have supported delivery of our strategic priorities.

Our current plan has been produced during an exceptionally challenging period. Our experiences over the Covid-19 pandemic have reinforced the benefits of partnership working, building on our long standing 15 years of integration.

As we work towards recovery and renewal we will strengthen our supportive relationships with independent and third sector partners. We will continue to recognise the increased levels of participation in our communities and informal support within our localities that have developed in response to Covid-19.

We recognise that we need to extend beyond traditional health and social care services to a long term wider partnership with our local people, carers, volunteers, community organisations, providers and community planners.

Our high level strategic focus remains unchanged from our previous 3 year plan however the coming year will see particular focus on mental health including community wellbeing. We have also recognised the wellbeing of our workforce as a priority. Our strategic priorities are:



Our current Strategic Plan is a one-year 'bridging' plan covering the 12 month period that will see us moving through our emergency response to the Covid-19 pandemic. Due to the exceptional circumstances we temporarily moved away from producing a longer-term 3 year plan but will return to this approach for 2022 to 2025.

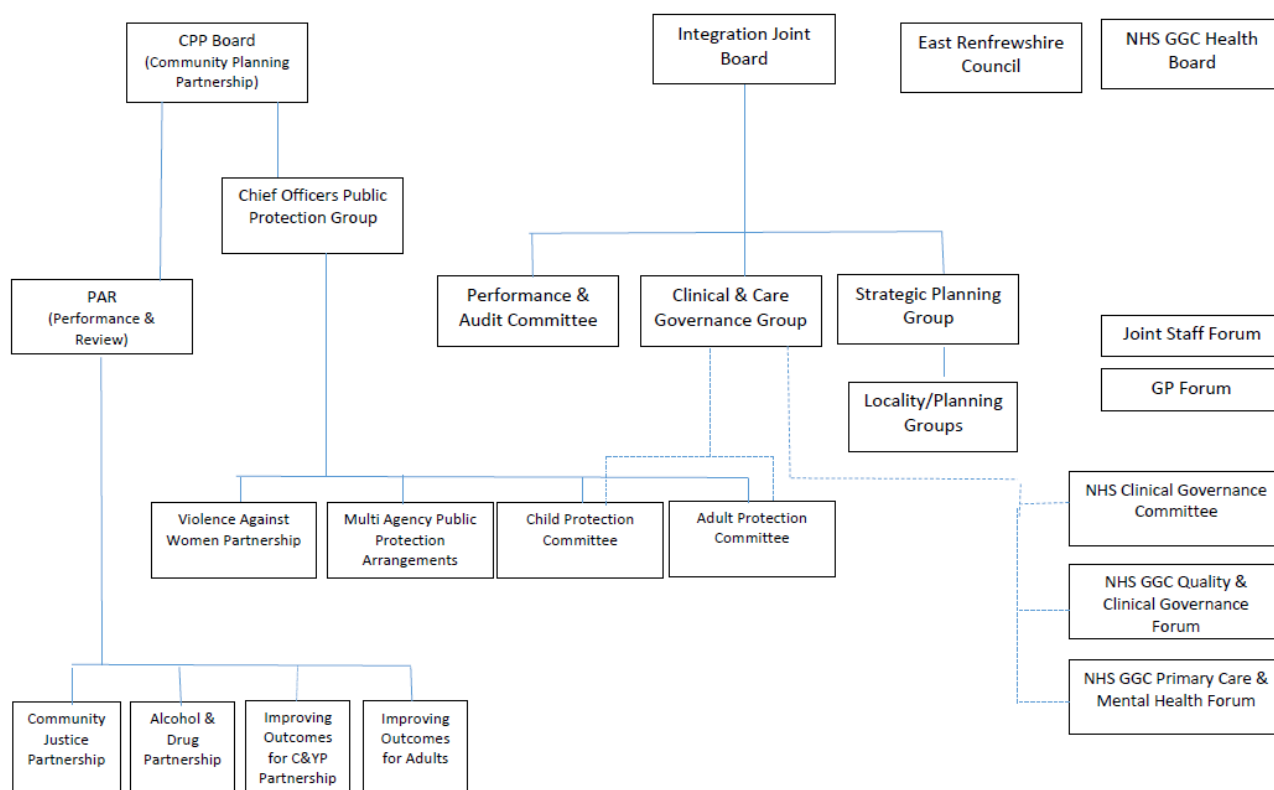
Strategic Plan 2022 to 2025

We wish to take a collaborative approach to our long-term strategic planning driven by our multi-agency SPG. This will mean that over the course of 2021 and into 2022 we want to engage in conversations about future priorities for change. We will also look to refresh the more detailed plans that support the implementation of our Strategic Plan including our Medium-Term Financial Plan, Strategic Commissioning and Market Shaping Plan, and a range of thematic and service-specific plans. Our engagement with residents and partners in

developing this work will be in accordance with the principles and approaches set out in our recently revised Participation and Engagement Strategy.

The IJB continues to build on the long standing delivery of integrated health and care services within East Renfrewshire and the continued and valued partnership working with our community, the third, voluntary and independent sectors, facilitating the successful operation of the Health and Social Care Partnership (HSCP).

The chart below shows the governance, relationships and links with partners which form the IJB business environment.



Key Messages and Operational Highlights for 2020/21

The year of 2020/21 has been characterised by the unprecedented challenge of the Covid-19 pandemic. During the emergency, staff across the HSCP have responded with incredible resilience, commitment and creativity. Within a very short space of time teams established and adapted to new ways of working and continued to maintain and deliver safe and effective services to our residents. Our strong local partnerships have responded with great innovation and greater collaborative working with and in support of our local communities.

Responding to the Covid-19 Pandemic

Early in the outbreak, with the support of local GPs, nurses and support staff from the HSCP and Council family we established and ran a local Community Assessment Centre for people with respiratory problems, which we operated until no longer required locally.

We have developed and coordinated many services and supports to care homes, who have been caring for some of our most vulnerable residents. The diagram below sets out some of the activities that we have undertaken over the last year.



Through the Personal Protective Equipment (PPE) hub set up by HSCP support staff, we have successfully distributed essential protective supplies (1,764,020 gloves, 812,757 aprons, 933,500 masks and 2,146 litres of sanitiser to our own and our partner provider's staff, carers, and personal assistants. Our physiotherapy staff trained to fit special FP3 mask and carried out over 300 individual mask fittings.

Our teams have supported extensive vaccination programmes establishing local Flu clinics to vaccinate over 15,000 residents aged over 60. We also carried out Covid-19 vaccinations for those unable to attend vaccination centres, including care homes (residents and staff) and the housebound delivering 3,600 doses.

The impact of the pandemic has been wider than the immediate effects of the coronavirus itself with many people's wellbeing affected by the isolation and changes to routine.

A local Community Hub was developed to coordinate the community response to Covid-19. The Community Hub is a partnership between Voluntary Action East Renfrewshire, Talking Points and East Renfrewshire Council Communities and Strategic teams. It has supported residents to access information and be signposted to support available in the local community as well as establishing new shopping and prescription delivery services. It also responded to the growing need for social contact by those who were reporting feeling isolated, especially those who were shielding. "Welfare Calls" were conducted either weekly or fortnightly by newly

recruited volunteers. The Community Hub has now formalised the partnership and will continue to co-produce new delivery models in response to community need.

With our colleagues in Education we set up the Healthier Minds service to respond to the mental wellbeing of our children and young people. Working with schools and young people prior to and following referral helps the team build a fuller picture of the support required and ensures they are then assigned to the most appropriate support based on their needs.

For many people recovering from mental health and addiction, the lockdown has been challenging. Despite the significant challenges presented by Covid-19, we have worked with individuals with lived experience and our partner Penumbra to design and develop a peer support service. Peer support means people with similar life experiences can offer each other support, especially as they move through difficult or challenging experiences. The East Renfrewshire service had its first referrals in early September, initially offering opportunities to meet face-to-face, within the restrictions at that time. More recently peer support is being offered via phone or video call, in line with individuals' preferences.

Wellbeing

We recognise the enormity of the work of the HSCP in responding to the Covid-19 pandemic and the potential effects of vicarious trauma across our workforce as they support our citizens facing grief, loss and significant changes in their lives. The East Renfrewshire HSCP Wellbeing Group has developed a Wellbeing Plan 'YOU care...WE care too' to support our workforce to cope with the emotional and physical impact on their overall health and wellbeing. We hope to extend the focus of our Wellbeing Action Plan in 2021 to support colleagues in the third and independent sector and local volunteers.

Children and Families

Our Children's and Families Services maintained high rates of contact with children throughout the pandemic. The average weekly performance in key areas was:

- Childs Plan contacts 72%
- Child Protection 100%
- Throughcare and aftercare 90%

The service successfully managed to support the highest number of looked after children in school, in Scotland (57%). Our teams are seeing increasing complexity particularly for children with diagnosed neurodevelopmental disorders and a higher prevalence of families in crisis leading to more of these children coming under child protection and an associated increase in numbers coming into care. Despite this, 95% of children under child protection are supported in our local communities. Intensive Family Support packages and intervention have been designed to prevent breakdown and will be a focus for 2021/22.

Our Family Wellbeing service has supported families throughout the pandemic to deal with the impact of lockdown, bereavement and relationship difficulties.

There have been pressures on CAMHS (Children and Adolescent Mental Health Services) and Speech and Language Therapy services and waiting list initiatives are in place as part of our remobilisation and recovery work.

Community Justice

Despite the significant impact of Covid-19 with unpaid work suspended on 23rd March 2020, the Community Payback Team completed 2,417 hours of activity equating to £21,535 of unpaid work which directly benefited the local community. Through creative use of “other activity homeworking pack” the team helped reduce the number of outstanding hours and ensured some people completed orders within timescales.

The new Information Sharing Protocol with The Scottish Prison Service has helped underpin the reintegration of people back into East Renfrewshire. The early prison release programme was managed exceptionally well with support from colleagues in Housing Services. Whilst there has been an overall reduction in referrals for employability support, positive employment outcomes have been maintained at 65%.

Supporting People at Home

Whilst we had to close our day services as a result of the pandemic, our learning disability staff worked with our provider partners to develop outreach and wraparound support for individuals and their families. Our older people’s Kirkton service staff were redeployed to support care at home.

Care at home has seen additional pressures due to a desire from more people to be supported at home. The service is also seeing more complex discharges from hospital. Despite this, there has been an increase in the percentage of people stating that their 'living where you/as you want to live' needs are being met and this is 91% up from 88%. At the start of the pandemic some families wanted to limit the number of people coming into their homes and asked for their services to be suspended but as more people have been vaccinated the majority have reinstated services.

Our rehabilitation teams have experienced increased pressures in the absence of a number of specialist rehabilitation services and earlier discharges from hospital; the average of 40–50 referrals per week in 2019 / early 2020 has risen to 70-80 per week over the past 10 months. The increased frailty and complexity of people referred to our services has seen a downturn in the percentage of people whose care need has reduced following re-ablement now at 31% down from 67%.

Supporting People Experiencing Mental Ill-Health and Supporting Recovery from Addiction

Our teams have been dealing with a significant increase in demand across mental health and addiction services due to increased complexity and we expect this trend to continue. With the aid of technology our teams have been able to offer people ongoing support throughout the pandemic, and access to treatment has been maintained. The percentage of people waiting no longer than 18 weeks for access to psychological therapies is 74% up from 65% and the

percentage of people accessing alcohol/drug recovery treatment within 3 weeks is 95% up from 89%.

We established a peer research programme relating to alcohol and drugs that will enhance the influence of people with lived experience on service delivery and design and piloted a Buvidal clinic (a new, long-acting opiate substitution treatment and alternative to methadone and other substitutes).

Mental health services have delivered a mental health and wellbeing remobilisation programme with the third sector including a recovery college pilot, staff capacity building around bereavement, mental health and suicide prevention, and wellbeing support to carers.

Reducing Unplanned Hospital Care

Patterns of accident and emergency and unplanned hospital admissions were altered by the pandemic but the HSCP has worked with other partnership and acute services in the Glasgow area to develop new services and pathways that will continue as we move into recovery.

Our hospital to home team worked throughout the pandemic using virtual technology to undertake assessments and communicate with patients, relatives and ward staff. Overall bed days lost to delayed discharge are up 30% from 2019/20, however the majority of these are due to delays in moving adults with incapacity, which has been impacted by court delays. Our performance for standard delays remains one of the best in Scotland.

Supporting Unpaid Carers

Throughout 2020/21 we have maintained our positive partnership working with East Renfrewshire Carers Centre (ERCC), ensuring carers had access to guidance and PPE. Check-in calls to carers were introduced by ERCC and carers were offered support to set up and manage a peer support Facebook Group.

The Mental Health Carers group also continued to run virtually. The pandemic has impacted on carers, with the lack of resources and stimulation impacting on the health and wellbeing of both the carer and the cared for person.

We have worked with the Care Collective to refresh our Carers Strategy. East Renfrewshire's Short Breaks Statement has also been updated to ensure all advice and information is current and includes the development of creative, Covid-19-safe online breaks that meet the outcomes of the carer and the cared for person.

Protecting and Supporting Adults at Risk of Harm

During 2020/21 we established a new Adult Support and Protection team responding to a 20% increase in referral numbers and a rise in referrals of a more complex nature. We revised the adult support and protection processes and procedures effective from November 2020 and trained a number of staff across Adult Services, Children & Families, Mental Health, Addictions, Housing, Education, Health and our partner agencies; Safe and Together and MARAC (Multi Agency Risk Assessment Conference). This training is ongoing and is offered several times throughout the year.

We made improvements in developing our practice in supporting adults at risk of harm and have set out our key development priorities for the coming year. We carried out two Large Scale Investigations in line with our duties under The Adult Support and Protection (Scotland) Act 2007 in local care homes and moved 57 residents to new homes early in 2021.

Hosted Learning Disability Service

Our service has operated at full capacity throughout the pandemic. We increased staffing levels and took a GGC wide approach to contingency through Board wide collaboration. We were able to maintain good attendance and importantly achieved good infection control in challenging environments.

There has been a steady increase in requests for admission to our in-patient units as a result of distress. Our team have worked very closely with community services to mitigate the effects of stress and reduced community supports to maintain people at home. Our patient flow has been challenging with longer waits for admission or initial admission to mental health and everyone who requires the service has been admitted. The service was quite well protected by the good progress made in previous years in terms of better patient flow, moving forward we need to refocus on our redesign plans to support people better in the community and thus reduce the need for admission.

