

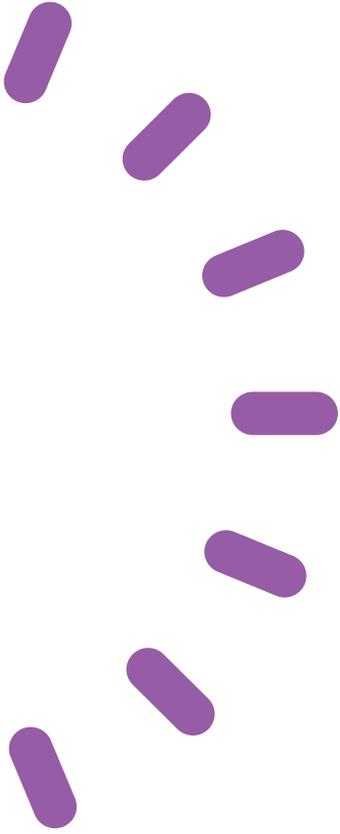


Renfrewshire
Health & Social Care
Partnership

Renfrewshire Integration Joint Board

Annual Accounts 2020/2021





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Management Commentary

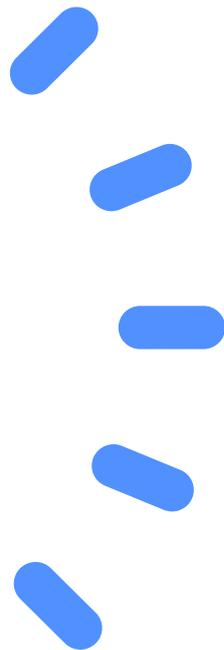
Purpose

This publication contains the financial statements of Renfrewshire Integration Joint Board (IJB) for the year ending 31 March 2021.

This Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year 2020/21 and how this has supported delivery of the IJB's strategic priorities. This commentary also looks forward, outlining the future financial plans for the IJB and the challenges and risks that we will face as we strive to meet the needs of the people of Renfrewshire.

Faced with the ongoing global COVID-19 pandemic the IJB has sought to deliver, where possible, against its Strategic and Financial Plans. However, the reality of COVID-19 resulted in significant disruption to the delivery of these plans, the impact of which is expected to continue throughout 2021 and beyond. As the new financial year progresses and the world emerges from the unprecedented challenges of COVID-19, the IJB looks forward to a phase of recovery and renewal, supporting our communities through these most trying of times.

The IJB and Health and Social Care Partnership's (HSCP) Senior Management Team (SMT) would like to extend our gratitude for the magnificent work our staff have undertaken over the past year despite the challenges they faced on a daily basis, ensuring that services to those in need in Renfrewshire continued to be delivered safely and effectively.



Role and Remit of Renfrewshire Integration Joint Board

Renfrewshire IJB, formally established on 1 April 2016, has responsibility for the strategic planning and commissioning of a wide range of health and adult social care services within the Renfrewshire area. The functions which are delegated to the IJB, under the Public Bodies (Joint Working) (Scotland) Act 2014, are detailed in the formal partnership agreement between the two parent organisations, Renfrewshire Council and NHS Greater Glasgow and Clyde (NHSGGC).

This agreement, referred to as the Integration Scheme, is available within the IJB section of the HSCP's website at: [Health and Social Care Partnership > About Us > Integration Joint Board](#).

Under the requirements of the Act, Local Authorities and Health Boards must review Integration Schemes within five years of the scheme being approved in Parliament. On 19 February 2020, Renfrewshire Council's Leadership Board approved a revised version of the Integration Scheme for consultation. However, in light of the pandemic and associated disruption, the NHSGGC Board was unable to progress their statutory consultation of the revised Integration Scheme.

At the time of writing, work is ongoing between Renfrewshire Council, the other five Local Authorities within Greater Glasgow and Clyde and NHSGGC to confirm the timescales for consultation and subsequent approval of Integration Schemes. The existing Integration Scheme will remain in place until this time.

The vision for the IJB is:

Renfrewshire is a caring place where people are treated as individuals and supported to live well.

The IJB's primary purpose is to set the strategic direction for the delegated functions through its Strategic Plan.

The IJB is ordinarily scheduled to meet five times per year. In March 2020, owing to the uncertainty and evolving situation of COVID-19, the IJB approved exceptional governance measures, delegating authority to the Chief Officer in consultation with the Chair and Vice Chair to make all decisions relating to the functions of the IJB if any decision is required, as a matter of urgency, to be taken in advance of the next available IJB meeting. This arrangement was confirmed by the IJB in June 2020, at which time additional meetings of the IJB to be held in July and August 2020 were also agreed. These were held to ensure connectedness and updates on emerging issues.

The IJB comprises eight voting members, made up of four Elected Members appointed by Renfrewshire Council and four Non-Executive Directors appointed by NHSGGC. Non-voting members include the Chief Officer, Chief Finance Officer (CFO), service professionals, third sector, carer and staff-side representatives.

There was two changes in the IJB non-voting membership this year, with the departure of the Chief Officer, David Leese, in December 2020. David was succeeded by the current Interim Chief Officer, Shiona Strachan. Recruitment for a permanent Chief Officer is taking place in Summer 2021 with the successful candidate expected to be in post by the Autumn. A new member of staff from NHSGGC representing frontline staff also joined the IJB.

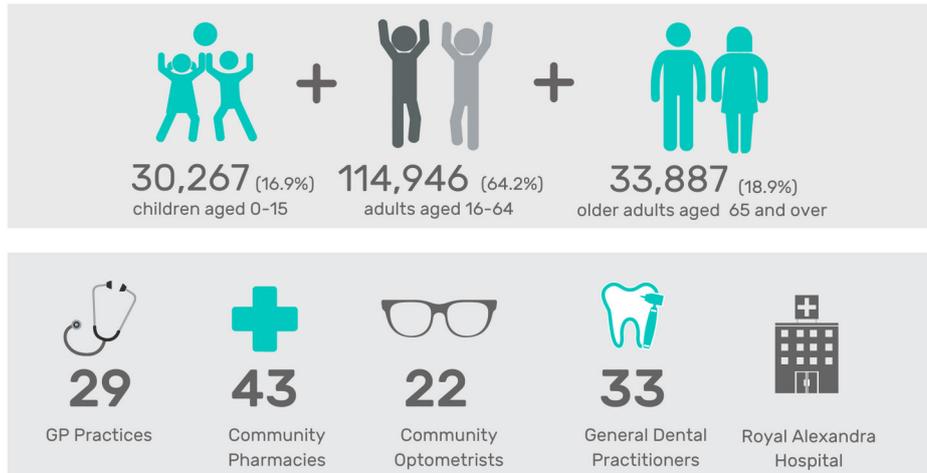


A Profile of Renfrewshire

A full profile of Renfrewshire IJB is set out in the Strategic Plan. Some of the key population characteristics include the following:



It comprises of:



* most recent update from NRS, 2020 data not yet available

HSCP Services in 2020/21

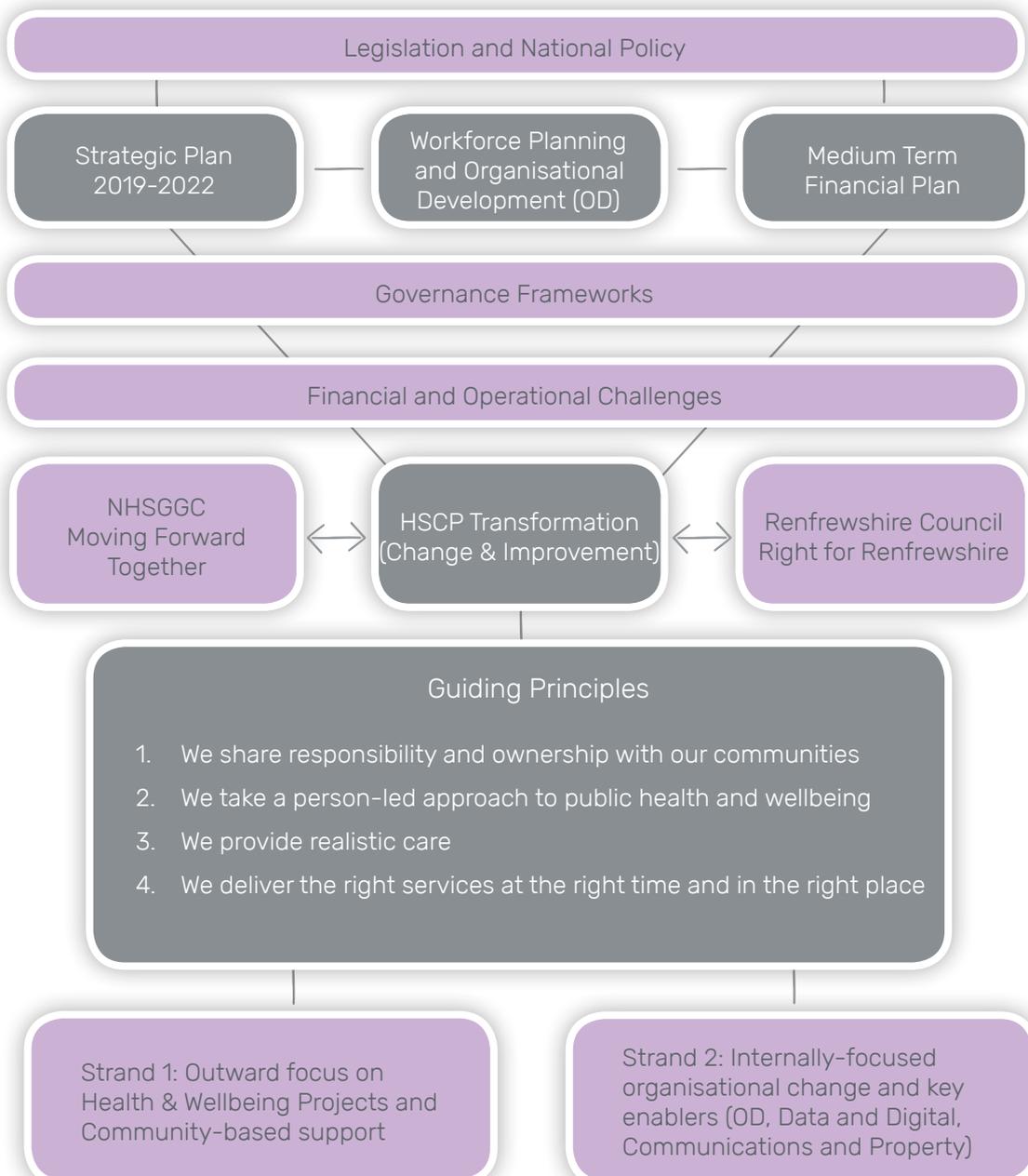
Renfrewshire HSCP sought to continue existing services wherever possible throughout the pandemic, adapting to reflect the most effective and appropriate way of working with patients and service users. We also developed a range of additional services as part of the COVID-19 response:



Renfrewshire IJB Strategy and Business Model: Determining Operations for the Year

Activity undertaken by the IJB throughout 2020/21 was planned to be driven by our Strategic Plan (2019-22) and Medium Term Financial Plan (2020/21 to 2024/25). In reality, our activity was primarily driven by our vital emergency response to the pandemic, with focus accordingly shifted to the delivery of essential and critical services. Where appropriate, non-essential services were stepped back, and our transformation programme was paused in March 2020. However, throughout this period, our overall strategic direction remained in line with our Strategic Plan, underpinned by national legislation and policy within Renfrewshire's local context.

The pandemic has had a significant impact on our models of service delivery, enforcing an environment of change to take place, at pace. Conversely, this enabled us to continue to progress some of the priorities within our Strategic Plan and our guiding principles, set out in the following diagram. The pandemic, and recent developments in national policy such as the Independent Review of Adult Social Care also reinforce our guiding principles, which set the direction of travel for development of services locally.



Strategic Plan 2019-22

The HSCP's Strategic Plan sets out the vision and future direction of community health and adult social work services in Renfrewshire. It also outlines how we will continue to work with partners to deliver real improvements to Renfrewshire's health within local and national policy direction, taking account of national strategies and legislation, regional planning, Renfrewshire Council's Plan, 'Our Renfrewshire', Renfrewshire's Community Plan (2017-27) and NHSGGC's 'Moving Forward Together' programme. It articulates our three key priorities, which will enable us to deliver upon the national outcomes. These are:

- Improving Health and Wellbeing;
- Ensuring that the people of Renfrewshire get the health and adult social care services they need: the right service, at the right time, in the right place; and
- Working in partnership to support the person as well as the condition.

As documented throughout these Annual Accounts, the impact of the pandemic resulted in considerable disruption to the planned activity of the HSCP throughout 2020/21. However, during this period we have continued to drive forward activity against our Strategic Plan priorities.

