



Date: 18 September 2023
When calling please ask for: Colin Sweeney (0141-577-3023)
e-mail: colin.sweeney@eastrenfrewshire.gov.uk

TO: MEMBERS OF THE EAST RENFREWSHIRE INTEGRATION JOINT BOARD

Dear Board Member

EAST RENFREWSHIRE INTEGRATION JOINT BOARD – 27 SEPTEMBER 2023

Please find attached the undernoted items marked “to follow” on the agenda for the meeting of the Integration Joint Board on Wednesday 27 September 2023.

Yours faithfully

Anne-Marie Monaghan

Chair

Undernote referred to:-

Item 6 – Audited Annual Report and Accounts 2022/23.

Item 7 – Revenue Budget Monitoring Report.

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Meeting of East Renfrewshire Health and Social Care Partnership	Integration Joint Board								
Held on	27 September 2023								
Agenda Item	6								
Title	Audited Annual Report and Accounts 2022/23								
<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 2022 to 31 March 2023.</p> <p>The Chair of Performance and Audit Committee will advise the Integration Joint Board of:-</p> <ul style="list-style-type: none"> ▪ any matters arising from the Performance and Audit Committee ▪ the Performance and Audit Committee's decision on the remittance of the audited Annual Report and Accounts to the Integration Joint Board. <p>The Performance and Audit Committee Meeting is immediately prior to the Integration Joint Board on 27 September 2023.</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 IJB for submission to Audit Scotland. c) Note and comment on the summary overview of financial performance document for 2022/23 prior to publication on the IJB website. 									
<p>Directions</p> <p><input 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> <table style="width: 100%; border: none;"> <tr> <td><input checked="" type="checkbox"/> Finance</td> <td><input checked="" type="checkbox"/> Risk</td> </tr> <tr> <td><input checked="" type="checkbox"/> Policy</td> <td><input checked="" type="checkbox"/> Legal</td> </tr> <tr> <td><input checked="" type="checkbox"/> Workforce</td> <td><input type="checkbox"/> Infrastructure</td> </tr> <tr> <td><input type="checkbox"/> Equalities</td> <td><input type="checkbox"/> Fairer Scotland Duty</td> </tr> </table>	<input checked="" type="checkbox"/> Finance	<input checked="" type="checkbox"/> Risk	<input checked="" type="checkbox"/> Policy	<input checked="" type="checkbox"/> Legal	<input checked="" type="checkbox"/> Workforce	<input type="checkbox"/> Infrastructure	<input type="checkbox"/> Equalities	<input type="checkbox"/> Fairer Scotland Duty
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EAST RENFREWSHIRE INTEGRATION JOINT BOARD

27 SEPTEMBER 2023

Report by Chief Financial Officer

AUDITED ANNUAL ACCOUNTS 2022/23

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 2022 to 31 March 2023.
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 included as an easy read summary document.

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 IJB for submission to Audit Scotland.
 - c) Note and comment on the summary overview of financial performance document for 2022/23 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 of the IJB are included at Appendix 1 and, subject to IJB approval, will be signed via the Ernst & Young agreed 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
Annual Governance Statement	Chair of the IJB, Chief Officer
Remuneration Report	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 Ernst & Young 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 Ernst & Young Annual Report confirm the Annual Report and Accounts for 2022/23 are unqualified, unmodified, meet legislative requirements, address best value and appropriate governance is in place.
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 Ernst & Young are rated as Red, Amber or Green and are summarised:

Key Messages		RAG
Financial Statements	The Financial statements and associated working papers are of a good quality and the Annual Governance Statement, reflects the requirements of CIPFA's updated <i>Delivering Good Governance Framework</i> .	Green
Going Concern	There are no matters to report in respect of the IJB as a going concern.	Green
Financial Management	The IJB recorded a net underspend in 2022/23 of £0.6 million. The Chief Financial Officer has, however, regularly highlighted increasing cost pressures in 2023/24 and beyond. The IJB has had a Reserves Strategy in place since prior to the pandemic to use earmarked reserves to smooth the delivery of savings and service redesign. We do, however, note that this is unsustainable in the short term	Green
Financial Sustainability	In line with the IJB's financial planning expectations, the Board's reserve balances fell significantly in 2022/23. The IJB's General Reserve at 31 March 2023 was £0.27 million, or 0.19% of net expenditure, against the Board's target of 2%. The IJB estimates that the shortfall in funding to 2027/28 may be £16.1 million. A savings requirement of £7.06 million has been set in the 2023/24 budget. The Board's current projections highlight	Red

	that financial pressures may exhaust the IJB's General Reserves during 2023/24.	
Vision, Leadership and Governance	Governance arrangements are established and worked well throughout 2022/23. The Annual Governance Statement was consistent with both the governance framework, key findings from relevant audit activity and management's assessment of its own compliance with the CIPFA Good Governance framework. The Performance and Audit Committee maintains a good level of oversight over outstanding audit recommendations.	Green
Use of Resources	The IJB has a well-developed approach in place to monitor and report on key areas of performance, and has worked to enhance the information available for scrutiny. A Joint Inspection of Adult Support and Protection concluded that the services have major strengths. The Annual Performance Report highlights that demand pressures and staffing sickness absence levels meant that the Care at Home service reached a crisis point in winter 2022/23.	Green
Best Value	The IJB's performance management and financial reporting arrangements allow the Board to demonstrate the achievement of Best Value. There is, however, an imminent risk that the delivery and improvement of services may be reduced as a result of the Board's reserves position, and by partner funding not keeping pace with ongoing cost pressures.	Amber

14. With the Financial Statements, Ernst & Young identified one difference that we have adjusted in the financial statements. This is within the remuneration note and reflected a timing difference that allows the most current pension information to be included. This was not material at £1k and did not alter our bottom line, the change was in the Remuneration Report.
15. The red RAG status of Financial Sustainability is no surprise and mirrors our own Strategic Risk Register. The existing cost pressures should be mitigated to some degree by the very recent changes to the cost of employer's superannuation contributions.
16. In addition discussion is ongoing with our partners as part of the budget planning cycle for 2024/25 and beyond, with recognition of the challenges we are facing. Once implications are clearer a revised Medium Term Financial Plan will be brought to the IJB.
17. The Amber rating for Best Value is driven by the Red status of Financial Sustainability, rather than any specific issues around the IJB delivering best value.
18. The action plan included at Appendix E of the Ernst & Young Annual report (extract below) details the 2 recommendations resulting from the audit along with our response.

Classification of recommendations

Grade 1: Key risks and / or significant deficiencies which are critical to the achievement of strategic objectives. Consequently management needs to address and seek resolution urgently.

Grade 2: Risks or potential weaknesses which impact on individual objectives, or impact the operation of a single process, and so require prompt but not immediate action by management.

Grade 3: Less significant issues and / or areas for improvement which we consider merit attention but do not require to be prioritised by management.

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
1.	<p>Hosted Services</p> <p>East Renfrewshire IJB hosts two services on behalf of other IJBs within the NHS Greater Glasgow and Clyde area. We noted that in practice there are no arrangements in place to document and maintain review of operational responsibilities.</p>	<p>The IJB should ensure that operational arrangements are documented and maintained for hosted services.</p> <p style="text-align: right;"><i>Grade 2</i></p>	<p>Response: Along with the other IJBs within NHSGGC we will review the arrangements and processes to support reporting on Hosted Services</p> <p>Responsible officer: Chief Financial Officer</p> <p>Implementation date: 31 March 2024</p>
2.	<p>Medium Term Financial Plan</p> <p>We note that under the level of current financial pressures, there is a risk that the IJB's General Reserves will be exhausted during 2023/24. There is therefore a need to work with partners to develop a sustainable funding position.</p>	<p>There is an urgent need to work with partners to develop a sustainable funding position.</p> <p style="text-align: right;"><i>Grade 1</i></p>	<p>Response: The current reporting to the IJB recognises the unprecedented financial challenges we are facing and that we are likely to deplete earmarked and general reserves during 2023/24.</p> <p>The IJB recognises the importance of the ongoing funding discussions with our partners that the Chief Officer and Chief Financial Officer are engaged in.</p> <p>Responsible officer: Chief Financial Officer</p> <p>Implementation date: 31 March 2024</p>

19. As with prior years progress will be reported as part of our regular audit reporting to the Performance and Audit Committee.
20. The Hosted Services recommendation relates to all IJBs within NHSGGC. With the exception of one, the IJBs host a range of services on behalf of NHSGGC. The host IJB holds the budget and meets all costs relating to the service as set out in the Integration Scheme. The "risk and reward" of overspend and underspends sits with the host.
21. To promote transparency the Chief Financial Officers have collectively included a note on our respective population use of each hosted service. This note is not a mandatory requirement and is shown in our Annual Report and Accounts at Note 4. The mechanism to identify the split of costs to support this note is based on an activity

snapshot at a point in time each year, and reflects the original basis of allocation identified when IJB annual report and accounts were established.

22. The Chief Financial Officers have agreed to undertake a review of this mechanism, consider whether the costs / activity drivers are appropriate and ensure the annual information is appropriately captured.
23. The main messages from the annual report and accounts remain unchanged from the unaudited position reported in June and summarised below:
24. We ended the year with a £0.590 million operational underspend (0.40%) which will be added to our budget phasing reserve. The main variances to the budget were:
 - £0.460 million underspend in Children and Families was mainly from care package costs and some staff vacancies.
 - £1.534 million underspend within Older Peoples services was mainly from purchased nursing and residential care. This reflects the ongoing trend of reduction in nursing and care home admissions but does offset the increase in community activity, particularly in Care at Home. Given this continued trend budgets have been realigned in 2023/24 to recognise this shift in type of care.
 - £0.646 million overspend within Intensive Services as our care at home costs reflect that we continue to see high demand post pandemic and we had additional costs delivering the service with diminished capacity, particularly over the winter period.
 - £0.727 million overspend within Learning Disability Community Services mainly from care package costs, partially offset by staff vacancies. We have recognised this cost pressure in the 2023/24 budget, which in turn has added to our funding gap and associated saving requirement.
 - £0.774 million overspend in the cost of prescribing as we saw increases in the volume of items prescribed and the costs are impacted by the economic climate and supply chain issues, compounded by Brexit and the war in Ukraine. This overspend is after the £0.456 million balance of the smoothing reserve, set up to meet fluctuation, was fully used.
25. The final Covid-19 spend for the year is shown as £4.564 million as reported in June.
26. Our reserves decreased significantly during the year, in the main reflecting the use and return of the Covid-19 funding received at the end of 2021/22.
27. Within ring-fenced reserves we used £9.264 million for Covid-19 and used £1.630 million per the Scottish Government funding mechanisms for PCIP, Mental Health Acton 15 and Alcohol & Drugs where we needed to use our uncommitted balance prior to drawing any in year funding. We also used the £1.012 million balance of winter funding.
28. We added £0.392 million to our Alcohol & Drugs Partnership reserve. In agreement with the Scottish Government the balance we take into 2023/24 will support the development of a local recovery hub and other committed costs.
29. Our earmarked reserves are in place to phase in savings, support a number of projects, provide transitional funding for service redesign, provide bridging finance for in year pressures, add capacity to support services and to smooth impact of demand and timing of spend across multiple years. We used £2.439 million supporting savings and £2.075 million on planned projects and in year pressures.

30. Given the significant pressures in 2022/23 it is important to note our decreased reserves position leaves us with less flexibility to support fluctuation and demand, such as prescribing, in future years.
31. As agreed by the IJB in March we have also realigned all available earmarked reserves of £0.567 million to support delivery of budget savings in 2023/24.
32. The full detail of our reserves is included in Note 8 of the unaudited annual report and accounts
33. 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 0.19% of the 2022/23 revenue budget.
34. Given the scale of the financial challenge we faced pre-pandemic the IJB strategy to invest where possible in smoothing the impact of savings challenges had not allowed any investment into general reserves. This has been discussed at length in prior years and both PAC and the IJB have recognised that 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.
35. In the event we find ourselves unable to achieve sufficient savings delivery during 2023/24 we may need to un-hypothecate (i.e. un-earmark) any remaining reserves, where we can, to meet operational costs.
36. As with every year we have taken the opportunity between the unaudited and final version of the Annual Report and Accounts to refine some of our narrative and update our performance information. There are no material changes and the only numerical change is within the remuneration note to reflect a timing difference that allows the most current pension information to be included. This was not material at £1k and did not alter our bottom line.
37. A summary overview of the financial year is included as an easy read summary document and this is included at Appendix 3. This is not part of the audited annual report and accounts.
38. The Chief Financial Officer would like to extend sincere thanks to audit, finance and performance colleagues for invaluable input and support in a particularly challenging period.

CONSULTATION AND PARTNERSHIP WORKING

39. The Chief Financial Officer has consulted with partner colleagues during the annual process to ensure consistency and transparency across all.

IMPLICATIONS OF THE PROPOSALS

40. All finance, workforce, risk, legal and policy implications are included in the report above.

DIRECTIONS

41. There is no requirement to issue directions.

CONCLUSIONS

42. The preparation of the annual report and accounts for the IJB meets all legislative requirements, the Annual Report and Accounts for 2022/23 are unqualified, unmodified, address best value and appropriate governance is in place.
43. There is a significant financial sustainability risk and ongoing savings delivery, action plans continue to be progressed and funding discussions with our partners is fundamental.

RECOMMENDATIONS

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 IJB for submission to Audit Scotland.
- c) Note and comment on the summary overview of financial performance document for 2022/23 prior to publication on the IJB website.

REPORT AUTHOR AND PERSON TO CONTACT

Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)

Lesley.Bairden@eastrenfrewshire.gov.uk

0141 451 0746

13 September 2023

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

Annual Report and Accounts 2021/22

https://www.eastrenfrewshire.gov.uk/media/8433/IJB-Item-07-23-November-2022/pdf/IJB_Item_07_-_23_November_2022.pdf?m=638036934513030000

Annual Report and Accounts 2020/21

https://www.eastrenfrewshire.gov.uk/media/7153/PAC-Item-08-24-November-2021/pdf/PAC_Item_08_-_24_November_2021.pdf?m=637727683975070000

Annual Report and Accounts 2019/20

https://www.eastrenfrewshire.gov.uk/media/4451/IJB-audited-annual-Report-and-accounts-2019-2020/pdf/IJB_Annual_Report_and_Accounts_2019-20_FINAL_web.pdf?m=637441633455770000

Annual Report and Accounts 2018/19

https://www.eastrenfrewshire.gov.uk/media/2248/Integration-Joint-Board-Item-07-25-September-2019/pdf/Integration_Joint_Board_Item_07_-_25_September_2019.pdf?m=637351714681700000

Annual Report and Accounts 2017/18

https://www.eastrenfrewshire.gov.uk/media/2825/Integration-Joint-Board-Item-06-26-September-2018/pdf/Integration_Joint_Board_Item_06_-_26_Setpember_2018.pdf?m=637375997307930000

Annual Report and Accounts 2016/17

https://www.eastrenfrewshire.gov.uk/media/3666/Integration-Joint-Board-Item-10-27-September-2017/pdf/Integration_Joint_Board_Item_10_-_27_September_2017.pdf?m=637394072745500000

Annual Report and Accounts 2015/16

PAC Paper: 18-03-2020 - Review of Integration Joint Board Financial Regulations and Reserves Policy

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



East Renfrewshire Integration Joint Board for the Health and Social Care Partnership

Audited Annual Report And Accounts 2022/23

Covering the period 1st April 2022 to 31st March 2023

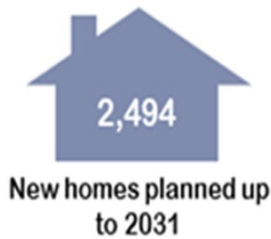


About East Renfrewshire – Some General Facts and Figures

Life expectancy



The number of people living in east Renfrewshire is projected to increase by 6.4% by the year 2028. This is higher than the Scottish rate of 1.8%



The two age groups that will grow the most



6.4%

The increase in East Renfrewshire will be as a result of more people moving into the area

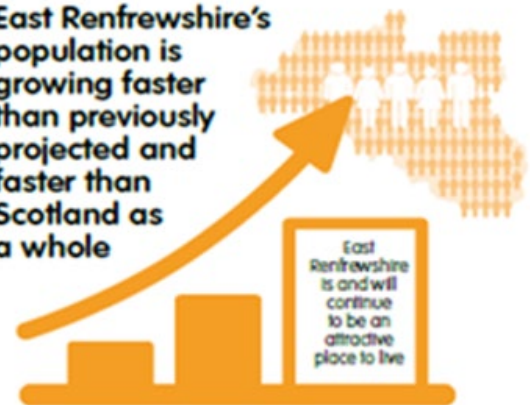
More houses are being built for three reasons



Demand will increase for services



East Renfrewshire's population is growing faster than previously projected and faster than Scotland as a whole



The number of people living in east Renfrewshire is projected to increase by 6.4% by the year 2028. This is higher than the Scottish rate of 1.8%

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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 3 Year Strategic Plan for 2022/25.

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 delivery of services is through the Health and Social Care Partnership (HSCP).

The management commentary in this report discusses our;

- Strategic Planning
- Key Messages and Operational Highlights and Challenges
- Performance Achievement and Challenges
- 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.

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

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.

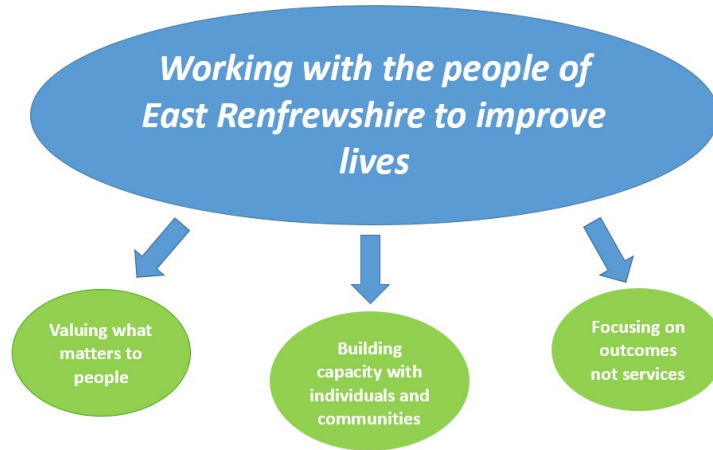
Our population continues to grow and reached 96,580 in 2021. Geographically 75% of the population live in the Eastwood area (Busby, Clarkston and Williamwood, Eaglesham and Waterfoot, Giffnock, Netherlee and Stamperland, Newton Mearns and Thornliebank) and 25% live in the Barrhead area (Barrhead, Neilston and Uplawmoor).