Bonnyton House

Our residents settled back into their home following an extended period of decant whilst refurbishment work took place; we had rented a property in Crossmyloof whilst works took place and were able to extend this as work was delayed as a result of Covid-19 restrictions. Our staff at Bonnyton House have provided compassionate support and care throughout the pandemic and have welcomed new residents to the home.

Our Support Staff

There has been tremendous work behind the scenes from our staff who support the front line service delivery illustrated in this report. Their dedication and hard work has been invaluable to setting up and adapting to new ways of working, keeping our workplaces safe, ensuring colleagues had the equipment they needed to work through the pandemic, assessing and mitigating risk and continuing to respond to the day job too.

Governance During Covid-19

A number of governance arrangements were put in place at the beginning of the pandemic including drawing on business continuity plans to support critical functions, establishing our Local Resilience Management Team, participating in local and national working groups and establishing a Covid-19 Risk Register. We worked very closely with our partners' governance and response arrangements during the emergency, including East Renfrewshire Council, NHS Greater Glasgow and Clyde, National Chief Officer, Chief Social Work Officer and Chief Financial Officer meetings.

Our IJB has met as planned throughout the pandemic using a virtual meetings solution. This has allowed us to maintain our full governance requirements and ensure our statutory

requirements were met including agreeing a budget for 2021/22. Regular communications to the IJB and to our workforce were put in place during the pandemic response.

Our Annual Governance Statement provides a comprehensive overview of all governance and assurance activity.

Financial Impact of Covid-19 and Funding Support

The operational implications from the Covid-19 outbreak are summarised above and the mechanism for co-ordination and consolidation of our local and system wide response was reported to the Scottish Government as part of the Local Mobilisation Plan submitted by NHS Greater Glasgow and Clyde Health Board; this plan covered the community and acute response across the totality of the Health Board area.

The additional activity was significant and the Scottish Government provided funding to support the associated costs of responding to the pandemic. This included supporting response, sustainability and new ways of working. The guidance was frequently revised as the situation evolved. We have also followed the Local Authority (Scotland) Account Advisory Committee (LASAAC) guidance on Accounting for Coronavirus (Covid-19) Grants / Funding streams and our treatment of the £12.260 million funding and associated £9.115 million of costs.

The funding position is summarised:

Covid-19 Related Expenditure Summary:	£ million
Additional services and staffing including Mental Health Assessment, Community Treatment, Flu, GP, staffing across all response activity	2.960
Infrastructure, equipment, PPE	0.314
Sustainability payments to partners	3.447
Unachieved savings due to limited capacity	2.394
Total Expenditure	9.115
Funding Received:	12.260
Balance to Earmarked Reserve	3.145

The 2020/21 accounts include the £500 payment to our staff employed through NHS Greater Glasgow and Clyde as part of the Scottish Government initiative. The payment for our staff employed through East Renfrewshire Council and to our partner providers will be made in 2021/22 with the IJB acting as the agent in facilitating these payments.

The costs relating to the PPE Hub and testing activity have been met centrally and therefore do not impact the IJB.

Independent Review of Adult Social Care

On 1 September 2020 the First Minister announced that there would be an Independent Review of Adult Social Care in Scotland. The Review was chaired by Derek Feeley, a former Scottish Government Director General for Health and Social Care and Chief Executive of NHS Scotland. The principal aim of the review was to recommend improvements to adult social care

in Scotland, primarily in terms of the outcomes achieved by and with people who use services, their carers and families; and the experience of people who work in adult social care. The independent review published its report on 3rd February 2021.

The report suggests a bold vision for adult social care support in Scotland building on the opportunity for meaningful change as we move beyond the Covid-19 pandemic.

“Everyone in Scotland will get the social care support they need to live their lives as they choose and to be active citizens. We will all work together to promote and ensure human rights, wellbeing, independent living and equity”.

It also argues that we must strengthen the foundations of the social care system. This means: fully implementing positive approaches such as self-directed support and the integration of health and social care; as well as nurturing and strengthening our workforce and supporting unpaid carers.

The independent review calls for some structural changes such as the establishment of a National Care Service (NCS) with accountability for social care support moving from local government to Scottish Ministers. The proposed NCS would oversee improvements in the consistency, quality and equity of care and support. The report also suggests a reformed role for Integration Joint Boards in implementing the social care vision outcome measures, and delivering planning, commissioning/procurement, managing local GP contracts, as well as local planning and engagement.

The report makes 53 wide-ranging recommendations in relation to the following priorities:

- Mainstreaming and embedding a human rights approach;
- Ensuring better, more consistent support for unpaid carers;
- Establishing a National Care Service (NCS) for Scotland;
- Establishing a new approach to improving outcomes through a National Improvement Programme for social care;
- Developing models of care;
- Commissioning for the public good through collaborative commissioning and a greater focus on people’s needs;
- Developing fair work arrangements with national oversight;
- Improving investment with a focus on prevention rather than crisis response.

The report suggested that additional investment estimated at c£0.66 billion per annum was required to support the recommendations and that future funding for social care needed to be as a minimum sufficient to meet the increased needs due to demographic change. This would require a 3.5% real terms increase in funding each year.

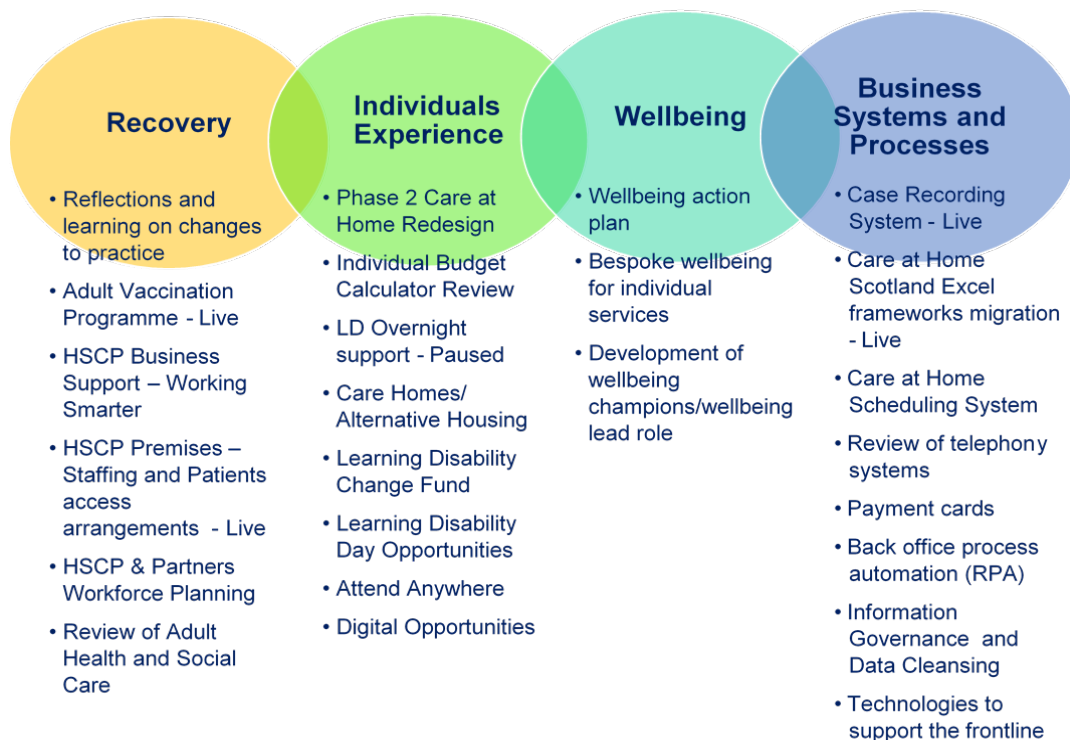
It is expected that the findings from the review will have significant impacts for the delivery of social care and wider supports moving forward. We will implement any recommendations or specific actions arising from this review and the subsequent consultation on a National Care Service as requested by Scottish Government.

Moving Towards Recovery

Whilst many of the services the HSCP provides are critical and continued to operate through the pandemic we have an opportunity to learn from the last 14 months and how we can build back better.

We are working on our Recovery and Renewal programme; a complex and multi-year programme of work that will allow us to emerge from the pandemic in a stronger and more informed position to face the challenges ahead. This should not only support the significant financial challenge we are facing but will also help us to better understand and quantify the longer term impact of Covid-19 on our population.

The IJB have recognised this needs to be an iterative and emerging approach as we work towards recovery, including any implications from the independent review of adult social care. Our Recovery and Renewal Programme is summarised:



Key Risks and Uncertainties

The IJB regularly reviews its Strategic Risk Register over the course of each year; there are currently 13 risks rated red, amber or green (RAG) depending on the likelihood and severity of the impact. The table below summarises those risks and shows the RAG rating of each after mitigating actions to minimise impact.

Area of Risk	RAG
Death or significant harm to a vulnerable individual	Amber
Scottish Child Abuse Inquiry	Red
Child, Adult and Multi-Agency Public Protection Arrangements	Green
Financial Sustainability	Red
Failure of a provider	Amber
Access to Primary Care	Amber
Increase in Older Population	Amber
Workforce Planning and Change	Amber
Increase in children & adults with additional support needs	Amber
In-House Care at Home Service	Amber
Failures within IT Systems	Green
Covid-19 & Recovery	Amber
Analogue to Digital Switchover	Amber

The link to our strategic risk register is included at the end of this document. The full risk register provides details of all the risks above and shows the risk rating pre and post mitigating actions.

The two red risks post mitigating actions are:

- Scottish Child Abuse Inquiry relates to children accommodated by East Renfrewshire Council and legacy areas from 1930 who may have been the victims of historical abuse whilst in foster care. We have met the requirement to provide a section 21 submission to the inquiry in relation to foster care and identified leads to work alongside legal services to manage the progress of any allegations or claims that may be made. We consider this risk significant given the nature and timeframe involved.
- Financial Sustainability has been a red risk for a number of years for the HSCP given the current and historic savings required to deliver a balanced budget, managing demographic and demand pressures, managing the complexity and volatility of prescribing costs and, more recently, the impact of Covid-19. The IJB members are fully aware of the challenges and risks we are facing and this is regularly discussed at meetings and seminars.

In addition to our Strategic Risk Register, each service area holds an operational risk register and business continuity plan. There is a separate risk register for Covid-19 activity. In addition to the risks shown above there are also a number of uncertainties facing the IJB and these are identified in the future challenges section within this report.

2020-21 Performance Achievements

In addition to our quarterly reports we publish an Annual Performance Report which is made publicly available on our website in line with statutory guidance. The Annual Performance report demonstrates how we review our performance for 2020/21 against local and national performance indicators and against the commitments within our Strategic Plan.

As we have outlined in this report Covid-19 has impacted on how we have delivered services during the year and despite the challenges we have maintained or improved in some areas; however with those services particularly relating to hospital use the patterns have significantly changed.

Our Covid-19 response activity has happened in addition to our planned operational priorities. Much of the performance data for 2020-21 reflects the direct impact of the pandemic on operational activity and changed behaviours among the population during lockdowns and the pandemic period more generally.

In spite of the unprecedented impact of the pandemic, we note the following performance headlines including key achievements and areas where we were not able to meet normal targets:

- Strong performance on balance of care and supporting permanence for our care experienced children; and positive outcomes for child protection cases. However, CAMHS waiting times have been negatively impacted by service disruption during the pandemic and there has been reduced provision of advocacy support during the year due to limitations on face-to-face contact.
- Criminal justice work was significantly impacted during the year. However, 2,500 hours of unpaid work were completed and there was an increase in the percentage of work placements completed in the year. We also continued to see improving outcomes for women and children impacted by domestic abuse.
- In supporting people to maintain their independence at home we saw an increase in the number of people receiving direct payments and other forms of self-directed support. However, outcomes following re-ablement (i.e. reduced care) decreased significantly - reflecting increased frailty, complexity of hospital discharge, and pressures on service during the pandemic.
- During the year we saw an improvement in waiting times for access to psychological therapies and also alcohol and drug treatment. However, performance declined on the proportion of people moving from treatment to recovery supports due to the focus during the pandemic on maintaining stability for service users and impacts on staffing.
- Patterns of service use changed significantly over the year and as predicted we saw a significant reduction in unplanned A&E attendances and hospital admissions. However, bed days lost due to delayed discharge increased due to the impact of the pandemic.
- Support for our unpaid carers continued during the pandemic. Latest data shows maintained performance on outcomes for carers.
- In terms of organisational performance, sickness absence improved across Council and NHS staff groups during the year. Performance on responding to complaints declined, reflecting staff pressures during the period.




The data shows that despite the significant challenges of the Covid-19 pandemic we have continued to support our most vulnerable residents and have performed well against many of our outcome-focused performance indicators. We have seen some service areas more directly impacted by restrictions and areas where patterns of demand have shifted significantly during the reporting period. Through our recovery and renewal planning and the development of our next strategic plan we will ensure that our priorities and approaches meet the changing needs of our population.

Our recovery and improvement actions as we move beyond the pandemic include the following areas; many of which are reflected in our Recovery and Renewal programme outlined in the Moving Towards Recovery section of our Management Commentary;

- Redesign of service delivery building on lessons from the pandemic e.g. Care at Home, Learning Disability, and Day Opportunities.
- Review and development of our customer journey with those who use our services
- Development of digital opportunities for connectivity and service delivery (e.g. Attend Anywhere)
- Ongoing development of our adult vaccination programmes and other winter planning
- Delivery of a Workforce Wellbeing Action Plan and support for staff wellbeing across the partnership
- Continued development of our workforce planning arrangements, including how our support functions align to service delivery
- Review how and when we use our premises ensuring we maintain safety standards, whilst meeting service requirements and maximising flexibility to allow us to continue to respond rapidly to change
- Establish arrangements to meet the priorities set out in the National Review of Adult Social Care

The extract below shows the headline indicators we look at each year to assess our performance. The RAG status and trend arrows are explained below. Intended performance direction is given in the description of each indicator (i.e. 'increase' or 'decrease').

Key to performance status	
Green	Performance is at or better than the target
Amber	Performance is close (approximately 5% variance) to target
Red	Performance is far from the target (over 5%)
Grey	No current performance information or target to measure against

Direction of travel*	
	Performance is IMPROVING
	Performance is MAINTAINED
	Performance is WORSENING

*For consistency, trend arrows always point upwards where there is improved performance or downwards where there is worsening performance including where our aim is to decrease the value (e.g. if we successfully reduce a value the arrow will point upwards).