The following examples highlight some of the progress achieved against our Strategic Plan in the last year:

Setting the strategic direction for our services



Working with our partners to jointly develop and deliver plans, for example the development of a draft Unscheduled Care Joint Commissioning Plan and continued delivery of the Primary Care Improvement Plan (PCIP)



Development of an updated vision and objectives for our Health Improvement service

Planning and engaging with our staff



Conducting a Staff Experience Survey with employees redeployed to frontline COVID-19 specific services, to help inform our communications, organisational development and workforce plan, and to support staff health and wellbeing throughout the duration of the pandemic and beyond



Development of an Interim Workforce Plan for 2021/22, with a focus on staff health and wellbeing

Improving outcomes and services through continuous improvement



Completion of a Test of Change for Analogue to Digital Telecare



Progression of Totalmobile and ECLIPSE Programme towards implementation in early 2021/22

Empowering our communities through self-determination and choice



Supporting individuals to utilise their Self-directed Support (SdS) budgets in new ways to meet their agreed outcomes, such as through the provision of online support and facilitating the purchase of connective technologies



Agreement of Community Health and Wellbeing priorities with the Strategic Planning Group (SPG) and funding of 10 supporting projects including:

- promoting increased knowledge, awareness and training about healthy eating, healthy lifestyles, and active lifestyles through the provision of local volunteering opportunities, training, support, and resources which build community resilience, and;
- projects working with Local Partnerships to connect local groups with new approaches, information on tackling loneliness and isolation.

My laptop was broken and I wished to use my budget to purchase a new one to prevent social isolation. This allowed me to participate in Zoom classes, calls, make contact with my family and do my online shopping.

Early intervention, prevention and harm reduction



Progression of the Alcohol and Drug Recovery Service delivery model and Recovery Hub



Working with partners to deliver expanded Winter Flu and COVID-19 vaccination programmes

HSCP service delivery during 2020/21



4.1 million
masks



3.5 million
aprons



13.5 million
gloves



19,000 litres
hand sanitiser



2,310
LFT test kits



40,770
Flu vaccines



776 contacts
Hear for You
helpline



699,545 hours
Care at home



234,647
Community
meals



3,122 GP
NearMe video
consultations



77,804 doses
COVID-19 vaccines



1,034 referrals
to neighbourhood hubs



3,285 people
seen at COVID-19
Community
Assessment Centre



60,995 calls
handled by District
Nursing Single Point of
Access service



161 support sessions
through Renfrewshire
Bereavement Network



496
Prescriptions
delivered

COVID-19 Response, Recovery and Renewal

Throughout the past year the HSCP has continued to prioritise the operational response to the pandemic, whilst maintaining a flexible approach to recovery and renewal activity. Our focus was, and continues to be, the safe and effective delivery of health and social care services within infection control guidelines, and the continued roll out of the COVID-19 vaccination programme. To this end, we paused our transformation programme at the outset of COVID-19, to enable services to focus on adapting and responding to the pandemic. Our Change and Improvement team was deployed to support the HSCP's Local Response Management Team (LRMT) and services to develop and implement the significant organisational change required.

Digital technology was instrumental in enabling our response. Following the announcement of lockdown restrictions in March 2020, a significant number of HSCP staff were required to move to remote working practices, utilising connective technology such as Skype and Microsoft Teams to develop the HSCP's pandemic response at pace.

Rapid implementation of digital technology for remote working and to ensure patient and service user access



The roll out of technology to support patient and service user access was also accelerated to make greater strides than anticipated 12 to 18 months ago. This enabled service users to continue to access services where face to face interactions have not been possible, through the use of NHS 'Near Me' for consultations with GPs in Primary Care, and within Community Mental Health and Addiction services.

Within this context, connectivity for service users and care home residents has been essential where social and family bonds have been impacted by the pandemic. During 2020/21, the HSCP has supplied iPads to care homes to support video calls and contact with loved ones where visiting has been reduced or stopped in line with national guidance, and we have made successful funding applications to Connecting Scotland to obtain iPads and devices for vulnerable individuals within our communities to support them to be more connected via online groups.

As we embrace a tentative relaxation of restrictions, service stabilisation across the HSCP continues, with many services now evaluating potential recovery requirements for service areas which have been reduced or disrupted in the past year. Our Recovery and Renewal Programme is focused on the recovery of services, and Renfrewshire communities, from the impact of COVID-19, whilst being mindful and responsive to any further variation in restrictions. The programme reflects on the changes that were necessitated as a result of the pandemic and seeks to build on successes achieved during the response phase, whilst supporting the restart and increased provision of services paused or stopped.

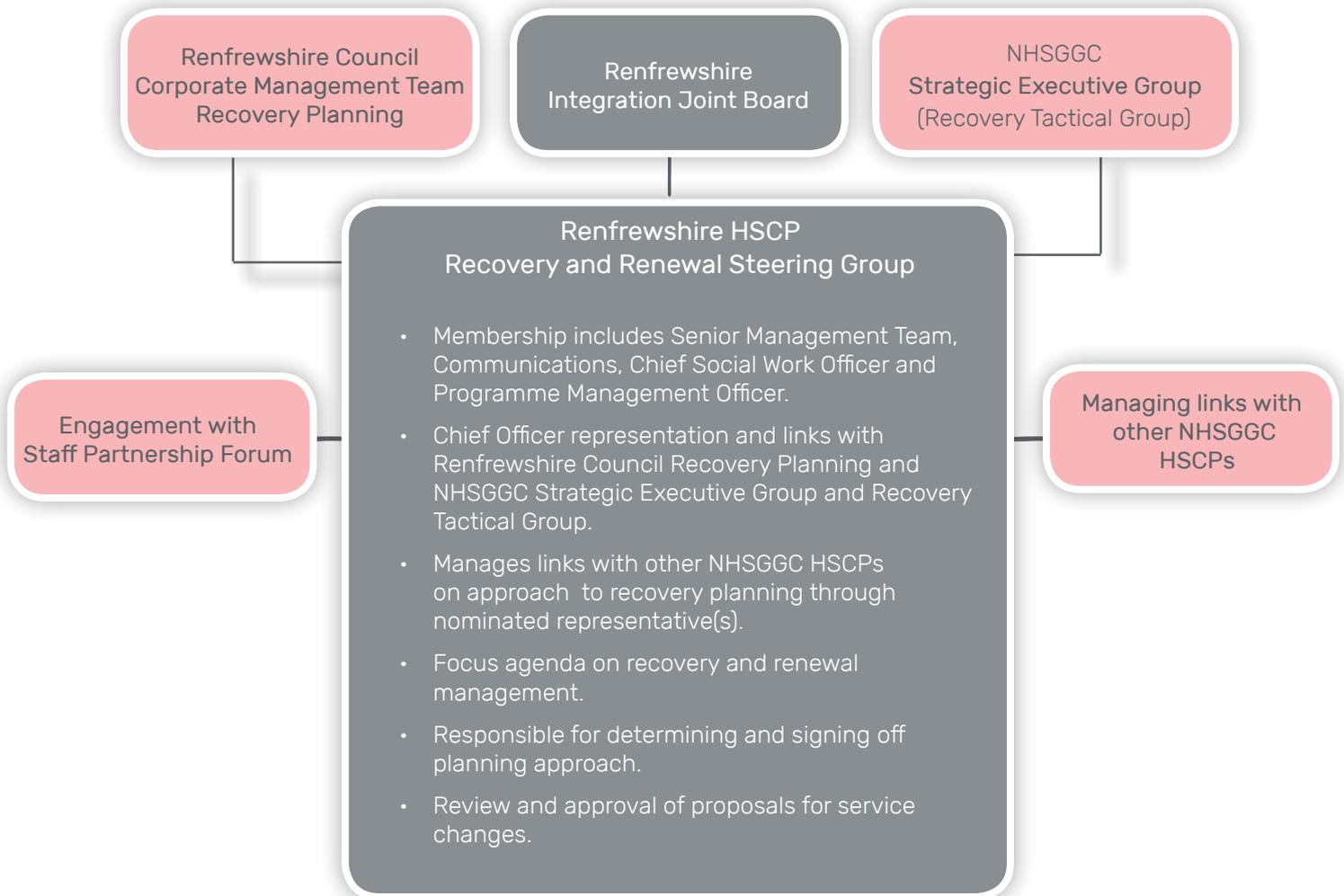
Delivery of a fast-paced, flexible, and robust response to the COVID-19 pandemic



Confirmed funding for a range of community-led health and wellbeing projects through the SPG



In support of the programme, the Recovery and Renewal Steering Group was formalised late in 2020/21 and now meets monthly. It is responsible for defining the overall vision of the programme and ensuring that activity is mobilised effectively, approving project scope/definitions. It provides strategic governance and assures progress, reviews risks and issues and is the first level escalation point for decision making.



Renfrewshire's Medium Term Financial Plan (2020/21-2024/25)

The IJB approved a revised Medium Term Financial Plan (2020/21-2024/25) in November 2019. This updated plan outlined the financial challenges and opportunities the HSCP expected to face over that five-year period and provided a framework for the HSCP to remain financially sustainable setting out a two-tiered model for delivering the plan:

- Tier 1 of the model focuses on initiatives designed to address short term-financial pressures.
- Tier 2 is the HSCP's transformation programme, which will enable a strategic approach to the prioritisation of transformational activity, the review of current service provision and the design of future innovative service models.

The Medium Term Financial Plan was completed and approved by the IJB prior to the pandemic. Consequently, it could not predict the approaching challenge of COVID-19 and the associated additional costs stemming from this.

In November 2020 the IJB approved the CFO's Financial Outlook 2021/22. This report described the Chief Finance Officer's estimated financial outlook for Renfrewshire IJB for 2021/22, taking into account the impact of COVID-19, and, recommending key actions with regards the IJB's Medium Term Financial Strategy, including:

- Remaining focused on the financial challenges facing the IJB and continuing to ensure decisions are taken to support medium and long-term financial sustainability.
- Continuing to work towards the IJB's agreed strategy to establish its targeted level of general reserves of 2%.
- Prudently progressing 2021/22 financial planning on the basis of a range of funding scenarios from our partner organisations from a reduction of 1% to an increase of 2%.

Medium Term Financial Strategy



The Medium Term Financial Plan will be updated in 2021/22 to reflect the impact of COVID-19 and other emerging issues facing the HSCP. It will be updated alongside the planned refresh of our Strategic Plan, ensuring the vision and objectives of both plans remain fully aligned. Meanwhile, the IJB's financial planning arrangements remain subject to active review using a scenario-based approach, continuing to plan for a range of potential outcomes across its key financial risks and challenges, and the likely impact these could have on the financial sustainability of the IJB.

Overview of our Services

Renfrewshire HSCP delivers adult social care services and all community health services for adults and children in the Renfrewshire area. Our service delivery model is structured to deliver the vision and future direction of community health and adult social care services in Renfrewshire as set out in the HSCP's Strategic Plan, which in turn aims to deliver the nine national health and wellbeing outcomes as identified by the Scottish Government.

During 2020/21, the HSCP delivered the following range of services:

Older People Services - A range of supports for older adults to live independently through remote telephone and online support as well as provision of Care at Home, residential and extra care services, support to those with dementia and with end of life care.

Family Health Services (FHS) - The services delivered through the four primary care disciplines i.e. General Medical Practice, Community Pharmacy, General Dental Practitioners and Optometrists.

Mental Health - Our provision includes a community service providing access to a multidisciplinary secondary care service for people with mental health problems and inpatient services for those over the age of 16 with a mental health diagnosis.

Unscheduled Care - Our 'Set Aside' budget is used in respect of functions delegated by the Health Board which are carried out in a hospital setting. The IJB is responsible for the strategic planning of these, but not their operational delivery.

Hosted Services - On behalf of NHSGGC, Renfrewshire is the host partnership for Podiatry services and Primary Care Support and Development.

Adult Services - A wide range of support services provided to adults including: assessment and care management, adult support and protection, support to adults with incapacity, physical disability, sensory impairment, district nursing and rehabilitation services.

Alcohol & Drug Recovery Services - Teams of staff that focus on supporting and enabling recovery for individuals through a range of interventions and therapies.

Learning Disabilities - Specialist team of staff that provide services to 500+ adults with a learning disability through our day opportunities, Respite and Gateway services.

Children's Services - Services provided with an aim to improve the health and wellbeing of children, whilst reducing health inequalities. Service delivery includes Health Visiting and Family Nurse Partnership, childhood immunisations and additional support for breastfeeding and HomeStart. Our specialist services include child development, Child and Adolescent Mental Health Services (CAMHS), Speech and Language Therapy and support for children with disabilities.

Health Improvement and Inequalities (HI&I) - the HI&I team works with partners and our communities to improve health and wellbeing in Renfrewshire and to reduce inequalities.



Service Performance

The Partnership produced its fourth Annual Report on 11 October 2020, which is available at <https://www.renfrewshire.hscp.scot/article/6316/Performance-Reports>. The Annual Report for 2020/21 will be available during summer 2021.

An overview of our performance for 2020/21 is included below. However, in light of the exceptional circumstances it should be noted that full-year performance data is not currently available for all performance indicators and that data remains unvalidated and should be seen as indicative. Performance data may be subject to change following the validation process and may differ from National Official Statistics publications published at a later date. Where year-end data is not available, data to the latest Quarter has been used. The full impact of the changes in demand across health and social care services, due to the pandemic, are unknown. At this point it remains unclear how substantial the continuing impact of the pandemic will be on our performance measures. The extent will become clearer as we move out of restrictions during 2021/22. Our performance in all areas will continue to be closely monitored and risks assessed appropriately.