East Renfrewshire has an ageing population and by 2043 almost one quarter will be aged 65 or over. In the last decade we have seen a 26% increase in the number of residents aged 85 years and over.



Strategic Plan 2022/25

Our current Strategic Plan covers the 3 year period 2022-2025 and sets out the shared ambitions and strategic priorities of our partnership; and how we will focus our activity to deliver high quality health and social care to the people of East Renfrewshire. Our partnership vision statement is:

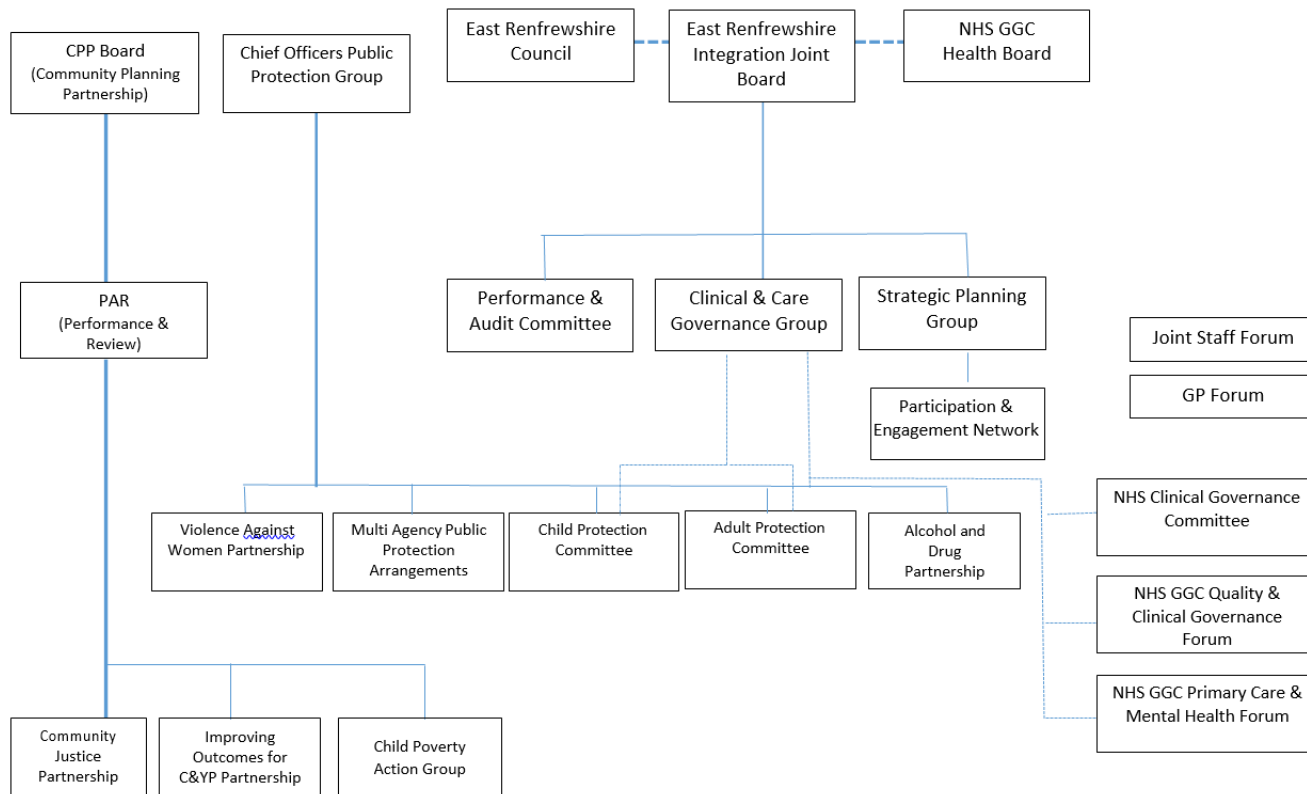


This document and our Annual Performance Report demonstrate how we have supported delivery of our strategic priorities.

We continue to strengthen our supportive relationships with independent and third sector partners, recognising the increased levels of participation in our communities and informal support within our localities that developed during the 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. Work is ongoing to develop a collaborative commissioning model to support how we will work differently and this is reflected in our Strategic Commissioning Plan.



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, Operational Highlights and Challenges

This was a challenging year for the HSCP as we worked through the ongoing impact of Covid-19 in tandem with a difficult economic climate. During the year we saw:

- Increased demand for services and also an increase in the complexity of support required across adult and childrens services
- We are seeing increasing levels of frailty and isolation for older people as part of the post pandemic impact of Covid
- Along with our partner care providers recruitment and retention of staff has led to capacity challenges and impact on the services we provide and buy, particularly within our Care at Home service
- We are seeing an increase in demand for our recovery services for both mental health and addictions as we emerge from the pandemic

Our Annual Performance Report for 2022/23 provides a detailed overview of the year and demonstrates how the HSCP delivered our key priorities during the year. The commentary included in this report provides an overview of some of the highlights and challenges we faced across the range of services we provide.

Children and Families

Our children's services have continued to see increasing demand and increasing levels of complexity among referrals including children with diagnosed neurodevelopmental disorders and a high prevalence of families in crisis.

Our Children and Adolescent Mental Health Service (CAMHS) continues to experience high demand and a significant level of urgent referrals. However, as our alternative (Tier 2) services, Healthier Minds and the Family Wellbeing service have continued to develop we have been able to significantly reduce waiting times for children requiring support through the CAMHS service; we saw a yearly average of 86% of young people starting treatment within CAMHS which was up significantly from 55% in 2021/22.

For our care experienced children we have maintained excellent performance on permanence with no children in East Renfrewshire with 3 or more placements and 91% of care experienced children supported in the community rather than a residential placement.

Over 2022/23 we have continued the development of the Signs of Safety model, led by the Chief Social Work Officer and the Head of Education Services (Equality and Equity). The model supports practice improvement, with a particular focus on developing relational interventions with children, young people, their families and carers in order to reduce risk and improve children's wellbeing. It is the most effective framework to assess and manage risk for children and young people while supporting families. The approach recognises the need to define harm, outline danger and identify safety goals. Implementation of the Signs of Safety model is overseen by a multi-agency implementation group consisting of key partners.

As part of our work to protect people from harm and abuse, we have established and continue to support a Multi-Agency Risk Assessment Conference (MARAC) in East Renfrewshire for high-risk domestic abuse victims. Since the start of the pandemic we have seen higher numbers of referrals to MARAC and greater levels of complexity in the cases being dealt with. We continue to work together with East Renfrewshire Women's Aid Service to provide direct support for women and children who have experienced domestic abuse.

In 2022/23 we continued to see an increase in support required as a result of domestic abuse / violence against women through MARAC. 134 victims and 195 children were discussed at MARAC - an increase of 7.2% compared with 2021/22. These discussions involved 195 children (a reduction of 5% from the previous year). 32% of victims did not have children compared to 26% the previous year. Women without children were not previously visible in the domestic abuse pathway demonstrating increased awareness and risk assessment and improved pathway response.

The HSCP provides support to unaccompanied asylum seeking children arriving into East Renfrewshire. Of the 17 arrivals to the area since 2017, 12 have arrived since May 2022. The average frequency of contact for all arrivals is twice per week and newly arrived young people are supported 7 days per week for the first few weeks.

Supporting People at Home

We continued to support people to live independently and well at home, despite additional demand pressures on our services due to more people seeking support at home as well as increased levels of frailty and complexity; 80.4% of adults supported at home agreed that they are supported to live as independently as possible with 89% reporting 'living where you/as you want to live'.

We refocused the development of our Community Hub website which has moved the focus of our online directory away from Covid emergency response to promoting social activities, community supports and information. The success of this directory reflects the work of on-going collaboration between local partners and includes information on where to access support and information relating to the cost of living, promoting warm and welcome spaces, support services and access to both local and national resources. At the end of March 2023 the website had 2,435 users with 7,651 page views.

Talking Points continues to be the main route for residents to get advice and support around their health and social care as well as information surrounding accessing community supports. The service has a membership of over 60 local and national organisations that work together to offer the correct support and information as early as possible. This preventative approach based around a person-centred approach is integral in our delivery of Talking Points. During 2022/23 Talking Points have supported 690 calls/referrals with the most frequent reason for referral being loneliness/befriending or looking for group activities. The Talking Points service also supported the development of three new older adult community groups, which work with 120 older residents weekly.

In the aftermath of the Covid-19 pandemic restrictions we continue to see increased frailty and social isolation particularly among older people. Across our services we have seen increased demand and higher levels of complexity among the people we support. Although we are still facing significant challenges, the response to the pandemic demonstrated the resilience of our community-based supports with teams of volunteers and staff keeping touch with the most vulnerable and isolated, notably through the Community Hub.

Protecting and Supporting Adults at Risk of Harm

Since the start of the pandemic we have developed stronger relationships between partner agencies, promoting an approach to adult support and protection (ASP) that keeps all partners involved and included in discussions and planning, particularly in our routine ASP work and in the undertaking of Large Scale Investigations. We are seeing a continued trend of increasing ASP referrals from pre pandemic levels of 697 in 2019/20 to 1,010 in 2022/23. In the intervening years we had 857 referrals in 2020/21 and 805 in 2021/22.

During 2022/23, the partnership received a Joint Inspection of Adult Support and Protection carried out by the Care Inspectorate in collaboration with Healthcare Improvement Scotland and HM Inspectorate of Constabulary in Scotland. The inspection reported in June 2023 and reported the following key strengths at the partnership:

- Adults at risk of harm experienced improvements in their circumstances because of timely, person-centred, and efficient adult support and protection interventions.
- The overall quality and effectiveness of core adult support and protection processes was a key strength for the partnership.
- Initial inquiries and investigations were highly effective and always determined the correct outcome for adults at risk of harm.
- Oversight of key processes supported staff and ensured consistent robust decision making for adults at risk of harm.
- Strategic leadership for adult support and protection was enthusiastic and focused. This supported targeted and meaningful improvements.
- The adult protection committee offered strong leadership for adult support and protection and offered effective oversight for the delivery of key processes.
- Strategic leaders promoted a culture of learning and continuous improvement which supported the development of adult support and protection services for adults at risk of harm.
- Health was a strong adult support and protection partner. Health services delivered innovative, early and effective interventions for adults at risk of harm.

The inspection set out a number of priority areas for improvement, including: improving the quality of chronologies; greater involvement of adults at risk of harm and their unpaid carers at a strategic level; enhanced multi-agency quality assurance practices; and, building on existing practice to ensure the full involvement of all key partners in relevant aspects of ASP practice going forward.

Care at Home

We have experienced continuing pressure on our Care at Home service with increased referrals and reducing capacity among partner providers. While these challenges have impacted on our capacity to support reablement (48% in 2022/23 down from 60% in 2021/22), we have managed to support 64.4% of people aged 65+ with intensive care needs (> 10 hours) to receive care at home and this is up from 62% in previous year.

The increasing complexity of people being supported against a backdrop of recruitment challenges, both within the HSCP and by our partner providers has resulted in a difficult year for the service. This led to a particularly difficult period over the winter where we saw staff absence rates reaching 35% in January/February, principally affecting frontline carer and organiser roles. The level of service provided was prioritised for a period of time to those with greater levels of need. For those who received less support than normal from the HSCP there was some mitigation through increased family and community supports and welfare calls.

To support the service over this difficult period staff from other services within the HSCP were mobilised, some undertook training and others gave additional time to support the service. This did mean that capacity was reduced in some other areas including our capacity to work on change, savings redesign and delivery.

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

Our teams have continued to deal with increased demand across mental health and addiction services due to increases in complexity. There has been high demand across all teams (Community Addictions Team, Adult Mental Health Team, Primary Care Mental Health Team, and Older Adult Team). For older people we are seeing overall wellbeing impacted by issues such as isolation and reduction in mobility.

Despite the demand and capacity challenges we saw that our rate of hospital admissions for mental health remained low at 1.4 admissions per 1,000 population; on average 78% of people waited no longer than 18 weeks for access to psychological therapies, this has improved to above the 90% target.

Within our Recovery Services 96% of those accessing recovery-focused treatment for drug or alcohol issues were able to do so within 3 weeks, a modest increase on the 95% in 2021/22; however 5% of service users moved from treatment to recovery services in the year, down from 9% in the prior year. We increased our resourcing to support 173 alcohol brief interventions during the year which is new activity to 2022/23.

We take a holistic approach to promoting mental health and wellbeing including promoting physical activity linked to mental wellbeing, in partnership with Voluntary Action East Ren, funded by Paths 4 All and NHSGCC. This includes community health walks, strength and balance classes, healthier minds sessions and alcohol brief interventions and counselling sessions.

The peer support model is currently supporting over 70 people. The majority are supported on a 1-1 basis however a schedule of group activities is also in place. The peer support service works with individuals already engaged with services with referrals made by a range of stakeholders. This is an additional, complementary support to help individuals identify their personal goals for recovery. We are also seeing a move away from digital support and a return to in person support as we recover from the pandemic. Lived and living experience involvement in the work of the Alcohol and Drugs Partnership continues to evolve and expand.

The HSCP continues to work to implement the Medication Assisted Treatment (MAT) Standards and ensure fast, appropriate access to treatment. The MAT standards enable people to access same-day prescribing for opioid use disorder, facilitating low barrier access to assessment and treatment.

Reducing Unplanned Hospital Care

Patterns of accident and emergency use and unplanned hospital admissions were significantly altered by the pandemic; but some measures have moved above pre-pandemic levels during the year. Despite increased activity we remain ahead of target for emergency admissions and A&E attendances.

However during the year we saw an increase in discharges with delay. This is being driven by the pressure on care at home services. Our Hospital to Home team work to deliver timely and appropriate discharges from hospital. Our performance for delays remains among the best in Scotland. We continue to support the hospital discharge efforts by promoting the use of intermediate care beds where a care at home package cannot be put in place straight away. We are also seeing improved performance on emergency readmissions, reflecting the positive support we have in place in the community.

Our discharge without delay averaged 8 delays over 2022/23 and this is up from 7 for 2021/22. For context our pre-pandemic averaged 3 for 2020/21. The HSCP has continued to work with other partnerships and acute services in the Glasgow area to develop new services and pathways that will continue as we move further into recovery.

Our Hospital to Home team targeted work including requests for intermediate care beds, care home liaison, occupancy tracking, data collation, arranging interventions / reablement and carrying out outcome-focussed reviews and care planning. The collaborative working between multiple teams has ensured that delays in hospital discharges have been minimised and kept within manageable levels.

We continue to develop enhanced community support and intermediate care models in partnership with HSCPs across Glasgow. To support timely discharge from hospital through intermediate ('step-down') provision, we provide a 6-bed unit in our Residential Home – Bonnyton House and we purchase additional beds for intermediate care in local Care Homes

Our Community Rehabilitation Teams continue to experience increased pressures due to the ongoing impacts and consequences of the pandemic on our older population, with continued increase in frailty and frailty related falls. We have continued our work to implement frailty pathways and support initiatives to address frailty in our communities. There has been ongoing development of Home First Response/Frailty service and we have established community pathways with Scottish Ambulance Service in relation to falls/ frailty and work with primary care colleagues to identify test of change opportunities for proactive identification of frailty.

Supporting Local Care Homes

Our partnership with local care home providers has continued to develop and strengthen following the pandemic. Commissioning and contracts staff continued to support homes with twice-weekly welfare calls to homes. Every week we hold multidisciplinary Care Home Assurance Meetings and there is a four-weekly Care Home Managers Forums with managers. Regular support meetings take place with care homes experiencing any issues/risks. The HSCP adult support and protection team has worked closely with homes advising and investigating to keep the most vulnerable individuals safe from harm. Bespoke support has been offered to care homes particularly affected during the pandemic and the wellbeing of staff and residents continues to be a high HSCP priority.

Unpaid Carers

Working with East Renfrewshire Carers Centre, we have continued to ensure that carers have had access to guidance and support throughout the year. Training and awareness-raising on the issues affecting carers was delivered and work continued on the development and promotion of support planning for carers including short breaks. 80% of those asked reported that their 'quality of life' needs were being met, this is down from 92% in 2021/22.

We know the pandemic has impacted significantly on carers, with potentially restricted access to support, resources and activities away from caring. A local network has been created and further sessions are planned throughout 2023. The Carers Collective continue to meet monthly and carers rights information is provided to every carer referred to the Centre. This information is supplemented by group sessions on Carers Rights and Introduction to Caring sessions.

The HSCP and Carers Centre previously secured funding to appoint a dedicated ethnic minority worker. The Centre has been able to sustain this post into their core funding. Among the ethnic minority carers known to the Carers Centre there is a high prevalence of parent carers supporting children on the autism spectrum or Neuro-developmental condition. To support this the Centre has facilitated training and had regular meetings with senior managers from HSCP and Education Department to share their views on services and support required.

The Centre promotes short breaks to ethnic minority carers and in addition to peer support responding to carers' feedback has facilitated day trips, swimming lessons and activities such as weekly badminton sessions and bowling trips. The Carers' Centre is working in partnership with the Centre of Therapy to offer ethnic minority carers access to counselling and Cognitive Behavioural Therapy. Learning from the pandemic has highlighted the importance of online support. The Centre's website and online information incorporates software that translates all information to any required language.

Community Justice

The provision of unpaid work was significantly impacted by the pandemic with Community Payback Orders (CPOs) suspended on 23rd March 2020 and this continues to have an impact on unpaid work provision. There were 5,874 hours backlog at the end of March 2023, spread over 71 individuals subject to Unpaid Work. This denotes a return to pre-Covid levels of Unpaid Work Orders.

As we work through this 86% Community Payback Orders (CPOs) commenced within 7 days which is significantly up from 58% in 2021/22. We have also seen positive employability and volunteering outcomes for people with convictions at 64% up from 56% in 2021/22 and 100% of people reported that their order had helped address their offending

The HSCP delivers accredited programmes aimed at reducing reoffending. During the year we continued to deliver Moving Forward, Making Changes in a group work capacity. The criminal justice service uses appropriate risk assessment tools to identify need and reduce the risk of further offending. New staff have accessed Trauma Informed Practice training as it has

become available. This has been complemented by all staff undertaking a range of training including supporting young people's mental health.

Staff Resilience and Wellbeing

Our staff across the HSCP continued to deliver services with incredible resilience, commitment and creativity. This ongoing dedication allowed us to work through the impact that Covid-19 still has on our workforce and our population.

