



## Angus Integration Joint Board – Annual Accounts 2020/21

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## Management Commentary

### 1. Introduction

Angus Integration Joint Board (Angus IJB) was established on 3<sup>rd</sup> October 2015 as a body corporate by Parliamentary Order under section 9 of the Public Bodies (Joint Working) (Scotland) Act 2014. The IJB took over delegated responsibility for Health and Social Care in Angus from 1<sup>st</sup> April 2016. The IJB's Annual Accounts for 2020/21 reflect the fifth year since taking over that responsibility and covers the period from 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021. The IJB is required to prepare annual accounts under the Local Authority Accounts (Scotland) Regulations 2014 and Regulations under Section 106 of the Local Government (Scotland) Act 1973 and in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21.

This Management Commentary outlines key messages regarding the objectives and strategy of the Angus IJB, its financial reporting and performance and provides an indication of risks which may impact upon the IJB in the future. The impact of COVID-19 has been significant on all aspect of the work of the IJB. This is noted in relevant sections below with further commentary in section 11.

### 2. Purpose and objectives

Angus IJB is a formal Partnership between NHS Tayside and Angus Council (the Parties) and involving the third and independent sectors. The Partnership was established following the approval of an Integration Scheme (the Angus IJB Integration Scheme) describing the health and social care functions that have been delegated by the Parties to Angus IJB from 1<sup>st</sup> April 2016.

The IJB's Strategic Commissioning Plan for 2019-22, covering the financial year 2019/20, was approved at a meeting of Angus IJB Board on 24<sup>th</sup> April 2019.

Angus IJB is responsible for Community Health and Social Care Services for the population of Angus (c116,000 - National Records of Scotland mid-2019 population estimate) across an area that is co-terminus with Angus Council. Services provided are fully described in the Integration Scheme and include, amongst others, Older People's Services, Community Mental Health and Learning Disability Services, Physical Disability Services and Substances Misuse Services. As one of three IJBs in Tayside, Angus IJB also hosts Tayside wide services including Out of Hours and Speech Therapy and is the lead Health and Social Care Partnership for Primary Care in Tayside. Through the developing Large Hospital Set Aside arrangements, Angus IJB has a strategic planning responsibility for a range of Acute Hospital Services including for Accident and Emergency Services, General Medicine, Geriatric Medicine and Respiratory Medicine generally provided at Ninewells Hospital, Dundee or Stracathro Hospital near Brechin. The IJB also has a strategic planning responsibility for In Patient Mental Health Services currently operationally managed by NHS Tayside.

### 3. Strategic Plan

The IJB approved its second Strategic Commissioning Plan covering 2019-2022 in April 2019. Progress towards the objectives of the Strategic Commissioning Plan is regularly reported to the IJB Board and the bi-monthly Strategic Planning Group. Routinely the IJB's Annual Performance Report will include an assessment of progress against the Strategic Commissioning Plan. While the IJB has produced an interim Annual Performance Report, assessment of progress against the Strategic Commissioning Plan won't be included until the final report is produced later this year. The Partnership also develops delivery plans linked to the Strategic Plan and these are shared via Partnership Management groups. In April 2019, the IJB published its updated market facilitation plan, which is intended to describe future care needs and thereby help support and shape the market to meet those needs.

The 2019-2022 Angus IJB Strategic Commissioning Plan describes the IJB's vision: "Working together, developing communities that actively care, promoting wellbeing and creating the best possible health and social care across Angus." It also sets out a series of ambitions, describes the IJB's model of care ("The Angus Care Model") and describes the engagement work undertaken to develop the plan. The plan continues to be described around the four main priorities that existed in the 2016-2019 plan as follows:-

- Priority 1 – Improving Health, Wellbeing and Independence.
- Priority 2 – Supporting care needs at Home.
- Priority 3 – Developing integrated and enhanced Primary care and community responses.
- Priority 4 – Improving integrated care pathways for priorities in care.

The plan describes resource, workforce, property and IT issues and, in particular, describes changes that will contribute towards the IJB being able to deliver its Strategic Commissioning Plan within available

resources. Due to the COVID-19 pandemic, the current Strategic Plan has been extended by a year and this will provide the IJB with the opportunity to review the Strategic Plan, update progress and re-prioritise the Plan whilst capturing the learning from the COVID-19 remobilisation, recovery and renewal plan.