Strategic Priority 1 - Working together with children, young people and their families to improve mental wellbeing

Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Children and young people starting treatment for specialist Child and Adolescent Mental Health Services within 18 weeks of referral (<i>INCREASE</i>)	61%	90%	78%	74%	89%	90%	↓
Balance of Care for looked after children: % of children being looked after in the Community (LGBF) (<i>INCREASE</i>)	*	Data only	94.9%	98.0%	93.6%	91.5%	↓

*2020/21 data not available

Strategic Priority 2 - Working together with our community planning partners on new community justice pathways that support people to prevent and reduce offending and rebuild lives

Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Community Payback Orders - Percentage of unpaid work placement completions within Court timescale. (<i>INCREASE</i>)	75%	80%	71%	84%	92%	96%	↑
% Change in women's domestic abuse outcomes (<i>INCREASE</i>)	84%	70%	79%	64%	65%	66%	↑

Strategic Priority 3 - Working together with our communities that experience shorter life expectancy and poorer health to improve their wellbeing

Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Increase the number of smokers supported to successfully stop smoking in the 40% most deprived SIMD areas. (This measure captures quits at three months and is reported 12 weeks in arrears.) (<i>INCREASE</i>)	66	16	74	6	20	27	↓

Strategic Priority 3 - Working together with our communities that experience shorter life expectancy and poorer health to improve their wellbeing

Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Health and Social Care Integration - Core Suite of Indicators NI-11: Premature mortality rate per 100,000 persons aged under 75. (European age-standardised mortality rate) (DECREASE)	*	Data Only	295	308	301	297	↑

*2020/21 data not available

Strategic Priority 4 - Working together with people to maintain their independence at home and in their local community

Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Number of people self directing their care through receiving direct payments and other forms of self-directed support. (INCREASE)	551	600	575	514	491	364	↓
Percentage of people aged 65+ who live in housing rather than a care home or hospital (INCREASE)	n/a	97%	97%	96%	97%	97%	↑
People reporting 'living where you/as you want to live' needs met (%) (INCREASE)	91%	90%	88%	92%	84%	79%	↑

*2020/21 data not available

Strategic Priority 5 - Working together with people who experience mental ill-health to support them on their journey to recovery

Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Percentage of people waiting no longer than 18 weeks for access to psychological therapies (INCREASE)	74%	90%	65%	54%	80%	56%	↑

Strategic Priority 5 - Working together with people who experience mental ill-health to support them on their journey to recovery							
Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
% of service users moving from drug treatment to recovery service (INCREASE)	6%	10%	16%	22%	12%	9%	↓

Strategic Priority 6 - Working together with our colleagues in primary and acute care to care for people to reduce unplanned admissions to hospital							
Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Acute Bed Days Lost to Delayed Discharge (Aged 18+ including Adults with Incapacity) (DECREASE) (Ministerial Strategic Group (MSG) data)	2,342	1,893	1,788	2,284	1,860	2,704	↓
No. of A & E Attendances (adults) (DECREASE) (MSG data)	13,677	18,335	20,159	20,234	19,344	18,747	↑
Number of Emergency Admissions: Adults (DECREASE) (MSG data)	6,663*	7,130	7,538	7,264	7,432	8,032	↑
% of last six months of life spent in a community setting (INCREASE) (MSG data)	89.9%**	86%	88.3%	86.2%	85.0%	85.8%	↑

*Full year data not available for 2020/21. Figure relates to 12 months Jan-Dec 2020.

**Provisional figure for 2020/21

Strategic Priority 7 - Working together with people who care for someone ensuring they are able to exercise choice and control in relation to their caring activities							
Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
People reporting 'quality of life for carers' needs fully met (%) (INCREASE)	91%	72%	92%	78%	72%	70%	▬

Financial Performance

Funding 2020/21

The net total health and social care funding from our partners for financial year 2020/21 was £171.346 million:

	£ Million
NHS Greater Glasgow and Clyde Primary Care	91.321
NHS Greater Glasgow and Clyde Large Hospital Services	28.177
East Renfrewshire Council Social Care	51.674
East Renfrewshire Council Housing Aids and Adaptations	0.174
Total Net Funding	171.346

The Comprehensive Income and Expenditure Statement (CIES) (page 47) shows the IJB gross income as £203.953 million, as that statement shows service income, grant funding, resource transfer and social care fund monies which are included within the net funding from our partners in the table above. The purpose of the CIES presentation is to show the gross cost of the services we provide.

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

Resource Transfer shows NHS Greater Glasgow and Clyde specific funding for historic bed closures and is used to purchase care packages and community-based services. The Social Care Fund was allocated by the Scottish Government to IJBs, via the NHS funding stream, to meet specific costs such as living wage and other fair work practices and adult demographic pressures.

Financial Performance 2020/21

The annual report and accounts for the IJB covers the period 1st April 2020 to 31st March 2021. The budgets and outturns for the operational services (our management accounts) are reported regularly throughout the year to the IJB, with the final position summarised:

Service	Budget	Spend	Variance (Over) / Under	Variance (Over) / Under
	£ Million	£ Million	£ Million	%
Children & Families	12.823	12.413	0.410	3.20%
Older Peoples Services	20.158	18.087	2.071	10.27%
Physical / Sensory Disability	5.001	4.902	0.099	1.98%
Learning Disability – Community	13.411	13.678	(0.267)	(1.99%)
Learning Disability – Inpatients	8.691	8.691	-	-
Augmentative and Alternative Communication	0.237	0.237	-	-
Intensive Services	10.928	12.672	(1.744)	(15.96%)
Mental Health	5.305	5.113	0.192	3.62%
Addictions / Substance Misuse	1.799	1.747	0.052	2.89%
Family Health Services	26.036	26.036	-	-
Prescribing	15.858	15.858	-	-
Criminal Justice	0.009	(0.002)	0.011	122.22%
Planning & Health Improvement	0.207	0.142	0.065	31.40%
Finance and Resources	22.532	22.588	(0.056)	(0.25%)
Net Expenditure Health and Social Care	142.995	142.162	0.833	0.58%
Housing	0.174	0.174	-	-
Set Aside for Large Hospital Services	28.177	28.177	-	-
Total Integration Joint Board	171.346	170.513	0.833	0.49%

The £0.833 million operational underspend (0.58%) is marginally better than the reporting taken to the IJB during the year and this underspend will be added to our budget phasing reserves. The main variances to the budget were:

- £0.410 million underspend within Children & Families and Public Protection from staff turnover and the costs of care packages.
- £2.071 million underspend in within Older Peoples Nursing, Residential and Daycare Services. This reflects the reduction in care home admissions but does offset the increase in community activity; predominantly Care at Home.
- £1.744 million overspend within Intensive Services as our Care at Home costs reflect that we were able to operate a near full service throughout the pandemic, in part as a result of a successful recruitment campaign early in the year.

We had expected to draw from reserves as we recognised we would not achieve all savings required during the year however we received Covid-19 funding to support us as we did not have capacity to progress the required work as a result of our focus on the Covid-19 response.

The impact of Covid-19 throughout the year meant that the focus of many of our services was on response and the variances against budget reflect this; the £9.1 million we spent on Covid-19 related costs was fully funded by the Scottish Government so has nil impact on each service

The IJB receives regular and detailed revenue budget monitoring throughout the year.

The set aside budget is shown as nil variance as this currently is not a cash budget to the HSCP and the annual amount reported is agreed each year with NHS Greater Glasgow and Clyde. The actual expenditure share for 2020/21 was identified as £28.177 million and as part of this exercise the expenditure for 2019/20 was restated by NHS Greater Glasgow and Clyde to £23.635 million.

Whilst Covid-19 resulted in a reduction in activity (equating to £1.8 million against our notional budget) there is nil cash impact. Increased expenditure due to Covid-19; staff costs, increased beds and pathways, cleaning, testing, equipment and PPE were fully funded by the Scottish Government. As outlined, earlier work is ongoing to agree the mechanism for bringing the set aside budget into an operational stage and this includes ensuring a balanced budget will be achieved.

A number of services are hosted by the other IJBs who partner NHS Greater Glasgow and Clyde and our use of hosted services is detailed at Note 4 (Page 55). The hosted services are accounted for on a principal basis, as detailed at Note 11 (Page 62).

The information above reflects our management accounts reporting throughout 2020/21 whilst the CIES (Page 47) presents the financial information in the required statutory reporting format; the movement between these of £4.926 million is a result of the management accounting treatment of reserves:

Reconciliation of CIES to Operational Overspend	£ Million	£ Million
IJB operational underspend on service delivery		0.833
Reserves planned use during the year	(0.831)	
Reserves added during the year	5.757	
Net movement between management accounts and CIES		4.926
IJB CIES underspend		5.759

Total Use of Reserves During 2020/21	£ Million
Reserves planned use during the year	(0.831)
Reserves added from operational underspend and new funding	6.590
Total Reserves added during 2020/21	5.759

Reserves

We used £0.831 million of reserves in year and we also invested £6.590 million into earmarked reserves, with much of this increase from Scottish Government ring-fenced funding. The year on year movement in reserves is set out in detail at Note 8 (Page 60) and is summarised:

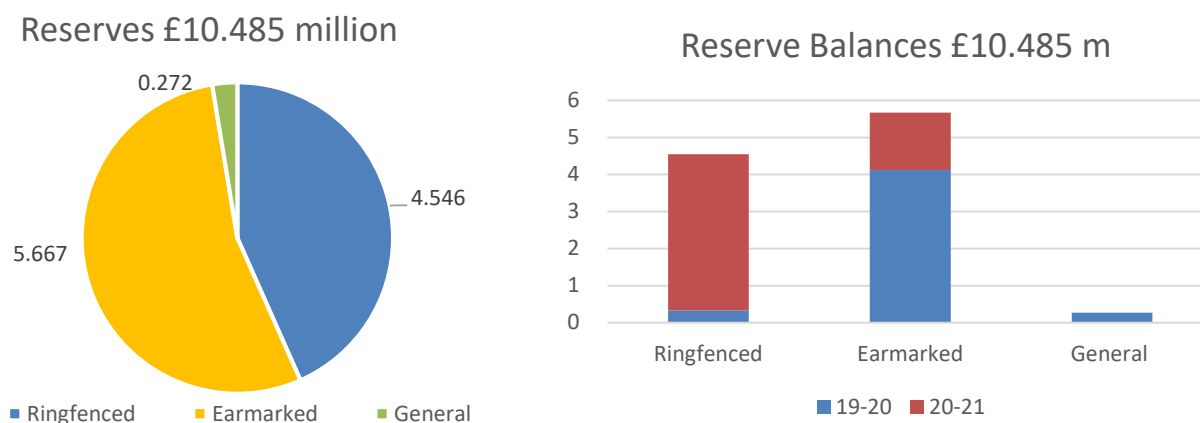
Reserves Movement	£ Million	£ Million
Reserves at 31 March 2020		4.726
Planned use of existing reserves during the year	(0.831)	
Funds added to reserves during the year	6.590	
Net increase in reserves during the year		5.759
Reserves at 31 March 2021		10.485

The purpose, use and categorisation of IJB reserves is supported by a Reserves Policy and Financial Regulations, both of which were reviewed in March 2020 in line with the statutory review of the Integration Scheme timescale.

The reserves of the IJB fall into three types:

- Ring-fenced: the funding is earmarked and can only be used for that specific purpose
- Earmarked: the funding has been allocated for a specific purpose
- General: this can be used for any purpose

The current balance of £10.485 million for all reserves falls in these three reserves types:



The majority of the increase in reserves relates to specific ring-fenced funding we have received from the Scottish Government during 2020/21 with £4.363 million added during the year. We can only spend this funding on those initiatives that the funding supports; the majority of this increase relates to Covid-19 funding of £3.145 million and this will support the ongoing response to the pandemic in 2021/22.

We spent £0.148 million of non Covid-19 ring-fenced reserves during the year and we are working on plans to utilise the balances within the scope of each area of activity during 2021/22 ensuring that we can support any ongoing activity from the one off investment of this funding.

The increase in ring-fenced funding during 2020/21 is not unique to East Renfrewshire and mirrors the national position.

Our earmarked reserves are in place to support a number of projects, provide transitional funding for service redesign, provide bridging finance for in year pressures, add capacity to support service initiatives and to support longer term cost smoothing and timing of spend across multiple years.

Within our earmarked reserves we spent £0.683 million, which is less than we planned given the prioritisation of services on the response to the pandemic. We had also planned to meet some refurbishment costs for work within our Learning Disability in-patient units, however this work was delayed at the start of the pandemic; this work is now on hold and will be incorporated

as part of the work supported by the Community Living Change Fund. We have added £2.227 million to our earmarked reserves during the year.

Our general reserve remains unchanged at £0.272 million and is well below the optimum level at a value of 2% of budget we would ideally hold. The general reserve is currently just under 0.2% of the 2020/21 revenue budget.

Given the scale of the financial challenge we have faced pre pandemic the IJB strategy to invest where possible in smoothing the impact of savings challenges has not allowed any investment into general reserves. We have recognised whilst this means we are below our policy level, the prioritisation has been on long term sustainability and minimising the impact of savings over time on those services we provide. In the event we find ourselves unable to achieve sufficient savings delivery during 2021/22 we may need to un-hypothecate (i.e. un-earmark) reserves to meet operational costs.

The use of reserves is reported to the IJB within our routine revenue reporting.

Future Challenges

The IJB continues to face a number of challenges, risks and uncertainties in the coming years and this is set out in our current Medium-Term Financial Plan for 2022/23 to 2026/27, our interim Strategic Plan for 2021/22 and our work to develop our Strategic Plan for 2022/25. These key strategies also inform our strategic risk register and collectively support medium-term planning and decision making.

The funding gap in future years could range anywhere from £0 to £4.7 million per year, excluding unknown factors and any additional savings requirements in future years. The resulting funding gap will be dependent on the funding settlement for each year.

The 2021/22 budget settlement fell within the poor settlement range of scenario planning assumptions with cost pressures of just over £9.3 million and subsequent required savings of £3.9 million after all funding uplifts of £4.9 million and deduction of immediately achievable savings of £0.5 million.

The budget for the year 2021/22 was agreed by the IJB on 17th March 2021 and identifies a funding gap of £3.9 million which relates to the £2.4 million legacy savings from 2020/21 we did not achieve as a result of the pandemic response and the funding gap of £1.5 million relating to 2021/22.

In setting this budget the IJB recognised the scale of the challenge; that we were still in response mode; that there are still many unknowns as we work our way towards recovery and the impact and implications from the plans for a national care service are unknown.