The way our staff have been working has changed significantly with hybrid working becoming the norm for large groups of employees. Our wellbeing programme across the health and social care landscape was developed using dedicated funding and support is far wider than our HSCP staff; support is also accessible to Care Homes, Primary Care, Care Providers, Third and Community Sector (staff and volunteers). 85% of HSCP staff agreed that "My manager cares about my health and wellbeing" although this is down from 88% in our previous staff survey.

Specialist Learning Disability Services

The service continued to operate fully throughout various infection control measures in the recovery phases of the Covid-19 pandemic. This often resulted in intermittent closures to admissions and disruption including challenging absence levels similar to those experienced by the wider health and social care system. The associated additional costs were met the Covid-19 funding, as with other services during the year.

Prior to the pandemic the 6 HSCPs within NHSGGC had committed to working together to take forward a programme of redesign of inpatient services, the emphasis being on improving our responses in the community to reduce the use of inpatient beds when not clinically required. We had highlighted a need to review and improve performance in delayed discharge and have worked positively with Scottish Government to shape the original 'Coming Home' report in 2018 – this led to the publication of the recent 'Coming Home Implementation' 2022 report. The delays to the redesign programme meant that the transition reserve to support service redesign was used in full in 2022/23.

Alongside this, the allocation of the Community Living Change Fund aligns to NHSGGC ambitions to redesign services for people with complex needs including learning disabilities and autism, and for people who have enduring mental health problems. East Renfrewshire is leading on this work and have established a programme board which will provide strategic leadership and governance and direct the work of the community and inpatient redesign going forward. Avoiding admission and preventing placement breakdown is a key priority to addressing delayed discharges.

We have developed a multi-agency collaborative group, including all HSCPs, Commissioning, Third Sector and Housing colleagues. This has a delayed discharge work stream chaired by a third sector Chief Executive. The aim of this group is to encourage and influence different practice which may address some of the historical and more recent difficulties.

East Renfrewshire has also led on the Scottish Government's Implementation group with the Head of Service chairing the Dynamic Support Register sub group which will result in a nationally agreed pathway based on early intervention to avoid admission. This has been agreed by COSLA and Government and is to be launched to all Boards / HSCPs in May 2023.

In 2022 the Scottish Government announced that all people with learning disability (and people who identify as having a learning disability) are to receive an annual health check. As host, East Renfrewshire will take a strategic planning lead and develop the NHS Greater Glasgow and Clyde approach to an appropriate delivery model this in collaboration with our 5 fellow partnerships and will host the service going forward.

Covid-19 and Flu Vaccination Programme

The HSCP continued to deliver vaccinations to care home residents and staff, as well as housebound patients within East Renfrewshire as part of the winter vaccination programme. The HSCP again supported the mass vaccination clinics run by Greater Glasgow and Clyde in partnership with East Renfrewshire Council. The weekend clinics held at Barrhead Health and Care Centre represented a significant commitment to ensure the centre worked efficiently and safely, with staff supporting the non-clinical operation through facilities management of the buildings, queue management and liaison with clinical staff.

Climate Change

Whilst the IJB completed the required Public Sector Compliance Report with Climate Change Duties 2022, the information was minimal as the IJB itself does not hold assets or directly deliver services. These are delegated to either the health board or the local authority. Therefore the accountability and responsibility for climate change governance and delivery sits with our partner organisations, with the HSCP supporting such delivery.

Other Support

The Personal Protective Equipment (PPE) hub set up by HSCP support staff remained in operation and continued to distribute essential protective supplies and Lateral Flow Device test kits during the year.




During the year we made some progress on our Recovery and Renewal programme and have widened the scope to include all savings, as many of the workstreams overlap.














Our nationally hosted service, the Scottish Centre of Technology for the Communication Impaired (STCTI) has continued to support individuals across 12 health boards in Scotland making full use of remote and virtual communication.

Our hosted Autism service is seeing increasing demand for assessment and diagnosis, which has more than doubled in the past two years. This has meant significant capacity challenges and the service have implemented a range of measures to maximise performance with waiting lists/times and have improved initial screening process. Increased referrals for neurodevelopment conditions is a national phenomena and a not unique to East Renfrewshire

or NHS Greater Glasgow and Clyde. We are working with colleagues across the system and nationally to consider new approaches to neurodevelopment pathways.

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 trend shows whether the risk has increased , decreased  or is unchanged , from the previous year. The table below summarises those risks and shows the RAG rating of each after mitigating actions to minimise impact.

Area of Risk	RAG	Trend
Death or significant harm to a vulnerable individual	Amber	
Scottish Child Abuse Inquiry	Amber	
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 one red risk post mitigating actions is Financial Sustainability. This has been a red risk for a number of years for the HSCP given the pre and post pandemic savings required to deliver a balanced budget, managing demographic and demand pressures, managing the complexity and volatility of prescribing costs, the continued impact of Covid-19 and the ongoing economic factors including cost of living pressures. 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. 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.

2022/23 Strategic Performance Achievements and Challenges

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. Our Annual Performance Report demonstrates how we review our performance for 2022/23 against local and national performance indicators and against the commitments within our Strategic Plan.

During 2022/23, the partnership has experienced significant challenges from increased demand pressures and higher levels of complexity often relating to the continuing impacts from the Covid-19 pandemic. Throughout the period, we have continued to maintain and deliver safe and effective services to our residents. During the year, the HSCP and our partner organisations experienced increased staff absence with resulting pressures within the health and social care system. This year we have also seen continuing recruitment and retention challenges in the sector impacting on our performance.

Our performance information shows that despite the continuing pressures, there has been strong performance across service areas. Throughout the period we have seen excellent collaboration across the HSCP and with our independent, third and community sector partners. And we are seeing positive signs of recovery across many of our performance indicators.

We note the following performance headlines including key achievements and areas where we were not able to meet normal targets:




- Significant improvement in waiting times for children and young people accessing our Child and Adolescent Mental Health Service (CAMHS) with the percentage of people starting treatment within 18 weeks increasing to 86% for 2022/23, up from 55% in 2021/22. Average longest wait (monthly) was 24 weeks down from 41 weeks in the previous year. This improvement in performance has been aided by the ongoing development of our alternative (Tier 2) services: Healthier Minds and the Family Wellbeing service. 93% children and young people supported by the Healthier Minds Team reported improved mental health and wellbeing.
- Continuing strong performance on supporting permanence for our care experienced children (no children experiencing three or more placements); and positive outcomes for child protection cases (100% with increased levels of safety). Our balance of care for children is positive and we have seen an increase in the percentage of children being looked after in the community. However, this indicator was impacted by the pandemic and we are working to return to performance levels seen before 2020.
- We continue to support people to maintain their independence at home and have seen improvement in our balance of care. 64.4% of people aged 65+ with intensive care needs (i.e. requiring 10 hours or more of support per week) are receiving care at home; up from 62% in the previous year. 97% of people aged 65+ live in housing rather than a care home or hospital. And we have increased the number of people self-directing their care through receiving direct payments and other forms of self-directed support although we are still working to return to pre-pandemic levels. The percentage of people with reduced care needs following re-ablement / rehabilitation decreased during the

- year. Performance reflects increased levels of frailty, complexity of hospital discharge, and pressures on service as a consequence of the pandemic including staff absence.
- During 2022/23 we have continued to deal with increased demand across mental health and addiction services due to increases in complexity. We saw continuing improved performance for drug and alcohol service waiting times with 96% accessing treatment within 3 weeks. The proportion of service users moving through treatment to recovery services decreased to 5% during the year. Waiting times for access to psychological therapies remained stable; averaging 75% of people being seen within 18 weeks, missing target (90%) for the year. However, the service continued to build staff capacity during the year and was performing above target (92%) by March 2023.
 - As a result of the continuing pressures on the social care sector and particularly our care at home service during the year, we saw an increase in our average number of delayed discharges and the number of hospital bed days lost to delayed discharge. Other unplanned hospital use remained stable with a slight increase in A&E attendances but a reduction in emergency admissions. Attendances and admission both remain below the levels seen before the pandemic.
 - We continue to support our unpaid carers in partnership with local support organisations. Although we are ahead of target, the proportion of carers reporting satisfaction with their quality of life has reduced from the previous year; reflecting the continuing pressures on carers following the pandemic period. As a partnership, we are working to ensure that carers have had access to the guidance and support they need.
 - The provision of unpaid work was significantly impacted by the pandemic with Community Payback Orders (CPOs) suspended in March 2020 and this continues to have an impact on unpaid work provision. However, the proportion of CPOs completed within court timescales continued to improve, now at 83%. We are also helping more people with convictions into employment and volunteering with positive outcomes for 64%, compared with 56% in the previous year.
 - As a partnership we are focused on tackling health inequalities and improving life chances for our residents. Breastfeeding rates in our most disadvantaged neighbourhoods have increased by 7.5% from the previous year. And we have supported 60 people living in disadvantaged areas to stop smoking.
 - During 2022/23, we have continued to improve personal outcomes for women and families affected by domestic abuse. Improved outcomes were at 90% for women, up 3% from 2021/22; and 82% for children, up 2%.
 - In terms of organisational performance, our timescales for responding to frontline complaints have improved during the year. Sickness absence remains an area of focus for the partnership, and we have an increase in absence across Council and NHS staff groups during 2022/23.



The data shows that despite the ongoing pressures the partnership is facing as we recover from the pandemic we have continued to support our most vulnerable residents and have performed well against many of our outcome-focused performance indicators. Through our recovery and renewal planning and the delivery of our next Strategic Plan for 2022-2025 we will ensure that our priorities and approaches meet the changing needs of our population.

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	2022/23	Current Target	2021/22	2020/21	2019/20	2018/19	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>)	86%	90%	55%	61%	78%	74%	
Balance of Care for looked after children: % of children being looked after in the Community (LGBF) (<i>INCREASE</i>)	*	Data only	92.7%	91.1%	94.9%	98.0%	

*2022/23 data not yet available from Public Health Scotland

Although the overall score for CAMHS waiting times was 86% for the year, by August 2022, CAMHS achieved and has maintained performance ahead of the national waiting time target. From September to the end of the financial year the service consistently achieved 97% and above.

Strategic Priority 2 - Working together with people to maintain their independence at home and in their local community							
Indicator	2022/23	Current Target	2021/22	2020/21	2019/20	2018/19	Trend from previous year
Number of people self-directing their care through receiving direct payments and other forms of self-directed support. (INCREASE)	488	600	458	551	575	514	
Percentage of people aged 65+ who live in housing rather than a care home or hospital (INCREASE)	97%	97%	97%	97%	97%	96%	
People reporting 'living where you/as you want to live' needs met (%) (INCREASE)	89%	90%	89%	91%	88%	92%	

While update of Self-directed Support (SDS) increased steadily year-on-year since its introduction, performance fell with the start of the Covid-19 pandemic, dropping from a peak of 575 in 2019/20 to 458 in 2021/22. This reflects pressure on service and also the increased levels of care need and complexity we are seeing since the pandemic. We continue to work to maximise choice and control for the people we support and saw an increase in update of SDS in the 2022/23.

Strategic Priority 3 - Working together to support mental health and well-being							
Indicator	2022/23	Current Target	2021/22	2020/21	2019/20	2018/19	Trend from previous year
Percentage of people waiting no longer than 18 weeks for access to psychological therapies (INCREASE)	75%	90%	76%	74%	65%	54%	
% of service users moving from drug treatment to recovery service (INCREASE)	5%	10%	9%	6%	16%	22%	


Workforce challenges (vacancies and absences) were the principle reason that we fell below the waiting times target for psychological therapies. Staffing issues mainly related to medical staff. During spring and summer 2022, waiting time performance dropped across three of our teams due to staffing issues.


During the first quarter of 2022/23 performance did not improve as local recruitment was not successful initially. We were subsequently successfully in recruiting to some long-standing vacancies resulting in improved performance during quarters 2 and 3. We have also undertaken work to address those with the longest waiting times on our list. As a result performance has moved towards target, reaching 91.5% for Q1 2023/24.


14 individuals (5%) moved from drug/alcohol treatment to recovery in 2022/23. This is a reduction on the 2021/22 figure (9%) and remains below target (10%). Recovery is a very person-centred process, and is influenced by a number of factors. Some individuals may be discharged after treatment to support their own recovery within the community and this isn't captured in the data. Supporting people to progress through treatment into recovery continues to be the key priority for the service. Additional or alternative ways of measuring this are also being considered locally, and the development of a national measurement tool is underway.

Strategic Priority 4 - Working together to meet people's healthcare needs							
Indicator	2022/23	Current Target	2021/22	2020/21	2019/20	2018/19	Trend from previous year
Acute Bed Days Lost to Delayed Discharge (Aged 18+ including Adults with Incapacity) (DECREASE) (MSG data)	4,652	1,893	4,546	2,342	1,788	2,284	-
No. of A & E Attendances (adults) (DECREASE) (MSG data)	17,355	18,335	16,877	13,677	20,159	20,234	↓
Number of Emergency Admissions: Adults (DECREASE) (MSG data)	6,564	7,130	6,767	6,517	7,538	7,264	↑
% of last six months of life spent in a community setting (INCREASE) (MSG data)	n/a	86%	90%	90%	88%	86%	-

During the year, we saw an increase in our average number of delayed discharges and the number of hospital bed days lost to delayed discharge as a result of the continuing pressures on the social care sector and particularly our care at home service. Increased pressures on care at home services through higher demand and staff capacity issues, and higher levels of frailty and complexity among people return to the community from hospital impacted performance on delays. However, we continue to be one of the best performing partnerships for minimising delays in Scotland.

Strategic Priority 5 - Working together with people who care for someone ensuring they are able to exercise choice and control in relation to their caring activities							
Indicator	2022/23	Current Target	2021/22	2020/21	2019/20	2018/19	Trend from previous year
People reporting 'quality of life for carers' needs fully met (%) <i>(INCREASE)</i>	80%	72%	92%	91%	92%	78%	

Strategic Priority 6 - Working together with our partners to support people to stop offending							
Indicator	2022/23	Current Target	2021/22	2020/21	2019/20	2018/19	Trend from previous year
Community Payback Orders - Percentage of unpaid work placement completions within Court timescale. <i>(INCREASE)</i>	83%	80%	81%	75%	71%	84%	

Strategic Priority 7 - Working together with individuals and communities to tackle health inequalities							
Indicator	2022/23	Current Target	2021/22	2020/21	2019/20	2018/19	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)	60	16	60	66	74	6	

Strategic Priority 7 - Working together with individuals and communities to tackle health inequalities							
Indicator	2022/23	Current Target	2021/22	2020/21	2019/20	2018/19	Trend from previous year
in arrears.) (INCREASE)							
Premature mortality rate per 100,000 persons aged under 75. (European age-standardised mortality rate) (DECREASE)	n/a	Data Only	333	334	295	308	↑

Strategic Priority 9 - Protecting people from harm							
Indicator	2022/23	Current Target	2021/22	2020/21	2019/20	2018/19	Trend from previous year
% Change in women's domestic abuse outcomes (INCREASE)	90%	70%	87%	84%	79%	64%	↑

Financial Performance

Funding 2022/23

The net total health and social care funding from our partners for financial year 2022/23 was £175.422 million:

	£ Million
NHS Greater Glasgow and Clyde Primary Care	80.720
NHS Greater Glasgow and Clyde Large Hospital Services	29.075
East Renfrewshire Council Social Care	65.141
East Renfrewshire Council Housing Aids and Adaptations	0.486
Total Net Funding	175.422

The Comprehensive Income and Expenditure Statement (CIES) (page 55) shows the IJB gross income as £204.005 million, as that statement shows service income, grant funding and resource transfer 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.

The legislation requires the IJB and Health Board to put in place arrangements to support the set aside budget requirements for unscheduled care (for large hospital services). The Greater Glasgow and Clyde wide Unscheduled Care Commissioning Plan continues to evolve and the latest plan and financial framework was last presented to the IJB in November 2022.

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 historic Social Care Fund which 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 is included within resource transfer.

Financial Performance 2022/23

The annual report and accounts for the IJB covers the period 1st April 2022 to 31st March 2023. 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	Unaudited Budget	Spend	Variance (Over) / Under	Variance (Over) / Under
	£ Million	£ Million	£ Million	%
Children & Families	14.741	14.281	0.460	3.12%
Older Peoples Services	25.619	24.085	1.534	5.99%
Physical / Sensory Disability	6.309	6.090	0.219	3.47%
Learning Disability – Community	17.902	18.629	(0.727)	(4.06%)
Learning Disability – Inpatients	9.559	9.591	(0.032)	(0.33%)
Augmentative and Alternative Communication	0.265	0.265	-	0.00%
Intensive Services	16.089	16.735	(0.646)	(4.02%)
Mental Health	5.729	5.392	0.337	5.88%
Addictions / Substance Misuse	1.626	1.543	0.083	5.10%
Family Health Services	28.923	28.921	0.002	0.01%
Prescribing	17.098	17.872	(0.774)	(4.53%)
Criminal Justice	0.029	(0.001)	0.030	103.45%
Finance and Resources	1.972	1.868	0.104	5.27%
Net Expenditure Health and Social Care	145.861	145.271	0.590	0.40%
Housing	0.486	0.486	-	-
Set Aside for Large Hospital Services	29.075	29.075	-	-
Total Integration Joint Board	175.422	174.832	0.590	0.40%

The £0.590 million operational underspend (0.40%) is marginally better than the reporting taken to the IJB during the year and this underspend will be added to our budget phasing reserve. The main variances to the budget were:

- £0.460 million underspend in Children and Families was mainly from care package costs and some staff vacancies.
- £1.534 million underspend within Older Peoples services was mainly from purchased nursing and residential care. This reflects the ongoing trend of reduction in nursing and care home admissions but does offset the increase in community activity, particularly in Care at Home. Given this continued trend budgets have been realigned in 2023/24 to recognise this shift in type of care.
- £0.646 million overspend within Intensive Services as our care at home costs reflect that we continue to see high demand post pandemic and we had additional costs delivering the service with diminished capacity, particularly over the winter period.
- £0.727 million overspend within Learning Disability Community Services mainly from care package costs, partially offset by staff vacancies. We have recognised this cost pressure in the 2023/24 budget, which in turn has added to our funding gap and associated saving requirement.

- £0.774 million overspend in the cost of prescribing as we saw increases in the volume of items prescribed and the costs are impacted by the economic climate and supply chain issues, compounded by Brexit and the war in Ukraine. This overspend is after the £0.456 million balance of the smoothing reserve, set up to meet fluctuation, was fully used.

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 2022/23 was identified as £29.075 million and is £1.473 million less than our notional budget, although there is nil cash impact. 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.