Performance Indicator Status	Direction of Travel
● Target achieved	↑ Improvement
● Warning	↓ Deterioration
● Alert	— Same as previous reporting period

13.5

direction of travel



Sickness absence rate for HSCP Adult Social Care staff (work days lost per FTE).
Target: 15.3 Days

Measures are in place to maintain sickness absence performance include:

- HR Teams continuing to work closely with service management teams to offer training and identify areas that require additional support.
- Ongoing health improvement activities and support through Healthy Working Lives (HWL), aimed at raising employee awareness of health issues.

Uptake rate of child health 30-month assessment.
Target: 80%

Performance remains above target despite pausing of assessments by Scottish Government during the first three months of lockdown. The service has made a significant recovery and performance is expected to improve as restrictions are eased.

87%

direction of travel



29.5%

Q2,

20.8%

Q2,

direction of travel



Exclusive breastfeeding at 6-8 weeks.
Target: 21.4%

Exclusive breastfeeding at 6-8 weeks in the most deprived areas.
Target: 19.9%

In March 2021, Renfrewshire HSCP achieved the UNICEF Gold Award and is now accredited as a Gold Baby Friendly Service.

Support is being provided during the pandemic via the national breastfeeding helpline and the Breast Feeding Network have a Facebook support page and email address to provide support and virtual breastfeeding group chats.

Health Visitor (HV) support is available via phone. HVs are carrying out house visits at 11-15 days and 6-8 weeks.

Percentage of long term care clients receiving intensive home care. Target: 30%

The service continues to actively review the needs of service users to ensure that the Partnership meets their care requirements appropriately. This may result in changes to the level and nature of services that some individuals receive.

29%

direction of travel



86.8%

direction of travel



Percentage of patients who started treatment within 18 weeks of referral to Psychological Therapies.

Target: 90%

During 2020/21, 86.8% of patients were seen within 18 weeks of referral (target: 90%), equating to 1,009 of 1,163 referrals. This compares with 92.3% in 2019/20 when 1,872 patients started treatment. The total number starting treatment has been impacted by COVID-19, and has also resulted in more people being seen over 18 weeks.

The percentage of children seen within 18 weeks for paediatric Speech and Language Therapy assessment to appointment. Target: 100%

Various contributing factors to this reduction: an increase in referrals – due to other services and supports not being available to parents – e.g., schools; staff vacancies; restrictions on face to face contact; and a lack of community venues for parents to access. While the use of digital appointments has been positive, it is not always clinically effective in some cases.

63%

direction of travel



165

direction of travel



Number of carers accessing training. Target: 220

This reduction in performance can be attributed to the pandemic, with all training courses provided via digital platform Zoom. Although carers were supported to access equipment via grants or the technology loan scheme, a number of carers, especially older carers, reported that they did not take up training places due to them being online. We continue to encourage and support access to training and anticipate increased participation as and when restrictions allow for in-person engagement.

Sickness absence rate HSCP NHS staff. Target: 4%

The absence level in March 2021, does not reflect that absence had generally improved over the full calendar year for 2020 to be the best in the last six years at 5.41%. It is also encouraging that absence levels were lower in January and February 2021 than the same months in 2020. Some of the long term absence cases with serious and enduring illness have become protracted due to COVID-19 restrictions e.g. restricted engagement and treatment delays. The absence level does not reflect any COVID-19 specific absence recording.

5.65%

direction of travel



77%

(Clyde)

75%

(NHSGCC)

direction of travel



Percentage of diabetic foot ulcers seen within 4 weeks in Renfrewshire (Clyde) and percentage of diabetic foot ulcers seen within 4 weeks in NHSGCC.

Target: 90%

This deterioration in performance is due to the ongoing need for physical distancing and the unavailability of accommodation. The service is incrementally increasing virtual appointments which will help to improve performance, and continues to see all of the most vulnerable patients face to face in a COVID-19 secure environment.

Financial Performance

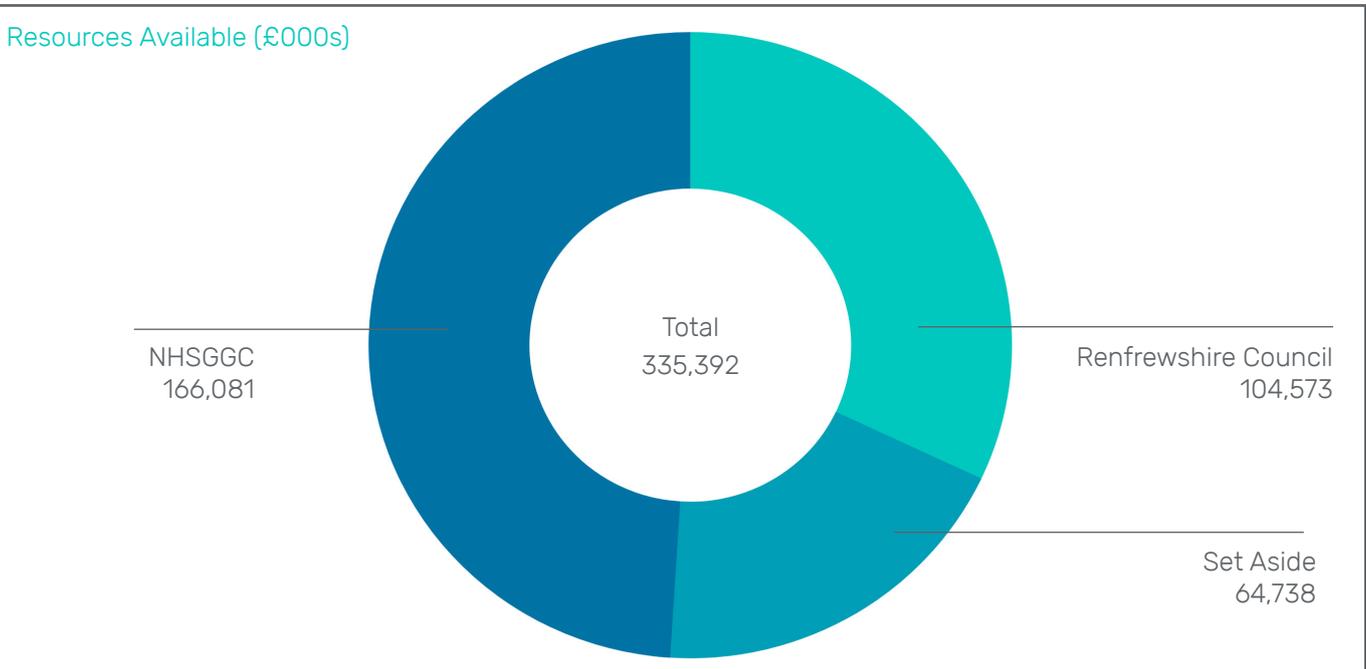
The Financial Year 2020/21 was an unremitting year for public services. Budgetary restraints and financial pressures linked to reducing resources, a changing demographic and increased demand for services were compounded by the ongoing COVID-19 pandemic and the associated emergency response. In addition, COVID-19 impacted the IJB's delivery of its Medium Term Financial Plan, requiring a re-evaluation and reprofiling of the delivery of approved in-year savings, and our transformational changes were disrupted and delayed.

Through regular updates to the IJB from the CFO and by ensuring decisions made throughout 2020/21 were taken to support medium and long-term financial sustainability, the IJB delivered a significant underspend in 2020/21. This was achieved through a combination of:

- Flexible use of recurring and non-recurring resources
- Drawdown of earmarked reserves in order to deliver on specific commitments including, for example, Primary Care Improvement Plan (PCIP) and Alcohol and Drug Partnership (ADP) approved spend
- Delivery of approved savings through the Change and Improvement Programme; and other operational efficiencies which delivered a significant underspend in 2020/21 reflecting the impact of COVID-19 on some areas of activity including: recruitment to key posts; the effects of the pandemic on Older People's Care Home admissions; reduction in prescribing costs.

Resources Available to the IJB 2020/21

Renfrewshire IJB delivers and commissions a range of health and adult social care services to the population of Renfrewshire. This is funded through budgets delegated from both Renfrewshire Council and NHSGGC. The resources available to the IJB in 2020/21 to take forward the commissioning intentions of the IJB, in line with the Strategic Plan, totalled £335.392m. The following chart provides a breakdown of where these resources come from.



Included within the Resources Available to the IJB is a 'Large Hospital Services' (Set Aside) budget totalling £64.738m. This budget is in respect of those functions delegated by the Health Board which are carried out in a hospital within the Health Board area. The set aside resource for delegated services provided in acute hospitals is determined by analysis of hospital activity and actual spend for that year.

For 2020/21 the actual figures for Set Aside increased. The impact of COVID-19 resulted in a reduction in activity however this reduction in activity was offset by an increase in additional expenditure. The additional expenditure was predominantly as a result of additional staff costs, increased beds, additional cleaning, testing, equipment and PPE. The costs associated with COVID-19, that are included within the set aside total, were £43m for NHSGGC. These costs were fully funded by the Scottish Government.

Summary of Financial Position

Throughout 2020/21, the CFO's budget monitoring reports to the IJB projected an underspend, prior to the transfer of year end balances to General and Earmarked Reserves at the financial year end. This included the transfer of specific ring-fenced monies (including Scottish Government funding for: Primary Care Improvement Plan, Mental Health Action 15 and Alcohol & Drug Partnership monies) in line with Scottish Government guidance.

As detailed in the following table the IJB final outturn position for 2020/21 was an underspend of £8.396m, (including Other Delegated Services and COVID-19 monies) prior to the transfer of year end balances to Earmarked and General Reserves.

The table shows the final outturn position for all delegated HSCP services in 2020/21 net of transfers to reserves. The net expenditure figure differs to that of the Comprehensive Income Expenditure Statement (CIES) due to differences in the presentation of earmarked reserves; resource transfer and social care adjustments.

Final HSCP Outturn Position 2020/21

Care Group	Revised Budget	Actual Spend to Year End (before movement to reserves)	Revised Variance	Adjustment to Reserves	Variance		
2020/21							
	£000's					%	
Adults and Older People	56,176	54,455	1,721	(2,227)	88	0%	underspend
Mental Health	26,130	25,208	922	(109)	604	2%	underspend
Learning Disabilities	17,579	17,245	334	-	(51)	0%	overspend
Children's Services	6,482	5,943	539	-	539	8%	underspend
Prescribing	36,926	35,814	1,112	-	1,112	3%	underspend
Health Improvement and Inequalities	983	790	193	(193)	-	0%	breakeven
Family Health Services	53,358	53,351	7	-	7	0%	underspend
Resources	9,099	8,438	661	(3,549)	(2,888)	-32%	overspend
Hosted Services	11,399	10,810	589	-	589	5%	underspend
Resource Transfer	-	-	-	-	-	0%	breakeven
Social Care Fund	-	-	-	-	-	0%	breakeven
Set Aside	64,738	64,738	-	-	-	0%	breakeven
NET EXPENDITURE (before delegated services)	282,868	276,790	6,078	(6,078)	0	0%	breakeven
Other Delegated Services	1,051	766	285		285	27%	underspend
NET EXPENDITURE before COVID	283,919	277,556	6,363	(6,078)	285	0%	underspend
COVID-19	21,670	19,637	2,033	(2,033)	-	0%	breakeven
NET EXPENDITURE	305,589	297,193	8,396	(8,111)	285	0%	underspend

The Comprehensive Income and Expenditure Statement (CIES) on page 45 describes income and expenditure by client group across the HSCP. The financial statements (pages 50 to 56) are prepared in accordance with the Code of Practice on Local Authority accounting supported by International Financial Reporting Standards (IFRS). These figures therefore differ from the figures in the tables contained within the Management Commentary which have been prepared using the year end position recorded in both the Health and Social Care financial ledgers.

The CIES is required to show the surplus or deficit on services and the impact on both general and earmarked reserves. The final position for 2020/21 was an overall surplus / increase to reserves of £17.489m, (a net increase of £4.380m to general reserves and £13.109m to earmarked reserves). The following table summarises how the £17.489m increase to reserves in 2020/21 was realised:

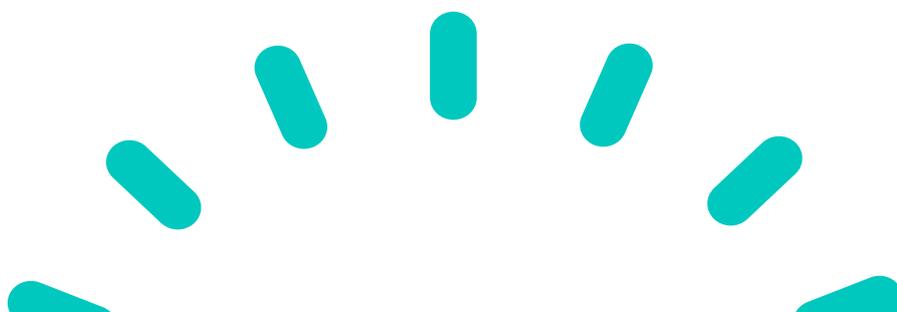
	£000's
2020/21 Final Outturn	8,396
less:	
Other Delegated Services	-0,285
= 2020/21 underspend transferred to reserves at year end	8,111
add:	
In year adjustments approved by the IJB on 26 March 2021	10,824
less:	
total reserves drawn down in 2020/21	-1,446
= movement in reserves 2020/21	17,489

The IJB approved the drawdown of reserves throughout 2020/21, in order to deliver on specific commitments including e.g. funding Primary Care Improvement Plan and Action 15 carry forward monies; Care at Home Scheduling System, and monies allocated for GP support.