Pre the pandemic we had identified that the majority of the 2020/21 savings would come from the introduction of a contribution from individuals towards the cost of non-residential care, the prioritisation of care package costs and that we would need to further consider prioritisation and eligibility criteria for future savings options. This is now potentially at odds with the recommendations included in the Independent Review of Adult Social Care and the timing of any local decisions will need to be balanced with the risk of implementing change that may require subsequent reversal.

The implications from this review will be reflected in our short and medium term financial planning and in our Recovery and Renewal Programme as 2021/22 progresses and the policy decisions and directions become clearer. We will support any changes to policy/strategic approach that are adopted following the review and will look to include these in our strategic planning engagement for 2022 and beyond. During 2021-22 we will implement any recommendations or specific actions arising from the review as requested by Scottish Government.

The IJB have recognised that 2021/22 will require an iterative approach and we will need to adapt, respond and flex in a timely manner. As one of the smaller IJBs we are nimble and can react quickly however we do have a significant financial risk; our funding gap is £3.9 million, we have c£2 million in reserves to phase in those savings we can achieve, but we will only achieve savings by fully resourcing our Recovery and Renewal programme; and the only options to do this, at present are to divert existing resources and / or invest in the short term thus reducing the reserve available to phase in the savings.

The 2021/22 budget recognises that we may require to invoke financial recovery planning if we cannot close our funding gap on a recurring basis.

Demographic pressures remain a very specific challenge for East Renfrewshire as we have an increasing elderly population with a higher life expectancy than the Scottish average and a rise in the number of children with complex needs resulting in an increase in demand for services.

The consequences of Brexit have not manifested in any specific issues during 2020/21 however given this period is far from normal this will continue to be monitored and working groups with partners remain active.

We have successfully operated integrated services for over 15 years so we have already faced a number of challenges and opportunities open to newer partnerships. However our funding and savings challenge take no account of this history. Whilst we have agreed a population based approach for future (NHS) financial frameworks and models this does not address the base budget.

Prescribing Costs; The cost of drugs prescribed to the population of East Renfrewshire by GPs and other community prescribers is delegated to the IJB. This is a complex and volatile cost base of around £16 million per year. The post Covid-19 impact on prescribing in the medium to long term is unclear. During 2020/21 the volume of items prescribed reduced by 4.8% over the year as a result of the pandemic; the post Covid-19 implication is not yet clear in terms of complexity of need, population demand and mental health impacts.

Delayed Discharge; In order to achieve the target time of 72 hours we continue to require more community based provision. The medium-term aspiration is that the costs of increased community services will be met by shifting the balance of care from hospital services. The work to agree a funding mechanism to achieve this remains ongoing with NHS Greater Glasgow and Clyde and its partner IJBs through an Unscheduled Care Commissioning Plan.

Care Providers: The longer term impact on the sustainability of the care provider market following Covid-19 is unknown and we continue to work closely with all our partners to work through issues, support where we can and look to develop the best way of working building on our collaborative and ethical commissioning approach as we move forward. This will build on our work to date, including the move to national contractual frameworks along with the implications from the independent review of adult social care; this may impact on how we commission services.

We intend to develop our performance and financial reporting in more detail at a locality level to allow fuller reporting and understanding of future trends and service demands and include Covid-19 implications and scenarios.

We plan to deal with these challenges in the following ways:

- Our Recovery and Renewal Programme will be implemented throughout 2021/22 and beyond and regular reports will be taken to the IJB.
- We will update our Medium-Term Financial Plan on a regular basis reflecting the ongoing impact of Covid-19 and the independent review of adult social care as these become clearer. This will allow us to continue to use scenario-based financial planning and modelling to assess and refine the impact of different levels of activity, funding, pressures, possible savings and associated impacts.
- We will continue to monitor in detail the impacts of Covid-19, Brexit and operational issues through our financial and performance monitoring to allow us to take swift action where needed, respond flexibly to immediate situations and to inform longer term planning.
- We will continue to report our Covid-19 costs through the NHS Greater Glasgow and Clyde Mobilisation Plan and to the IJB. At this stage we do not know if we will receive any further support for non-delivery of savings.
- We will continue to work through our Care at Home redesign as part of our Recovery and Renewal Programme recognising the context of significant increase in demand for services, including increased complexity of needs due to the pandemic.
- We will continue to progress and report on our Strategic Improvement Plan until fully complete; work on this was not a priority during the pandemic response.
- We will complete the review of our Integration Scheme; work had been undertaken pre pandemic and was then put on hold.
- We will review and revise savings proposals for 2021/22 for our funding gap, reflecting our Recovery and Renewal Programme and the impact of any policy decisions relating to a national care service. Our individual budget calculator will continue to be used and we may still need to

revise the funding parameters. We will continue to use our reserve through 2021/22 to phase in budget savings. It is possible we will deplete this reserve in 2021/22 so there is a significant risk associated with:

- Ensuring savings are achieved on a recurring basis by the end of the financial year
 - The impact of not achieving full year savings on a recurring basis
 - Ensuring the budget settlement for 2022/23 recognises the demand challenges
 - Unknown and ongoing impact of Covid-19
- We will continue to monitor the costs and funding of Covid-19 related activity through the NHS Greater Glasgow and Clyde Mobilisation Plan.
 - We have realigned our senior management structure to ensure we are best placed to meet the challenges over the next period and to ensure leadership continuity following the planned retirement of key colleagues.
 - We routinely report our performance to the IJB with further scrutiny from our Performance and Audit Committee and our Clinical and Care Governance Group. The service user and carer representation on the IJB and its governance structures is drawn from Your Voice which includes representatives from community care groups, representatives from our localities and representatives from equality organisations including disability and faith groups.
 - Workforce planning will support identifying our current and future requirements. Recruitment and retention of staff is key to all service delivery and we have mitigated as far as possible by minimising the use of temporary posts and developing our workforce and organisational learning and development plans. Given the overwhelming response to the pandemic our staff are tired both physically and mentally and the wellbeing of our workforce is paramount.
 - Governance Code; we have robust governance arrangements supported by a Governance Code.
 - The IJB continues to operate in a challenging environment and our financial, risk and performance reporting continue to be a key focus of each IJB agenda.

The future challenges detailed above and our associated response include the main areas of risk that the IJB is facing. The uncertainty of the impact of Covid-19 on our population and the capacity for the HSCP and its partners to deliver services and implement our Recovery and Renewal programme whilst maintaining financial sustainability are significant risks.

Conclusion

East Renfrewshire Integration Joint Board continued, pre Covid-19, to be well placed in the short term to meet the coming challenges, building on many years of delivering integrated health and social care services and continuing to lead on developing new and innovative models of service delivery, not only ensuring financial sustainability, but also meeting the needs of our population.

Post Covid-19 there is a greater uncertainty over the medium to longer term impact on our population and the associated demand for services, a difficult shorter term financial challenge and potential opportunities that may arise around a national care service. We continue to plan ahead and prepare for a range of scenarios.

Caroline Bamforth
Chair
Integration Joint Board

24th November 2021

Julie Murray
Chief Officer
Integration Joint Board

24th November 2021

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board

24th November 2021

Statement of Responsibilities

Responsibilities of the Integration Joint Board

The IJB is required to:

- Make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In East Renfrewshire IJB, the proper officer is the Chief Financial Officer.
- 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 (Coronavirus (Scotland) Act 2020).
- Approve the annual accounts for signature.

I confirm that the audited Annual Accounts were approved for signature at a meeting of the Integration Joint Board on 24th November 2021.

Caroline Bamforth

Chair

Integration Joint Board 24th November 2021

Responsibilities of the Chief Financial Officer

The Chief Financial Officer 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 these annual accounts, the Chief Financial Officer has:

- Selected appropriate accounting policies and applied them consistently.
- Made judgements and estimates that are reasonable.
- Complied with the legislation.
- Complied with the Local Authority Accounting Code (in so far as it is compatible with the legislation).

The Chief Financial Officer has also:

- Kept proper accounting records that were up-to-date.
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of East Renfrewshire Integration Joint Board as at 31st March 2021 and the transactions for the IJB for the period covering 1st April 2020 to 31st March 2021.

Lesley Bairden ACMA CGMA

Chief Financial Officer

Integration Joint Board 24th November 2021

Remuneration Report

Introduction

The Local Authority Accounts (Scotland) Regulations 2014 (SSI No. 2014/200) requires local authorities and IJBs in Scotland to prepare a Remuneration Report as part of the annual statutory accounts.

The IJB does not directly employ any staff in its own right. All staff are employed through either East Renfrewshire Council or NHS Greater Glasgow and Clyde. The report contains information on the IJB's Chief Officer's remuneration together with any taxable expenses relating to voting members claimed in the year. The remuneration of senior officers is determined by the contractual arrangements of East Renfrewshire Council and NHS Greater Glasgow and Clyde.

For 2020/21 no taxable expenses were claimed by members of the IJB.

The board members are entitled to payment for travel and subsistence expenses relating to approved duties. Payment of voting board members' allowances is the responsibility of the member's individual partnership body. Non-voting members of the IJB are entitled to the payment of travel expenses.

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

Integration Joint Board

The voting members of the IJB were appointed through nomination by East Renfrewshire Council and NHS Greater Glasgow and Clyde.

Senior Officers

The Chief Officer is appointed by the IJB in consultation with East Renfrewshire Council and NHS Greater Glasgow and Clyde. The Chief Officer is employed by East Renfrewshire Council and is funded equally between East Renfrewshire Council and NHS Greater Glasgow and Clyde.

The total remuneration received by the Chief Officer in 2020/21 amounted to £114,269 in respect of all duties undertaken during the financial year. In respect of the Chief Financial Officer, total remuneration for 2020/21 amounted to £87,291.

2019/20			Name and Post	2020/21		
Salary, Fees & Allowances £	Taxable Expenses £	Total Remuneration £		Salary, Fees & Allowances £	Taxable Expenses £	Total Remuneration £
110,954	-	110,954	Julie Murray Chief Officer	114,269	-	114,269
84,759	13	84,772	Lesley Bairden Chief Financial Officer	87,291	-	87,291

Voting Board Members 2020/21		Total Taxable IJB Related Expenses £
Councillor Caroline Bamforth (Chair)	East Renfrewshire Council	-
Anne-Marie Monaghan (Vice Chair)	NHS Greater Glasgow & Clyde	-
Susan Brimelow (until June 2020)	NHS Greater Glasgow & Clyde	-
Councillor Tony Buchanan	East Renfrewshire Council	-
Jacqueline Forbes (from June 2020)	NHS Greater Glasgow & Clyde	-
Amina Khan (from June 2020)	NHS Greater Glasgow & Clyde	-
Councillor Alan Lafferty (from November 2020)	East Renfrewshire Council	-
John Matthews (until June 2020)	NHS Greater Glasgow & Clyde	-
Councillor Paul O' Kane (until November 2020)	East Renfrewshire Council	-
Councillor Jim Swift	East Renfrewshire Council	-
Flavia Tudoreanu	NHS Greater Glasgow & Clyde	-

The equivalent cost in 2019/20 was nil for all IJB members.

The Pension entitlement for the Chief Officer for the year to 31st March 2021 is shown in the table below, together with the contribution made by the employing body to this pension during the year.

2019/20			Name and Post	2020/21		
In Year Pension Contribution to 31 March £	Accrued Pension Benefits at 31 March			In Year Pension Contribution to 31 March £	Accrued Pension Benefits at 31 March	
	Pension £	Lump Sum £			Pension £	Lump Sum £
21,414	42,146	60,259	Julie Murray Chief Officer	22,054	45,593	60,259
16,358	7,104	-	Lesley Bairden Chief Financial Officer	16,847	9,006	-

The Chief Financial Officer joined the pension scheme on appointment in August 2015 and under the terms of the scheme no lump sum benefit has been identified.

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 pension liability reflected on the IJB balance sheet for the Chief Officer, Chief Financial Officer, or any other officers.

However, the IJB has responsibility for funding the employer's contributions for the current year in respect of the officer time spent on fulfilling the responsibilities of their role on the IJB. The table above shows the IJB's funding during 2020/21 to support officers' pension benefits. The table also shows the total value of accrued pension benefits which may include benefits earned from a previous employment and from each officers' own contributions.

General Disclosure by Pay Bands

The regulations require the Remuneration Report to provide information on the number of persons whose remuneration was £50,000 or above. This information is provided in bands of £5,000.

General Disclosure by Pay Bands

Number of Employees 31 March 2020	Remuneration Band	Number of Employees 31 March 2021
1	£80,000 - £84,999	-
-	£85,000 - £89,999	1
1	£105,000 - £109,999	-
-	£110,000 - £114,99	1

Caroline Bamforth
Chair
Integration Joint Board 24th November 2021

Julie Murray
Chief Officer
Integration Joint Board 24th November 2021

Annual Governance Statement

Introduction

The Annual Governance Statement explains the IJB's governance arrangements and reports on the effectiveness of the IJB's system of internal control. This is in line with the Code of Corporate Governance and meets the requirements of the 'Code of Practice for Local Authority Accounting in the UK: A Statement of Recommended Practice', in relation to the Statement on the System of Internal Financial Control. This should ensure:

- A focus on the assessment of how well the governance framework is working and what actions are being taken.
- The importance of the role and responsibilities of partners in supporting IJB good governance is adequately reflected.

Scope of Responsibility

The IJB is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively. To ensure best value the IJB commits to continuous quality improvement in performance across all areas of activity.

To meet this responsibility the IJB continues to operate the governance arrangements first put in place during 2015/16, including the system of internal control. This is intended to manage risk to a reasonable level but cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable, but not absolute assurance of effectiveness.

In discharging these responsibilities, the Chief Officer has a reliance on East Renfrewshire Council and NHS Greater Glasgow and Clyde systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisations' aims and objectives, as well as those of the IJB.

The 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 and the activities through which it accounts to, engages with, and leads the community. It enables the IJB to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. 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 policies, aims and

objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

We have robust governance arrangements in place and have consolidated these into a Governance Code.