Locality Improvement Groups (LIGs) are established in each locality. Each group includes a wide membership including front line staff, carers, members of the public, third sector organisations and independent providers of care and support working in the locality. Each LIG has access to information about their locality and uses that to consider how to address local issues. A Locality Improvement Action Plan is developed by the group and refreshed annually. However COVID-19 has stalled this process and going forward the plan remains for the Partnership to review the effectiveness of LIGs to see if any improvements can be made to how LIGs deliver their outcomes.

#### **4. Operational Review**

The IJB has successfully delivered services throughout 2020/21 in line with the Integration Scheme, however the delivery of these services has been impacted by the COVID-19 pandemic.

In early March 2020 it became evident that the impact of COVID-19 would be significant across the country. Very quickly the IJB, adopted new ways of working including redeploying resources, re-modelling services and ensuring new responses were in place. These responses were often supported by partners in Angus Council, NHS Tayside, the third sector and the independent sector with responses influenced by guidance from the Scottish Government. Responding to COVID-19 issues has been the over-riding priority throughout 2020/21. The response has evolved throughout the year as locally and nationally we have moved through peaks of activity and mobilisation and re-mobilisation phases. Alongside this has been the development of community-based immunisation programmes.

The impact of COVID has been marked on Adult Social Care services with significant changes in the way we provide care and where we provide care (for example a much reduced use of care homes during 2020/21 and increased provision of home care). This has involved close working with providers in these sectors to deal with these changes and other COVID-19 related issues such as the provision of Personal Protective Equipment, infection control and outbreaks of COVID-19 amongst services users and staff groups.

Community Health services, including General Practice and regional Out of Hours Services, have all had to make significant changes to ways of working as the partnership adapted to the impacts of, amongst other things, the changes in the way in-patient hospital services have been used. The IJB has had to adopt many new ways of working and some examples such as an increased use of technology will be a feature of future operational and strategic plans going forward.

The impact on our communities and staff across the partnership and in our partners cannot be understated.

While the main focus this year has been on the IJB's operational response to COVID-19, there has been a consequent impact on other issues. However, a number of other Strategic Commissioning Plan and operational imperatives have been progressed by the IJB during 2020/21 including:-

- The further development of the Angus Care Model. After significant steps in previous years, 2019/20 was a period of consideration. While progress during 2020/21 has been hampered by COVID-19 impacts, from the last quarter of the year further work is now progressing to develop future plans.

During the year the IJB also considered issues with respect to Stroke Services. Initially this related to changes made to acute stroke pathways with intention of delivering resilient local services. Latterly the IJB has also discussed operational issues within local stroke services.

- As part of the Angus Care Model work, the IJB has continued to review its provision of Residential Care Services and latterly this has factored in the impact of COVID-19 on the overall care home sector. The IJB has previously agreed to develop an additional Mental Health residential unit. While progress with this was paused due to COVID-19, the project has now been re-started and is at an early stage with the IJB asking the independent sector to express their interest in this service provision.
- Improvement has continued within Learning Disability and Physical Disability Services. The IJB approved draft improvement plans for both services in October 2020. Although the pace of this work had stalled due to COVID-19, public consultation and engagement is continuing to further develop plans.

- Further regular consideration of the outcome of the Independent Inquiry into Mental Health Services in Tayside and the local response to it "Listen. Learn. Change" with the IJB agreeing to work with the Tayside Mental Health Programme Board and other Tayside IJB's to develop an implementation plan. The IJB was also updated about plans to develop local 7-day working Community Mental Health teams with these being introduced in North Angus from April 2021 and South Angus later in 2021.
- The IJB has continued to consolidate its Prescribing position. This is overseen by the local Prescribing Management Group and supported by continued successful engagement with local General Practices, continued work with secondary care and ongoing collaboration across Tayside through the Tayside Prescribing Management Group. The IJB has participated in the development of the new Tayside Prescribing Strategy.
- The IJB has continued its work to implement the Carers Act (2018). Progress has not been as quick or as comprehensive as the IJB had expected and further work regarding data and developing local plans is ongoing with the local Carers Forum.
- The continued implementation of the 2018 General Medical Services contract through Primary Care Improvement Plans. While this work has seen some local and national delay due to COVID-19, work has progressed throughout the year with significant progress being made with First Contact Physiotherapy, Mental Health and Social Prescribing. New community hubs for Community Care and Treatment Services are due to open at the start of 2021/22. This all has far-reaching implications for local General Practices and the services that support them. Other key priority areas include Vaccination Transformation Programme, Pharmacotherapy and, Urgent Care. Some of these have been impacted by COVID-19 and recruitment issues.
- At the start of 2020/21, the IJB considered issues associated with Abbey Medical Centre, Arbroath intimating its withdrawal from the provision of General Medical Services. During the year the IJB has supported the migration of these services to being delivered by NHS Tayside salaried staff. The IJB has also considered issues associated with primary care premises - another significant factor in ensuring the sustaining of local and regional General Practice.