The total amount drawn down in 2020/21 was £1.446m from earmarked reserves, details of which are included in the following table.

HSCP Funded Earmarked Reserves	Amounts Drawn Down in 2020/21
	£000's
Technology Enabled Care Grant	-20
ICT Swift Update Costs	-27
Information Communication Funding - Care at Home Scheduling System	-150
ICT / Systems Related:	-197
Care at Home Refurbishment and Uniform Replacement	-24
Premises Related:	-24
Primary Care Transformation Fund Monies Allocated for Tests of Change and GP Support	-111
District Nurse Rolling Recruitment Programme	-8
Mental Health Strategy Interim Support Pending Completion of Psychology Review	-115
Renfrewshire Wide Prevention and Early Intervention Programme	-100
Other:	-334
TOTAL HSCP FUNDED EARMARKED RESERVES	-555
Primary Care Improvement Program (19/20)_(20/21)	-264
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement	-152
Alcohol and Drugs Partnership (ADP) Funding	-344
Mental Health Action 15 (19/20)_(20/21)	-130
Scottish Government Ring Fenced Monies	-890
TOTAL EARMARKED RESERVES	-1,446



The main broad themes of the final outturn are in line with those reported to IJB members throughout 2020/21 and include:

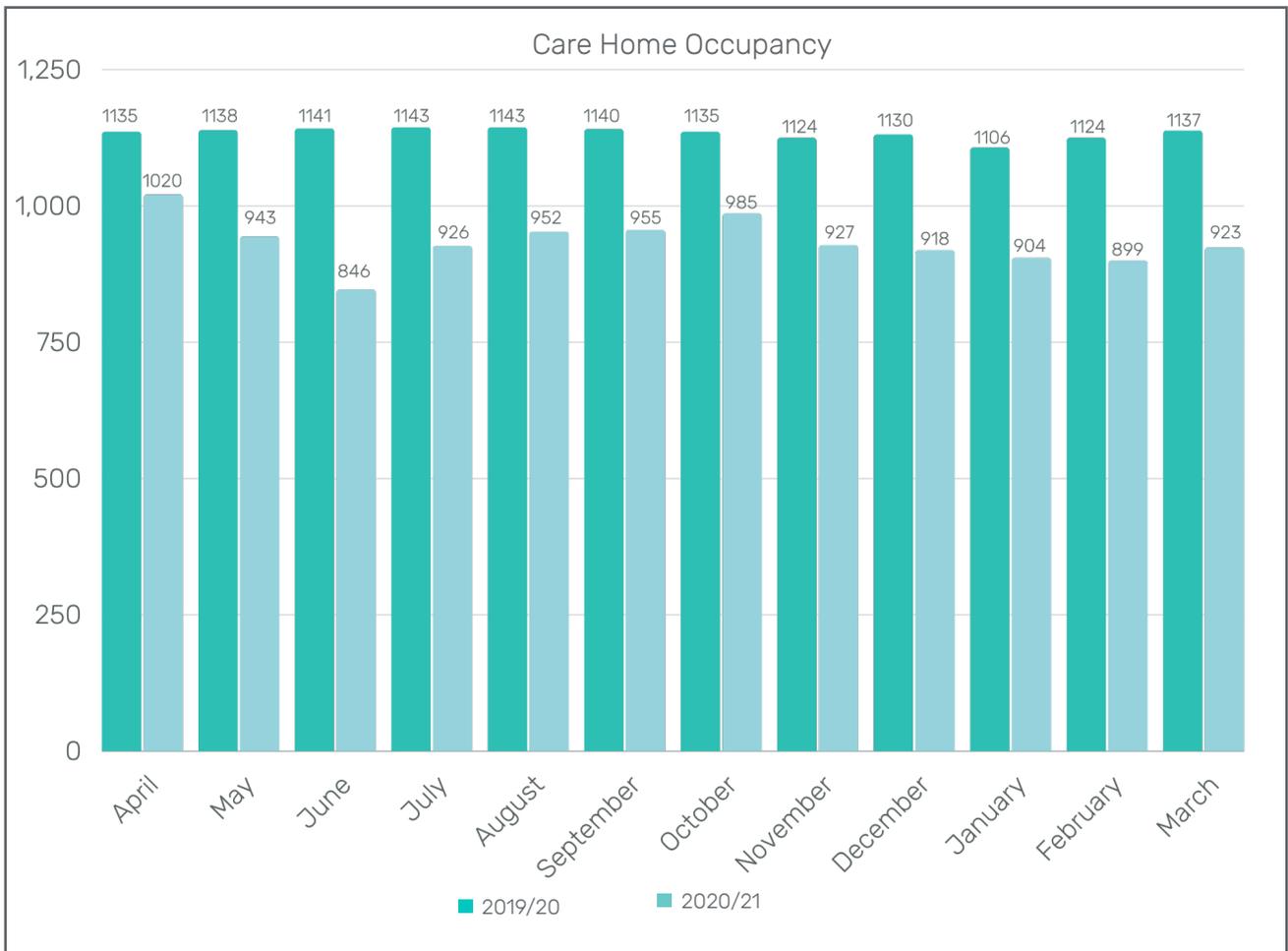
Adults and Older People
Year End Outturn
Underspend £1.721K

Care at Home Service

- spend has increased year on year as the service strives to respond to delayed discharges and demand
- the current pandemic has seen an unprecedented increase in sizeable care at home packages significantly impacting an already pressured budget.

Care Homes

Delivered a significant underspend in 2020/21 reflecting the impact of COVID-19 on the ability of care homes to take new admissions. As a result of outbreaks and infection control issues within the care homes, along with greater numbers of clients choosing to remain at home for longer, occupancy levels for 2020/21 were 13.6% below those of the previous year (as highlighted in the following graph).



Employee costs - Adult Social Care

Underspends in employee costs reflecting ongoing difficulties recruiting to specialist posts.

Adult Community Services

Underspend, reflecting ongoing turnover and recruitment and retention issues across services, and supplies budget underspends reflective of services operating at a reduced capacity during the pandemic.



Underspend reflecting recruitment issues throughout all mental health service areas both in terms of timescales to recruit and the availability of the skills mix required within the workforce market, especially in the current pandemic.

Mental Health
Year End Outturn
Underspend £491K

Learning Disabilities
Year End Outturn
Underspend £334K

Underspend mainly due to vacancies across all areas of the service which offset overspends within the Adult placement budget due to the impact of increasing demand.

Underspend mainly due to vacancies with regards to recruitment and retention issues across the service, including: School Nursing and Child and Adolescent Mental Health.

Children's Services
Year End Outturn
Underspend £539K

Resources
Year End Outturn
Underspend £661K

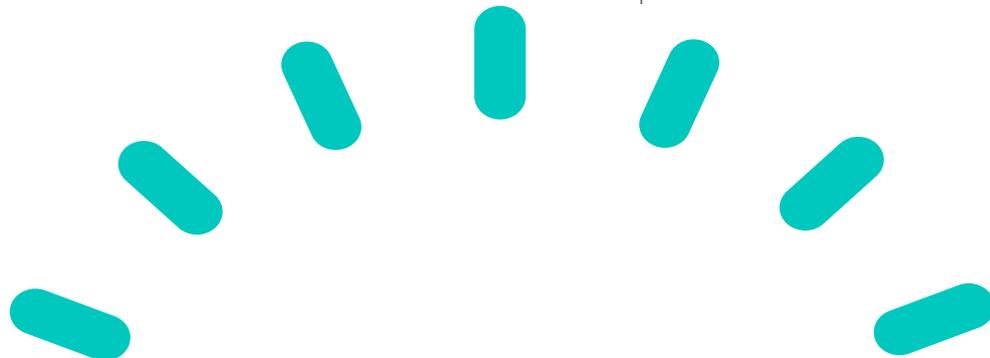
Underspend reflecting a combination of vacancies within Administration along with underspends in relation to: the Primary Care Improvement Programme and GP Premises funds.

Underspend due to vacancies within the Primary Care service and Podiatry along with supplies budget underspends reflective of services operating at a reduced capacity during the pandemic.

Hosted Services
Year End Outturn
Underspend £589K

Prescribing
Year End Outturn
Underspend £1,112K

The positive year-end outturn position is due to a combination of factors, including prescribing volumes being lower throughout 2020/21 than in previous years due to changes to GP appointments caused by COVID-19. This helped to negate the impact of higher prices due to short supply. The IJB also saw a higher than expected return from discounts and rebates which contributed to the overall financial position.



Responding to the COVID-19 Pandemic

In addition to the areas of pressure described earlier the most significant challenge faced by Renfrewshire HSCP (since March 2020) has been responding to the COVID-19 pandemic.

Throughout 2020/21, the CFO regularly provided estimated costs to the Scottish Government through our Local Mobilisation Plan supported by an associated Financial Tracker. This fed into the collective NHSGGC response together with our five partner HSCPs in the NHSGGC Board wide area. These reflected regularly updated guidance from the Scottish Government regarding changes to provider sustainability payments.

The following table shows a total of £14.077m was spent responding to COVID-19, of which £5.035m relates to health services, and, £9.042m relates to adult social care services.

Description of Cost Type	Total Costs at 31/03/21						Total
	Health			Social Care			
	Costs Incurred to Date	Estimate of Future Commitments	Total Costs	Costs Incurred to Date	Estimate of Future Commitments	Total Costs	
			£000's				
Additional Staff Costs	930	-	930	1,098	-	1,098	2,028
Provider Sustainability Costs	-	-	-	4,820	-	4,820	4,820
PPE	49	-	49	717	-	717	766
Delayed Discharge & Care at Home	-	-	-	390	-	390	390
Community Hubs	1,085	-	1,085	-	-	-	1,085
Hospice Loss of Income	1,468	-	1,468	-	-	-	1,468
Unachieved Savings	-	-	-	-	-	-	-
Loss of Income	-	-	-	538	-	538	538
FHS Costs	859	-	859	-	-	-	859
Other Costs	644	-	644	1,479	-	1,479	2,123
TOTAL	5,035	-	5,035	9,042	-	9,042	14,077

During the last quarter of 2020/21, the Scottish Government allocated funding in respect of costs which will be incurred in the early part of 2021/22 e.g. ongoing requirement for PPE and the potential for additional staffing costs and support to social care providers.

The following table shows that in total, funding of £21.670m was received in 2020/21 (including Hospices), leaving a surplus of £7.593m. This position reflects funding in advance of need which has been placed in an earmarked reserve to address COVID-19 expenditure commitments in 2021/22.

Confirmed Funding Sources to Support the HSCP's COVID-19 Response	£000's
Allocation of funding for Adult Services	9,042
Allocation of funding for Health	11,160
Hospice Funding Allocation (Accord and St Vincent's)	1,468
Total Confirmed Funding to date	21,670
Less: Costs at 31/03/2021	14,077
= Surplus	7,593
Transfers to reserves:	
- COVID-19 Winter Planning	-1,649
- COVID-19 Integrated Authority Support	-5,247
- COVID-19 Community Living Change	-697
	-7,593
= Surplus (Deficit)	0

IJB Annual Accounts can only include expenditure which is undertaken on a principal basis. The IJB acts as principal when it controls the transaction and has responsibility for making decisions in relation to how it is enacted. During 2020/21 the Scottish Government passported £1.468m of funding for Hospices for which the IJB acted as agent and simply passed the funding on. The Accounting Code of Practice requires these to be omitted from our accounts, therefore this expenditure is not included within the CIES.

The 2020/21 Annual Accounts include £12.610m of additional costs as a result of COVID-19. This has been fully funded by the Scottish Government and these Accounts have been prepared on the assumption that this will continue to be the case moving forward into 2021/22. Total Set Aside costs for NHSGGC also include £43m of COVID-19 costs, which have been fully funded by the Scottish Government.

The 2020/21 Annual Accounts also include the £500 payment to NHS employees funded by the Scottish Government. The payment to Council employees and external providers will appear in the 2021/22 accounts and is reflective of when this was instructed for payment.