The Governance Framework

The main features of the governance framework in place during 2020/21 are summarised below:

- The IJB, comprising all IJB Board members, is the key decision-making body.
- The scope, authority, governance and remit of the IJB is set out in constitutional documents including the Integration Scheme, Board terms of reference, scheme of administration and financial regulations and as reflected in our Code of Governance.
- The Performance and Audit Committee and Clinical and Care Governance Group provide further levels of scrutiny for the IJB.
- The IJB's purpose and vision is outlined in the IJB Strategic Plan which sets out how we will deliver the national health and wellbeing outcomes. This is underpinned by an annual implementation plan and performance indicators. Regular progress reports on the delivery of the Strategic Plan are provided to the Performance and Audit Committee and the IJB.
- The IJB has adopted a 'Code of Conduct' for all of its Board Members and employees. A register of interests is in place for all Board members and senior officers.
- The Performance and Audit Committee routinely review the Strategic Risk Register.
- The IJB has in place a continuous development programme with an ongoing series of seminars covering a wide range of topics and issues.
- The IJB has two localities Eastwood and Barrhead, aligned with hospital use and includes three clusters of GP practices. Each Locality has a dedicated Locality Manager.

The governance framework was put in place during 2015/16 when the IJB was established and the Governance Code was formalised and audited in 2017/18 and continues to operate effectively.

As a result of Covid-19 from March 2020 we needed to change some of our governance arrangements including; drawing on business continuity plans to support critical functions, establishing our Local Resilience Management Team, participating in local and national working groups and establishing a Covid-19 Risk Register. We have also worked very closely with our partners' governance and response arrangements during the pandemic, including East

Renfrewshire Council, NHS Greater Glasgow and Clyde, National Chief Officer, Chief Social Work Officer and Chief Financial Officer meetings.

We moved our IJB meetings to a video conferencing platform and agreed with our chair and vice chair a prioritised agenda for each meeting. We did not hold a Performance and Audit Committee meeting in March or June 2020 with relevant reports being taken directly to the IJB. Our Clinical and Care Governance group has met as planned using video conferencing. We held two IJB seminars during the year focussing on the Interim Strategic Plan and the Budget for 2021/22.

Best Value

The IJB has a duty of Best Value and this includes ensuring continuous improvement in performance, while maintaining an appropriate balance between the quality of those services provided by the HSCP and the cost of doing so. We need to consider factors such as the economy, efficiency, effectiveness and equal opportunities. The IJB ensures this happens through its vision and leadership and this is supported and delivered by:



The System of Internal Financial Control

The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability. Development and maintenance of these systems is undertaken by East Renfrewshire Council and NHS Greater Glasgow and Clyde as part of the operational delivery of the HSCP. In particular, these systems include:

- Financial regulations and codes of financial practice.
- Comprehensive budgeting systems.
- Regular reviews of periodic and annual financial reports that indicate financial performance against the forecasts.
- Setting targets to measure financial and other performance.
- Clearly defined capital expenditure guidelines.
- Formal project management disciplines.
- The IJB's financial management arrangements complies with the governance requirements of the CIPFA statement: 'The Role of the Chief Financial Officer in Local Government (2016)'.

With regard to the entries taken from East Renfrewshire Council and NHS Greater Glasgow and Clyde accounts, the IJB is not aware of any weaknesses within their internal control systems and has placed reliance on the individual Statements of Internal Financial Control where appropriate.

Review of Adequacy and Effectiveness

The IJB has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of the effectiveness of the framework is informed by the work of the Senior Management Team who have responsibility for development and maintenance of the governance environment, the annual report by the Chief Internal Auditor and reports from Audit Scotland and other review agencies.

The Chief Internal Auditor reports directly to the IJB Performance and Audit Committee on all audit matters, with the right of access to the Chief Officer, Chief Financial Officer and Chair of the Performance and Audit Committee on any matter. In accordance with the principles of the code of corporate governance, regular reports were made to the IJB's Performance and Audit Committee during 2020/21. A member of East Renfrewshire Council's Audit and Scrutiny Committee was co-opted to the IJB Performance and Audit Committee during 2016/17 to promote transparency.

The Internal Audit function has independent responsibility for examining, evaluating and reporting on the adequacy of internal control. The IJB's internal audit arrangements comply with the governance requirements of the CIPFA statement: 'The Role of the Head of Internal Audit in Public Organisations (2019)'.

There was no impact to specific IJB audit work for 2020/21 as a result of the pandemic. There was one audit relating to the Care First Finance system for the HSCP that was deferred to 2021/22.

During 2020/21 the service operated in accordance with relevant professional audit standards and the Public Sector Internal Audit Standards. The Chief Internal Auditor’s opinion as reported to the Audit Committee, confirmed: “It is my opinion, based on the information available and assurances provided, that reasonable assurance can be placed on the framework of governance, risk management and internal controls which operated in the East Renfrewshire Integration Joint Board in the year to 31 March 2021 except for an area still under investigation by Police Scotland.”

We have a formal Code of Governance and the sections in the code and our level of compliance can be summarised as detailed below:

Code Section	Level of Compliance
Integration Scheme	Full
Local Governance Arrangements & Delegation of Functions	Full
Local Operational Delivery Arrangements	Full
Performance and Audit	Full
Clinical and Care Governance	Full
Chief Officer	Full
Workforce *	Full
Finance	Full
Participation and Engagement	Full
Information Sharing and Data Handling	Full
Complaints/ Dispute Resolution Mechanism	Full
Claims Handling, Liability & Indemnity	Full
Risk Management	Full

* As we have an interim workforce plan for 2021/22 and are finalising our three-year Workforce Plan covering 2022-25, in line with Scottish Government timescales, we are now compliant in this area.

Governance Issues during 2020/21

Whilst all operational and transactional governance issues are considered within our partner’s governance frameworks, the IJB Performance and Audit Committee take an overview on all actions resulting from both internal and external audit reports, covering all live actions whether pre or post 31st March 2021.

Regular reports on audit recommendations and associated actions are presented to and considered by the Performance and Audit Committee of the IJB. The IJB will also receive direct reports where appropriate.

Significant Governance Issues

The Covid-19 pandemic impacted on IJB meetings and associated governance. To mitigate this the IJB has met virtually since March 2020 and agreed delegated powers to allow the Chief Officer and the HSCP the flexibility to adapt to the significant public health challenges resulting from this pandemic.

The Scottish Government introduced new legislation; The Health Protection (Coronavirus) (Restrictions) (Scotland) Regulations 2020. The HSCP has complied with this legislation as appropriate.

All decisions taken under delegated authority are logged and a full record of decisions taken supports the Local Resilience Management Team process put in place as well as our Mobilisation Plan.

The HSCP worked with all partners at a local and national level to play our part in the response to the pandemic with the key impacts included in our management commentary.

As the situation evolved over 2020/21 we have responded to lockdowns, changing restrictions and many iterations of guidance on a range of Covid-19 related issues. We have outlined in this report how we have governed these changes, adapted existing and set up new services and how we have funded the associated costs. Despite the rapidly changing and challenging environment there have been no significant governance issues.

Operational Governance

The recommendations from the follow up audit on the implementation of the Care Finance system were taken pre Covid-19 to the Performance and Audit Committee with progress updates on a six-monthly timescale. Progress had been made on these recommendations however the planned audit follow up work in March 2020 was impacted by Covid-19 so this will be completed during 2021/22.

Following an inspection of our Care at Home services published in February 2019, an improvement delivery plan was put in place allowing the service to focus on activity to meet Care Inspectorate requirements. A follow-up inspection published in November 2019 and subsequent discussion with the Care Inspectorate highlighted that we would not meet their requirements in a sustainable way unless we embarked on a programme of service redesign for Care at Home.

Oversight of the Care at Home service and the required improvement activity has been maintained over the course of the pandemic by the Chief Officer, with continued regular updates to the IJB and the Clinical and Care Governance forum.

The improvement activities required by the Care Inspectorate are now embedded within our care at home operations and we are delighted that this has been recognised in our recent unannounced inspection in June 2021 date with grades of 4 (good) awarded across all areas of the service inspected.

Phase two of our service redesign has recommenced and is incorporated as part of our Recovery and Renewal programme. This will focus on the review and development of our management roles to ensure our frontline workers are supported in the community. Whilst we have been successful in recruiting new care at home workers we still have work to do around

historic work patterns, ensuring our workforce is better aligned to meet service demand and continuity of support for the people we support.

We had a brief period during 2020/21 where we had started to look at Recovery prior to the second wave of the pandemic and this is incorporated into our Recovery and Renewal Programme. This will also help inform our next three year Strategic Plan for 2023-2026.

There are significant implications from both the emergency response and from the emerging recovery phase. We continue to report Covid-19 activity and costs to the Scottish Government via the NHS Greater Glasgow and Clyde Mobilisation Plan as well as to the IJB.

Action Plan

The table below shows the progress made during 2020/21 against the actions that we identified in our 2019/20 annual report and accounts. It does need to be recognised that these actions were agreed at the start of the pandemic and the focus and prioritisation of the last year has been on our response to the pandemic.

Action	Progress
Complete our Care at Home action plan with updates at each IJB until full implementation.	Our Care at Home action plan was a standing agenda item for our IJB. Now that the follow up inspection has taken place the service redesign progress will be reported as part of Recovery and Renewal.
Revise our Medium-Term Financial Plan once the implications from the Covid-19 pandemic are clearer.	A refreshed Medium-Term Financial Plan will be presented to the IJB on 23 June 2021. Regular updates will be provided thereafter.
Implement commissioning arrangements for unscheduled care once the system wide commission plan is finalised.	Work is ongoing and the plan and associated financial framework will be brought to the IJB during 2021/22.
Continue to report on our Strategic Improvement Plan until fully complete.	This work was not a priority during the pandemic response.
Review our Best Value reporting with our Annual Performance Report.	This has not progressed during the Covid-19 response, with the exception of attendance at a national workshop in preparation for future work.
Implement our Recovery work programme whilst recognising that this will need to flex and adapt to changing circumstances.	We had a brief period where we started to consider recovery during 2020/21 however the second wave of the pandemic meant we quickly returned to response. Our Recovery and Renewal Programme will be regularly reported to the IJB throughout 2021/22.

The actions to take in 2021/22 to improve strengthening our corporate governance arrangements are:

- Continue to report on our Care at Home redesign as part of our Recovery and Renewal programme.
- Regularly review and refresh our Medium-Term Financial Plan once the implications from the Covid-19 pandemic and the national care service become clearer. This will include reporting progress on savings achieved and operational financial performance throughout the year.
- Implement the commissioning arrangements for unscheduled care once the development work has been finalised.
- Continue to report on our Strategic Improvement Plan until fully complete.
- Review our Best Value reporting with our Annual Performance Report.
- Implement our Recovery and Renewal programme with regular reporting to the IJB including the associated financial implications.
- Refresh our Integration Scheme as work on this was paused during 2020/21.
- Continue to monitor the costs associated with Covid-19 and sustainability throughout 2021/22 and beyond.
- Recommence review of our Strategic Action Plan, paused during the response to the pandemic.

Conclusion and Opinion on Assurance

It is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the IJB system of governance.

We consider the internal control environment provides reasonable and objective assurance that any significant risks impacting on our principle objectives will be identified and actions taken to avoid or mitigate their impact.

Systems are in place to regularly review and improve the internal control environment.

Caroline Bamforth

Chair

Integration Joint Board 24th November 2021

Julie Murray

Chief Officer

Integration Joint Board 24th November 2021

Independent auditor's report to the members of East Renfrewshire Integration Joint Board and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of East Renfrewshire Integration Joint Board for the year ended 31 March 2021 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 financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of East Renfrewshire Integration Joint Board as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 07 January 2019. The period of total uninterrupted appointment is three years. I am independent of the of East Renfrewshire Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to East Renfrewshire Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the East Renfrewshire 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.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Head of Finance and Resources (Chief Financial Officer) and the Performance and Audit Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Head of Finance and Resources (Chief Financial Officer) 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 Head of Finance and Resources (Chief Financial Officer) 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 Head of Finance and Resources (Chief Financial Officer) is responsible for assessing East Renfrewshire 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 deemed inappropriate.

The Performance and Audit Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the

skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

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

Reporting on other requirements

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

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

Statutory other information

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

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

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

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

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

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

Matters on which I am required to report by exception

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

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

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

John Cornett, FCPFA
Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

The Financial Statements

The (Surplus) or Deficit on the Income and Expenditure Statement shows the income received from and expenditure directed back to East Renfrewshire Council and NHS Greater Glasgow and Clyde for the delivery of services.

Comprehensive Income and Expenditure Statement For the year ended 31st March 2021

2019/20			Objective Analysis	2020/21			
Gross Expenditure £000	Gross Income £000	Net Expenditure £000		Note	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
11,729	697	11,032	Children and Families		13,879	1,361	12,518
25,065	2,246	22,819	Older People's Services		24,607	3,159	21,448
5,765	58	5,707	Physical/Sensory Disability		5,923	395	5,528
18,966	709	18,257	Learning Disability – Community		20,305	1,703	18,602
9,673	1,314	8,359	Learning Disability – Inpatients		9,818	1,128	8,690
393	173	220	Augmentative & Alternative Communication		503	266	237
13,065	1,848	11,217	Intensive Services		16,078	2,306	13,772
5,289	178	5,111	Mental Health		6,387	492	5,895
2,224	205	2,019	Addictions / Substance Misuse		2,488	156	2,332
25,276	1,471	23,805	Family Health Services		26,198	166	26,032
16,090	-	16,090	Prescribing		15,858	-	15,858
609	609	-	Criminal Justice		696	698	(2)
132	-	132	Planning and Health Improvement		142	-	142
10,055	1,366	8,689	Management and Admin		26,732	4,007	22,725
223	-	223	Corporate Services	6	229	-	229
144,554	10,874	133,680	Cost of Services Managed by ER IJB		169,843	15,837	154,006
23,635	-	23,635	Set Aside for delegated services provided in large hospitals		28,177	-	28,177
276	-	276	Aids and Adaptations		174	-	174
168,465	10,874	157,591	Total Cost of Services to ER IJB		198,194	15,837	182,357
-	95,859	95,859	NHS Greater Glasgow and Clyde	3	-	118,742	118,742
-	49,565	49,565	East Renfrewshire Council	3	-	57,531	57,531
-	6,424	6,424	Resource Transfer	3	-	6,568	6,568
-	5,132	5,132	Social Care Fund	3	-	5,275	5,275
-	156,980	156,980	Taxation and Non Specific Grant Income		-	188,116	188,116
168,465	167,854	611	(Surplus) or Deficit on Provision of Services		198,194	203,953	(5,759)
168,465	167,854	611	Total Comprehensive (Income) and Expenditure		198,194	203,953	(5,759)

Movement in Reserves Statement

This statement shows the movement in the financial year on the reserve held by the IJB, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure) and 'non usable reserves'. The (Surplus) or Deficit on the Provision of Services reflects the true cost of providing services, more details of which are shown in the Comprehensive Income and Expenditure Statement.