The table below shows the £4.564 million we spent on Covid-19 activity, fully funded by the Scottish Government through the ring-fenced reserve balance we brought into 2022/23. Our Covid-19 related spend was reported to the Scottish Government as part of the Local Mobilisation Plan submitted by NHS Greater Glasgow and Clyde Health Board.

Our IJB spend was significantly less than the prior year reflecting the changes to Scottish Government guidance on financial support to adult and social care providers, testing and public health policies in relation to Covid-19 and cessation of support for unachieved savings compared to the funding provided to IJBs, at the end of financial year 2021/22. This resulted in the Scottish Government reclaiming surplus Covid-19 reserves to be redistributed across the wider health and care sector to meet current Covid-19 priorities. For East Renfrewshire HSCP this represented a return of £4.7 million and this was in line with the level of reserves reclaimed from other HSCPs across the country.

Covid-19 Expenditure Summary	£ million
Additional services and staffing including Mental Health Assessment, Community Treatment, Flu, GP, staffing across all response activity	3.298
Infrastructure, equipment, PPE	0.132
Sustainability payments to partners	1.134
Total Expenditure	4.564
Funds repaid to the Scottish Government in year	4.500
Funds to be repaid - accounted for at year end	0.200
Total Funds Used and Repaid	9.264
Opening Earmarked Reserve Balance	9.266
Closing Earmarked Reserve Balance (to meet Carers PPE)	0.002

The closing Covid-19 reserve balance reflects the amount the Scottish Government advised should be retained locally to support the ongoing cost of PPE supplies for unpaid carers following the cessation of local PPE Hubs set up during the pandemic response.

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

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 64-65). The hosted services are accounted for on a principal basis, as detailed at Note 11 (Page 72).

The information above reflects our management accounts reporting throughout 2022/23 whilst the CIES (Page 55) presents the financial information in the required statutory reporting format; the movement between these of £9.430 million is a result of the management accounting treatment of reserves:

Reconciliation of CIES to Operational Underspend	£ Million	£ Million
IJB operational underspend on service delivery		0.590
Reserves planned use during the year	(16.420)	
Reserves added during the year (prior to operational underspend)	1.124	
Net movement between management accounts and CIES	(15.296)	
IJB CIES deficit		(14.706)

Total Use of Reserves During 2022/23	£ Million
Reserves planned use during the year	(16.420)
Reserves added from operational underspend and new funding	1.714
Total Reserves used during 2022/23	(14.706)

Reserves

We used £16.420 million of reserves in year and we also added £1.714 million into earmarked reserves. The year on year movement in reserves is set out in detail at Note 8 (Page 70-71) and is summarised:

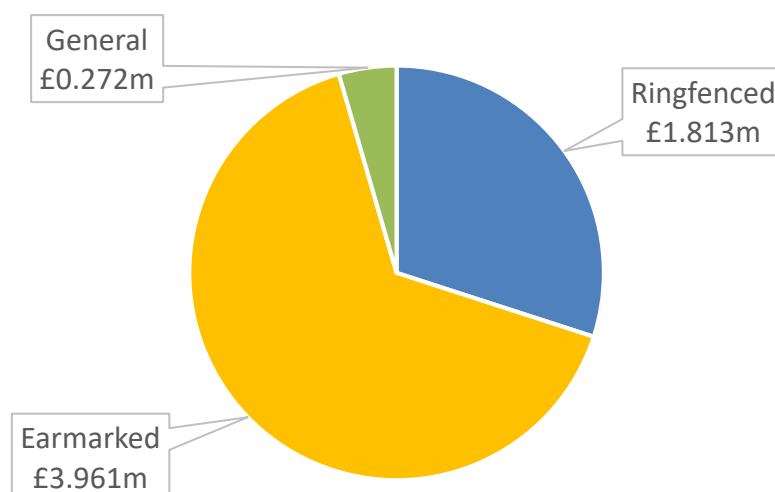
Reserves Movement	£ Million	£ Million
Reserves at 31 March 2022		20.752
Planned use of existing reserves during the year	(16.420)	
Funds added to reserves during the year	1.714	
Net reduction in reserves during the year	(14.706)	
Reserves at 31 March 2023		6.046

The purpose, use and categorisation of IJB reserves is supported by a Reserves Policy and Financial Regulations, both of which were reviewed in September 2022.

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 £6.046 million for all reserves falls in these three reserves types:



Ring-Fenced Reserves

The majority of the £11.906 million reduction in reserves related to the use of specific ring-fenced funding we received from the Scottish Government and in particular the Covid-19 funding received at the end of 2021/22, as detailed above.

In addition to the £9.264 million for Covid-19 we also spent £2.642 million ring-fenced reserves during the year and the Scottish Government funding mechanisms put in place for much of these funds meant we needed to use our uncommitted balance prior to drawing any in year funding for programmes such as the Primary Care Improvement Fund and Mental Health Action 15. We have added £0.392 million to our Alcohol & Drugs Partnership reserve. In agreement with the Scottish Government the balance we take into 2023/24 will support the development of a local recovery hub and other committed costs.

The overall reduction in ring-fenced funding during 2022/23 is not unique to East Renfrewshire and mirrors the national position.

Earmarked Reserves

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 £4.514 million supporting savings and delivering on projects as planned, however it is important to note that our smoothing reserve for fluctuation in prescribing costs and the transition funding to support Learning Disability bed model redesign were both fully utilised in 2022/23.

We have also transferred a number of reserve balances totalling £0.567 million to our budget phasing reserve as agreed during the year by the IJB, recognising the scale of the budget savings in 2023/24.

The balance relates to a number of smaller projects and initiatives with the detail provided at Note 8 (page 70-71).

General Reserves

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 0.19% of the 2022/23 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.

We received Covid-19 support for unachieved savings during the first two years of the pandemic and when this stopped we used £2.439 million budget phasing reserve in 2022/23 as we work to deliver our legacy savings on a recurring basis. The use of reserves to support savings delivery was an agreed strategy pre Covid-19. Our capacity to deliver change and savings was restricted by operational pressures during 2022/23.

In the event our operational costs exceed budget in 2023/24 we may need to un-hypothecate (i.e. un-earmark) reserves to meet 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 (MTFP) for 2023/24 to 2027/28 and our Strategic Plan for 2022/23 to 2024/25. These key strategies also inform our strategic risk register and collectively support medium-term planning and decision making.

The IJB operates in a complex environment with requirements to ensure statutory obligations, legislative and policy requirements, performance targets and governance and reporting criteria are met whilst ensuring the operational oversight of the delivery of health and care services.

UK and Scottish Government legislation and policies and how they are funded can have implications on the IJB and how and where we use our funding over time.

The most significant challenges for 2023/24 and beyond include:

- delivering a difficult range savings to ensure financial sustainability, recognising this is at odds with our historic focus on prevention
- managing the real tension between reduced service capacity as a result of savings and maintaining discharge without delay from hospital
- understanding the longer term impacts of Covid-19 on mental and physical health in the longer term
- recruitment and retention of our workforce, particularly in the current cost of living crisis
- managing prescribing demand and costs in partnership with our GPs
- supporting the physical and mental health and wellbeing of our workforce and our wider population, again further impacted by the current cost of living challenges
- meeting increased demand for universal services without funding for growth, including increased population demand and new care homes opening with the area
- we may also need to prepare for the challenges and opportunities that may arise from a national care service

For 2023/24 the cost pressures identified in our budget are of £10.34 million is offset by available funding of £3.28 million leaving a funding gap of £7.06 million; a savings programme is identified to deliver this in full, but we recognise there may be some areas where we will not achieve a full year by 31 March 2024 and this will be supported by the remaining earmarked reserves we hold.

Our Savings, Recovery and Renewal programme will continue to be reported to the IJB on a regular basis and provides detail on progress on savings, project work and service redesign. The prioritisation of care, to support those with the greatest need is required to deliver around 50% of our savings.

The funding gap in 2023/24 is £7.06 million and presents a very significant challenge particularly when taking into account the continued recovery from Covid-19, pay, inflation and capacity challenges. The funding gap results from:

	ERC £m	NHS £m	TOTAL £m
1. Cost Pressures:			
Pay Award	1.45	0.40	1.85
Inflation, Contracts and Living Wage	2.64	0.41	3.05
Demographic and Demand	2.23	0.10	2.33
Capacity	0.22	0.10	0.32
Prescribing	-	0.35	0.35
2022/23 Legacy Savings	2.44	-	2.44
Total Pressures	8.98	1.36	10.34
2. Funding available towards cost pressures			
	2.25	1.03	3.28
3. Unfunded Cost Pressures			
	6.73	0.33	7.06

The budget agreed by the IJB on 29th March 2023 sets out the detail behind each of the cost pressures and it is important to note that these include contractual and policy requirements that must be met.

The prescribing cost pressure has been limited to the level of funding uplift provided as part of the Scottish government budget settlement, although it needs to be recognised that there still remains significant volatility in both cost and demand.

The legacy savings brought forward from 2022/23 relate to the pre-pandemic budget the IJB agreed for 2020/21, set on the cusp of the first wave of the pandemic. At that time we were clear that we would need to move to prioritisation of care, with focus on those with the greatest level of need, recognising this would have significant impact on care packages as we had exhausted all other options. For context from 2016/17 to 2019/20 (the last year pre pandemic) the HSCP savings we needed to make in social care were £8.4 million.

We subsequently received full support for unachieved savings in 2020/21 and 2021/22 from the Scottish Government as part of the Covid-19 support funding, recognising we did not have operational capacity to work on savings delivery.

The use of reserves to allow time to feed in these legacy savings was part of our reserves strategy pre pandemic and we have met the majority of this saving in 2022/23 from reserves as the Covid-19 funding to support unachieved savings ceased in March 2022.

We now need to look again at prioritisation of care to help meet the cumulative impact of both legacy and new cost pressures in 2023/24, hence the introduction of a Supporting People Framework as part of our approach to achieve required savings:

	ERC £m	NHS £m	TOTAL £m
Summary of Savings to Close Funding Gap:			
Service Savings including structure proposals	2.85	0.33	3.18
Additional pay award funding post budget	0.26	-	0.26
Limit use of support services to contain cost pressures	0.22	-	0.22
Supporting People Framework	3.40	-	3.40
Total of Identified Savings	6.73	0.33	7.06

Whilst the scale of this challenge is significant to East Renfrewshire, particularly as one the smaller HSCPs this is not unique; the national position across all public sector services shows a challenging financial outlook and a report compiled on the position of 29 of the 31 IJB's at the beginning of 2023/24 showed a collective financial gap of £305 million which is 3.6% of the respective total budgets; however within individual IJBs this gap ranges from 1% to 9%. For East Renfrewshire HSCP the total gap is 4.7%, which equates to 10% against the East Renfrewshire Council contribution and 0.4% against the NHS Greater Glasgow and Clyde contribution.

The 2023/24 budget recognises that we may require to invoke financial recovery planning if we cannot close our funding gap on a recurring basis.

Our partner East Renfrewshire Council has agreed just over £0.75 million non-recurring support in 2023/24 for the HSCP to deliver a number of initiatives related to Covid-19 recovery:

- Increasing our Talking points capacity to support the development of more community groups
- Extend the warm spaces and community cafe initiatives in our Health & Care centres
- Additional staffing cover to help meet pressures over the winter months
- Wellbeing and recovery support along with "go bags" to support domestic abuse survivors
- Financial support for foster carers, recognising the cost of living challenges
- Support to extend the staff and our partners wellbeing programme within the HSCP
- Provide additional materials to support community justice work
- Provide additional wellbeing support for vulnerable individuals, particularly those with additional support needs
- Housing and mental health support for our young people
- Funding to work with older children as they transition into adult services
- Support work for young people affected by drugs and alcohol

Looking forward to 2024/25 and beyond in any one year the modelled cost pressure could range from £9.0 million to £3.4 million depending on the combination of factors, recognising the next 2 years are likely to be particularly challenging before we see economic recovery.

Similarly the resulting potential unfunded gap, as modelled, could range from £5.9 million to £2.3 million. However this will ultimately be determined by the Scottish Government budget settlement each year.

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 wider economic challenges are significant as we are seeing continued increasing inflation across a number of goods and services and in particular prescribed drugs on a global level, impacting nationally. The war in Ukraine has also impacted on supply of goods. For the UK economy current intelligence suggests that the cost of fuel and utilities may begin to reduce during this year, however this is only one element of the cost of living crisis. Our population and households are not impacted equally by cost of living and those with lower income are disproportionately affected.

Any changes relating to the National Care Service (NCS) will be analysed and reflected in our future plans. The deadline for stage 1 of the Bill relating to the NCS has been extended to January 2024.

We have successfully operated integrated services for almost 20 years so we have faced a number of challenges and opportunities over the years. 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 will not only rise in line with population increases but is also subject to many other factors. This area is so volatile it is difficult to accurately predict and the post Covid-19 impact could continue to be significant. The IJB previously held a reserve to help manage fluctuation in cost and demand, but this has now been fully utilised. Without intervention this could be a £2m overspend in 2023/24 with no funding available to offset this and this is an area difficult to predict in the longer term. Work is ongoing locally, across NHS Greater Glasgow and Clyde and at a national level to monitor this area of pressure.

Maintaining Discharge without Delay performance is a key issue for us. In order to achieve the target we continue to require more community based provision and this is dependent on availability of care. 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.

We are in a period now where we are learning to live with Covid-19, its legacy impact and the continued circulation of the virus in our communities. With the exception of a modest sum of £2k to provide PPE to carers the support from the Scottish Government has ended, both for the HSCP and for partner organisations. There is still a risk that should any outbreak occur within a team or a health and care setting there could be impact on capacity and therefore on

service delivery. There may also be associated additional costs of staff cover and infection control.

We continue to use learning from how we delivered services during the pandemic to shape and inform future service models.

The longer term impact on the on the sustainability of our partner care provider market in the post Covid-19 pandemic and current economic climate is a significant issue. Our Strategic Commissioning plan sets out the detail on how we will work with our partners in the third and independent sectors in the coming years. The way we commission services may be impacted by the creation of a national care service. There is an increasing tension between cost expectations from care providers including those on national procurement frameworks and contracts and the funding, or more specifically the lack of that IJBs have to meet any additional increases

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 were not able to progress this work during 2022/23 as capacity did not allow this.

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

- Our Savings, Recovery and Renewal Programme continues and the scope has been widened to incorporate all change and savings activity recognising the cross cutting nature of many workstreams. Progress will be reported to every meeting of the IJB.
- We will update our Medium-Term Financial Plan on a regular basis reflecting the ongoing and legacy impact of Covid-19, the economic climate and any impact from the National Care Service and / or other policy decisions 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. This will also inform our planning for our 2024/25 budget.
- We will continue to monitor the impacts of Covid-19, Brexit, economic and inflationary factors along with 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 progress and report on our Strategic Improvement Plan until fully complete; work on this was not a priority during the ongoing pandemic response. This plan was agreed by the IJB in January 2020 and sets out the combined actions / areas for improvement from the Joint Strategic Inspection of the IJB in 2019 and from the Ministerial Strategic Group self-evaluation and the findings from the Audit Scotland Report: Health and Social Care Integration, also 2019.
- We will complete the review of our Integration Scheme; work that had been undertaken pre pandemic has been refreshed during 2022/23 and an NHSGGC wide review is in place.

- 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. We intend to continue the development our performance reporting during 2023/24, building on work done in 2022/23.
- Workforce planning will continue to support identification of 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 over a prolonged period our staff are tired both physically and mentally and the wellbeing of our workforce is paramount. We will progress the action plan agreed as part of our Workforce Plan 2022-25.
- We will progress with the redesign of the Learning Disability Inpatient bed model and progress the programme of health checks for people with a learning disability.
- 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 longer term impact of Covid-19 on our population and the capacity for the HSCP and its partners to deliver services and implement our savings, Recovery and Renewal programme whilst maintaining financial sustainability remain significant risks.

Conclusion

East Renfrewshire Integration Joint Board is well placed in terms of its maturity 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 to support financial sustainability, but also meeting the needs of our population.

Post Covid-19 there is a greater uncertainty over the medium to long term impact on our population and the associated demand for services, with 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.

Anne-Marie Monaghan
Chair
Integration Joint Board

27th September 2023

Julie Murray
Chief Officer
Integration Joint Board

27th September 2023

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board

27th September 2023

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 will be presented on 27th September 2023 for approval.

Anne-Marie Monaghan

Chair

Integration Joint Board 27th September 2023

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 2023 and the transactions for the IJB for the period covering 1st April 2022 to 31st March 2022.

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board 27th September 2023

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 2022/23 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 2022/23 amounted to £120,811 in respect of all duties undertaken during the financial year. The Chief Financial Officer total remuneration for 2022/23 amounted to £92,805.

Total 2021/22 £	Senior Officer	Salary, Fees and Allowances £	Taxable Expenses £	Total 2022/23 £
115,279	Julie Murray, Chief Officer	120,811	-	120,811
88,285	Lesley Bairden, Chief Financial Officer	92,805	-	92,805
203,564		213,616	-	213,616

Voting Board Members 2022/23		Total Taxable IJB Related Expenses £
Councillor Caroline Bamforth (Chair April to May 22)	East Renfrewshire Council	-
Anne-Marie Monaghan (Chair from June 22 and Vice Chair to May 22)	NHS Greater Glasgow & Clyde	-
Councillor Katie Pragnell (Vice Chair) (from June 22)	East Renfrewshire Council	-
Councillor Owen O'Donnell (from June 22)	East Renfrewshire Council	-
Councillor Paul Edlin (from June 22)	East Renfrewshire Council	-
Diane Foy (from August 2022)	NHS Greater Glasgow & Clyde	-
Jacqueline Forbes	NHS Greater Glasgow & Clyde	-
Amina Khan	NHS Greater Glasgow & Clyde	-
Councillor Tony Buchanan (until May 22)	East Renfrewshire Council	-
Councillor Jim Swift (until May 22)	East Renfrewshire Council	-
Michelle Wailes (until June 22)	NHS Greater Glasgow & Clyde	-

The equivalent cost in 2021/22 was nil for all IJB members. The voting members of the IJB changed following local elections in May 2022 and there was a change of one NHS Non-Executive Director during the year.

The Pension entitlement for the Chief Officer for the year to 31st March 2023 is shown in the table below, together with the contribution made by the employing body to this pension during the year.

Senior Officer	In Year Pension Contribution		Accrued Pension Benefits	
	For Year to 31 March 2022 £	For Year to 31 March 2023 £	As at 31 March 2023 £'000	Difference From 31 March 2022 £'000
Julie Murray, Chief Officer	22,249	23,316	Pension	54
			Lump Sum	63
Lesley Bairden, Chief Financial Officer	17,039	17,848	Pension	14
			Lump Sum	-
Total	39,288	41,164	Pension	68
			Lump Sum	63

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 2022/23 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.