Services Hosted by other Health & Social Care Partnerships (HSCPs)

Host	Service	Actual Net Expenditure to Date £000's	Consumed by other IJB's £000's
Renfrewshire	Podiatry	6,906	5,919
Renfrewshire	Primary Care Support	3,904	3,357
TOTAL		10,810	9,276

The services which are hosted by the other five Greater Glasgow and Clyde IJBs, on behalf of the other IJBs including Renfrewshire are detailed in the following table (these figures are not included in Renfrewshire IJB's Annual Accounts). The table also includes expenditure in 2020/21 and the value consumed by Renfrewshire IJB.

Host	Service	Actual Net Expenditure to Date £000's	Consumed by Renfrewshire IJB £000's
East Dunbartonshire	Oral Health	9,820	1,431
TOTAL		9,820	1,431
East Renfrewshire	Learning Disability Tier 4 Community & Others	1,955	295
East Renfrewshire	Scottish Centre of Technology for the Impaired	166	33
TOTAL		2,121	328
Glasgow	Continence	4,102	613
Glasgow	Sexual Health	11,130	1,404
Glasgow	MH Central Services	7,326	1,337
Glasgow	MH Specialist Services	12,472	2,006
Glasgow	Alcohol & Drugs Hosted	16,003	1,560
Glasgow	Prison Healthcare	7,407	1,009
Glasgow	HC in Police Custody	2,256	343
TOTAL		60,696	8,272
West Dunbartonshire	MSK Physio	6,247	936
West Dunbartonshire	Retinal Screening	719	111
TOTAL		6,966	1,047

Reserves

The requirement for financial reserves is acknowledged in statute and is part of a range of measures in place to ensure that s106 bodies do not over-commit themselves financially.

General Reserves

The IJB reserves policy allows for flexibility in terms of potential fluctuations. This allows for the IJB to increase unallocated reserve balances significantly where resources permit, providing future financial resilience for those years where the level of resources available to the IJB may be significantly constrained and will require a draw down from unallocated reserves in order to deliver financial balance.

The impact of COVID-19 on the ability of both the HSCP and our providers to respond to service demand during the past year has meant that many services have been required to prioritise service delivery to critical only, resulting in underspends within some service areas. However, as lockdown restrictions are eased, expenditure within these areas will start to increase, it is therefore essential that as part of the IJB's financial planning for 2021/22 that funding is held in reserves to meet the costs associated with any unmet need which has arisen over the past year.

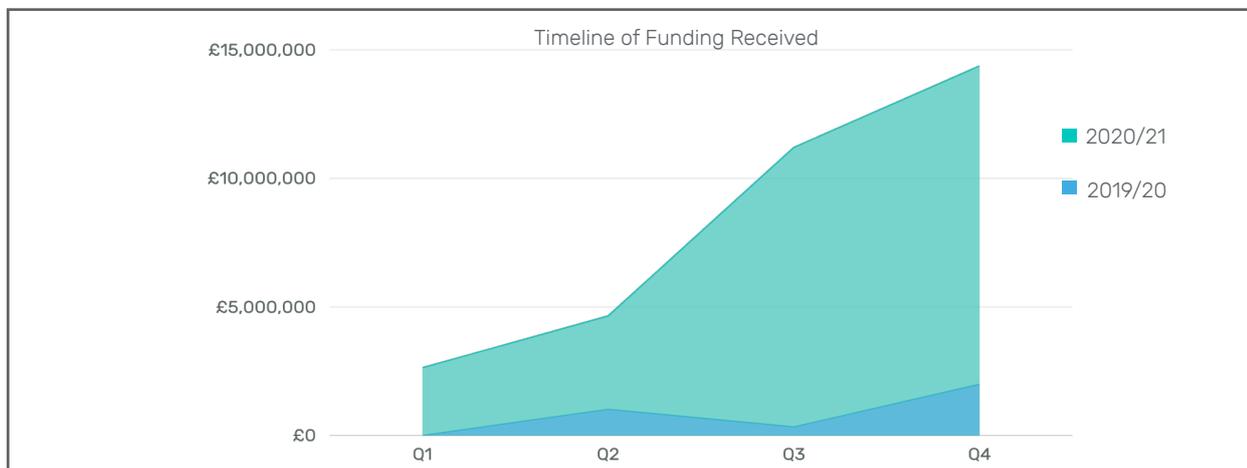
In order to protect the financial resilience of the IJB in the context of an increased financial risk profile, the IJB was asked to approve a transfer of £4.380m from the 2020/21 in year underspend to General Reserves bringing this in line with the targeted 2% in the IJB's Reserve Policy.

Ear marked Reserves

It is also important that in-year funding available for specific projects and government priorities are able to be earmarked and carried forward into the following financial year, to allow spend to be committed and managed in a way that represents best value for the IJB in its achievement of the national outcomes. This includes Mental Health, Primary Care and Alcohol and Drugs services and, COVID-19 funding. The Scottish Government have agreed a flexible funding approach for these priorities whereby these reserves are accessed first before any further funding is released.

As these ring-fenced funding allocations are to meet specific commitments, they must be carried forward to meet the conditions attached to their receipt. The amounts allocated in 2020/21 are significantly higher than in previous years, reflecting additional funding allocated in 2020/21 to implement national policy commitments. The level of funding to be carried forward via ear marked reserves is also reflective of the timing of when this funding was received, and the limitations in delivering full spend prior to the financial year end.

The following graph illustrates the timeline of when this additional funding was received, with 36.8%, £10.9m being received in Quarter 3 and 41.9%, £12.4m in Quarter 4.



During 2020/21 in line with the IJB's Reserves Policy, the IJB approved the creation of earmarked reserves totalling £14.555m, increasing cumulative ear marked reserves to £21.225m. These will be drawn down in line with their relevant spending profiles and where appropriate in line with the flexible funding approach agreed with the Scottish Government.

Risk Management Framework

During the last year the HSCP completed a review of the IJB's Risk Management Framework, which was last approved in November 2017. The review considered the impact of COVID-19 on the IJB's risk management arrangements and its ability to tolerate and effectively manage a higher degree of risk over a prolonged period. A review of risk management approaches adopted by IJBs across Scotland was also undertaken to inform the further development of the Risk Management Framework.

The proposed changes to the Framework were approved by the IJB in March 2021 and these included updates to the IJB's risk tolerance statement to provide greater flexibility, a refresh of the approach to risk management governance, and a review of roles and responsibilities within the Framework.

The Risk Management Framework also provides a consistent approach for identifying and managing key risks and issues. In particular, there are a number of financial challenges facing the IJB which have the potential to affect the financial sustainability of the partnership, with consequent impact to service delivery. These challenges continue to be captured and managed through the revised framework.



Managing Increasing Demand from Changing Population

The changing financial and demographic pressures facing services poses a risk to the HSCP being able to successfully deliver services to the most vulnerable people in Renfrewshire.

Implementing the recommendations of the Independent Review of Adult Social Care

There is a risk that the Independent Review of Adult Social Care recommendations result in potentially significant structural, organisational and governance change which may impact resources and finances of the HSCP, and its ability to deliver alongside operational commitments.



Prescribing costs

The volatility of global markets, the impact of drug tariffs in relation to contracts with community pharmacy and, more recently, the anticipated but currently unknown impact of COVID-19 means prescribing costs continue to be one of our main financial risks. In mitigation, the IJB agreed a net increase of £1.0m to the prescribing earmarked reserve for 2021/22.



Delivering the HSCP's Transformation Programme and Savings Proposals

Agreed savings to be achieved within Financial Year 2020/21 were predicated on continued delivery of existing service reviews and the wider implementation of Renfrewshire HSCP's Transformation Programme. As previously noted, this change activity was paused. Consequently, the savings plan has been re-profiled and realigned over future years with the proposed 2021/22 savings (circa £885k) representing a continuation of the Tier 1 savings approach.



Shortage of key professionals

A shortage of key professionals - compounded by COVID-19, Brexit, and an ageing workforce - continues to present a challenge. This could negatively impact upon:

- The sustainability of, access to, and quality of, our services;
- The resilience and health of our existing workforce as they attempt to provide the required level of services with reduced resources; and
- The additional cost of using bank and agency staff.

Workforce succession planning in key areas is underway and a one-year interim workforce plan (April 2021 to March 2022) is in place to help to mitigate the impact of this.



Brexit

The EU Exit transition period formally ended on 31 December 2020. The impact of Brexit on the IJB is yet to be fully realised, though the deadline for applications for settled status for EU and EEA citizens in 30 June 2021 which poses a risk to HSCP resourcing. The HSCP is working with partners to mitigate this risk.



EU Exit

COVID-19 Response

The delayed impact of disruption to planned care for individuals due to COVID-19 and the anticipated increase in service demand from adults with mental health concerns and other conditions which have been unmet or unidentified during the pandemic, present a level of uncertainty never before faced by the HSCP. The challenges arising from this situation are unprecedented, and, will continue to impact beyond this financial year.



Acknowledgements

We would like to acknowledge the significant effort required to both produce the Annual Accounts and successfully manage the finances of the IJB; and to record our thanks to the Finance team and colleagues in other services within the Partnership for their continued hard work and support.

Councillor Jacqueline Cameron

Chair, Renfrewshire Integration Joint Board

Date:



Shiona Strachan

Interim Chief Officer

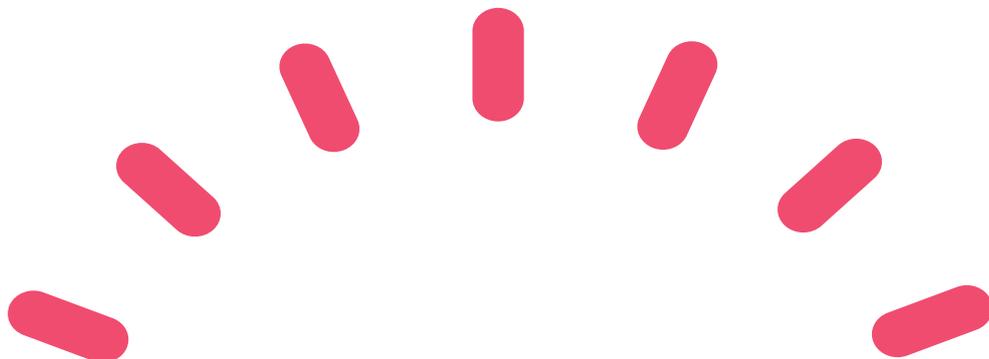
Date:



Sarah Lavers CPFA

Chief Finance Officer

Date:



Statement of Responsibilities

Responsibilities of the IJB

The IJB is required to:

- Make arrangements for the proper administration of its financial affairs and to ensure that the proper officer of the board has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this IJB, that officer is the Chief Finance 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).
- Approve the Annual Accounts.

I confirm that these Annual Accounts were approved for signature at a meeting of Renfrewshire IJB held on _____ 2021.

Signed on behalf of Renfrewshire IJB

Councillor Jacqueline Cameron
Chair, Renfrewshire Integration Joint Board

Date:

Responsibilities of the Chief Finance Officer

The Chief Finance 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 the Annual Accounts, the Chief Finance Officer has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent
- complied with legislation
- complied with the local authority Code (in so far as it is compatible with legislation).

The Chief Finance Officer has also:

- kept proper accounting records which were up-to-date
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of Renfrewshire IJB as at 31 March 2021 and the transactions for the year then ended.

Sarah Lavers CPFA
Chief Finance Officer

Date:

Remuneration Report

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

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

Voting Board Members

Voting IJB members constitute councillors nominated as board members by constituent authorities and NHS representatives nominated by the NHS Board. The voting members of the Renfrewshire IJB were appointed through nomination by NHSGGC and Renfrewshire Council.

Voting board members do not meet the definition of a 'relevant person' under legislation. However, in relation to the treatment of joint boards, Finance Circular 8/2011 states that best practice is to regard Convenors and Vice-Convenors as equivalent to Senior Councillors. The Chair and the Vice Chair of the IJB should therefore be included in the IJB remuneration report if they receive remuneration for their roles. For Renfrewshire IJB, neither the Chair nor Vice Chair receives remuneration for their roles.

The IJB does not pay allowances or remuneration to voting board members; voting board members are remunerated by their relevant IJB partner organisation.

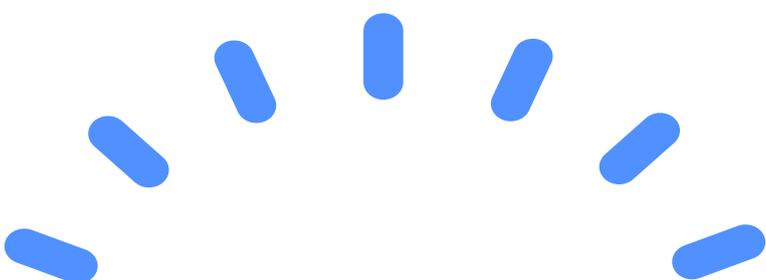
The IJB does not have responsibilities, either in the current year or in future years, for funding any pension entitlements of voting IJB members. Therefore, no pension rights disclosures are provided for the Chair or Vice Chair. For 2020/21, no voting members received any form or remuneration from the IJB.

There were no exit packages payable during the financial year.

Officers of the IJB

The IJB does not directly employ any staff in its own right, however specific post-holding officers are non-voting members of the Board.