2019/20 £000	Movement in Reserves	2020/21 £000
(5,337)	Balance as at 31 st March 2020 brought forward	(4,726)
611	Total Comprehensive Income & Expenditure	(5,759)
611	(Surplus) or Deficit on the Provision of Services	(5,759)
(4,726)	Balance as at 31st March 2021 Carried Forward	(10,485)

The reserves above are all useable.

Balance Sheet
As at 31st March 2021

The Balance Sheet as at 31st March 2021 is a snapshot of the value at that reporting date of the assets and liabilities recognised by the IJB. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

31st March 2020 £000	Balance Sheet	Notes	31st March 2021 £000
5,249	Current Assets		11,245
5,249	Short Term Debtors	7	11,245
523	Current Liabilities		760
523	Short Term Creditors	7	760
4,726	Net Assets - Reserves	8	10,485

The Statement of Accounts present a true and fair view of the financial position of the IJB as at 31st March 2021 and its income and expenditure for the year then ended.

The audited annual report and accounts will be submitted for approval and issue by the IJB on 24th November 2021.

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board 24th November 2021

Notes to the Financial Statements

1. Accounting Policies

1.1 General Principles

The Statement of Accounts summarises the IJB's transactions for the 2020/21 reporting period and its position as at 31st March 2021.

The East Renfrewshire IJB is formed under the terms of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a joint venture between East Renfrewshire Council and NHS Greater Glasgow and Clyde.

IJBs are specified as Section 106 bodies under the Local Government (Scotland) Act 1973 and as such are required to prepare their financial statements in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 supported by International Finance Reporting Standards (IFRS).

1.2 Accruals of Income and Expenditure

Activity is accounted for in the year it takes place not simply when cash payments are made or received. In particular:

All known specific and material sums payable to the IJB have been brought into account.

Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet.

1.3 Going Concern

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

1.4 Accounting Convention

The accounting convention adopted in the Statement of Accounts is an historic cost basis.

1.5 Funding

East Renfrewshire IJB receives contributions from its funding partners, namely East Renfrewshire Council and NHS Greater Glasgow and Clyde to fund its services. Expenditure is incurred in the form of charges for services provided to the IJB by its partners.

1.6 Reserves

Reserves are created by appropriate amounts from the Statement of Income and Expenditure in the Movement in Reserves Statement.

Reserves have been created in order to finance expenditure in relation to specific projects. When expenditure to be financed from a reserve is incurred it will be charged to the appropriate service

in that year and will be funded by an appropriation back to the Comprehensive Income and Expenditure Statement in the Movement in Reserves Statement.

A general reserve has also been established as part of the financial strategy of the East Renfrewshire IJB in order to better manage the risk of any future unanticipated events that may materially impact on the financial position of the IJB.

1.7 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 Annual Accounts are authorised.

Where events take place before the date of authorisation and provide information about conditions existing as at 31st March 2021 the figures in the financial statements and notes have been adjusted in all material aspects to reflect the impact of this information.

Events taking place after the date when the Accounts were authorised are not reflected in the financial statement or notes.

1.8 Related Party Transactions

As partners of East Renfrewshire IJB both East Renfrewshire Council and NHS Greater Glasgow and Clyde are related parties and material transactions with those bodies are disclosed in Note 5 (Page 57) in accordance with the requirements of International Accounting Standard 24.

1.9 Provisions, Contingent Assets and Liabilities

Provisions are made where an event has taken place that gives the IJB a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the appropriate service line in the Statement of Income and Expenditure in the year that the IJB becomes aware of the obligation and measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made they are charged to the provision held in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year. Where it becomes less probable that a transfer of economic benefits will be required (or a lower settlement than anticipated is made) the provision is reversed and credited back to the relevant service.

A contingent asset or liability arises where an event has taken place that gives the IJB a possible obligation or benefit whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the IJB. Contingent assets or liabilities also arise in circumstances where a provision would otherwise be made but, either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent assets and liabilities are not recognised in the Balance Sheet but are disclosed in a Note to the Accounts where they are deemed material.

1.10 Indemnity Insurance

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Greater Glasgow and Clyde and East Renfrewshire Council have responsibility for claims in respect of the services 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 similar to normal insurance arrangements.

In the event that known claims were identified they would be assessed as to the value and probability of settlement. Where material the overall expected value of any such known claims, taking probability of settlement into consideration, would be provided for in the IJB's Balance Sheet. No such claims were identified as at 31st March 2021.

Similarly, the likelihood of receipt of an insurance settlement to cover any claims would be separately assessed, and where material, they would be presented as either a debtor or disclosed as a contingent asset. No such receipts were identified as at 31st March 2021.

The cost of participation in the CNORIS scheme was funded on our behalf by NHS Greater Glasgow and Clyde.

1.11 Corresponding Amounts

These Financial Statements cover the period 1st April 2020 to 31st March 2021, with corresponding full year amounts for 2019/20.

1.12 VAT

The IJB is not a taxable person and does not charge or recover VAT on its functions.

The VAT treatment of expenditure and income within the Accounts depends upon which of the partners is providing the service as these bodies are treated differently for VAT purposes.

The services provided by the Chief Officer to the IJB are outside the scope of VAT as they are undertaken under a specific legal regime.

1.13 Post - Employment Benefits – Pension Costs

The accounting requirements for pension costs in respect of Post - Employment Benefits under IAS9 and FRS17 are reflected in the accounts of East Renfrewshire Council and NHS Greater Glasgow and Clyde as the respective employers of current and former staff members. The IJB does not directly employ any members of staff in its own right and accordingly has accrued no liability in regards to post employment pension benefits.

1.14 Prior Period Restatement

When items of income and expenditure are material, their nature and amount is disclosed separately, either on the face of the CIES or in the notes to the Accounts, depending on how significant the items are to the understanding of the IJB's financial performance.

Prior period adjustments may arise as a result of a change in accounting policy, a change in accounting treatment or to correct a material error. Changes are made by adjusting the opening balances and comparative amounts for the prior period which then allows for a consistent year on year comparison.

2. Expenditure and Income Analysis by Nature

2019/20 £000	Expenditure and Income Analysis by Nature	2020/21 £000
(156,980)	Partners funding contribution and non-specific grant income	(188,116)
(10,874)	Fees and charges and other service income	(15,837)
(167,854)	Total Funding	(203,953)
39,793	Employee Costs	46,345
1,054	Premises Costs	1,202
315	Transport Costs	296
8,193	Supplies & Services	20,438
51,572	Third Party Payments	57,140
2,314	Support Costs	2,454
16,090	Prescribing	15,708
25,276	Family Health Service	26,205
23,635	Acute Hospital Services	28,177
196	Corporate Costs	202
27	External Audit Fee	27
168,465	Cost of Services	198,194

There are no statutory or presentational adjustments which affect the IJB's application of funding received from partner organisations. The movement in the IJB balance sheet is therefore solely due to the transactions shown in the Comprehensive Income and Expenditure Statement. Consequently an Expenditure and Funding Analysis is not provided in these accounts.

3. Taxation and Non Specific Grant Income

2019/20 £000	Taxation and Non Specific Grant Income	2020/21 £000
49,565	East Renfrewshire Council	57,531
95,859	NHS Greater Glasgow and Clyde	118,742
6,424	Resource Transfer	6,568
5,132	Social Care Fund	5,275
156,980	Partners Funding Contribution & Non Specific Grant Income	188,116

The funding contribution from NHS Greater Glasgow and Clyde includes £28.177 million for East Renfrewshire's use of set aside for delegated services provided in large hospitals. These services are provided by the NHS, which retains responsibility for managing the costs of providing the service; the IJB however, has responsibility for the consumption of and level of demand placed on these services.

4. Hosted Services - Learning Disability – Inpatients & Augmentative and Alternative Communication

As detailed at Note 11 the IJB has considered the basis of the preparation of the 2020/21 accounts in respect of Learning Disability In-Patient Services and Augmentative & Alternative Communication (AAC) services hosted by the East Renfrewshire IJB for other IJBs within the NHS Greater Glasgow & Clyde Area. Accordingly, the IJB is considered to be acting as a 'principal' and the 2020/21 financial statements have been prepared on this basis with the full costs of such services being reflected in the 2020/21 financial statements. The cost of the hosted service provided to other IJBs as well as that consumed by East Renfrewshire for the Learning Disability Inpatients and Augmentative and Alternative Communication is detailed in the following tables.

2019/20 £000	LEARNING DISABILITY IN-PATIENTS SERVICES HOSTED BY EAST RENFREWSHIRE IJB	2020/21 £000
5,659	Glasgow	5,855
1,347	Renfrewshire	1,942
199	Inverclyde	795
846	West Dunbartonshire	691
196	East Dunbartonshire	-
8,247	Learning Disability In-Patients Services Provided to other IJBs	9,283
112	East Renfrewshire	11
8,359	Total Learning Disability In-Patients Services	9,294

2019/20 £000	AUGMENTATIVE AND ALTERNATIVE COMMUNICATION HOSTED BY EAST RENFREWSHIRE IJB	2020/21 £000
72	Glasgow	89
7	Renfrewshire	33
-	Inverclyde	3
4	West Dunbartonshire	3
25	East Dunbartonshire	19
108	AAC Services Provided to other IJBs	147
11	East Renfrewshire	19
119	Total AAC Services*	166

*These figures relate only to the hosted element of this service and therefore do not translate to the CIES where the total cost is shown.

Likewise, other IJBs act as the principal for a number of other hosted services on behalf of the East Renfrewshire IJB, as detailed below; such costs are reflected in the financial statements of the host IJB.

2019/20 £000	SERVICES PROVIDED TO EAST RENFREWSHIRE IJB BY OTHER IJBs WITHIN NHS GREATER GLASGOW AND CLYDE	2020/21 £000
460	Physiotherapy	451
48	Retinal Screening	43
464	Podiatry	352
303	Primary Care Support	285
297	Continence	325
618	Sexual Health	594
906	Mental Health	1,168
868	Oral Health	867
348	Addictions	346
194	Prison Health Care	197
162	Health Care in Police Custody	158
4,211	Psychiatry	4,644
8,879	Net Expenditure on Services Provided	9,430

5. Related Party Transactions

The following financial transactions were made with East Renfrewshire Council and NHS Greater Glasgow and Clyde relating to integrated health and social care functions during 2020/21. The nature of the partnership means that the IJB may influence, and be influenced by its partners.

2019/20 £000	Income – Payments for Integrated Functions	2020/21 £000
100,873	NHS Greater Glasgow and Clyde	122,395
66,981	East Renfrewshire Council	81,558
167,854	Total	203,953

2019/20 £000	Expenditure – Payments for Delivery of Integrated Functions	2020/21 £000
100,873	NHS Greater Glasgow and Clyde	122,395
67,592	East Renfrewshire Council	75,799
168,465	Total	198,194

6. Corporate Expenditure

2019/20 £000	Corporate Expenditure	2020/21 £000
196	Staff Costs	202
27	Audit Fee	27
223	Total	229

The cost associated with running the IJB has been met in full by East Renfrewshire Council and NHS Greater Glasgow and Clyde reflecting the continuation of the arrangement for the previous Community Health and Care Partnership.

The costs charged to the IJB in respect of non-voting members include the Chief Officer and Chief Financial Officer. Details of the remuneration for post holders are provided in the Remuneration Report.

The costs of other key management staff who advise the IJB, such as the Chief Social Work Officer and the Chief Nurse are reflected within operational budgets. Those costs above reflect only the IJB statutory posts.

NHS Greater Glasgow and Clyde did not charge for any support services provided in the year ended 31st March 2021.

The support services provided through East Renfrewshire Council are included within the funding provided to the IJB as set out in the Scheme of Integration and the charge is included for 2020/21. The Covid-19 related costs within these services has been met from our Covid-19 funding.

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice for 2020/21 amounted to £27,330. Audit Scotland did not provide any non-audit services during 2020/21.

VAT is not included in the costs identified.

7. Short Term Debtors and Creditors

2019/20 £000	Short Term Debtors	2020/21 £000
550 4,699	NHS Greater Glasgow and Clyde East Renfrewshire Council	5,890 5,355
5,249	Total	11,245

2019/20 £000	Short Term Creditors	2020/21 £000
462 61	NHS Greater Glasgow and Clyde East Renfrewshire Council	760 -
523	Total	760

8. Reserves

As at 31st March 2021 the IJB holds earmarked reserves in order to fund expenditure in respect of specific projects. In addition a general reserve is also held to allow us to meet any unforeseen or unanticipated events that may impact on the IJB.

The reserves are part of the financial strategy of the IJB in order to better manage the costs and risks across financial years.

The reserves of the IJB fall into three types:

- Ring-fenced: the funding is earmarked and can only be used for that specific purpose
- Earmarked: the funding has been allocated for a specific purpose
- General: this can be used for any purpose

The year on year movement in reserves is summarised:

Summary	£ Million	£ Million
Reserves at 31 March 2020		4.726
Planned use of existing reserves during the year	(0.831)	
Funds added to reserves during the year	6.590	
Net increase in reserves during the year		5.759
Reserves at 31 March 2021		10.485

The table on the following page provides the detailed movement across all reserves.

2019/20 £000	Reserves	Used £000	Added £000	Transfers In / (Out) £000	2020/21 £000
	- Mental Health Action 15	-	156	-	156
83	Alcohol & Drugs Partnership	15	123	-	191
	- Drugs Death Taskforce	-	39	-	39
170	Primary Care Improvement	133	877	-	914
78	GP Premises Fund	-	23	-	101
	- COVID Allocations	-	3,145	-	3,145
331	Total Ring-Fenced Reserves	148	4,363	-	4,546
1,027	Budget Savings Phasing	-	853	-	1,880
271	In Year Pressures	106	-	-	165
222	Prescribing	-	288	-	510
1,520	Total Bridging Finance	106	1,141	-	2,555
460	Residential Accommodation	-	-	-	460
100	Health Visitors	-	83	-	183
100	Home & Belonging	42	-	-	58
311	Counselling in Schools	-	376	-	687
35	Continuing Care	35	-	-	0
15	Child Healthy Weight Programme	-	-	-	15
	- Children and Young Peoples Mental Health Framework	-	127	-	127
	- Recovery Activity with Partners	-	101	-	101
1,021	Children & Families	77	687	-	1,631
1,039	Transitional Funding Learning Disability Specialist Services	385	-	-	654
100	District Nursing	26	-	-	74
	- Community Living Change Allocation	-	295	-	295
	- Addictions Residential Rehabilitation	-	37	-	37
	- Mental Health Community Psychology	-	16	-	16
	- Care Home Oversight Support	-	51	-	51
101	Augmentative & Alternative Communication	31	-	-	70
201	Total Projects	57	399	-	543
100	Renewals & Repairs	-	-	-	100
150	Partnership Strategic Framework	58	-	-	92
92	Organisational Learning & Development	-	-	-	92
242	Total Capacity	58	-	-	184
4,123	Total Earmarked Reserves	683	2,227	-	5,667
272	Total General Reserves	-	-	-	272
4,726	Total All Reserves	831	6,590	-	10,485

9. Contingent Assets and Liabilities

There are no contingent assets or liabilities as at 31st March 2021.