Number of Employees 31 March 2022	Remuneration Band	Number of Employees 31 March 2023
-	£80,000 - £84,999	-
1	£85,000 - £89,999	-
-	£90,000 - £94,999	1
-	£105,000 - £109,999	-
-	£110,000 - £114,999	-
1	£115,000 - £119,999	
	£120,000 - £124,999	1

Anne-Marie Monaghan
Chair

Integration Joint Board 27th September 2023

Julie Murray
Chief Officer

Integration Joint Board 27th September 2023

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 2022/23 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.

We continued to hold our IJB meetings on a video conferencing platform and agreed with our chair and vice chair a prioritised agenda for each meeting. We held all meetings as planned during 2022/23. We held three JB seminars during the year focussing on an induction and introduction for new IJB Members and planning for the Budget for 2023/24. We also held a session on the IJB response to the National Care Service consultation.

Our daily huddle remained in place and as the year progressed we reduced the frequency to twice weekly and this allowed our senior managers to meet in the morning to assess the situation, prioritise workloads and support service delivery, particularly over a very challenging winter period. This also provides an informal support network which has been invaluable.

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 2022/23. A member of East Renfrewshire Council's Audit and Scrutiny Committee is co-opted to the IJB Performance and Audit Committee to promote transparency.

The IJB's Performance & Audit Committee operates in accordance with CIPFA's Audit Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities.

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).

During 2022/23 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 2023.

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

Governance Issues during 2022/23

Whilst all operational and transactional governance issues are considered within our partner's governance frameworks, the IJB Performance and Audit Committee also take an overview on all actions resulting from both internal and external audit reports, covering all live actions whether pre or post 31st March 2023.

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 IJB continued to meet virtually throughout the year and all meetings were held as planned. The Scottish Government introduced new legislation in 2020/21; The Health Protection (Coronavirus) (Restrictions) (Scotland) Regulations 2020. The HSCP has complied with this legislation as appropriate.

The focus on Covid-19 during the year has changed to look at how we live and work with the virus in circulation. The Scottish Government guidance changed during the year in relation to financial support and this was implemented locally. We continue to review our service delivery models and many more services are delivered in person or as a hybrid approach. Our buildings are far busier now that social distancing and other restrictions have eased.

Operational Governance

The Performance and Audit Committee received an update report to each committee that identified progress on open recommendations as well as any new audit activity and associated response (for both IJB specific and for HSCP operational). The table below summarises the number of recommendations and the status for each audit.

Audit Report	Recommendations		
	Total for HSCP	Considered implemented by HSCP (awaiting verification)	Total open
SDS – Direct Payments	3	0	3
Ordering and Certification	4	4	0
Follow up of Business Operations and Partnerships	2	1	1
Barrhead Centre	11	5	6
HSCP Follow-up	20	12	8
Debtors	2	2	0
Environment Follow-up	3	3	0
Fostering, Adoption and Kinship	3	2	1
Payroll	8	8	0
TOTAL	56	37	19

We were able to restart our Recovery and Renewal programme and have subsequently widened the scope of this to include all savings and change.

We will continue to report Covid-19 activity and costs as required, although there is a significant reduction in the level of reporting post pandemic.

We reported to the IJB on Equality and Human Rights Mainstreaming Report along with an Interim Review of outcomes for 2023. The report provides an update on East Renfrewshire HSCP's equality outcomes and mainstreaming activity for the period 2021-23. This report outlined: the ways in which equalities considerations are part of the structures, behaviours and culture of our partnership; how we carry out our duties and promote equality; and how this is helping us improve as a partnership. The report also set out an interim update on progress towards the partnership's six equalities outcomes.

The Civil Contingencies Act 2004 (CCA), is supplemented by the Contingency Planning (Scotland) Regulations 2005 and “Preparing Scotland” Guidance identifies IJBs as Category 1 responders to an emergency:

- an event or situation which threatens serious damage to human welfare;
- an event or situation which threatens serious damage to the environment;
- war, or terrorism, which threatens serious damage to the security of the UK.

During 2022/23 the IJB did not need to act in this capacity.

Action Plan

The table below shows the progress made during 2022/23 against the actions that we identified in our 2021/22 annual report and accounts. It does need to be recognised that capacity to progress these actions was impacted by capacity constraints, particularly over the winter months.

Action	Progress
Resource and deliver our Recovery and Renewal programme, with regular reporting including progress on savings to the IJB throughout 2022/23	We took reports during the year to the IJB and covered this at budget seminars. The team is fully resourced, however also supported operational services challenges during the year. The scope of the programme has been extended to cover all savings and change activity within the programme
Refresh our Medium Term Financial Plan (MTFP) and Strategic Risk Register to reflect any changes resulting from the NCS and for economic and inflation factors as required	A refreshed MTFP was presented to the IJB on 28 June 2023 and will be updated for any major changes as they arise
Continue to work to implement the Unscheduled Care Commissioning Plan in partnership with the other HSCPs across Greater Glasgow and Clyde	This is part of an NHSGGC wide programme and will continue to be implemented, The last update to the IJB was in November 2022
Review our Best Value reporting with our Annual Performance Report and develop our performance reporting to look forward as well as report our retrospective position	We established a working group during 2022/23 and have revised our reporting format. Work continues to develop exception reporting
Refresh our Integration Scheme	Work remains ongoing across NHSGGC with partners with consultation expected during the autumn and agreement to submit to the Scottish Government by the end of the financial year
Continue to monitor the costs associated with Covid-19 and sustainability throughout 2022/23 and beyond	We completed the required returns throughout the year via the Local Mobilisation Plan reported through NHSGGC. This funding has ceased however we will continue to monitor the financial impact to inform local reporting and decision making. We will also report on the £0.750 million provided by ERC to support Covid recovery in 2023/24

Recommence review of our Strategic Action Plan, paused during the response to the pandemic	This work will recommence as part of our recovery
Develop our Strategic Commissioning Plan and our approach to collaborative commissioning	Our Strategic Commissioning Plan was agreed by the IJB in August 2023
Implement our Strategic Plan	Implemented during 2022/23
We will implement plans including recruitment for winter and capacity funding	Implemented during 2022/23 including the required reporting to the Scottish Government
We will report the results of the Joint Inspection of services for Children at Risk of Harm	The report was published 16 th August 2022 and shared with the IJB thereafter

The actions we will take in 2023/24 to improve strengthening our corporate governance arrangements are:

- Deliver the Savings, Recovery and Renewal programme with progress reported to every meeting of the IJB.
- Maintain the Medium Term Financial Plan and use this to inform the 2024/25 budget planning and beyond.
- Ensuring financial sustainability is a key priority in 2023/24 through IJB reporting, discussion with board members, our funding partners and other stakeholders.
- Continue to work to implement the Unscheduled Care Commissioning Plan in partnership with the other HSCPs across Greater Glasgow and Clyde.
- Our Integration Scheme will be refreshed in line with appropriate guidance and the current timetable across NHSGGC is to complete for submission to the Scottish Government by the current financial year.
- We will continue to monitor the financial impact of Covid where we can to inform local reporting and decision making. We will also report on the £0.750 million provided by ERC to support Covid recovery in 2023/24.
- Take our latest Commissioning Plan to 2025 to the IJB in August 2023 along with an implementation timeline.
- We will recommence review of our Strategic Action Plan, paused during the response to the pandemic and continue to develop of performance reporting.
- We will continue to place equality and fairness at the heart of our planning processes and over the next two years we will work to further progress our agreed equalities outcomes and will review these ahead of our next scheduled report in 2025.
- We will implement the recommendations resulting from the Adult Joint Inspection report, published in June 202 including: improving the quality of chronologies; greater involvement of adults at risk of harm and their unpaid carers at a strategic level; enhanced multi-agency quality assurance practices; and, building on existing practice to ensure the full involvement of all key partners in relevant aspects of ASP practice going forward.

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.

Anne-Marie Monaghan
Chair
Integration Joint Board

28rd June 2023

Julie Murray
Chief Officer
Integration Joint Board

28rd June 2023

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

We certify that we have audited the financial statements in the annual accounts of East Renfrewshire Integration Joint Board (the 'Integration Joint Board') for the year ended 31 March 2023 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Balance Sheet, Movement in Reserves Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 (the 2022/23 Code).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the Integration Joint Board as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2022/23 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

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

Conclusions relating to going concern basis of accounting

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

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

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

Risks of material misstatement

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

Responsibilities of the Chief Financial Officer and Performance and Audit Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the 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 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 Chief Financial Officer is responsible for assessing the Integration Joint Board ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the Integration Joint Board's operations.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

Reporting on other requirements

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

We have audited the parts of the Remuneration Report described as audited. In our opinion, the audited parts of the Remuneration Report have been

properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Other information

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

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

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

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

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

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

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or

- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of our report

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

[Signature]

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

[Full date]

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 2023

2021/22			2022/23				
Gross Expenditure £000	Gross Income £000	Net Expenditure £000	Objective Analysis	Note	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
16,696	2,468	14,228	Children and Families		18,264	3,850	14,414
26,757	1,884	24,873	Older People's Services		28,325	943	27,382
6,574	308	6,266	Physical/Sensory Disability		7,576	774	6,802
21,479	905	20,574	Learning Disability – Community		24,325	915	23,410
9,901	1,079	8,822	Learning Disability – Inpatients		10,770	1,179	9,591
393	167	226	Augmentative & Alternative Communication		460	195	265
18,608	2,110	16,498	Intensive Services		21,328	3,443	17,885
6,317	303	6,014	Mental Health		6,499	349	6,150
2,958	255	2,703	Addictions / Substance Misuse		3,295	533	2,762
28,231	527	27,704	Family Health Services		29,862	941	28,921
16,589	1	16,588	Prescribing		17,873	1	17,872
864	853	11	Criminal Justice		913	915	(2)
29,017	6,413	22,604	Management and Admin		19,417	17,678	1,739
232	-	232	Corporate Services	6	243	-	243
184,616	17,273	167,343	Cost of Services Managed by ER IJB		189,150	31,716	157,434
			Set Aside for delegated services provided in large hospitals		29,075	-	29,075
27,892	-	27,892	Aids and Adaptations		486	-	486
398	-	398					
212,906	17,273	195,633	Total Cost of Services to ER IJB		218,711	31,716	186,995
			Taxation and Non Specific Grant Income	3	-	172,289	172,289
-	205,900	205,900					
212,906	223,173	(10,267)	(Surplus) or Deficit on Provision of Services		218,711	204,005	14,706

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.

2021/22 £000	Movement in Reserves	2022/23 £000
(10,485)	Balance brought forward	(20,752)
(10,267)	Total Comprehensive Income & Expenditure	14,706
(10,267)	(Surplus) or Deficit on the Provision of Services	14,706
(20,752)	Balance as at 31st March 2023 Carried Forward	(6,046)

The reserves above are all useable.

Balance Sheet

As at 31st March 2023

The Balance Sheet as at 31st March 2023 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 2022	Balance Sheet	Notes	31st March 2023
£000			£000
21,130	Current Assets		9,901
21,130	Short Term Debtors	7	9,901
378	Current Liabilities		3,855
378	Short Term Creditors	7	3,855
20,752	Net Assets - Reserves	8	6,046

The Statement of Accounts present a true and fair view of the financial position of the IJB as at 31st March 2023 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 27th September 2023.

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board 27th September 2023

Notes to the Financial Statements

1. Accounting Policies

1.1 General Principles

The Statement of Accounts summarises the IJB's transactions for the 2022/23 reporting period and its position as at 31st March 2023.

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 2022/23 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.

The IJB Financial Statements for 2022/23 have been prepared on a going concern basis. The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. In accordance with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2022/23, the IJB is required to prepare its Financial Statements on a going concern basis unless informed by the relevant national body of the intention of dissolution without transfer of services or function to another entity. The Annual Accounts are prepared on the assumption that the IJB will continue in operational existence for the foreseeable future.

The IJB's budget contribution from and direction to partners has been confirmed for 2023/24, and a Medium Term Financial Plan has been prepared covering the period 2023/24 to 2027/28. The IJB considers there are no material uncertainties around its going concern status.

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 2023 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 66-67) in accordance with the requirements of International Accounting Standard 24.

Related parties also include organisations that we may have no transactions with, but who can still exert significant influence over our financial and operating policy decisions. The Scottish Government is such a related party of the IJB as it can exert significant influence through legislation and funding of the IJB's partner bodies, and therefore can indirectly influence the financial and operating policy decisions of the IJB.

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 2023.

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 2023.

The cost of participation in the CNORIS scheme was funded on our behalf by NHS Greater Glasgow and Clyde in previous financial years but was met by the IJB for financial year 2022/23.

1.11 Corresponding Amounts

These Financial Statements cover the period 1st April 2022 to 31st March 2023, with corresponding full year amounts for 2021/22.

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 IAS19 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

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.

2021/22 £000	Expenditure and Income Analysis by Nature	2022/23 £000
(205,900)	Partners funding contribution and non-specific grant income	(172,289)
(17,273)	Fees and charges and other service income	(31,716)
(223,173)	Total Funding	(204,005)
51,244	Employee Costs	56,809
882	Premises Costs	985
479	Transport Costs	401
23,740	Supplies & Services	9,890
61,243	Third Party Payments	71,347
2,499	Support Costs	2,304
16,432	Prescribing	17,717
28,263	Family Health Service	29,940
27,892	Acute Hospital Services	29,075
204	Corporate Costs	213
28	External Audit Fee	30
212,906	Cost of Services	218,711

3. Taxation and Non Specific Grant Income

2021/22 £000	Taxation and Non Specific Grant Income	2022/23 £000
67,228	East Renfrewshire Council	50,593
126,738	NHS Greater Glasgow and Clyde	109,533
11,934	Resource Transfer	12,163
205,900	Partners Funding Contribution & Non Specific Grant Income	172,289

The funding contribution from NHS Greater Glasgow and Clyde includes East Renfrewshire's use of set aside for delegated services provided in large hospitals (£29.075 million in 2022/23 and £27.892 million in 2021/22). 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 2022/23 accounts for 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.

The IJB is considered to be acting as a 'principal' and the 2022/23 financial statements have been prepared on this basis with the full costs of such services being reflected in the 2022/23 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.

2021/22 £000	Learning Disability In-Patient Services Hosted by East Renfrewshire IJB	2022/23 £000
5,655	Glasgow	6,872
1,993	Renfrewshire	1,834
551	Inverclyde	521
310	West Dunbartonshire	291
-	East Dunbartonshire	-
8,509	Learning Disability In-Patients Services Provided to other IJBs	9,518
313	East Renfrewshire	73
8,822	Total Learning Disability In-Patient Services	9,591

2021/22 £000	Augmentative and Alternative Communication (AAC) Hosted by East Renfrewshire IJB	2022/23 £000
97	Glasgow	124
22	Renfrewshire	27
26	Inverclyde	32
4	West Dunbartonshire	5
22	East Dunbartonshire	27
171	AAC Services Provided to other IJBs	215
40	East Renfrewshire	50
211	Total AAC Services	265

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.

2021/22 £000	Services Provided to East Renfrewshire IJB by Other IJBs within NHSGGC	2022/23 £000
435	Physiotherapy	476
43	Retinal Screening	50
474	Podiatry	788
289	Primary Care Support	306
342	Continence	419
600	Sexual Health	631
990	Mental Health	1,183
789	Oral Health	978
350	Addictions	374
209	Prison Health Care	232
171	Health Care in Police Custody	156
3,846	Psychiatry	4,032
8,538	Net Expenditure on Services Provided	9,625

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 2022/23. The nature of the partnership means that the IJB may influence, and be influenced by its partners.

2021/22 £000	Income – Payments for Integrated Functions	2022/23 £000
130,541	NHS Greater Glasgow and Clyde	121,759
92,632	East Renfrewshire Council	82,246
223,173	Total	204,005

2021/22 £000	Expenditure – Payments for Delivery of Integrated Functions	2022/23 £000
130,541	NHS Greater Glasgow and Clyde	121,759
82,365	East Renfrewshire Council	96,952
212,906	Total	218,711

2021/22 £000	Closing Reserve Balance (held within ERC on behalf of IJB)	2022/23 £000
-	NHS Greater Glasgow and Clyde	-
20,752	East Renfrewshire Council	6,046
20,752	Total	6,046

Related parties also include organisations that we may have no transactions with, but who can still exert significant influence over our financial and operating policy decisions.

The Scottish Government is such a related party of the IJB as it can exert significant influence through legislation and funding of the IJB's partner bodies, and therefore can indirectly influence the financial and operating policy decisions of the IJB.

The value of transactions directly with the Scottish Government in 2021/22 and 2022/23 was nil.

6. Corporate Expenditure

2021/22 £000	Corporate Expenditure	2022/23 £000
204	Staff Costs	213
28	Audit Fee	30
232	Total	243

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 2023.

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 2022/23. The Covid-19 related costs within these services has been met from our Covid-19 funding.

Fees payable to Ernst & Young in respect of external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice for 2022/23 amounted to £29,840. Ernst & Young did not provide any non-audit services during 2022/23.

VAT is not included in the costs identified.

7. Short Term Debtors and Creditors

2021/22 £000	Short Term Debtors	2022/23 £000
- 21,130	NHS Greater Glasgow and Clyde East Renfrewshire Council	- 9,901
21,130	Total	9,901

2021/22 £000	Short Term Creditors	2022/23 £000
378 -	NHS Greater Glasgow and Clyde East Renfrewshire Council	3,855 -
378	Total	3,855

8. Reserves

As at 31st March 2023 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:

Reserves Movement	£ Million	£ Million
Reserves at 31 March 2022		20.752
Planned use of existing reserves during the year	(16.420)	
Funds added to reserves during the year	1.714	
Net reduction in reserves during the year		(14.706)
Reserves at 31 March 2023		6.046

For the £6.046 million balance of reserves we are taking forward into 2023/24 we expect to use c£5.4 million earmarked reserves:

- £1.4m is ring-fenced SG funding for Primary Care, ADP, MH Action 15
- £1.6m is bridging for savings – pre pandemic strategy
- £0.3m general reserve will support savings / pressures
- £2.1m is committed in year for earmarked activity

We will potentially take forward £0.6m ring-fenced funding into 2024/25

- £0.4m is ring-fenced SG funding, mainly GP related
- £0.2m is committed for staff and contracts

The table on the following page provides the detailed movement across all reserves between 2021/22 and 2022/23.