The IJB has had to manage a number of workforce challenges throughout the year including issues respect to the provision of General Medical Services in Arbroath and Brechin, challenges in terms of recruiting to professions such as pharmacy and turnover in senior management. The IJB continues to develop responses to these workforce challenges and approved a workforce plan during 2020/21.

It continues to be important to recognise the scale of change that the IJB is engaged with. While some plans have been delayed due to COVID-19, the COVID-19 response itself has necessitated significant change. The IJB's strong record of change in recent years has stood in good shape to respond to COVID-19 issues and should serve the IJB well as it manages both the remobilisation challenges and the further progression of the IJB's overall plans.

## **5. Performance Reporting**

Section 42 of the Public Bodies (Joint Working) (Scotland) Act 2014 states that Integration Authorities must prepare an annual performance report for each reporting year and make this available to the public. The report is intended to set out an assessment of performance by each Integration Authority in planning and carrying out its integration functions.

Angus IJB regularly receives Performance Report updates. For 2019/20, a condensed version of Angus IJB's annual performance report was produced in June 2020, with a more detailed, final version published in October 2020 and shared with the IJB in December 2020.

For 2020/21, an interim and condensed version of the IJB's Performance Report was shared with the IJB in June 2021. The Scottish Government has agreed that publication of full IJB 2020/21 Annual Performance Reports can be delayed until October 2021. A summary of the IJB's performance is included after the Management Commentary.

<https://www.angus.gov.uk/TBC>.

## **6. Financial Management**

The IJB's finances are overseen by the IJB's Chief Finance Officer with support from Finance functions within Angus Council and NHS Tayside. This support is provided as part of overall arrangements for corporate support services whereby Angus Council and NHS Tayside provide a range of services, including Finance, Human Resources and Legal & Democratic Services, without charge to Angus IJB. During 2019/20, NHS Tayside agreed to re-align the finance support structure that existed within NHS

Tayside to local IJB Chief Finance Officers across Tayside. This has proved very helpful in improving the finance support to the health services within the IJB and particularly important in dealing with the pressures associated with COVID-19. Discussions remain ongoing with Angus Council to develop a similar arrangement with respect to Adult Social Care.

Prior to April 2016, the IJB had developed the financial governance infrastructure required to allow it to assume new responsibilities from 1<sup>st</sup> April 2016. That financial governance infrastructure continues to be reviewed and refreshed, albeit with limited review during 2020/21 due to COVID-19 impacts.

## 7. Analysis of Financial Statements

The main objective of these Annual Accounts is to provide information about the financial position and financial performance of the IJB that is useful to a wide range of users in making and evaluating decisions about the allocation of resources.

The 2020/21 Annual Accounts comprise:-

- a) Comprehensive Income and Expenditure Statement – This statement shows that the IJB operated at an overall surplus of £8.893m (i.e. under spent by £8.893m) in 2020/21 on the total income of £192m (4.6% of 2020/21 income). This overall surplus consists of a) £1.922m of operational service under spends, b) a further £2.538m of under spends linked to ear marked allocations partly reflecting changes in the timing of when the Scottish Government allocate funds to IJBs and partly reflecting new ear-marked reserves created by Scottish Government allocations and c) £4.433m of Scottish Government funding for COVID-19. The Scottish Government has acknowledged these changes will impact significantly on IJB's financial position. The surplus of £8.893m will be carried forward into 2021/22 through the IJB's reserves.
- b) Movement in Reserves – The IJB's 2020/21 opening reserves were £8.493m. This has increased by the overall surplus of £8.893m with a year-end reserve of £17.386m. During 2020/21, £8.921m of Scottish Government funding was added to ear-marked reserves, with £1.950m being consumed. The balance on the Comprehensive Income and Expenditure Statement supported the development of a 2021/22 Financial Planning Reserve and increasing the IJB's General Fund (Contingency) to 2.5% of the IJB's turnover. These reserves are managed in line with the IJB's reserves policy.
- c) Balance Sheet – In terms of routine business the IJB does not hold assets, however the reserves noted above are reflected in the year-end balance sheet.
- d) Notes, comprising a summary of significant accounting policies, analysis of significant figures within the Annual Accounts and other explanatory information.