Under Section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014, a Chief Officer for the IJB has to be appointed and the employing partner has to formally second the officer to the IJB. The remuneration terms of the Chief Officer's employment were approved by the IJB.



No other staff are appointed by the IJB under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in the following table:

Total Earnings 2019/20 £	Name and Post Title	Salary, Fees & Allowances £	Compensation for Loss of Office £	Total Earnings 2020/21 £
128,646	D Leese Chief Officer, Renfrewshire IJB (April 2020 – December 2020)	102,410	-	102,410
	S Strachan Interim Chief Officer, Renfrewshire IJB (December 2020 – March 2021)	46,100 (FY 108,298)	-	46,100 (FY 108,298)
91,690	S Lavers Chief Finance Officer, Renfrewshire IJB	94,168	-	94,168

Pension Benefits

In respect of officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis, there is no pensions liability reflected on the IJB balance sheet for the Chief Officer or the Chief Finance Officer.

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

Name and Post Title	In Year Pension Contributions ¹		Accrued Pension Benefits ^{2 3}		
	For Year to 31/03/20 £	For Year to 31/03/21 £		As at 31/03/20 £	As at 31/03/21 £
D Leese Chief Officer, Renfrewshire IJB	25,238	19,496	Pension	28,155	27,218
			Lump sum	62,293	-
S Lavers Chief Finance Officer, Renfrewshire IJB	17,677	18,174	Pension	41,332	42,602
			Lump sum	64,328	66,258

¹ Accrued pension benefits have not been accrued solely for IJB remuneration.

² D Leese left post of Chief Officer, Renfrewshire IJB on 31 December 2020.

³ Interim Chief Officer is employed as a consultant and therefore not part of the current pension scheme.

Disclosure by Pay Bands

As required by the regulations, the following table shows the number of persons whose remuneration for the year was £50,000 or above, in bands of £5,000.

Number of Employees 31 March 2020	Remuneration Band	Number of Employees 31 March 2021
1	£90,000 - £94,999	1
-	£100,000 - £104,999	1
1	£125,000 - £129,999	-

Councillor Jacqueline Cameron
Chair, Renfrewshire Integration Joint Board

Date:

Shiona Strachan
Interim Chief Officer

Date:

Annual Governance Statement

The Annual Governance Statement explains the IJB's governance arrangements and reports on the effectiveness of the IJB's system of internal control.

Scope of Responsibility

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

To meet this responsibility, the IJB has established arrangements for governance which includes a system of internal control. The system is intended to manage risk to support the achievement of the IJB's policies, aims and objectives. Reliance is also placed on the NHSGGC and Renfrewshire Council systems of internal control which support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives, as well as those of the IJB.

This system can only provide reasonable and not absolute assurance of effectiveness.

The IJB has adopted governance arrangements consistent where appropriate, with the principles of CIPFA¹ and the Society of Local Authority Chief Executives (SOLACE) framework "Delivering Good Governance in Local Government". This statement explains how the IJB has complied with the governance arrangements and meets the requirements of the Code of Practice on Local Authority Accounting in the UK, which details the requirement for an Annual Governance Statement.

Purpose of the Governance Framework

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

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

Governance Framework and Internal Control System

The Board of the IJB comprises eight voting members; with one from each parent organisation assuming the role of Chair and Vice Chair. Four are Council Members nominated by Renfrewshire Council, and, four are non-Executive Board Members of NHSGGC. There are also a number of non-voting professional and stakeholder members on the IJB Board. Stakeholder members currently include third sector, carer and staff-side representatives, professional members include the Chief Officer and CFO. The IJB, via a process of delegation from NHSGGC and Renfrewshire Council, and its Chief Officer, has responsibility for the planning, resourcing and operational delivery of all delegated health and social care within its geographical area.

¹ CIPFA – The Chartered Institute of Public Finance and Accountancy

The main features of the governance framework in existence during 2020/21 were:

Principles

- The IJB follows the principles set out in Council of Scottish Local Authorities (COSLA) Code of Guidance on Funding External Bodies and Following the Public Pound for both resources delegated to the IJB by the Health Board and Local Authority and resources paid to its Local Authority and Health Service partners.

Formal Frameworks

- The IJB is formally constituted through the Integration Scheme agreed by Renfrewshire Council and NHSGGC and approved by Scottish Ministers.
- The IJB operates within an established procedural framework. The roles and responsibilities of Board members and officers are defined within: Standing Orders and Scheme of Administration; Contract Standing Orders; Scheme of Delegation, and, Financial Governance arrangements; these are subject to regular review.
- A Local Code of Corporate Governance was approved by the IJB early in 2017 which is subject to ongoing updates as required. Board members adhere to an established Code of Conduct and are supported by induction and ongoing training and development. Staff 'Performance and Personal Development' (PPD) schemes are also in place, the aim of which is to focus on performance and development that contributes towards achieving service objectives.
- The HSCP has a robust Quality, Care and Professional Governance Framework and supporting governance structures which are based on service delivery, care and interventions that are: person centred, timely, outcome focused, equitable, safe, efficient and effective. This is reported annually to the IJB and provides a variety of evidence to demonstrate the delivery of the core components within the HSCP's Quality, Care and Professional Governance Framework and the Clinical and Care Governance principles specified by the Scottish Government.

Strategic Planning

- The overarching strategic vision and objectives of the IJB are detailed in the IJB's Strategic Plan which sets out the key outcomes the IJB is committed to delivering with its partners.
- The Strategic Planning Group sets out the IJB's approach to engaging with stakeholders. Consultation on the future vision and activities of the IJB is undertaken with its Health Service and Local Authority partners. The IJB publishes information about its performance regularly as part of its public performance reporting.
- The Medium-Term Financial Plan 2020/21 to 2025/26 outlines the financial challenges and opportunities the HSCP faces over the next 5 years and provides a framework which will support the HSCP to remain financially sustainable. It complements the HSCP's Strategic Plan, highlighting how the HSCP Medium-Term Financial Planning principles will support the delivery of the IJB's strategic objectives and priorities.
- The HSCP has an Organisational Development and Service Improvement Strategy developed in partnership with its parent organisations. Progress, including an update on the Workforce Plan, is reported annually to the IJB.

Oversight

- Effective scrutiny and service improvement activities are supported by the formal submission of reports, findings and recommendations by Inspectorates and the appointed Internal Audit service to the IJB's Senior Management Team, the main Board and the Audit, Risk and Scrutiny Committee, as appropriate.
- Performance management, monitoring of service delivery and financial governance is provided by the HSCP to the IJB, who are accountable to both the Health Board and the Local Authority. It reviews reports on the effectiveness of the integrated arrangements including the financial management of the integrated budget. This ensures there is regular scrutiny at senior management, committee and Board level. Performance is linked to delivery of objectives and is reported regularly to the IJB. Information on performance can be found in the Annual Performance Report published on the IJB website.

Risk Management

- The IJB's risk management processes are well developed. The Risk Management Framework was reviewed in early 2021 and a number of revisions have been made. These changes were submitted to the Audit, Risk and Scrutiny Committee in March 2021 and were approved. Risk management is undertaken through regular reporting to the Senior Management Team and also to the IJB Audit, Risk and Scrutiny Committee for their review and comment.

Financial Control

- Responsibility for maintaining and operating an effective system of internal financial control rests with the Chief Finance Officer. The system of internal financial control is based on a framework of regular management information, Financial Regulations and Standing Financial Instructions, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability. Development and maintenance of these systems is undertaken by managers within the HSCP supported by NHSGGC and Renfrewshire Council in relation to the operational delivery of health and social care services.

Transformational Change

- The HSCP's medium term approach (Tier 2) to financial planning recognised the need to transform the way in which the HSCP delivers services, to ensure the sustainability of health and social care services going forward. Whilst our transformation programme was paused in March 2020 to enable a focus on critical and essential services, the IJB, through its Recovery and Renewal Steering Group is now progressing with its transformation programme, reflecting delivery of our four guiding principles.

COVID-19 Supplementary Governance Arrangements

In response to the COVID-19 pandemic a number of key meetings were established to enable regular dialogue on key and emerging issues. Across NHSGGC a Strategic Executive Group (SEG) was set up, chaired by the Chief Executive with whole-system representation. The SEG met daily for an extended period with subgroups, including a Chief Officers (HSCP) Tactical Group being formed to consider and agree arrangements for HSCPs and IJBs within the NHSGGC area. A similar arrangement was created for Chief Finance Officers across NHSGGC with regular weekly meetings established to ensure regular and connected discussions on key areas of activity, including funding allocations to support increased demand and latterly Local Mobilisation Plan (LMP) planning and sustainability payments.

Locally in Renfrewshire the Local Authority Corporate Management Team (CMT) established an Emergency Management Team (EMT) which similarly met on a daily basis, with Council-wide representation from all service areas, including the HSCP through the Chief Officer, Chief Finance Officer and Head of Strategic Planning and Health Improvement, to ensure requirements and considerations for HSCP services were effectively planned for within the wider contingency planning arrangements. Renfrewshire HSCP also established a Local Response Management Team (LRMT), per the HSCP Business Continuity Plan approach, in order for all areas of service control to be considered through this singular group. The membership of the LRMT was extended to include the co-chairs of our Staff Partnership Forum (SPF) to ensure that pertinent staff issues were trailed and considered in an appropriate and timely manner.

Naturally the frequency across all of these meetings mirrored the requirements at the time, with groups moving to less frequent but continued discussions in the months ahead.

In addition to the new fora created to review and manage issues relating to the pandemic, the IJB approved and initiated temporary decision-making arrangements at its meeting of Friday 20 March 2020 to enable quick and decisive action to be taken in respect of pressures on health and social care services in Renfrewshire. Under these temporary arrangements, authority is delegated, if required, to meet immediate operational demand, to the Chief Officer in consultation with the Chair and Vice Chair of the IJB. These temporary measures continue to be in place and are subject to ongoing review.



Review of Adequacy and Effectiveness

The IJB has responsibility for conducting, at least annually, a review of effectiveness of the system of internal control and the quality of data used throughout the organisation. The review is informed by the work of the Senior Management Team (SMT) (who have responsibility for the development and maintenance of the internal control framework environment), the work of the internal auditors and the Chief Internal Auditor's annual report, and reports from external auditors and other review agencies and inspectorates.

The review of the IJB's governance framework is supported by a process of self-assessment and assurance certification by the Chief Officer. The Chief Officer completes "Self-assessment Checklists" as evidence of review of key areas of the IJB's internal control framework, these assurances are provided to Renfrewshire Council and NHSGGC. The SMT has input to this process through the CFO. In addition, the review of the effectiveness of the governance arrangements and systems of internal control within the Health Board and Local Authority partners places reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control. There were no significant internal control issues identified by the review.

Internal Audit undertakes an annual programme following an assessment of risk completed during the strategic audit planning process. The appointed Chief Internal Auditor provides an annual report to the Audit, Risk and Scrutiny Committee and an independent opinion on the adequacy and effectiveness of the governance framework, risk management and internal control.

Due to the nature of IJB Board Membership, a conflict of interest can arise between an IJB Board Members' responsibilities to the IJB and other responsibilities that they may have. The IJB has arrangements in place to deal with any conflicts of interest that may arise. It is the responsibility of Board and Committee Members to declare any potential conflicts of interest, and it is the responsibility of the Chair of the relevant Board or Committee to ensure such declarations are appropriately considered and acted upon.

The Management Commentary provides an overview of the key risks and uncertainties facing the IJB. Although no system of internal control can provide absolute assurance, nor can Internal Audit give that assurance, on the basis of audit work undertaken during the reporting period and the assurances provided by the partner organisations, the Chief Internal Auditor is able to conclude that a reasonable level of assurance can be given that the system of internal control, risk management and governance is operating effectively within the organisation.

Roles and Responsibilities

The Chief Officer is the Accountable Officer for the IJB and has day-to-day operational responsibility to monitor delivery of integrated services, with oversight from the IJB.

The IJB complies with the CIPFA Statement on "The Role of the CFO in Local Government 2014". The IJB's CFO has overall responsibility for Renfrewshire HSCP's financial arrangements and is professionally qualified and suitably experienced to lead the IJB's finance function and to direct finance staff.

The IJB complies with the requirements of the CIPFA Statement on "The Role of the Head of Internal Audit in Public Organisations 2019". The IJB's appointed Chief Internal Auditor has responsibility for the IJB's internal audit function and is professionally qualified and suitably experienced to lead and direct internal audit staff. The Internal Audit service operates in accordance with the CIPFA "Public Sector Internal Audit Standards 2017".

Board members and officers of the IJB are committed to the concept of sound internal control and the effective delivery of IJB services. The IJB's Audit Risk and Scrutiny Committee operates in accordance with CIPFA's Audit Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities.

The Committee's core function is to provide the IJB with independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance arrangements.

In January 2020 the IJB approved a series of revisions to the Audit Committee. The remit of the Committee was widened with a revised Terms of Reference agreed and the title of the group was renamed as the IJB Audit, Risk and Scrutiny Committee, reflecting the broader scope. It was also agreed that the meeting frequency would increase from three to four meetings per annum.