10. New standards issued but not yet adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. The IJB considers that there are no such standards which would have a significant impact on the 2020/21 annual accounts.

11. Critical Judgements

In applying the accounting policies set out above, the IJB has had to make a critical judgement relating to complex transactions in respect of Learning Disability Inpatients Services and AAC services hosted within the East Renfrewshire IJB for other IJB's within the NHS Greater Glasgow & Clyde area. Within NHS Greater Glasgow & Clyde each IJB has operational responsibility for services which it hosts on behalf of other IJB's. In delivering these services the IJB has primary responsibility for the provision of services and bears the risk and reward associated with this service delivery in terms of demand and the financial resources required. As such the IJB is considered to be acting as 'principal' and the full costs should be reflected within the financial statements for the services which it hosts. This is the basis on which the 2020/21 accounts have been prepared.

In responding to Covid-19, the IJB has been required to act as principal. An assessment of all Covid-19 related expenditure has been undertaken and this assessment has concluded that the IJB was not considered to be acting as agent in relation to any Covid-19 related expenditure. As such, all expenditure and associated funding has been included in the 2020/21 accounts. This assessment has been based on the LASAAC (Local Authorities Scotland Accounts Advisory Committee) guidance issued in relation to this expenditure.

12. Estimation Uncertainty

There are no estimations included within the 2020/21 accounts.

13. Post Balance Sheet Events

The final annual report and accounts presented for approval on 24th November 2021 include a revised set aside cost for 2020/21 and a restated cost for 2019/20. This was a result of an error within NHS Greater Glasgow and Clyde calculations. In the unaudited accounts the 2020/21 expenditure was shown as £36.149 million and this has been revised to £28.177 million. For 2019/20 the expenditure has been restated to £23.635 million from original expenditure of £31.223 million. As the set aside budget remains notional this has no cash impact for the IJB so our financial performance remains unchanged in both years. The required adjustments to restate these values have been reflected throughout these accounts.

This is the only adjusting event (events which provide evidence of conditions that existed at the balance sheet date).

There have been no non-adjusting events, which are indicative of conditions after the balance sheet date.

The treatment of costs relating to PPE Hub and testing activity confirmed no charge to the HSCP and therefore no income or expenditure is included.

14. Prior Period Restatement

As detailed in note 12, the set aside expenditure for 2019/20 has been restated. For 2019/20 the expenditure has been restated to £23.635 million from original expenditure of £31.223 million.

Where to find more information

In This Document

The requirements governing the format and content of the IJB annual accounts follows guidance issued by the Integrated Resources Advisory Group and by The Local Authority (Scotland) Accounts Advisory Committee (LASAAC).

On Our Website

Further information on the Accounts can be obtained on East Renfrewshire Council's website <http://www.eastrenfrewshire.gov.uk/health-and-social-care-integration> or from East Renfrewshire HSCP, Eastwood Health and Care Centre, Drumby Crescent, Clarkston, G76 7HN.

Useful Links

Strategic Plan

https://www.eastrenfrewshire.gov.uk/media/4832/HSCP-strategic-plan-2021-2022/pdf/East_Renfrewshire_HSCP_-_Strategic_Plan_2021-22_-_FINAL.pdf?m=637527223888000000

Medium Term Financial Plan

https://www.eastrenfrewshire.gov.uk/media/5739/IJB-Item-08-23-June-2021/pdf/IJB_Item_08_-_23_June_2021.pdf?m=637596096756770000

Integration Scheme

https://www.eastrenfrewshire.gov.uk/media/7035/East-Renfrewshire-Integration-Scheme-2018-Update/pdf/East_Renfrewshire_Integration_Scheme_-_2018_Update.pdf?m=637704037531600000

Annual Performance Report

https://www.eastrenfrewshire.gov.uk/media/7015/HSCP-Annual-performance-report-2020-2021/pdf/HSCP_Annual_Performance_Report_2020-21.pdf?m=637695436741570000

Strategic Risk Register

https://www.eastrenfrewshire.gov.uk/media/6324/IJB-Item-16-22-September-2021/pdf/IJB_Item_16_-_22_September_2021.pdf?m=637672968724570000

It should be noted that the links above relate to the associated documents as at November 2021 and there may be later versions available on our website.

Acknowledgement

I wish to record my thanks to staff within the HSCP for their co-operation in producing the Annual Report and Accounts in accordance with the prescribed timescale. In particular the support of the Accountancy and Policy & Performance staff within the partnership are gratefully acknowledged.

Caroline Bamforth
Chair

Integration Joint Board

24th November 2021

Julie Murray
Chief Officer

Integration Joint Board

24th November 2021

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board

24th November 2021



East Renfrewshire Health and Social Care Partnership
HSCP Headquarters, Eastwood Health and Care Centre, Drumby Crescent, Clarkston, G76 7HN
Phone: 0141 451 0749

Our Ref: LB/ SL
Date: 16th November 2021

Appendix B: Letter of Representation (ISA 580)

John Cornett, Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Dear John,

East Renfrewshire Integration Joint Board Annual Accounts 2020/21

1. This representation letter is provided in connection with your audit of the annual accounts of East Renfrewshire Integration Joint Board for the year ended 31 March 2021 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the remuneration report, management commentary and annual governance statement.

2. I confirm to the best of my knowledge and belief and having made appropriate enquiries of the Performance and Audit Committee, the following representations given to you in connection with your audit of East Renfrewshire Integration Joint Board's annual accounts for the year ended 31 March 2021.

General

3. East Renfrewshire Integration Joint Board and I have fulfilled our statutory responsibilities for the preparation of the 2020/21 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by East Renfrewshire Integration Joint Board have been recorded in the accounting records and are properly reflected in the financial statements.

4. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements other than those reported by you.

Financial Reporting Framework

5. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (2020/21 accounting code), mandatory guidance from LASAAC, and the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and The Local Authority Accounts (Scotland) Regulations 2014.

6. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of East Renfrewshire Integration Joint Board at 31 March 2021 and the transactions for 2020/21.

Accounting Policies & Estimates

7. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2020/21 accounting code, where applicable. Where the code does not specifically apply, I have used judgement in developing and applying an accounting policy that results in information that is relevant and reliable. All accounting policies applied are appropriate to East Renfrewshire Integration Joint Board's circumstances and have been consistently applied.

8. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

Principal and Agency

9. I have assessed all funding in relation to covid-19 and determined the nature of the funding. The annual accounts reflect all principal transactions as required.

Going Concern Basis of Accounting

10. I have assessed East Renfrewshire Integration Joint Board's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on East Renfrewshire Integration Joint Board's ability to continue as a going concern.

Liabilities

11. All liabilities at 31 March 2021 of which I am aware have been recognised in the annual accounts.

12. There are no plans or intentions that are likely to affect the carrying value or classification of the liabilities recognised in the financial statements.

Fraud

13. I have provided you with all information in relation to

- my assessment of the risk that the financial statements may be materially misstated as a result of fraud
- any allegations of fraud or suspected fraud affecting the financial statements

- fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

14. I have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

Related Party Transactions

15. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2020/21 accounting code. I have made available to you the identity of all the East Renfrewshire Integration Joint Board's related parties and all the related party relationships and transactions of which I am aware.

Remuneration Report

16. The Remuneration Report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014, and all required information of which I am aware has been provided to you.

Management commentary

17. I confirm that the Management Commentary has been prepared in accordance with the statutory guidance and the information is consistent with the financial statements.

Corporate Governance

18. I confirm that the East Renfrewshire Integration Joint Board has undertaken a review of the system of internal control during 2020/21 to establish the extent to which it complies with proper practices set out in the Delivering Good Governance in Local Government: Framework 2016. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.

19. I confirm that the Annual Governance Statement has been prepared in accordance with the Delivering Good Governance in Local Government: Framework 2016 and the information is consistent with the financial statements. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2021, which require to be reflected.

Balance Sheet

20. All events subsequent to 31 March 2021 for which the 2020/21 accounting code requires adjustment or disclosure have been adjusted or disclosed.

21. This letter was considered at the meeting of the Performance and Audit and Committee on 24 November 2021.

Yours sincerely

Lesley Bairden
Head of Finance and Resources (Chief Financial Officer)
East Renfrewshire Integration Joint Board



East Renfrewshire Health and Social Care Partnership Integration Joint Board

Summary Financial Overview 2020/21

DRAFT FOR DISCUSSION

Covering the period 1st April 2020 to 31st March 2021



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Introduction

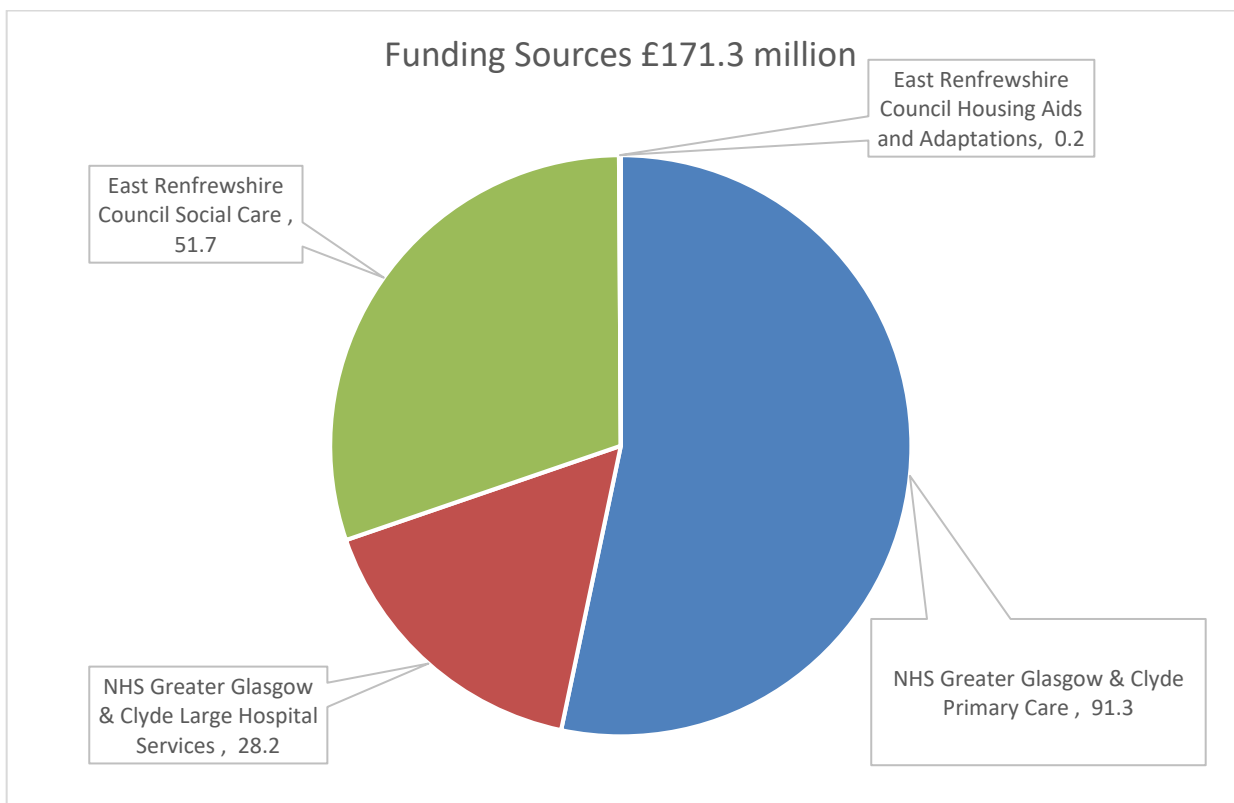
This report provides a summary of the financial position for East Renfrewshire Integration Joint Board (IJB) for the financial year 1 April 2020 to 31 March 2021.

The Annual Report and Accounts for 202/21 provides a detailed report and full version of the accounts and can be found on our website at [\[web address will be added following approval of IJB accounts\]](#).