The Annual Accounts for 2020/21 do not include a Cash Flow Statement as the IJB does not hold any cash or cash equivalents.

## 8. Financial Performance

Throughout 2020/21, Finance Reports have been presented to IJB Board meetings. These reports set out information regarding the annual budgets and projected financial out-turns for the financial year as well as describing the financial impact of COVID-19, financial risks and reserves position. At the end of the 2020/21 financial year, a year end summary report was submitted to the June 2020 IJB Board meeting.

Reports through the year projected a breakeven position with Health Services under spends offsetting overspends within Adult Social Care. The change to then report an overall operational under spend of £1.922m at the year end reflects a combination of factors including changes to the data intelligence used for projecting Key Provider Support costs, amendment to bad debt provisions and an improvement against prescribing costs. Reporting from the start of the financial year noted that financial pressures associated with in patient Mental Health Services would be managed within NHS Tayside rather than within IJBs reflecting changes in operational responsibility as outlined in the Annual Governance Statement.

A number of service areas, including local Community Health Services and prescribing, concluded the year in under spending positions - sometimes related to recruitment issues. These under spends have helped the IJB manage the overall cost of COVID-19 responses.

Within Social Care, and as noted above, the reduction in demand for care home placements shifted to an increased demand for care at home. This shift in the balance of care will require to be sustained

in future years through the rebalancing of resources with the IJB already agreeing plans to address this through reducing its planned commissioning of residential care for older people.

Overall the total spend on COVID-19 was £5.4m with the IJB able to contain all of the costs against our budget due to a variety of factors, some of which are noted above, as well as our ability to manage costs through redeploying staff informally and formally.

Throughout 2020/21, the IJB Finance reports also provided regular feedback to the IJB regarding updates on savings initiatives. COVID-19 has had a significant impact on the delivery of planned interventions with projects being delayed and delivery of recurring savings being impacted. Due to the level of under spend across the IJB, saving targets were absorbed on a non recurring basis this year. The IJB has recommenced these projects and undertaken a re-assessment and reprioritisation of these plans.

COVID-19 pandemic has been a major factor in the IJB's financial performance deviating from its financial plan. The long term impact of COVID-19 on patient care, service delivery and finance is not known and this will impact on our Strategic Plan and long term financial position as captured below.

The IJB's reported financial position has been impacted by the receipt of significant funds from the Scottish Government (c£7m) which will be carried forward on a ring fenced basis to the next financial year.

## 9. Financial Outlook

On an annual basis, Angus IJB negotiates budget settlements with both Angus Council and NHS Tayside. Angus IJB has now agreed a budget settlement with Angus Council for 2021/22 and has agreed working assumptions regarding the budget settlement from NHS Tayside for 2021/22. Subject to finalisation and any further allocations, budget settlements for 2021/22 will be as follows:-

- Budgets to be delegated from Angus Council - £52.253m.
- Budgets to be delegated from NHS Tayside - £135.227m.
- Total budgets to be devolved to the IJB - £187.480m.

The above was set out in a report to the IJB in April 2021 (report 4/21) and is intended to be consistent with the IJB's Strategic Commissioning Plan.

The budgets above include assumptions regarding Large Hospital Set Aside resource. This element of the IJB's resource framework remains subject to further development. While this is a national issue subject to national focus, Angus IJB continues to seek to progress this issue with both NHS Tayside and other Tayside IJBs.

Budget settlements from both Partners are subject to Scottish Government influence and direction. However, despite final settlements specifically providing funding to contribute to addressing a number of pressures (e.g. inflationary, legal and contractual pressures) the IJB continues to face significant underlying challenges in terms of increased demographic and inflationary type pressures. In addition the IJB need to acknowledge that the resourcing impact of COVID-19 and the implications of the Independent Review of Adult Social Care remain uncertain and will require the IJB to continue to revisit its strategic financial and commissioning plans.