2021/22 £000	Reserves	Used £000	Added £000	Transfers In / (Out) £000	2022/23 £000
215	Mental Health Action 15	97			118
526	Alcohol & Drugs Partnership	165	392	98	851
142	Drugs Death Taskforce	44		(98)	0
1,985	Primary Care Improvement	1,324			661
181	GP Premises Fund	0			181
9,266	COVID Allocations	9,264			2
1,012	Winter Planning	1,012			0
13,327	Total Ring-Fenced Reserves	11,906	392	0	1,813
2,716	Budget Savings Phasing	2,439	590	567	1,434
165	In Year Pressures				165
456	Prescribing	456			0
3,337	Total Bridging Finance	2,895	590	567	1,599
460	Residential Accommodation	0		(460)	0
35	Health Visitors	35	82		82
58	Home & Belonging	58			0
687	Counselling in Schools	305			382
15	Child Healthy Weight Programme	0		(15)	0
888	Children and Adolescent Mental Health Services	486	71		473
50	Trauma Informed Practice		50		100
29	Whole Family Wellbeing		437		466
24	Unaccompanied Asylum Seekers Children	15			9
2,246	Children & Families	899	640	(475)	1,512
434	Transitional Funding Learning Disability Specialist Services	434	0	0	0
295	Learning Disability Community Living Change	41			254
37	Addictions Residential Rehabilitation				37
61	Mental Health Officer/Community Psychology/Capacity				61
125	Care Home Oversight Support	48			77
85	Augmentative & Alternative Communication		19		104
	- Learning Disability Health Checks		32		32
52	Lead Nurse - Care Homes Allocation	52			0
60	Armed Forces Covenant	47			13
88	Wellbeing	43			45
68	Dementia Funding		41		109
18	Telecare Fire Safety				18
889	Adult Services	231	92	0	750
124	Renewals & Repairs Fund	24		0	100
31	Partnership Strategic Framework	31			0
92	Organisational Learning & Development	0		(92)	0
123	Total Capacity	31	0	(92)	0
7,153	Total Earmarked Reserves	4,514	1,322	0	3,961
272	Total General Reserves	0	0	0	272
20,752	Total All Reserves	16,420	1,714	0	6,046

9. Contingent Assets and Liabilities

There are no contingent assets or liabilities as at 31st March 2023.

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. This applies to the adoption of the following new or amended standards within the 2023/24 Code:

- Amendments to IAS1 and IFRS Practice Statement 2 Disclosure of Accounting Policies.
- Amendments to IAS8 Definition of Accounting Estimates

The Code requires implementation of these new standards from 1 April 2023 therefore there is no impact on the 2022/23 annual accounts.

These new or amended standards are not expected to have a significant impact on the 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 2022/23 accounts have been prepared.

12. Estimation Uncertainty

There are no estimations included within the 2022/23 accounts.

13. Post Balance Sheet Events

The final annual report and accounts will be presented for approval on 27th September 2023.

There have been no adjusting events (events which provide evidence of conditions that existed at the balance sheet date) and no such adjusting events have been reflected in the financial

statements or notes. Likewise there have been no non – adjusting events, which are indicative of conditions after the balance sheet date, and accordingly the financial statements have not been adjusted for any such post balance sheet events.

14. Prior Period Restatement

There are no restatements included in the unaudited accounts.

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). This information does not fall under audit parameters.

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 – full plan and summary

https://www.eastrenfrewshire.gov.uk/media/7569/HSCP-Strategic-Plan-2022-2025/pdf/East_Renfrewshire_HSCP_-_Strategic_Plan_2022-2025.pdf?m=637847662804030000

<https://indd.adobe.com/view/badd5a41-54e9-4205-973a-06e3b4134c9b>

Medium Term Financial Plan

https://www.eastrenfrewshire.gov.uk/media/7567/Medium-term-financial-plan-2022-23-to-2026-27/pdf/Medium_Term_Financial_Plan_-_Mar_2022.pdf?m=637846608465330000

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/annual-performance-report>

Strategic Risk Register

https://www.eastrenfrewshire.gov.uk/media/9267/PAC-Item-12-26-June-2023/pdf/PAC_Item_12_-_26_June_2023.pdf?m=638227830063400000

It should be noted that the links above relate to the latest published versions of each document at the point of completion of this report 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 audited 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.

Anne-Marie Monaghan
Chair
Integration Joint Board

27th September 2023

Julie Murray
Chief Officer
Integration Joint Board

27th September 2023

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board

27th September 2023



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

Your Ref:
Our Ref:
Date: 27 September 2023

Rob Jones
Partner
Ernst & Young
5 George Square
Glasgow
G2 1DY

Dear Rob

This letter of representations is provided in connection with your audit of the financial statements of East Renfrewshire Integration Joint Board (“the IJB”) for the year ended 31 March 2023. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the financial statements give a true and fair view of the IJB’s financial position as of 31 March 2023 and of its income and expenditure for the year then ended in accordance with CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23.

We understand that the purpose of your audit of our financial statements is to express an opinion thereon and that your audit was conducted in accordance with International Standards on Auditing (UK), which involves an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose - all fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

A. Financial Statements and Financial Records

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated 14 December 2022, for the preparation of the financial statements in accordance with the Local Authority Accounts (Scotland) Regulations 2014, Section 12 of the Local Government in Scotland Act 2003, and CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23.

2. We acknowledge, as members of management of the IJB, our responsibility for the fair presentation of the financial statements. We believe the financial statements referred to above give a true and fair view of the financial position, financial performance (or results of operations) and cash flows of the IJB in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 and are free of material misstatements, including omissions. We have approved the financial statements.
3. The significant accounting policies adopted in the preparation of the financial statements are appropriately described in the financial statements.
4. As members of management of the IJB, we believe that the IJB has a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23, that are free from material misstatement, whether due to fraud or error. We have disclosed to you any significant changes in our processes, controls, policies and procedures that we have made to address the effects of the COVID-19 pandemic on our system of internal controls.
5. We believe that the effects of any unadjusted audit differences, summarised in the accompanying schedule, accumulated by you during the current audit and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. We have not corrected these differences identified by and brought to the attention from the auditor because they are matters of professional judgement.
6. We confirm the IJB does not have securities (debt or equity) listed on a recognised exchange.

B. Non-compliance with law and regulations, including fraud

1. We acknowledge that we are responsible to determine that the IJB's activities are conducted in accordance with laws and regulations and that we are responsible to identify and address any non-compliance with applicable laws and regulations, including fraud.
2. We acknowledge that we are responsible for the design, implementation and maintenance of internal controls to prevent and detect fraud.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any identified or suspected non-compliance with laws or regulations, including fraud that may have affected the IJB (regardless of the source or form and including without limitation, any allegations by "whistleblowers"), including non-compliance matters:
 - involving financial improprieties;
 - related to laws and regulations that have a direct effect on the determination of material amounts and disclosures in the IJB's financial statements;
 - related to laws and regulations that have an indirect effect on amounts and disclosures in the financial statements, but compliance with which may be

fundamental to the operations of the IJB's activities, its ability to continue to operate, or to avoid material penalties;

- involving management, or employees who have significant roles in internal controls, or others; or
- in relation to any allegations of fraud, suspected fraud or other non-compliance with laws and regulations communicated by employees, former employees, analysts, regulators or others.

C. Information Provided and Completeness of Information and Transactions

1. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. All material transactions have been recorded in the accounting records and all material transactions, events and conditions are reflected in the financial statements, including those related to the COVID-19 pandemic.
3. We have made available to you all minutes of the meetings of the IJB and Performance and Audit Committee (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the year to the most recent meeting on the following date: 27 September 2023.
4. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed to you the identity of the IJB's related parties and all related party relationships and transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at the year end. These transactions have been appropriately accounted for and disclosed in the financial statements.
5. We believe that the methods, significant assumptions and the data we used in making accounting estimates and related disclosures are appropriate and consistently applied to achieve recognition, measurement and disclosure that is in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23.
6. We have disclosed to you, and the IJB has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
7. From 1 April 2022 through the date of this letter we have disclosed to you, to the extent that we are aware, any (1) unauthorized access to our information technology systems that either occurred or to the best of our knowledge is reasonably likely to have occurred based on our investigation, including of reports submitted to us by third

parties (including regulatory agencies, law enforcement agencies and security consultants) , to the extent that such unauthorized access to our information technology systems is reasonably likely to have a material impact to the financial statements, in each case or in the aggregate, and (2) ransomware attacks when we paid or are contemplating paying a ransom, regardless of the amount.

D. Liabilities and Contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
2. We have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal counsel.
3. We have recorded and/or disclosed, as appropriate, all liabilities related to litigation and claims, both actual and contingent, and have disclosed in Note 9 to the financial statements all guarantees that we have given to third parties.

E. Going Concern

1. Note 1 to the financial statements discloses all the matters of which we are aware that are relevant to the IJB's ability to continue as a going concern, including significant conditions and events, our plans for future action, and the feasibility of those plans.

F. Subsequent Events

1. There have been no events, including events related to the COVID-19 pandemic, subsequent to period end which require adjustment of or disclosure in the financial statements or notes thereto.

G. Other information

1. We acknowledge our responsibility for the preparation of the other information. The other information comprises the information other than the financial statements, the audited part of the Remuneration Report, and the auditor's report thereon.
2. We confirm that the content contained within the other information is consistent with the financial statements.

Yours faithfully,

(Chief Financial Officer)

(Chairperson of the Performance and Audit Committee)



East Renfrewshire Health and Social Care Partnership Integration Joint Board

Summary Financial Overview 2022/23

Covering the period 1st April 2022 to 31st March 2023

Introduction

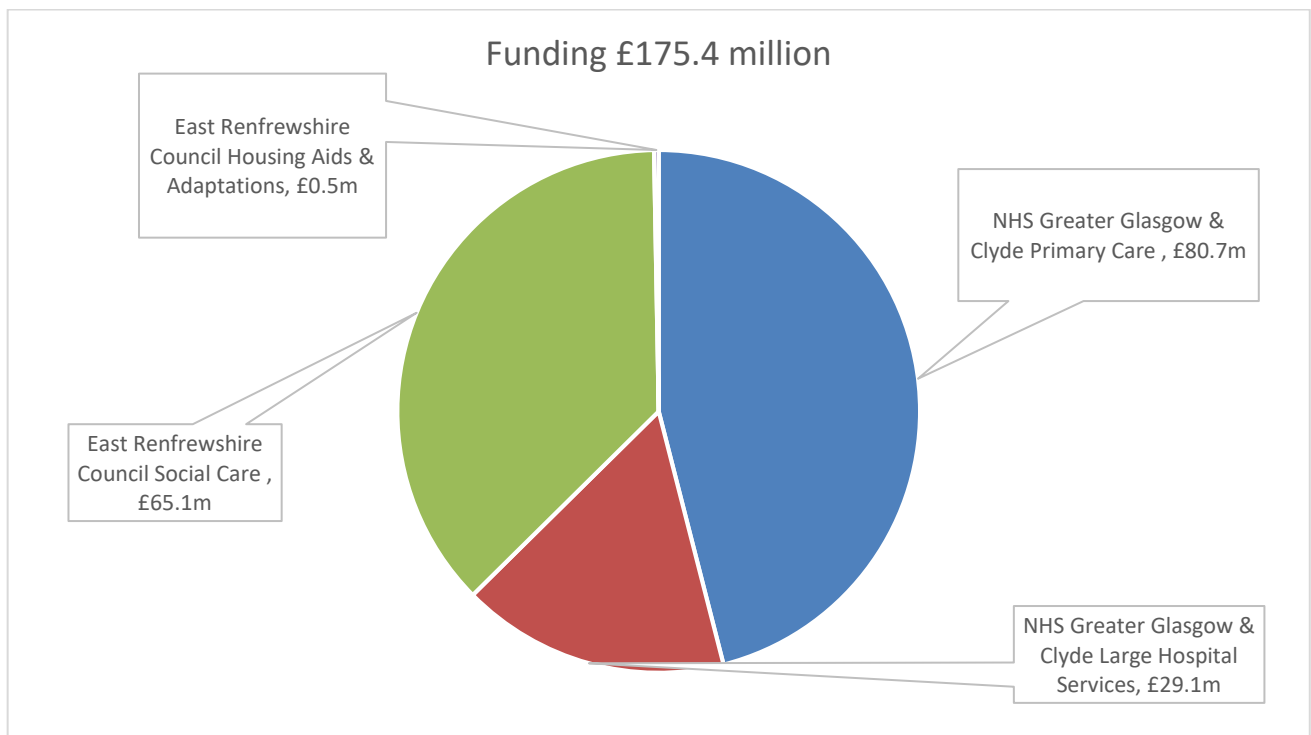
This report provides a summary of the financial position for East Renfrewshire Integration Joint Board (IJB) for the financial year 1 April 2022 to 31 March 2023.

The Annual Report and Accounts for 2022/23 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].

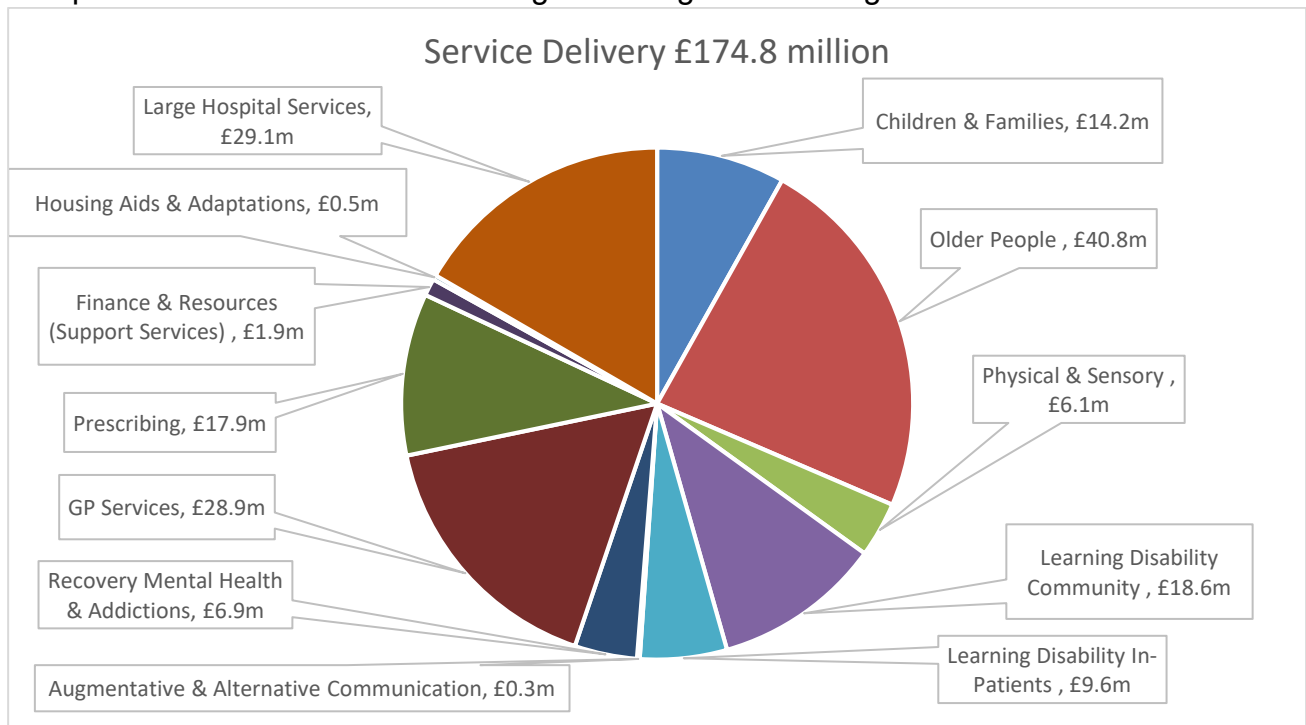
The financial performance for the year includes a section on Covid-19 costs, fully funded by the Scottish Government. We saw our costs relating to this reduce as the Scottish Government guidance changed and this meant some funding was returned to the Scottish Government.

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 £175.4 million



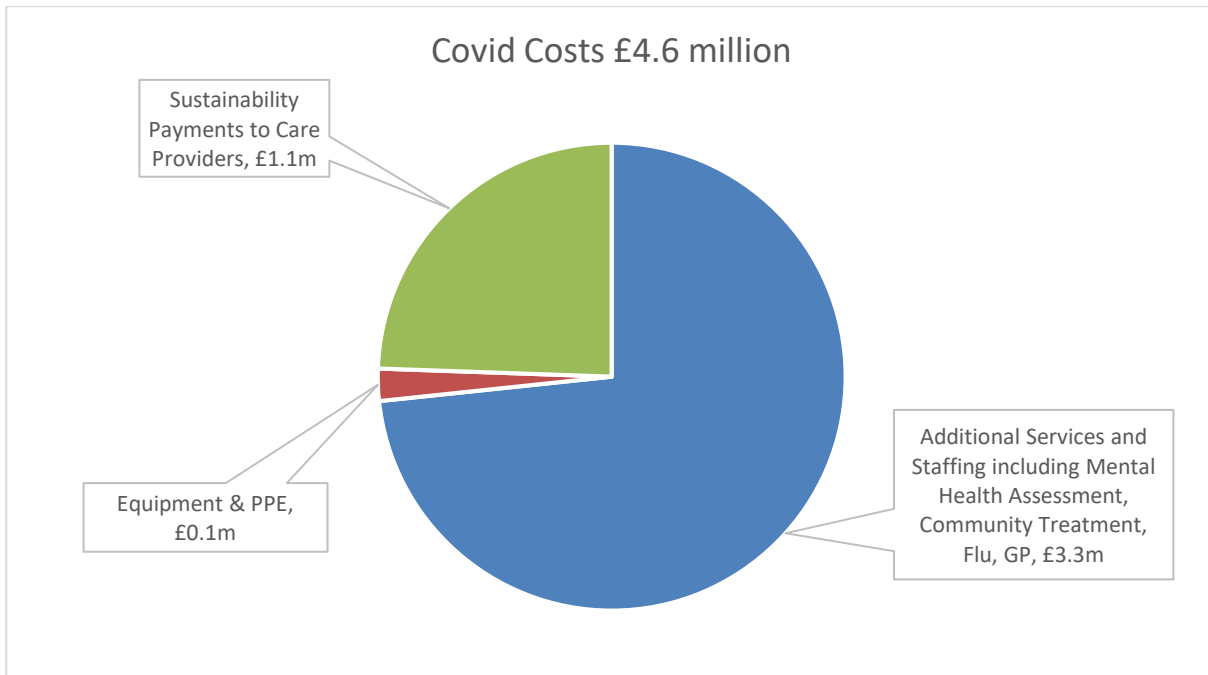
We spent £174.8 million of this funding delivering the following services:



This meant we underspent by under £0.6 million and we added this into the reserves we hold to be used in financial year 2023/24. We also used a number of other funds we had in our reserves during the year.