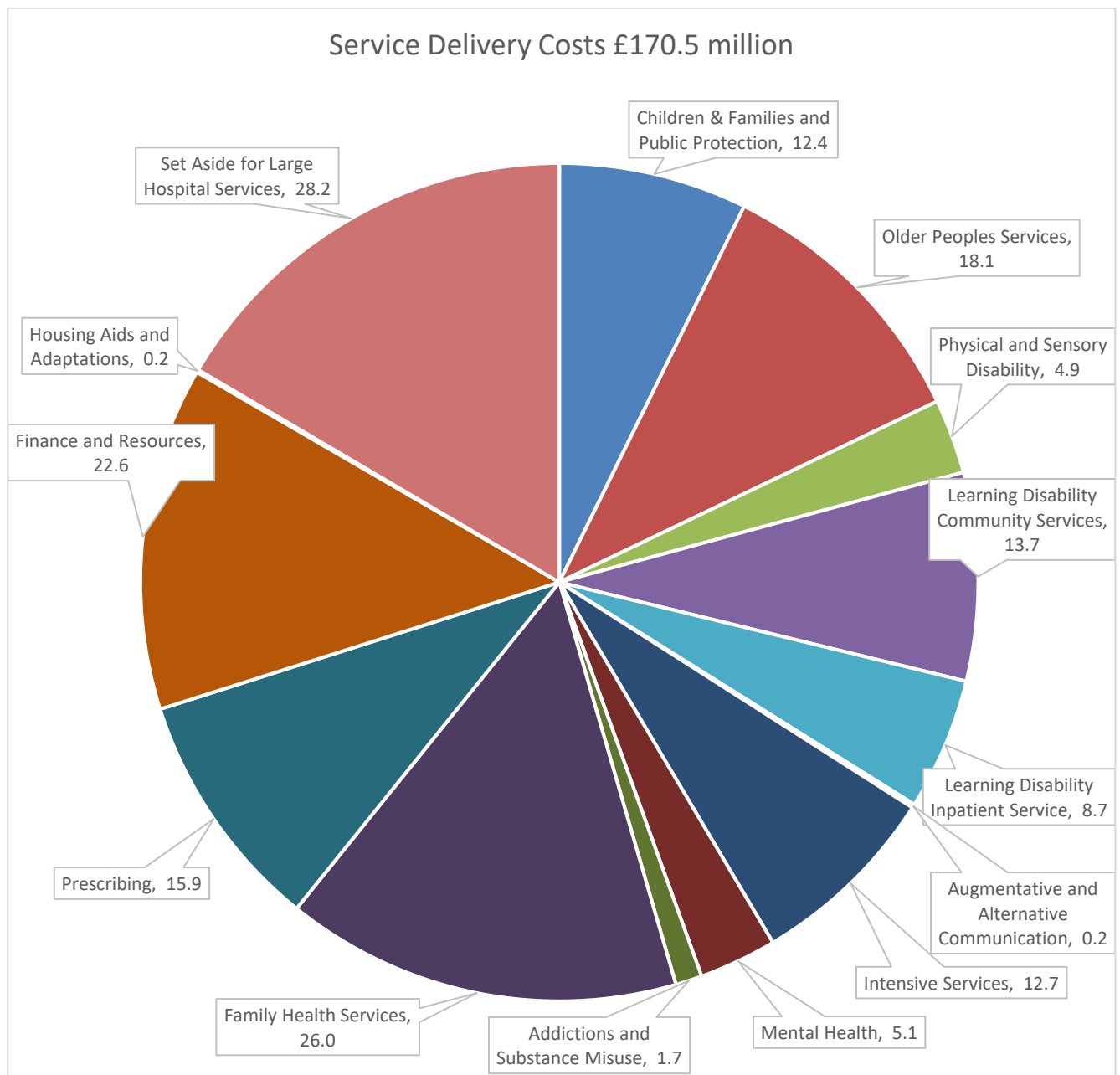
The financial performance for the year includes a section on Covid-19 costs, fully funded by the Scottish Government. Our response to the pandemic meant we had to look at new ways of working and maintain safe delivery of services to our communities. It was a very challenging and demanding year delivering services in an ever changing environment.

Financial Performance

The IJB receives the vast majority of its funding from our two key partners East Renfrewshire Council and NHS Greater Glasgow and Clyde and this totalled £171.3 million

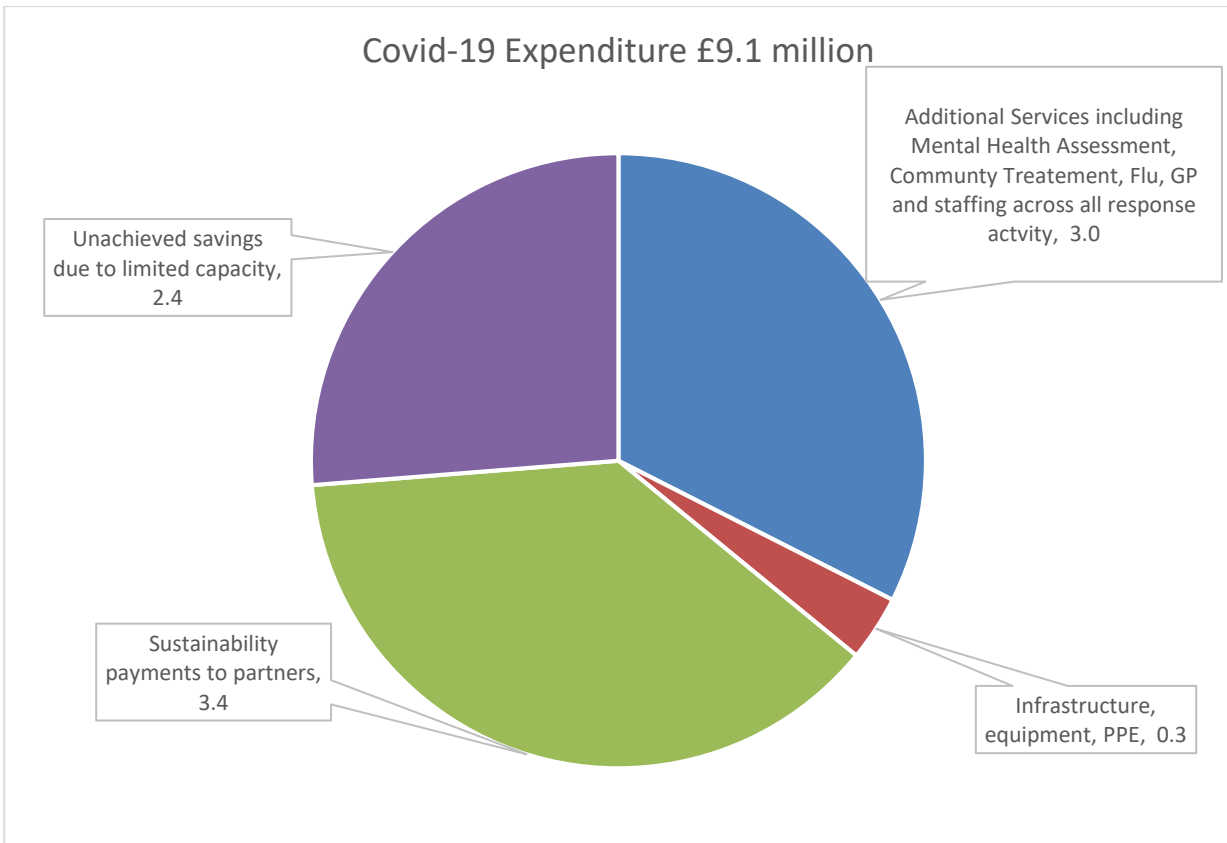


We spent £170.5 million of this funding delivering the following services:



This meant we underspent by £0.8 million and we added this into the reserves we hold to be used in financial year 2021/22.

The IJB started 2020/21 in a challenging position as we needed to make savings of £2.4 million saving to balance our budget. However, we did not have capacity to work on redesign or change to make this saving as our focus was on responding to the pandemic. We received Covid-19 support funding for this as part of the £9.1 million we spent on Covid-19 costs over and above our “normal” spending on delivering services.



Responding to the Covid-19 Pandemic

Early in the outbreak, with the support of local GPs, nurses and support staff from the HSCP and Council family we established and ran a local Community Assessment Centre for people with respiratory problems, which we operated until no it was longer required locally.

We have developed and coordinated many services and supports to care homes, who have been caring for some of our most vulnerable residents. The diagram below sets out some of the activities that we have undertaken over the last year.



We also set up a hub for the distribution of Personal Protective Equipment (PPE); supported Flu and Covid-19 vaccination programmes and worked with our partners in the voluntary sector to support our communities and play our part in the establishment of a Community Hub.

We worked with partners to set up a peer support service for people with mental ill health and substance misuse.

We established a wellbeing group to support our own and our partners' workforce impacted by trauma, as well as supporting the wellbeing of our communities.

We maintained high levels of contact with vulnerable children and families throughout the pandemic and maintained our focus on family wellbeing.

Our demand for care at home increased and we have seen an increase in the complexity of people's needs as a result of Covid-19.

Moving Towards Recovery

Whilst many of the services we provide are critical and continued to operate through the pandemic we have an opportunity to learn from the last 20 months and how we can build back better.

We are working on our Recovery and Renewal programme; a complex and multi-year programme of work that will allow us to emerge from the pandemic in a stronger and more informed position to face the challenges ahead. This should not only support the significant financial challenge we are facing but will also help us to better understand and quantify the longer term impact of Covid-19 on our population.

Challenges for 2021/22 and Beyond

The IJB continues to face a number of challenges, risks and uncertainties in the coming years and this is set out in Medium-Term Financial Plan 2022/23 to 2026/27 and our interim Strategic Plan for 2021/22.

Our funding gap in 2021/22 has increased to £3.4 million.

The funding gap we may face in future years could range anywhere from £0 to £5 million per year. This depends on the budget we are able to agree with our partners and on any funding conditions from the Scottish Government.

We need to be able to set a budget that allows us enough capacity to deliver increased demand for services. Our population is growing in size, particularly our number elderly citizens.

We need to make sure we have capacity to deliver our Recovery and Renewal programme.

The impact of Brexit is still not clear and may impact on staffing and on supplies, including prescribing costs, where the post Covid-19 pressures are not yet clear.

We need to continue to work closely with our Care Providers as they are also facing similar challenges to us. By working together we will deliver the services our population needs.

We do not know what change may come from the Scottish Government consultation on a National Care Service.

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Meeting of East Renfrewshire Health and Social Care Partnership	Integration Joint Board
Held on	24th November 2021
Agenda Item	10
Title	HSCP Recovery and Renewal Programme
<p>Summary</p> <p>The purpose of this report is to update the Integration Joint Board on the HSCP Recovery and Renewal Programme.</p>	
Presented by	Lesley Bairden, Head of Finance & Resources (Chief Financial Officer)
<p>Action Required</p> <p>It is recommended that the Integration Joint Board:</p> <ul style="list-style-type: none"> Note and comment on the progress of the HSCP Recovery and Renewal Programme 	
<p>Directions</p> <p><input checked="" type="checkbox"/> No Directions Required</p> <p><input type="checkbox"/> Directions to East Renfrewshire Council (ERC)</p> <p><input type="checkbox"/> Directions to NHS Greater Glasgow and Clyde (NHSGGC)</p> <p><input type="checkbox"/> Directions to both ERC and NHSGGC</p>	<p>Implications</p> <p><input type="checkbox"/> Finance <input type="checkbox"/> Risk</p> <p><input type="checkbox"/> Policy <input type="checkbox"/> Legal</p> <p><input type="checkbox"/> Workforce <input type="checkbox"/> Infrastructure</p> <p><input type="checkbox"/> Equalities <input type="checkbox"/> Fairer Scotland Duty</p>

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EAST RENFREWSHIRE INTEGRATION JOINT BOARD

24 November 2021

Report by Chief Officer

HSCP RECOVERY AND RENEWAL PROGRAMME

PURPOSE OF REPORT

1. The purpose of this report is to update the Integration Joint Board on the HSCP Recovery and Renewal Programme.

RECOMMENDATION

2. It is recommended that the Integration Joint Board:
 - Note and comment on the progress of the HSCP Recovery and Renewal Programme

BACKGROUND

1. Previous reports provide the full background and context to the programme. Given the magnitude of the planned work regular update reports to the Integration Joint Board were agreed. This will continue to happen but given the size, scale and timeframe of the programme it is likely that progress reports may at times, show small incremental changes whilst on other occasions provide more significant updates.
2. The IJB will continue to receive the detailed appendices with each report which outline individual project status (Appendix 1) and high level project timelines (Appendix 2).
3. Moving forward the update report will provide an overview of progress from the position previously reported as well as the next planned steps. It is intended that this will provide the Integration Joint Board with the necessary information, without repetition.
4. As a point of reference, the HSCP recovery and renewal programme consists of four overarching themes under which projects are aligned. The four themes of the Recovery and Renewal Programme are:
 - Recovery
 - Wellbeing
 - Individuals Experience
 - Business Systems and Processes

REPORT

5. Following the update to the September meeting of the Integration Joint Board the HSCP has continued to develop and progress with the recovery and renewal programme.
6. The replacement of the HSCP case recording system is a key project spanning three financial years. The project was due to begin during 2020, however, it was delayed due procurement framework issues and the HSCP responding to the pandemic. Initial project

planning work has been undertaken and we are pleased to report that we have agreed funding to replace the case recording system with our partner East Renfrewshire Council. The funding comprises of both revenue and capital monies as detailed below.

Financial Year	Revenue £k	Capital £k
2021/22	24	58
2022/23	74	190
2023/24	75	191
Project Total	173	439

7. The project board has now been established. Each HSCP service is represented along with colleagues from council procurement and ICT services. The project team that will support delivery has also been agreed and work is underway to recruit to these posts.
8. This is a significant project that will underpin core HSCP work as well as other projects in the recovery and renewal programme. The next steps will see the project initiation document finalised and the procurement process beginning.
9. Given the current number of live and planned projects it is recognised that additional capacity is required to support delivery of the wider programme. We have streamlined this where we can and some posts will work across the case recording and other projects; this is reflected in the costs included in this report. The assumed funding source is Covid-19 related funding and / or winter planning for appropriate costs. We will continue to explore any potential invest to save options, recognising we also aim to achieve efficiencies and savings where possible. The funding required to support the project delivery is summarised:

Financial Year	Revenue £k	Capital £k *
2021/22	59	0
2022/23	164	0
2023/24	164	0
Project Total	387	0

*currently assumed nil, subject to review

10. Following the update to the September meeting of the IJB an initial financial framework for the recovery and renewal programme has been drafted. This identifies efficiency targets against a number of projects, however, further work is required to finalise this. The recent announcement of additional funding (winter planning) to support health and social care will also impact on this programme of work. Once this is clearer this will also be incorporated into the programme of work and supporting financial framework. The framework will include those areas where the programme will support delivery to help us achieve our £3.4 million funding gap, at least in part.
11. Appendix 1 and Appendix 2 provide a detailed overview of current projects. There are no significant risks or issues to the programme to note.
12. The next Programme Board is scheduled for 18th November 2021. At this meeting the project brief for the Learning Disability project will be presented for approval.

CONSULTATION AND PARTNERSHIP WORKING

13. As the programme evolves and projects are formally established, appropriate representation from staff, those who use our services, staffside representatives and partner providers will be invited onto projects as appropriate.

IMPLICATIONS OF THE PROPOSALS

14. At present there are no specific HR implications, financial implications are covered in the report.

DIRECTIONS

15. There are no directions arising from this report.

CONCLUSIONS

16. The HSCP continues to progress work on the Recovery and Renewal Programme.

RECOMMENDATIONS

17. It is recommended that the Integration Joint Board:
 - Note and comment on the progress of the HSCP Recovery and Renewal Programme

REPORT AUTHOR AND PERSON TO CONTACT

Lesley Bairden, Head of Finance & Resources (Chief Financial Officer)
Lesley.Bairden@eastrenfrewshire.gov.uk
0141 451 0749

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

Recovery and Renewal Programme Presentation, May 2021
Recovery & Renewal Paper, June 2021
Recovery & Renewal Paper, September 2021

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