The IJB regularly considers its multi-year financial plans and the latest plans (April 2021), included an element of assumed reliance on reserves to breakeven in 2021/22 but more significant reliance on reserves in future years thereby highlighting the underlying shortfalls in financial plans. Report (4/21) indicated the following financial position:-

Year	2021/22	2022/23	2023/24
	£K	£K	£K
Shortfalls	-543	-2,712	-4,493
Planned Use of Reserves <sup>1</sup>	543	2,712	1,245
Revised Shortfalls	0	0	-3,248
Cumulative Shortfall	0	0	-3,248

Note 1. Actual reserves will increase to £4.75m from £4.5m pending approval of 2020/21 accounts.

While projected shortfalls (which could be exacerbated by shortfalls in savings delivery against planning targets, or impacted on by increased pressures) are assumed to be offset by reserves in 2021/22 and 2022/23 and partly in 2023/24, there is a clear significant structural shortfall in the overall financial plans associated with the current Strategic Commissioning Plan. This shortfall is dependent on funding assumptions. That aside, the IJB needs to continue to develop the intentions within the Strategic

Commissioning Plan to allow it to develop overall plans that are financially sustainable. This is a key theme for the IJB and one it will revisit regularly throughout the planning cycle. Structural shortfalls confirm the IJB will need to remain focussed on the need to ensure pace in both decision making and the implementation of plans. And the IJB will work towards ensuring the plans described in its Strategic Commissioning Plan are fully progressed to ensure sustainable long term service. This will be challenging as the IJB and its staffs continue to deal with the impact of COVID-19. If it becomes apparent that existing intentions will not be implemented in a way that is not sufficient to deliver sustainable plans and services, the IJB's Strategic Commissioning Plan may require to be revisited.

As Angus IJB negotiates budget settlements with both Angus Council and NHS Tayside on an annual basis, so the future funding assumptions for Angus IJB are linked to those of both Partner organisations and the Scottish Government's position – the lack of clarity regarding this is noted above. With the whole Public Sector subject to continued financial pressure, so the IJB will monitor funding streams available from the Scottish Government and the overall financial positions of NHS Tayside and Angus Council. These factors have an impact on the financial resources available to Angus IJB.

In terms of financial sustainability it is important to note that the Angus Integration Scheme states that from 2018/19 "In the event that an over spend is evident following the application of recovery plan, use of reserves or where the Strategic Plan cannot be adjusted, the following arrangement will apply...the over spend will be shared in proportion to the spending Direction for each party for that financial year." While the IJB did not overspend in 2020/21 and does have reserves that should support the financial planning in 2021/22 and 2022/23, the IJB is currently forecasting an overspend in future years. This will change the relationship with the IJB's Partners as they may become increasingly impacted by the IJB's financial position and therefore increasingly focussed on the IJB addressing forecast shortfalls.

The IJB regularly documents prospective financial risks. Significant longer term and ongoing risks include:-

Risk	Situation	Mitigating Action	Responsible Officer
Planned Interventions	The IJB's delivery of savings from planned interventions is behind schedule due to COVID-19.	The IJB will continue to work on planned interventions whilst considering the long term effects of COVID-19 against service savings.	Chief Officer
Funding	The IJB's funding for future years remains subject to uncertainty.	The IJB will contribute to developing discussion with Scottish Government regarding future year funding through national channels.	Chief Finance Officer
Financial Planning	Financial Plan contains a number of estimates and assumptions.	Estimates and assumptions exist re reserves management. Hosted services and service pressures. These issues will all be monitored and any variance to plans highlighted.	Chief Finance Officer
Cost Pressures	The IJB continually requires to manage a series of inflationary, demographic, legal and contractual pressures (including Primary Care Improvement Plan and Safe Staffing).	Through local forums, the IJB will work to manage and contain pressures and ensure mitigating or offsetting measures are in place. The IJB will continue to monitor any long term impacts against BREXIT and COVID-19.	Chief Officer
Sustainability Issues	Sustainability Issues exist re Workforce, Third Party Providers and General Practices.	The IJB continues to work with all interested parties to mitigate these risks.	Chief Officer
Income	The IJB's income improvement plan with Angus Council has been delayed due to COVID-19.	The IJB will continue to work with Angus Council to develop improvement actions to address any shortcomings.	Chief Finance Officer
COVID-19	The long term impact of COVID-19 on local health and social care provision is hard to quantify.	The IJB will monitor its COVID-19 remobilisation, recovery and renewal plan and maintain regular communication with the Scottish Government.	Chief Officer