The IJB started 2022/23 in a challenging position as we needed to make savings of £3.1 million to balance our budget. However, we did not have opportunity to work on redesign or service change to make this saving as our focus was on delivering services, at a time of significant capacity challenges. This meant we needed to use reserves of £2.4 million to make up for unachieved savings. It also means that our savings challenge in 2023/24 becomes higher as we still need to make these savings on a recurring basis.

We received Covid-19 support funding for the additional costs we incurred and we spent £4.6 million over and above our “normal” spending on delivering services. This extra spend was significantly less than in 2021/22 as we did not receive support for unachieved savings and other costs were lower reflecting changes in Scottish Government guidance during the year. This additional cost of £4.6 million was met in full by the Scottish Government from the funding that we received at the end of 2021/22 and the Scottish Government requested the return of the balance of funds of £4.5 million.



Continuing to Respond to Covid-19 and the Impact on our People

During 2022/23 we saw significant challenges with increased demand for our services and increased complexity of support required. The cost of living crisis has had a wide ranging impact on people across all ages.

We are seeing increasing levels of frailty and isolation for older people as part of the post-pandemic impact of Covid. We are also seeing increasing demand for recovery services for both mental health and addictions as we emerge from the pandemic.

Recruitment and retention of staff within health and social care is a national issue and locally we have had significant capacity challenges when directly providing, or buying care from our partners. Our Care at Home service has been particularly impacted and we had a very challenging winter period.

The Personal Protective Equipment (PPE) hub set up by HSCP support staff remained in operation and continued to distribute essential protective supplies and Lateral Flow Device test kits during the year. This has now ended with the exception of support to carers.

Despite the challenges the HSCP has continued to deliver services and support our vulnerable children and families, adults and older people as we emerge from the pandemic.

Challenges for 2023/24 and Beyond

Our funding gap in 2023/24 is just over £7 million including the £2.4 million savings we didn't make in 2022/23. Our Savings, Recovery and Renewal programme provides the detail on savings, project work and service redesign. The prioritisation of care (our Supporting People

Framework) to support those with the greatest need is required to deliver around 50% of our savings.

East Renfrewshire IJB is not alone in facing unprecedented cost pressures. The national position across all public sector services shows a challenging financial outlook.

Looking forward to 2024/25 and beyond in any one year our cost pressures could range from £3.4 to £9 million depending on the combination of factors, recognising that the next 2 years are likely to be particularly challenging before we see economic recovery. After allowing for funding we could receive towards these costs the potential savings we would need to close the gap could range from £2.3 to £5.9 million. However, this will ultimately be determined by the Scottish Government budget settlement each year.

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 (MTFP) for 2023/24 to 2027/28 and our Strategic Plan for 2022/23 to 2024/25.

We need to be able to set a budget that allows us enough capacity to meet increased demand for services. Our population is growing in size, particularly our number of elderly citizens and we still do not know the ongoing and long term impact of Covid-19 on people's health.

We continue to work closely with our partner 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 or local impact may come from the Scottish Government plans for a National Care Service.

Our partner East Renfrewshire Council has agreed just over £0.75 million non-recurring support in 2023/24 for the HSCP to deliver a number of initiatives related to Covid-19 recovery:

- Increasing our Talking Points capacity to support the development of more community groups.
- Extend the warm spaces and community cafe initiatives in our Health and Care centres.
- Additional staffing cover to help meet pressures over the winter months.
- Wellbeing and recovery support along with "go bags" to support domestic abuse survivors.
- Financial support for foster carers, recognising the cost of living challenges.
- Support to extend the staff and our partners wellbeing programme within the HSCP.
- Additional materials to support community justice work.
- Additional wellbeing support for vulnerable individuals, particularly those with additional support needs.
- Housing and mental health support for our young people.
- Funding to work with older children as they transition into adult services.
- Support work for young people affected by drugs and alcohol.

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Meeting of East Renfrewshire Health and Social Care Partnership	Integration Joint Board	
Held on	27 September 2023	
Agenda Item	7	
Title	Revenue Budget Monitoring Report 2023/24; position as at 31 st August 2023	
Summary		
To provide the Integration Joint Board with financial monitoring information in relation to the revenue budget, as part of the agreed financial governance arrangements.		
Presented by	Lesley Bairden, Chief Financial Officer	
Action Required		
The Integration Joint Board is asked to:		
<ul style="list-style-type: none"> • note the projected outturn for the 2023/24 revenue budget • note that the Chief Officer and her management team continue to work on actions to mitigate cost pressures in the current year • approve the budget virement as requested 		
Directions	Implications	
<input type="checkbox"/> No Directions Required	<input checked="" type="checkbox"/> Finance	<input checked="" type="checkbox"/> Risk
<input type="checkbox"/> Directions to East Renfrewshire Council (ERC)	<input type="checkbox"/> Policy	<input type="checkbox"/> Legal
<input type="checkbox"/> Directions to NHS Greater Glasgow and Clyde (NHSGGC)	<input type="checkbox"/> Workforce	<input type="checkbox"/> Infrastructure
<input checked="" type="checkbox"/> Directions to both ERC and NHSGGC	<input type="checkbox"/> Equalities	<input type="checkbox"/> Fairer Scotland Duty

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EAST RENFREWSHIRE INTEGRATION JOINT BOARD

27 SEPTEMBER 2023

Report by Chief Financial Officer

REVENUE BUDGET MONITORING REPORT

PURPOSE OF REPORT

1. To advise the Integration Joint Board of the projected outturn position of the 2023/24 revenue budget. This projection is based on ledger information as at 31st August 2023 and allowing for latest intelligence.

RECOMMENDATIONS

2. The Integration Joint Board is asked to:
 - note the projected outturn for the 2023/24 revenue budget
 - note that the Chief Officer and her management team continue to work on actions to mitigate cost pressures in the current year
 - approve the budget virement as requested

BACKGROUND

3. This report is part of the regular reporting cycle for ensuring that the HSCP financial governance arrangements are maintained. This is the second report for the financial year 2023/24 and provides the projected outturn for the year based on our latest information recognising we remain in a very challenging financial position.
4. The projected outturn shows a potential overspend for the year of £3.044 million, based on current costs; however the Chief Officer and her management team continue to work on actions to mitigate cost pressures as far as is possible in the current year. This projected position also assumes that the full savings target of £7.06 million will be achieved in year, including a draw from the budget savings, pressures and general reserves.
5. Since the IJB met last month action plans continue to be developed and so far have identified cost reductions of £0.5m. So far the action plan savings include further tightening of vacancy management, ensuring non pay spend is minimised including equipment and running costs where there is any flexibility to do so.
6. We are in the process of undertaking a voluntary severance trawl, with our staff employed by the council to support the delivery of recurring savings. We expect to have an analysis of requests and associated costs by mid-October and this will inform options available for cost reduction and / or service redesign.
7. Despite the impact of the early action plan work, projected costs have increased by £0.4 million, mainly relating to purchased costs for Care at Home, Nursing and Residential care and also within observation for our Learning Disabilities Inpatients service.

8. The Chief Officer and her management team continue to work on actions to mitigate cost pressures in the current year. However discussion with both partners is ongoing to explore any options available to support the IJB to meet the cost pressures, demand and capacity challenges we continue to experience.
9. The projected costs against budget will continue to be reviewed as the year progresses and every action taken where possible to contain or minimise the projected overspend, whilst continuing to deliver our significant savings, recovery and renewal programme.

REPORT

10. The consolidated budget for 2023/24 and projected outturn position, shows a possible overspend of £3.044 million against a full year budget of £153.552 million (1.98%) after planned contributions from reserves. We have identified a further £0.327 million that we think we can release so need to find c£2.7 million further reductions and / or increased funding. The Senior Management Team continue to identify options to prioritise workload to allow greater focus on cost reduction activity.
11. The HSCP ongoing costs relating to Covid-19 now need to be contained within our budget as Scottish Government funding has now ceased, with exception of £2k to support PPE for carers.
12. East Renfrewshire Council has agreed c£0.75 million non-recurring funding to support Covid recovery activity and this is expected to be utilised in full, with the detail included at Appendix 11.
13. The consolidated revenue budget and associated financial direction to our partners is detailed at Appendix 4. This is reported to each Integration Joint Board and reflects in year revisions to our funding contributions and associated directions.
14. The reserves position is set out at Appendix 5 and shows the planned in-year use of reserves, the committed spend to take forward and also shows that we may be able to un-hypothecate £327k to mitigate current year costs. The IJB will be asked to take a decision on this, if necessary, as the year progresses. We will continue to review all reserves balances.
15. The IJB may also be asked to further consider recovery planning proposals and associated discussion with our respective partners as the year progresses.
16. The main projected operational variances are set out below and as stated this is the projected position based on known care commitments, vacant posts and other supporting information from our financial systems as at 31st August 2023 and allows for the latest known information. The projected costs include minimal provision for further activity over the remainder of the year including the winter months.
17. **Children & Families and Public Protection £22k underspend;** results cost of care and support, offset by turnover and from the early impact of the action plan to reduce costs. This means a reduction in the projection of £113k since last reported. However it should be noted we are still seeing pressures within the following areas:
 - An increase in the number of unaccompanied asylum seeker children requiring support, with the cost pressure currently projected at £110k. This will change during the year depending on the number of children supported and the type of support required and / or available.

- There is a pressure around residential care costs and fostering and adoption costs (£111k).
18. **Older Peoples Services £258k overspend;** this is a result of current care commitment costs, partly offset by staff turnover. This is an increase on projected costs of £313k, mainly within nursing care
- Within residential and nursing care we are underspent by £199k (previously £430k under).
 - In localities directly purchased care at home and direct payment commitments of £574k (previously £500k).
 - Within Adult and Community Services we remain underspent by £100k mainly from turnover.
19. **Physical & Sensory Disability £146k overspend;** which remains due to the current cost of care packages (£122k) and equipment cost pressures (£80k). There is a modest offset from turnover and action plan (£48k). This is a reduction in projected costs of £336k since we last reported due a reduction in care costs commitments (£120k) and a review of equipment projections (£184k)
20. **Learning Disability Community Services £106k underspend;** care package costs are projected to overspend (£86k). This is offset in part by staffing vacancies within day services (£39k) and within the Community Autism Team (£50k). The early impact of Action Planning has reduced spend by £56k, with an overall reduction in projected costs of £168k since last reported.
21. When we look at the collective position across the three adult care groups above (in paragraphs 18 to 20 this gives a projected overspend across Barrhead and Eastwood localities of £298k and the locality split is shown as an extract in Appendices 1 to 3 as an alternative presentation of these budgets and projected costs.
22. **Intensive Services £1,501k overspend;** the most significant cost pressures remain staffing and the cost of purchased care and projected costs have increased by £425k since we last reported.
- Within Care at Home we are seeing continued capacity constraints along with increased demand and complexity (both purchased and the in-house service) of £1,432k
 - Telecare Responders £263k overspend based on staffing and working patterns.
 - Bonnyton House £176k predominately staffing and agency costs to meet staff ratios given current absence levels.
- Offset in part by:
- Staff turnover and vacancies within Day Services and the Home from Hospital team (£371k).
 - Action Plan work has identified spend reductions of £166k since that reported at period 3. However cost pressures have increased around externally commissioned Home Care, recruitment advertising and revised income projections at Bonnyton House (£590k)

As part of the Savings, Recovery and Renewal programme the service redesign will consider staffing and purchased care, to deliver savings as well as containing costs in the current year.

23. **Learning Disability Inpatients £400k overspend;** has increased by £200k since last reported reflecting the ongoing and increasing pressure in the service around

increased observation costs as staff ratios must be maintained within the inpatient units. This should be mitigated to some degree on completion of the redesign of the service, however this is dependent on other HSCP timeframes and to mitigate this options for bed configurations are underway.

The IJB will recall this budget was reduced to reflect a saving associated with redesign and discussions are ongoing with other HSCTs as the transitional funding reserve is now fully depleted.

24. **Augmentative and Alternative Communication £nil variance;** it is anticipated that spend will remain on budget with the reserve in place available to smooth any developing pressures. The level of reserve requires to be considered given this meets local and national needs. It should be noted however the IJB may be asked to consider whether to release any of this reserve depending on action planning to contain costs as the year progresses.
25. **Recovery Services Mental Health & Addictions £37k overspend;** projections for purchased are now showing an overspend (£125k) with 4 new care packages in place since last reported. There remains projected turnover within Mental Health Adult Community Services (£100k). This is an overall increase in projected costs of £148k since last reported.
26. **Prescribing £750k overspend:** we still expect significant pressure within this area however as the economic situation improves we hope the costs will be lower than the previous year. There are ongoing issues with reporting of prescribing data so it is not possible to predict a year end position. As we fully utilised our prescribing reserve in 2022/23, a funding source needs to be identified to meet any overspend.
27. We have a local action plan in place and continue to work closely with colleagues at the Health Board analysing and modelling various scenarios, informed by national working groups.
28. **Finance & Resources £80k overspend;** this budget meets a number of HSCP wide costs, including charges for prior year NHS pension costs that will diminish over time. Action Planning and modest turnover gives a reduction in costs of £65k since last reported.
29. **Primary Care Improvement Plan, Alcohol and Drugs (Local Improvement Fund) and Mental Health Action 15;** we still await confirmation from the Scottish Government of our current year allocation for Mental Health Action 15, with the others confirmed.
30. The Scottish Government has written to Chief Officers to discuss the use of ring fenced reserves held by IJBs as at 31 March 2023; where there are aged or specific ring fenced reserves relating to Scottish Government funding (through NHS only), where the provision of some flexibility would help to alleviate pressure within the wider system. We are reviewing our position and will advise accordingly, although this is not expected to be significant.
31. Appendices 8 to 10 give a summarised position against each funding stream, showing the planned activity against each initiative. The reserves position for Mental Health Action 15 and for Alcohol & Drugs Partnership should become clearer once the Scottish Government confirm final allocation and / or agree use committed reserves.

Other

32. The current projected overspend of £3.044 million is inclusive of the early gains from action plans have been put in place and the IJB should take some assurance that work to support cost reductions is priority. We have insufficient reserves to bridge this cost, with a potential small offset of £327k reserves, which will continuously be reviewed.
33. We signalled in the 2021/22 budget that funding may not be sufficient to meet the increasing demand for services, recognising the historic level of savings delivered (£11.5 million on social between 2015/16 and 2022/23) and despite best efforts we may not be able to contain costs in the current financial year, with the complexities and demand of the post Covid landscape.
34. We continue to look at every action where it could be possible to minimise cost pressures in year and are closely monitoring our Savings, Recovery and Renewal programme where progress is reported on all change activity. For ease of reference Appendix 6 in this report also provides a position statement on savings progress. This remains incredibly challenging in the current environment given the capacity constraints and focus on service delivery, recognising the tensions when trying to reduce costs and deliver change and savings.
35. The support cost charge from the council is currently projected to the budget agreed by the IJB and work is required to ensure the activity levels are reduced, based on prior years, to allow us to stay within budget.
36. The IJB is requested to approve the budget virement as detailed at Appendix 7 to allocate savings in line with plans and re-align operational budgets.
37. As with every year there are a number of variables such as pay award, inflation, demand, economic volatility, workforce capacity that will all impact on our cost projections and detailed monitoring will continue throughout the year.
38. The recently announced changes to the rate of employer's superannuation will mitigate some pressures in the coming years, but will not impact this financial year.

IMPLICATIONS OF THE PROPOSALS

Finance

39. The financial implications are detailed in the report.

Risk

40. Delivering services and the savings recovery and renewal programme within existing funding is clearly our most significant risk.
41. There are other risks which could impact on the current and future budget position; including:
 - Maintaining capacity to deliver our services
 - Achieving all existing savings on a recurring basis and containing the current projected overspend

- The ongoing impact of Covid-19 on our partner providers and the care service market
- Prescribing costs and the ability to accurately model and project the position, particularly in the early part of the year
- Observation and Out of Area costs within Specialist Learning Disability Services

DIRECTIONS

42. The running budget reconciliation which forms part of financial directions to our partners is included at Appendix 4.
43. The report reflects a projected overspend of £3.044 million after the expected draw from reserves to support savings delivery. Discussions in relation to recovery and / or support funding will be required during 2023/24.

CONSULTATION AND PARTNERSHIP WORKING

44. The Chief Financial Officer has consulted with our partners.
45. This revenue budget reflects the consolidation of funding from both East Renfrewshire Council and NHS Greater Glasgow and Clyde. The HSCP operates under the Financial Regulations as approved by the Performance and Audit Committee on 18 December 2015 and reviewed March 2020; the latest review of the financial regulations and reserves policy were agreed by the Performance and Audit Committee on 22nd September 2022.

CONCLUSIONS

46. The current projected overspend is £3.044 million for the year to 31 March 2024. This is the position after the early impact of action plans to reduce costs have been put in place and work is ongoing to reduce costs where possible. However, discussions in relation to recovery and / or support funding will be required during 2023/24. The Chief Officer and Chief Financial Officer are in regular contact with our partners.
47. At present there is c£0.327 million reserves which could possibly be released as a modest offset of the overspend.