Action Plan

Following consideration of the review of adequacy and effectiveness the following action plan has been agreed to ensure continual improvement of the IJB's governance. Regular updates on progress of the agreed actions will be monitored by the IJB Audit, Risk and Scrutiny Committee.

A copy of the agreed Action Plan is included in the following table:

Agreed Action	Responsible Person	Date
Further the implementation of the IJB's Risk Management Framework through delivery of risk management training with the IJB Audit, Risk and Scrutiny Committee.	Head of Strategic Planning and Health Improvement	September 2021
Establish a Complaints Manager post to lead on the development and implementation of the HSCP Records Management Plan and improvement planning to ensure compliance with GDPR and information governance requirements.	Head of Strategic Planning and Health Improvement	September 2021
Work with the Strategic Planning Group to develop and consult on an updated Strategic Plan 2022-25, reflecting the impact of COVID-19 and the need for flexibility within the current policy environment, for IJB approval in March 2022.	Head of Strategic Planning and Health Improvement	March 2022
Update the HSCP Medium Term Financial Plan to account for the ongoing impact of COVID-19, aligning where possible to the recommendations in the Independent Review of Adult Social Care, and link to the refreshed HSCP Strategic Plan.	Chief Finance Officer	March 2022
As set out in our Strategic Plan 2019-2022 we will further the establishment of unified quality care and professional governance arrangements.	Chief Finance Officer	Ongoing
Assess the implications of agreed recommendations taken forward following the Independent Review of Adult Social Care (Feeley Review), with a particular focus on implications for IJB governance, and provide regular assessments to the IJB.	Chief Officer	Ongoing

Update on 2019/20 Action Plan

Agreed Action	Progress	Responsible Person	Date
<p>Reprofile scheduling of 2020/21 savings targets and transformational activity for period to 2022/23 in response to COVID-19 crisis and implement robust programme and benefits management to ensure continued financial control.</p>	<p>The IJB considered and approved a re-profiled suite of savings for 2020/21 in March 2021.</p> <p>Our Transformation Programme was paused in March 2020 to enable the HSCP to focus on critical and essential services and will be re-profiled during 2021/22.</p>	<p>Chief Finance Officer</p>	<p>Updated timescale: November 2021</p>
<p>Implement standing agenda item at each IJB Audit, Risk and Scrutiny Committee to provide update on transformational activity and benefits management in line with above reprofiling.</p>	<p>As above, our Transformation Programme was paused in March 2020 to enable the HSCP to focus on critical and essential services.</p> <p>Following IJB approval in March 2021 of a re-profiled suite of Tier 1 savings and the establishment of a financial benefits tracker, this standing agenda item will be implemented later in 2021/22.</p>	<p>Chief Finance Officer</p>	<p>Updated timescale: September 2021</p>
<p>Put in place a plan to review, on a rolling basis, IJB key governance documents, including for example Standing Orders, Scheme of Delegation and Financial Regulations.</p>	<p>Key governance documents, such as the IJB Financial Regulations, were reviewed on an ad-hoc basis throughout 2020/21.</p> <p>A revised scheduled review plan is currently in progress and will be taken forward by the Head of Strategic Planning and Health Improvement.</p>	<p>Chief Finance Officer</p>	<p>Updated timescale: September 2021</p>

Update on 2019/20 Action Plan cont...

Agreed Action	Progress	Responsible Person	Date
<p>Working with NHSGGC and the five other GGC HSCP's, develop commissioning plans in relation to acute set-aside resources.</p>	<p>In June 2020, NHSGGC's draft Unscheduled Care Joint Commissioning Plan was submitted to the IJB and was approved at this time.</p> <p>The report outlined the work undertaken pre-COVID-19 by all six NHSGGC HSCPs to develop a system-wide Strategic Commissioning Plan in partnership with the NHS Board and Acute Services Division and in line with the IJB's Strategic Plan. The draft Unscheduled Care Joint Commissioning Plan builds on the GGC Unscheduled Care Improvement Programme and is integral to the Board-wide Moving Forward Together programme.</p> <p>The draft Unscheduled Care Joint Commissioning Plan was submitted to all six IJBs for consideration and approval, recognising that further work was required on key aspects. One key aspect of the unscheduled care work was learning from the pandemic, during which there had been a fall in unscheduled care activity.</p> <p>The GGC HSCP Delivery Group has oversight for the delivery of the Plan and is leading on the work currently underway to finalise its completion. The final Plan will be presented for IJB approval in September 2021. The 22 Actions with the Plan will be phased over the next 3 years with each HSCP developing its own Local Delivery Plan in order to meet local needs and priorities.</p>	<p>Head of Health and Social Care (Paisley)</p>	<p>October 2021</p>
<p>Review existing Risk Management arrangements, including an agreed risk appetite statement.</p>	<p>The Head of Strategic Planning and Health Improvement is now the member of SMT responsible for risk management.</p> <p>The IJB's Risk Management Framework was reviewed in early 2021 and a number of revisions have been made. These changes were approved by the Audit, Risk and Scrutiny Committee in March 2021.</p>	<p>Head of Strategic Planning and Health Improvement</p>	<p>Complete</p>

Update on 2019/20 Action Plan cont...

Agreed Action	Progress	Responsible Person	Date
Review existing Business Continuity arrangements, in light of current COVID-19 impact on service delivery and lessons learned.	<p>The Head of Strategic Planning and Health Improvement is now the member of SMT responsible for risk management.</p> <p>The existing Business Continuity Plan was reviewed and updated in December 2020. Business Continuity arrangements will be further reviewed and updated at an appropriate point in 2021 to ensure they further reflect lessons learned from the COVID-19 pandemic.</p>	Head of Strategic Planning and Health Improvement	Complete

Update on 2018/19 Action Plan

Agreed Action	Progress	Responsible Person	Date
Implement Ministerial Steering Group Review of Integration Proposals and Self Actions identified to be delivered over 2019/20, including: the development of commissioning plans to support the implementation of the set aside arrangements; working closely with the IJB and the Director of Finance for NHSGGC to ensure that all possible steps are taken to enable the IJB to approve the delegated health budget prior to the start of the financial year.	<p>As above, work continues to be progressed in this area with the six NHSGGC wide HSCP's. A detailed action plan with an associated financial framework is due to be submitted to the IJB later this autumn 2021, thereafter it is hoped that work on the priorities identified will commence.</p> <p>The IJB will continue to work with our partners to ensure that future budgets/savings plans are agreed in advance of the financial year end.</p>	Head of Health and Social Care (Paisley)	Ongoing
Carry out a review of the Renfrewshire Integration Scheme in line with the Public Bodies (Joint Working) (Scotland) Act 2014)	<p>Over the latter half of 2019 and into 2020 officers reviewed the Integration Scheme, working collaboratively with the other 5 HSCPs in the Greater Glasgow & Clyde Health Board area.</p> <p>On 19 February 2020, Renfrewshire Council's Leadership Board approved a reviewed version of the Integration Scheme for consultation. The NHS Board was unable to progress at that time. The necessary response to the pandemic has clearly impacted on the capacity to carry out the consultation.</p> <p>Discussions are underway between the Council and Health Board to agree a timeline for the approval of the updated, draft Scheme; the statutory consultation period; and the approval of the final Scheme through both governance structures.</p>	Chief Officer	Ongoing

Conclusion and Opinion on Assurance

While recognising that improvements are required, as detailed above, it is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the IJB's governance arrangements.

We consider that the internal control environment provides reasonable and objective assurance that any significant risks impacting on the IJB's principal 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 and the implementation of the action plan will be monitored by the HSCP Senior Management Team throughout the year.

Councillor Jacqueline Cameron
Chair, Renfrewshire Integration Joint Board

Date:

Shiona Strachan
Interim Chief Officer

Date:

Comprehensive Income and Expenditure Statement

This statement shows the cost of providing services for the year according to accepted accounting practices. It includes, on an accruals basis, all expenses and related income.

2019/20 Gross Exp. £000's	2019/20 Gross Income £000's	2019/20 Net Exp. £000's		Note	2020/21 Gross Exp. £000's	2020/21 Gross Income £000's	2020/21 Net Exp. £000's
84,226	(12,282)	71,944	Adults and Older People		83,587	(10,959)	72,628
25,409	(425)	24,984	Mental Health		27,146	(319)	26,827
28,554	(1,285)	27,269	Learning Disabilities		29,473	(1,612)	27,861
6,381	(411)	5,970	Children's Services		6,389	(446)	5,943
35,276		35,276	Prescribing		34,814		34,814
883	(173)	710	Health Improvement and Inequalities		963	(73)	890
51,464	(2,929)	48,535	Family Health Services		53,633	(282)	53,351
6,587	(314)	6,273	Resources		6,902	(237)	6,665
-	-	-	COVID-19		12,610	-	12,610
11,427	(329)	11,098	Hosted Services		10,995	(185)	10,810
56,497		56,497	Set aside for Delegated Services Provided in Large Hospitals		64,738		64,738
1,076	(164)	912	Services Delegated to Social Care	8	893	(127)	766
307,780	(18,312)	289,468	Total Costs of Services		332,143	(14,240)	317,903
	(293,512)	(293,512)	Taxation and Non- Specific Grant Income	5		(335,392)	(335,392)
307,780	(311,824)	(4,044)	(Surplus) or deficit on Provisions of Services (movements in Reserves)		332,143	(349,632)	(17,489)

There are no statutory or presentation adjustments which affect the IJB's application of the funding received from partners. The movement in the General Fund balance is therefore solely due to the transactions shown in the CIES. Consequently, an Expenditure and Funding Analysis is not provided in these annual accounts as it is not required to provide a true and fair view of the IJB's finances.

Movement in Reserves Statement

This statement shows the movement in the year on the IJB's reserves. The movements which arise due to statutory adjustments which affect the General Fund balance are separately identified from the movements due to accounting practices.

	General Fund Balance £000's	Earmarked Reserves £000's	Total Reserves £000's
Movement in Reserves during 2019 – 2020:			
Opening Balance at 31 March 2019	(930)	(4,543)	(5,473)
Total Comprehensive Income and Expenditure			
(Increase) or Decrease in 2019/20	(471)	(3,573)	(4,044)
Closing Balance at 31 March 2020	(1,401)	(8,116)	(9,517)
Movement in Reserves during 2020 – 2021:			
Opening Balance at 31 March 2020	(1,401)	(8,116)	(9,517)
Total Comprehensive Income and Expenditure			
(Increase) or Decrease in 2020/21	(4,380)	(13,109)	(17,489)
Closing Balance at 31 March 2021	(5,781)	(21,225)	(27,006)



Balance Sheet

The Balance Sheet shows the value of the IJB's assets and liabilities as at 31 March 2021. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

31 March 2020 £000's		Notes	31 March 2021 £000's
9,517	Short Term Debtors	6	27,006
9,517	Current Assets		27,006
-	Short Term Creditors	6	-
-	Current Liabilities		-
9,517	Net Assets		27,006
(1,401)	Usable Reserves: General Fund	7	(5,781)
(8,116)	Usable Reserves: Earmarked	7	(21,225)
(9,517)	Total Reserves		(27,006)

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

The unaudited accounts were issued on 25 June 2021 and the audited accounts were authorised for issue on _____

Balance Sheet signed by:

 Sarah Lavers CPFA
 Chief Finance Officer

Date:

Notes to the Financial Statements

Note 1: Significant Accounting Policies

General Principles

The Financial Statements summarise the transactions of Renfrewshire IJB for the 2020/21 financial year and its position at 31 March 2021.

The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. It is a joint venture between NHSGGC and Renfrewshire Council.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

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

Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when settlement in cash occurs. In particular:

- Expenditure is recognised when goods or services are received, and their benefits are used by the IJB.
- Income is recognised when the IJB has a right to the income, for instance by meeting any terms and conditions required to earn the income, and receipt of the income is probable.
- Where income and expenditure have been recognised but settlement in cash has not taken place, a debtor or creditor is recorded in the Balance Sheet.
- Where debts may not be received, the balance of debtors is written down.

Funding

The IJB is primarily funded through funding contributions from its statutory funding partners, Renfrewshire Council and NHSGGC. Expenditure is incurred as the IJB commissions specified health and social care services from the funding partners for the benefit of service recipients in the Renfrewshire area and service recipients in Greater Glasgow & Clyde, for services which are delivered under Hosted arrangements.

Cash and Cash Equivalents

The IJB does not operate a bank account or hold cash. All transactions are settled on behalf of the IJB by the funding partners. Consequently, the IJB does not present a 'Cash and Cash Equivalent' figure on the balance sheet. This has resulted in there being no requirement for the IJB to produce a cash flow statement. The funding balance due to, or from, each funding partner as at 31 March, is represented as a debtor or creditor on the IJB's balance sheet.



Employee Benefits

The IJB does not directly employ staff. Staff are formally employed by the funding partners who retain the liability for pension benefits payable in the future. The IJB therefore does not present a Pensions Liability on its balance sheet.