## 10. Management of Risks

Angus IJB has an approved Risk Management Policy and Strategy in place. The IJB monitors a series of corporate strategic risks using agreed methodologies. The risks monitored are described below and cover a range of issues. The scrutiny and management of risks is devolved to the Angus HSCP Clinical, Care and Professional Governance Forum, chaired by the Health & Social Care Partnership's Associate Medical Director. Monitoring of risk performance is undertaken on a bi-monthly basis with an overview provided to the Executive Management Team and NHS Tayside Care Governance Committee.

The following risks were regularly monitored by the IJB during 2020/21.

Risk	Risk Detail	Mitigating Actions	Maximum Risk Status	Risk Status as at 24 May 2021
Sustainability of Primary Care Services	To maintain sustainable Primary Care Services both in and out of hours due to national recruitment issues	Refreshed approach being proposed through the Primary Care Board. Stakeholders will include the University to support the development of the General Practice workforce of the future.	Red	Red
Financial Management	Noting long term financial forecasts, to maintain good quality financial management and to ensure the best use of all available resources.	Financial Planning updates provided regularly to IJB Board meetings.	Red	Red
Workforce Optimisation	Bringing together partnership staffing to improve outcomes, efficiency and reduce duplication.	IJB has developed a Workforce Plan.	Red	Red
Commissioned Service Provider Failure	To monitor and provide assurance that mechanisms for identifying early warning signs that providers operating locally are failing or in difficulty.	Prevention of occurrence is not always possible; but the IJB may need to mitigate any impacts through forward planning.	Amber	Yellow
European Union Withdrawal	To establish a planned response to manage impact of EU Withdrawal.	Through linking with national, regional, and local resilience groups.	Amber	Yellow
Insufficient Corporate Support Capacity	The IJB requires to ensure it has the appropriate capacity and resilience within its corporate support structures.	The IJB will continue to review and monitor this and seek to improve capacity and resilience. Where practical and, where appropriate, do this in conjunction with the IJB's Partners.	Amber	Yellow
Adult Support & Protection	Risk to Adult Support and Protection and associated training.	A thematic improvement plan has been developed following a large scale audit.	Red	Amber
Storage of Paper Records	Ensuring arrangements for ensuring the safe storage of paper records are adequate.	A digitisation plan has now been approved and scanning has commenced. Forthcoming NHS Tayside digital strategy is awaited.	Amber	Amber
Adverse Event and Risk Management	Risk to effective and integrated adverse event management, risk management, and complaints handling.	Progressing integrated systems with significant advantages for person-centred care, in-keeping with the aims of integration.	Amber	Amber
Incorrect Patient details on ADAstra	The ADAstra system used by Out of Hours Service does not consistently provide patient's current contact details.	Some mitigating actions have been implemented by the service and will be evaluated and this issue continues to be highlighted nationally	Amber	Amber
Implementation of Strategic Planning Priorities	The implementation of our strategic priorities has been impacted upon adversely by Covid 19.	The IJB is seeking to remobilise any work that was placed on hold due to COVID-19 and also ensure the learning from COVID-19 is embedded in plans.	Amber	Amber
Performance	To provide assurance to the IJB	Refreshed Performance framework	Amber	Archived



<b>Risk</b>	<b>Risk Detail</b>	<b>Mitigating Actions</b>	<b>Maximum Risk Status</b>	<b>Risk Status as at 24 May 2021</b>
Management	Board and Partners that the partnership is a high functioning organisation.	in place and reports providing national core dataset are being provided to IJB.		(March 2021)
Prescribing Management	Noting relative local costs, to promote clinically effective, cost effective and consistent management of prescribing.	Regular Board Updates. IJB engaged with local General Practices and Tayside Prescribing forums to review Prescribing activity and develop and implement planned interventions	Red	Archived (October 2021)

#### Notes

1. All Risks graded Red (High Risk) through Amber, to Yellow, to Green (Low Risk).

During 2020/21 the IJB concluded its review of its Risk Management Strategy and this resulted in a new strategy being approved by the IJB in April 2021. The IJB will support services to ensure the successful implementation of the strategy and provide additional training in risk management and establish and develop the IJB's own risk appetite.