RECOMMENDATIONS

48. The Integration Joint Board is asked to note:
 - note the projected outturn for the 2023/24 revenue budget
 - note that the Chief Officer and her management team are working on actions to mitigate cost pressures in the current year
 - approve the budget virement as requested

REPORT AUTHOR

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

16 September 2023

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

IJB 23.11.2022 – Revenue Budget Monitoring Report

https://www.eastrenfrewshire.gov.uk/media/8434/IJB-Item-08-23-November-2022/pdf/IJB_Item_08_-_23_November_2022.pdf?m=638036934516600000

IJB 10.08.2022 – Revenue Budget Monitoring Report

https://www.eastrenfrewshire.gov.uk/media/7979/IJB-Item-08-10-August-2022/pdf/IJB_Item_08_-_10_August_2022.pdf?m=637946965278870000

IJB 16.03.2022 – Revenue Budget Monitoring Report

https://www.eastrenfrewshire.gov.uk/media/7442/IJB-item-10-16-March-2022/pdf/IJB_item_10_-_16_March_2022.pdf?m=637822661469700000

IJB 26.01.2022 – Revenue Budget Monitoring Report

https://www.eastrenfrewshire.gov.uk/media/7317/IJB-item-06-26-January-2022/pdf/IJB_item_06_-_26_January_2022.pdf?m=637783618121870000

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Consolidated Monitoring Report

Projected Outturn Position as at 31st August 2023

Objective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Public Protection - Children & Families	13,102	13,080	22	0.17%
Public Protection - Criminal Justice	29	29	-	0.00%
Adult Localities Services				
Older People	25,049	25,307	(258)	(1.03%)
Physical & Sensory Disability	6,048	6,194	(146)	(2.41%)
Learning Disability - Community	18,675	18,569	106	0.57%
Learning Disability - Inpatients	9,142	9,542	(400)	(4.38%)
Augmentative and Alternative Communication	76	76	-	0.00%
Intensive Services	15,326	16,827	(1,501)	(9.80%)
Recovery Services - Mental Health	5,397	5,398	(1)	(0.02%)
Recovery Services - Addictions	1,737	1,773	(36)	(2.07%)
Family Health Services	29,406	29,406	-	0.00%
Prescribing	16,706	17,456	(750)	(4.49%)
Finance & Resources	12,859	12,939	(80)	(0.62%)
Net Expenditure	153,552	156,596	(3,044)	(1.98%)
Contribution to / (from) Reserve	-	-	-	-
Net Expenditure	153,552	156,596	(3,044)	

Projected overspend by Partner	£'000
Health	(2,174)
Social Care	(870)
	<u>(3,044)</u>
Net Contribution To / From Reserves **	327
Financial Recovery Action Planning Required to balance budget	<u>2,717</u>
	<u>3,044</u>

** will be reviewed as year progresses

Additional information - Adult Localities

Objective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Localities Services - Barrhead	24,238	24,129	109	0.45%
Localities Services - Eastwood	25,532	25,939	(407)	(1.59%)
Net Expenditure	49,770	50,068	(298)	(0.60%)

Council Monitoring Report

Projected Outturn Position as at 31st August 2023

Subjective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Employee Costs	28,372	29,596	(1,224)	(4.31%)
Property Costs	976	955	21	2.15%
Supplies & Services	2,637	3,717	(1,080)	(40.96%)
Transport Costs	307	294	13	4.23%
Third Party Payments	50,050	52,493	(2,443)	(4.88%)
Support Services	2,455	2,455	-	0.00%
Income	(17,757)	(20,296)	2,539	(14.30%)
Net Expenditure	67,040	69,214	(2,174)	(3.24%)

Contribution to / (from) Reserve	-		0	-
Net Expenditure	67,040	69,214	(2,174)	-

Objective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	(Over) / Under £'000	(Over) / Under %
Public Protection - Children & Families	10,460	10,458	2	0.02%
Public Protection - Criminal Justice	29	29	-	0.00%
Adult Localities Services				
Older People	15,544	15,902	(358)	(2.30%)
Physical & Sensory Disability	5,302	5,448	(146)	(2.75%)
Learning Disability	12,528	12,472	56	0.45%
Intensive Services	14,232	15,733	(1,501)	(10.55%)
Recovery Services - Mental Health	1,985	2,086	(101)	(5.09%)
Recovery Services - Addictions	263	299	(36)	(13.69%)
Finance & Resources	6,697	6,787	(90)	(1.34%)
Net Expenditure	67,040	69,214	(2,174)	(3.24%)

Contribution to / (from) Reserve	-		0	
Net Expenditure	67,040	69,214	(2,174)	

Notes

Notes

1. Contribution To Reserves is made up of the following transfer:

	£'000
Net Contribution to / (from) Reserves	tbc

2. In addition to the above addition spending from reserves is detailed at Appendix 5

3. Additional information - Adult Localities

Objective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Localities Services - Barrhead	17,233	17,196	37	0.21%
Localities Services - Eastwood	16,141	16,626	(485)	(3.00%)
Net Expenditure	33,374	33,822	(448)	(1.34%)

NHS Monitoring Report

Projected Outturn Position as at 31st August 2023

Subjective Analysis	Full Year			
	Full Year Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Employee Costs	19,780	19,900	(120)	(0.61%)
Non-pay Expenditure	56,661	57,411	(750)	(1.32%)
Resource Transfer/Social Care Fund	12,146	12,146	-	0.00%
Income	(2,075)	(2,075)	-	0.00%
Net Expenditure	86,512	87,382	(870)	(1.01%)

Contribution to / (from) Reserve	-		-	-
Net Expenditure	86,512	87,382	(870)	-

Objective Analysis	Full Year			
	Full Year Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Childrens Services	2,536	2,516	20	0.79%
Adult Community Services	6,025	5,925	100	1.66%
Learning Disability - Community	1,108	1,058	50	4.51%
Learning Disability - Inpatients	9,142	9,542	(400)	(4.38%)
Augmentative and Alternative Communication	76	76	-	0.00%
Family Health Services	29,406	29,406	-	0.00%
Prescribing	16,706	17,456	(750)	(4.49%)
Recovery Services - Mental Health	2,617	2,517	100	3.82%
Recovery Services - Addictions	913	913	-	0.00%
Finance & Resources	5,837	5,827	10	0.17%
Resource Transfer	12,146	12,146	-	0.00%
Net Expenditure	86,512	87,382	(870)	(1.01%)

Contribution to / (from) Reserve	-		-	0.00%
Net Expenditure	86,512	87,382	(870)	0.00%

Notes

Resource Transfer and the Social Care Fund is re allocated across client groups at the consolidated level as detailed below:

	£'000
Public Protection - Children & Families	106
Adult Localities Services	
Older People	3,480
Physical & Sensory Disability	746
Learning Disability	5,039
Intensive Services	1,094
Recovery Services - Mental Health	795
Recovery Services - Addictions	561
Finance & Resources	325
	<u>12,146</u>

Localities Resource Transfer - alternative presentation	
Localities Services - Barrhead	5,258
Localities Services - Eastwood	4,005

Net Contribution to / (from) Reserves £'000
tbc

In addition to the above addition spending from reserves is detailed at Appendix 5

Additional information - Adult Localities

Objective Analysis	Full Year			
	Full Year Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Localities Services - Barrhead	1,747	1,675	72	4.12%
Localities Services - Eastwood	5,386	5,308	78	1.45%
Net Expenditure	7,133	6,983	150	2.10%

	NHS £000	ERC £000	IJB £000	Total £000
Funding Sources to the IJB				
1 Expected Revenue Budget Contributions per March 2022 Budget	82,051	67,040		149,091
Funding confirmed in opening budget but not yet received	(1,023)			(1,023)
Criminal Justice Grant Funded Expenditure		616		616
Criminal Justice Grant		(616)		(616)
CAMHS - transfer to East Dun HSCP	(745)			(745)
Prescribing - including Apremilast	(109)			(109)
Health Visitors - Central Training Allocations	36			36
Pay Award - One off Payment	262			262
Pay Award 23-24	1,736			1,736
Winter Planning Band 2-4 Funding	553			553
ADP - Programme for Govt	268			268
ADP - Tranche 1	416			416
District Nursing	184			184
PCIP - Tranche 1	2,087			2,087
Winter Planning - Multi Disciplinary Team Funding	608			608
School Nursing	188			188
	86,512	67,040	-	153,552
Funding Outwith Revenue Contribution				
* Housing Aids & Adaptations		438		438
Set Aside Hospital Services Opening Budget	28,430			28,430
Total IJB Resources	114,942	67,478	-	182,420
Directions to Partners				
Revenue Budget	86,512	67,040	-	153,552
Criminal Justice Grant Funded Expenditure		616		616
Criminal Justice Grant		(616)		(616)
1 Resource Transfer & Recharges	(12,146)	12,146		0
Carers Information	58	(58)		0
	74,424	79,128	-	153,552
* Housing Aids & Adaptations		438		438
Set Aside Hospital Services Budget	28,430			28,430
	102,854	79,566	-	182,420

* includes capital spend

1. Includes Social Care Fund, Cross Charges, COVID funding adjustments as well as historic resource transfer etc.

Earmarked Reserves	Reserve Brought Fwd from 2022/23 £'000	2023/24 Projected spend £'000	2023/24 Potential Release £'000	Projected balance 31/03/24 £'000	comment
Scottish Government Funding					
Mental Health - Action 15	118	118		0	Based on latest projected costs, to SG revision to allocation
Alcohol & Drugs Partnership	851	699		152	Based on latest projected costs, however subject to SG revision to allocation
Primary Care Improvement Fund	628	628		0	Based on latest projected costs, however subject to SG revision to allocation
Primary Care Transformation Fund	33	33		0	
GP Premises Fund	181	130		51	
COVID-19	2	2		0	To support Carers PPE
Scottish Government Funding	1,813	1,610	0	203	
Bridging Finance					
Budget Savings Reserve	1,434	1,434		0	Will be required to cover savings at risk
In Year Pressures Reserve	165	165		0	Will be required to cover savings at risk
Current Year Projected Overspend	0	0		0	
Prescribing	0			0	
Bridging Finance	1,599	1,599	0	0	
Children & Families					
Health Visitors	82	82		0	
School Counselling	382	364	18	0	Projected costs for Family wellbeing project Year 2
Mental Health Recovery Monies	473	473		0	Committed for system wide programme and local care cost
Trauma Informed Practice	100	40		60	Year 2 funding committed for post
Whole Family Wellbeing	466	466		0	Assumed fully committed, being reviewed
Unaccompanied Asylum Seekers Children	9	9		0	
Children & Families	1,512	1,434	18	60	
Transitional Funding					
Community Living Change Fund	254	254		0	To support redesign programme
Total Transitional Funding	254	254	0	0	
Adult Services					
Mental Health Officer/Community Psychology/Capacity	61		61	0	Potentially release if required
Care Home Oversight Support and Lead Nurse	77		77	0	Potentially release if required
Augmentative & Alternative Communication	104			104	Potentially release if required
Addictions - Residential Rehabilitation	37		37	0	Potentially release if required
Learning Disability Health Checks	32	32		0	
Armed Forces Covenant	13	13		0	
Wellbeing	45	45		0	
Dementia Support	109	109		0	Assumed fully committed, being reviewed
Telecare Fire Safety	18	18		0	
Total Adult Services	496	217	175	104	
Repairs & Renewals					
Repairs, Furniture and Specialist Equipment	100		50	50	Possibly release £50k to offset pressures - limits development opportunities
Repairs & Renewals	100	0	50	50	
Total All Earmarked Reserves	5,774	5,114	243	417	
General Reserves					
East Renfrewshire Council	109	100	9	0	Will be required to cover savings at risk
NHSGCC	163	88	75	0	Will be required to cover savings at risk
Total General Reserves	272	188	84	0	
Grand Total All Reserves	6,046	5,302	327	417	

East Renfrewshire HSCP - Revenue Budget Monitoring 2023/24

Appendix 6

Analysis of Savings Delivery

Saving	Funding Gap £'000	Savings Achieved £'000	Remaining Balance		Comments
			On Track £'000	At Risk £'000	
HSCP Wide Savings					
Review of Commissioned Services	225	82	143	-	Work in progress - actual to date achieved tbc
Further Funding Expected on Pay Award	261	261	-	-	Awaiting confirmation of funding
Living Wage on Pay element of contracts rate only	148	148	-	-	Agreed as part of budget and adjustment applied
Limit Use of Support Services to contain cost pressures	219	-	219	-	Actions to be confirmed to move towards SLA Capacity concern
Supporting People Framework	3,400	86	2,464	694	New framework in place, action plan in progress - potential risk around timing of saving. £164k full year effect.
Structure Proposals	928	410	149	369	Timing of saving at risk, work ongoing to refine across Childrens and Adults
Allocate Turnover Target 1%	200	200	-	-	All NHS staffing budgets now include turnover target saving
Learning Disabilities					
Sleepover Review	150	132	18	-	Work in progress - actual to date achieved tbc
Supported Living	130	87	43	-	Work in progress - actual to date achieved tbc
Intensive Services					
Efficiencies from Care at Home Scheduling System	75	5	-	70	Efficiencies being reviewed with a view to reducing Agency costs/budget
Care at Home Review Phase 2	200	-	-	200	Structure proposals drafted
Review of Vacant posts and Associated running costs	179	90	-	107	Vacant posts deleted, balance at risk of timing delay
Children and Families					
Review of Connor Road funding	60	-	-	60	Ongoing discussions with ERC on future service model
Family Functional Therapy	52	52	-	-	Service discontinued, alternative model in place.
Residential Costs - review of Care options	226	219	7	-	Activity under way - monitoring ongoing
Health Improvement - review of service to rationalise	50	-	-	50	Timing of saving at risk
Trauma Informed Practice	-	50	-	-	Service model in place - vacancy deleted
Finance and Resources					
Review of Structure and Processes	296	296	-	-	All savings identified have been achieved, work continues to identify further savings
Localities					
Rehab Team Mini Restructure	61	-	-	-	Saving no longer achievable - alternatives identified and delivered
Eastwood localities Team - Mini Restructure	53	-	-	-	Saving no longer achievable - alternatives identified and delivered
Review of Vacant posts and associated Running Costs	28	150	-	-	On track vacant posts and running cost efficiencies achieved, further post in October, includes alternative savings for non achievement above
District Nursing - Vacancy Management	50	-	-	50	Timing of saving at risk
New - Tech Enabled Care	-	80	-	-	Development budget given up
Mental Health and Addictions					
Review of Structure and Care Packages	65	65	-	-	Vacant post deleted and care package costs revised
Sub Total	7,056	2,413	3,043	1,600	
		34%	43%	23%	

Subjective Analysis	2023/24 Budget Virement					
	Ledger as Last Reported £'000	(1) £	(2) £	(3) £	2023/24 Budget £'000	Total Virement £'000
Employee Costs	28,489			(117)	28,372	(117)
Property Costs	975				975	-
Supplies & Services	2,637			-	2,637	-
Transport Costs	307				307	-
Third Party Payments	49,933			117	50,050	117
Support Services	2,456				2,456	-
Income	(17,757)				(17,757)	-
Net Expenditure	67,040	-	-	-	67,040	-

Objective Analysis	2023/24 Budget Virement					
	Ledger as Last Reported £'000	(1) £	(2) £	(3) £	2023/24 Budget £'000	Total Virement £'000
Public Protection - Children & Families	10,460				10,460	-
Public Protection - Criminal Justice	29				29	-
Adult Health - Localities Services						
Older People	15,704	(26)	(134)		15,544	(160)
Physical & Sensory Disability	5,168		134		5,302	134
Learning Disability	12,528				12,528	-
Adult Health - Intensive Services	14,232				14,232	-
Recovery Services - Mental Health	1,985				1,985	-
Recovery Services - Addictions	263				263	-
Finance & Resources	6,671	26			6,697	26
Net Expenditure	67,040	-	-	-	67,040	-

Note:

1. Minor realignment between services
2. Occupational Therapy Support transferred to the Initial Contact Team to reflect operational structure
3. Savings allocated against relevant budgets as achieved

Service	Budgeted Programme Costs	Projected Programme Costs	Projected Variance
	£'000	£'000	£'000
Pharmacy Support	876	876	-
Advanced Nurse Practitioners - Urgent Care	173	173	-
Advanced Practice Physiotherapists	190	190	-
Community Mental Health Link Workers	85	85	-
Community Healthcare Assistants / Treatment Room *	418	418	-
Vaccine Transformation Programme	1,019	1,019	-
Programme Support / CQL / Pharmacy First	112	112	-
Total Cost	2,873	2,873	-
Funded by:			
In Year Maximum Funding Allocation		2,245	
Reserve - Opening Balance		628	
Total Funding		2,873	
Surplus/Deficit		-	

NB Vaccine Transformation costs to be confirmed at Board level

Service	Budgeted Programme Costs	Projected Programme Costs	Projected Variance
	£'000	£'000	£'000
Staff costs - Board wide including Nursing, Psychology and Occupational Therapy	169	169	0
Programme Support	29	29	0
Staff Costs East Ren HSCP including Psychology, CAMHS and Occupational Therapy	207	207	0
Other - Peer Support Delivery Service	47	47	0
Total Cost	452	452	0
Funded by:			
In Year Funding (2023/24 tbc - based on prior year allocation)		334	
Reserve - Opening Balance		118	
Total Funding		452	
Potential reserve at year end based on current projection		0	

NB Plans to utilise existing reserve being refined, subject to any SG conditions, most prudent assumption until confirmed

**East Renfrewshire HSCP - Revenue Budget Monitoring 2023/24
Alcohol & Drugs Partnership & Local Improvement Funding only**

Appendix 10

Service	Budgeted Programme Costs	Projected Programme Costs	Projected Variance
	£'000	£'000	£'000
Additional Peer support and Staffing Provision	268	266	2
Additional National Mission uplift	207	207	-
Residential Rehab	189	189	-
MAT Standards	173	173	-
Whole family Approach framework	55	55	-
Lived and Living Experience	24	24	-
Taskforce Response Fund	84	84	-
Alcohol Brief Interventions	25	25	-
Early Intervention - Youth Outreach	30	29	1
Whole Family Support Activity	45	45	-
Recovery Hub	500	400	100
Total Cost	1,600	1,497	103
Funded by:			
In Year Maximum Funding		798	
Reserve - Opening Balance		851	
Total Funding		1,649	
Potential reserve at year end based on current projection		152	

NB Plans to utilise existing reserve are in place and include committed spend for future years

East Renfrewshire HSCP - Revenue Budget Monitoring 2023/24
ERC Funded Covid Reserves Activity

Appendix 11

Initiative	2023/24 Funding £'000	Comments
Development of Talking Points	48	Post expected to be recruited and in place by mid August
Recovery Café spaces in health centres	10	Expect to use full allocation by 31 March 2024 across Eastwood and Barrhead localities
HSCP winter staff to cover frontline service continuity	250	Expect to use full allocation by 31 March 2024 to support winter pressures
Go-bags for Domestic Abuse Survivors	2	In place
Support to Fostering households	11	Payments to support being made
HSCP staff wellbeing programme - extension	24	Programme in place to March 2024
Justice Social Work - reducing backlog of Unpaid Work Hours	5	In place
Justice Social Work - materials for Unpaid Work Service to increase output	4	In place
Carers Support	80	Post expected to be recruited by mid August to support development of options for respite
Housing Support for young people	43	Recruitment of post in progress
Mental Health Support for Children	50	Recruitment of post in progress and training sourced
Healthier Minds Hub - Children & Young People's Mental & Emotional Wellbeing	74	Recruitment of posts in progress
Recovery support for Domestic Abuse Survivors	37	Recruitment of post in progress
Additional Support Needs - transition to adulthood	91	Recruitment of posts in progress
Young people affected by drugs and alcohol	43	Recruitment of post in progress
	772	
In addition to the above:		
Social Work support to vulnerable families at Christmas	10	Agreed in principle, decision to be formalised later in year

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