The IJB has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partners are treated as employee costs. Where material, the Chief Officer's absence entitlement at 31 March is accrued, for example in relation to annual leave earned but not yet taken. In the case of Renfrewshire IJB any annual leave earned but not yet taken is not considered to be material.

Provisions, Contingent Liabilities and Contingent Assets

Provisions are liabilities of uncertain timing or amount. A provision is recognised as a liability on the balance sheet when there is an obligation as at 31 March due to a past event; settlement of the obligation is probable; and a reliable estimate of the amount can be made. Recognition of a provision will result in expenditure being charged to the Comprehensive Income and Expenditure Statement and will normally be a charge to the General Fund.

A contingent liability is a possible liability arising from events on or before 31 March, whose existence will only be confirmed by later events. A provision that cannot be reasonably estimated, or where settlement is not probable, is treated as a contingent liability. A contingent liability is not recognised in the IJB's Balance Sheet, but, is disclosed in a note where it is material.

A contingent asset is a possible asset arising from events on or before 31 March, whose existence will only be confirmed by later events. A contingent asset is not recognised in the IJB's Balance Sheet, but, is disclosed in a note only if it is probable to arise and can be reliably measured.

Reserves

The IJB's reserves are classified as either Usable or Unusable Reserves.

Reserves have been created from net surpluses in current or prior years, some of which are earmarked for specific purposes, the remainder is the general reserve. Considering the size and scale of the IJB's responsibilities, the IJB's approved Reserves Policy recommends the holding of general reserves at a maximum of 2% of the net budget of the IJB.

When expenditure to be financed from a reserve is incurred it will be charged to the appropriate service in that year and will be processed through the Movement in Reserves Statement.

Indemnity Insurance / Clinical and Medical Negligence

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities through the Clinical Negligence and Other Risks Indemnity Scheme (CNORIS) scheme. NHSGGC and Renfrewshire Council have responsibility for claims in respect of the services for which they are statutorily responsible and that they provide.

Unlike NHS Boards, the IJB does not have any 'shared risk' exposure from participation in CNORIS. The IJB's participation in the Scheme is, therefore, analogous to normal insurance arrangements.

Known claims are assessed as to the value and probability of settlement. Where it is material, the overall expected value of known claims taking probability of settlement into consideration, is provided for in the IJB's Balance Sheet.

The likelihood of receipt of an insurance settlement to cover any claims is separately assessed and, where material, presented as either a debtor or disclosed as a contingent asset.

Debtors

Financial instruments are recognised in the balance sheet when an obligation is identified and released as that obligation is fulfilled. Debtors are held at fair value and represent funding due from partner bodies that was not utilised in year.

Note 2: Critical Judgements and Estimation Uncertainty

In preparing the 2020/21 financial statements within NHSGGC, the IJB has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Annual Accounts are:

- Within Greater Glasgow and Clyde, each IJB has responsibility for services which it hosts on behalf of the other IJB's. In delivering these services the IJB has primary responsibility for the provision of the services and bears the risks 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 Renfrewshire IJB accounts have been prepared.
- In responding to COVID-19 the IJB has been required to act as both principal and agent. An assessment of all COVID-19 expenditure has been undertaken and this assessment has concluded that the IJB acted as agent in relation to the payments made to Hospices at the request of the Scottish Government. In line with the Code, this expenditure has been excluded from the accounts.

The Annual Accounts contain estimated figures that are based on assumptions made by Renfrewshire IJB about the future or that which are otherwise uncertain. Estimates are made using historical expenditure, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates made. In applying these estimations, the IJB has no areas where actual results are expected to be materially different from the estimated used.

Note 3: Events after the Balance Sheet Date

The Annual Accounts were authorised for issue by the Chief Financial Officer on _____ 2021.

Events after the balance sheet date are those events that occur between the end of the reporting period and the date when the Statements are authorised for issue.

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

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

During 2020/21 National Services Scotland (NSS) supplied PPE to Scottish Health Boards free of charge. As health boards were consuming the PPE, they were the 'customer' in terms of IFRS 15. This means that they are required to account for the PPE as principal which entails recognising a non-cash amount at fair value and an equivalent amount of notional expenditure.

However, as highlighted to LASAAC, from practitioners and Audit Scotland this is also a consideration for councils and IJBs where NSS has supplied PPE. Once the relevant guidance clarifying the accounting treatment for these supplies has been received from LASAAC the IJB Accounts for 2020/21 will be updated to reflect any relevant changes. As these costs will be met from an allocation of funding from the SG this will not have an impact on the surplus position reported through the CIES but will require a re-statement of expenditure and income to recognise the proportion related to Renfrewshire.

Note 4: Expenditure and Income Analysis by Nature

The following table shows the gross expenditure and income for Renfrewshire IJB against subjective headings.

Expenditure and Income Analysis by Nature	2019/20 £000's	2020/21 £000's
Employee Costs	79,473	87,939
Property Costs	708	1,057
Supplies and Services	9,997	8,761
Third Party Payments	67,318	72,147
Transport	748	489
Support Services	59	72
Transfer Payments	3,307	4,720
Purchase of Healthcare	2,915	3,249
Family Health Service	86,758	88,971
Set Aside	56,497	64,738
Income	(18,312)	(14,240)
Total Cost of Services	289,468	317,903
Partners Funding Contributions and Non-Specific Grant Income	(293,512)	(335,392)
(Surplus)/Deficit on Provision of Services	(4,044)	(17,489)

Note 5: Taxation and Non-Specific Grant Income

The following table shows the funding contribution from the two partner organisations:

Taxation and Non-Specific Grant Income	2019/20 £000's	2020/21 £000's
NHSGGC Health Board	199,715	230,819
Renfrewshire Council	93,797	104,573
TOTAL	293,512	335,392

The funding contribution from the NHS Board shown above includes £64.738m in respect of 'set aside' resources relating to hospital services. These are provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB however has responsibility for the consumption of, and level of demand placed on, these resources.

Note 6: Short Term Debtors and Creditors

At 31 March 2021, Renfrewshire IJB had short term debtors of £27.006m relating to the reserves held, there were no creditors. Amounts owed by funding partners are stated on a net basis.

Short Term Debtors	2019/20 £000's	2020/21 £000's
NHSGGC Health Board	7,110	22,347
Renfrewshire Council	2,407	4,659
TOTAL	9,517	27,006

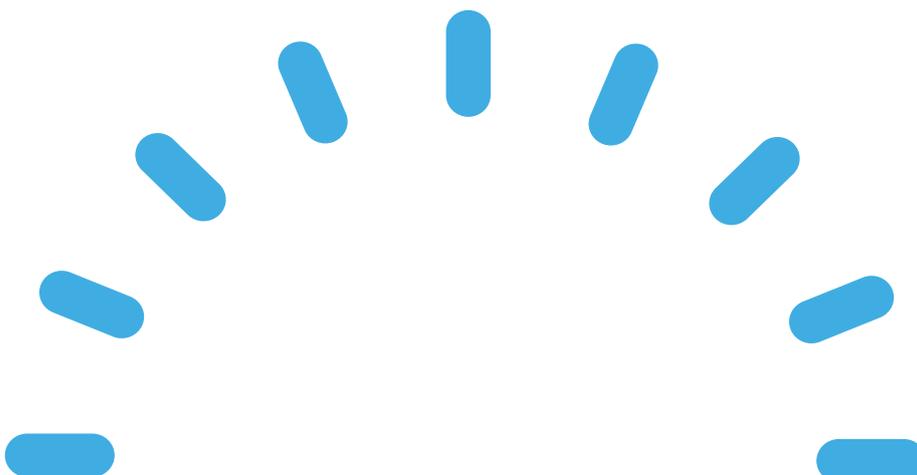
Short Term Creditors	2019/20 £000's	2020/21 £000's
NHSGGC Health Board	-	-
Renfrewshire Council	-	-
TOTAL	-	-

Note 7: Usable Reserves

As at 31 March 2021 the IJB has created earmarked reserves in order to fund expenditure in respect of specific projects. In addition, the general reserve has been increased as part of the financial strategy of the IJB. This will be used to manage the risk of any future unanticipated events and support service provision that may materially impact on the financial position of the IJB in later years.

The following tables show how reserves are allocated:

General Reserves	2019/20 £000's	2020/21 £000's
Renfrewshire HSCP	1,401	5,781
TOTAL GENERAL RESERVES	1,401	5,781



HSCP Funded Earmarked Reserves	2019/20 £000's	2020/21 £000's
Technology Enabled Care Grant	20	98
ICT Swift Update Costs	27	0
Information Communication Funding - Care at Home Scheduling System	882	732
Analogue to Digital Contribution to Programme		434
ECLIPSE Support Costs (2 Year)	156	156
ICT / Systems Related:	1,085	1,420
Mental Health Improvement Works	150	395
Mile End Refurbishment	89	89
Local Authority Care Home Refurbishment	300	300
Primary Care Support Building Works		30
Care at Home Refurbishment and Uniform Replacement	24	0
Premises Related:	563	814
PCTF Monies Allocated for Tests of Change and GP Support	380	299
Facilitation of Multidisc teams in GP Practices - Renfrewshire Share of NHSGGC Programme	49	49
District Nurse Rolling Recruitment Programme	202	219
Training for Mental Health Officers in HSCP	288	288
Prescribing	1,000	2,000
Funding to Mitigate any Shortfalls in delivery of approved savings from prior years	1,080	1,080
Mental Health Strategy interim support pending completion of Psychology Review	115	0
Care at Home Senior Lead (2 year funding)		206
HSCP Respiratory Nursing		421
HSCP Transformation Programme Funding for temp staff in post	500	500
HSCP Transformation Programme Funding 20/21_23/24	1,329	1,329
Renfrewshire wide Prevention and Early Intervention Programme	100	193
Other:	5,043	6,584
TOTAL HSCP FUNDED EARMARKED RESERVES	6,691	8,818
Primary Care Improvement Programme (19/20)_(20/21)_(21/22)	264	2,457
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement	277	224
Alcohol and Drug Partnership (ADP) Funding	708	941
Reduce Drug Death Funding		104
Drug Death Task Force		141
Mental Health Action 15 (19/20)_(20/21)_(21/22)	130	763
District Nursing Workforce Allocation 20/21		69
Henry Programme - Pre 5 Obesity Training	15	15
Health Visiting	32	32
Adult Support & Protection Grant		68
COVID-19 - Winter Planning		1,649
COVID-19 - Integration Authority Support		5,247
COVID-19 - Community Living Change		697
Scottish Government Ring Fenced Monies	1,426	12,407
TOTAL EARMARKED RESERVES	8,116	21,225
OVERALL RESERVES POSITION	9,517	27,006

Note 8: Additional Council Services Delegated to the IJB

The following table shows the costs of Renfrewshire Council services delegated to the IJB. Under the Public Bodies (Joint Working) (Scotland) Act 2014, the IJB is accountable for these services, however, these continue to be delivered by Renfrewshire Council. HSCP monitor the delivery of these services on behalf of the IJB.

Additional Council Services Delegated to the IJB	2019/20 £000's	2020/21 £000's
Housing Adaptations	829	544
Women's Aid	247	349
Grant Funding for Women's Aid	(164)	(127)
NET AGENCY EXPENDITURE (INCLUDED IN THE CIES)	912	766



Note 9: Related Party Transactions

The IJB has related party relationships with NHSGGC and Renfrewshire Council. In particular the nature of the partnership means that the IJB may influence, and be influenced by, its partners. The following transactions and balances included in the IJB's accounts are presented to provide additional information on the relationships. The table shows the funding that has transferred from the NHS Board via the IJB to the Council. This amount includes Resource Transfer Funding.

Service Income Received	2019/20 £000's	2020/21 £000's
NHSGGC Health Board	(4,504)	(1,413)
Renfrewshire Council	(13,808)	(12,827)
TOTAL	(18,312)	(14,240)

Expenditure on Services Provided	2019/20 £000's	2020/21 £000's
NHSGGC Health Board	201,764	217,165
Renfrewshire Council	106,016	114,978
TOTAL	307,780	332,143

Funding Contributions Received	2019/20 £000's	2020/21 £000's
NHSGGC Health Board	199,715	230,819
Renfrewshire Council	93,797	104,573
TOTAL	293,512	335,392

Debtors	2019/20 £000's	2020/21 £000's
NHSGGC Health Board	7,110	22,347
Renfrewshire Council	2,407	4,659
TOTAL	9,517	27,006

Note 10: IJB Operational Costs

NHSGGC and Renfrewshire Council provide a range of support services for the IJB including finance services, personnel services, planning services, audit services, payroll services and creditor services. There is no charge to the IJB for these support services.

The costs associated with running the IJB are shown in the following table:

IJB Operational Costs	2019/20 £000's	2020/21 £000's
Staff Costs	308	320
Audit Fees	27	27
TOTAL	335	347

Note 11: 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.

Note 12: External Audit Costs

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice in 2020/21 are £27,330. There were no fees paid to Audit Scotland in respect of any other services.

Note 13: New Standards issued but not yet adopted

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