While the impact of COVID-19 is not documented as a unique risk, all the IJB's risks have been reviewed to allow for the impact of COVID-19.

## 11. COVID-19

Through the management commentary the impact of COVID-19 is noted. COVID-19 has and will continue to have a profound impact on the way local community health and care services are provided.

As described above the total direct spend on COVID-19 was £5.4m with these costs being contained against our budget. The main areas of spend were as follows;

- £2.1m Key Provider Support Costs
- £1.2m Additional Staffing Costs, including General Practice and Out of Hours.
- £0.8m Loss of income recoveries
- £0.4m Additional PPE costs
- £0.3m Additional Care at Home Packages
- £0.2m Additional Prescribing Costs
- £0.4m Other costs including investment in technology and supporting Third Sector Mental Health Providers.

As a consequence of the IJB not utilising the specific Scottish Government funding allocated for COVID-19, and as noted above, this allocation will be carried forward via ring fenced reserves. The Scottish Government expectation across Scotland is for any uncommitted funds to be used to support the IJB's COVID-19 remobilisation plans in 2021/22.

NHS Tayside has submitted the Remobilisation Plan to the Scottish Government, capturing the impact for Angus HSCP for next year and details how the IJB will continue to provide a range of safe and effective care in line with the IJB's strategic objectives. The carry forward funding noted above provides good reassurance that approved costs will be supported.

Furthermore as the IJB has moved into further phases of remobilisation, experience has led to the IJB identifying a number of areas that will be taken into future planning such as continued development of digital technology as an enabler of reform in support of clinical care and patient and staff communication.

How IJBs ultimately deal with the long-term impact of COVID-19 is not known but will impact on our Strategic Commissioning Plan and Strategic Financial Plan. These challenges are common across Scotland and continue to be part of regular discussion and reporting between all IJBs and the Scottish Government.

## 12. Further Information

These Annual Accounts refer to both the Angus IJB Integration Scheme and Angus IJB Strategic Plan. These can be found at:-

Angus IJB Integration Scheme:

<https://www.angushscp.scot/wp-content/uploads/2018/08/Angus-Integration-Scheme-April-2018.pdf>

Angus IJB Strategic Commissioning Plan 2019-2022:

<https://www.angushscp.scot/wp-content/uploads/2019/04/Strategic-Commissioning-Plan-2019-2022.pdf>

Angus IJB publishes all formal Board papers at:

[https://www.angus.gov.uk/social\\_care\\_and\\_health/angus\\_health\\_and\\_social\\_care\\_partnership/integration\\_joint\\_board\\_agendas\\_reports\\_and\\_minutes](https://www.angus.gov.uk/social_care_and_health/angus_health_and_social_care_partnership/integration_joint_board_agendas_reports_and_minutes)

Further information regarding the Annual Accounts can be obtained from Chief Finance Officer, Angus IJB, Angus House, Orchardbank Business Park, Forfar, DD8 1AN.

### 13. Conclusion and Acknowledgements

We are pleased to record that during 2020/21 the IJB has successfully delivered health and social care services to the population of Angus and, for hosted services, to the population of Tayside. We all acknowledge that this year has been deeply challenging for all those involved in the provision of health and social care services. We also know that COVID-19 has had a significant impact on the services that we provide, those who rely on our services and the community as a whole. We are very grateful for the support provided by everyone in the community, the independent and third sectors and all the employees of Angus Council and NHS Tayside who have helped us to work in partnership to navigate our way through this challenging time. The IJB's ability to sustain services for the local population and respond to the pressures of COVID-19 has only been possible through the hard work of all involved and through working in partnership.

Looking forward, while the IJB faces continuing challenging financial circumstances alongside dealing with the ongoing and remobilisation challenges resulting from COVID-19, the IJB also plans to continue to take advantage of the opportunities available through Health and Social Care Integration to best deliver affordable and sustainable health and social care services for the population of Angus.

Gail Smith	Emma Jane Wells	Alexander Berry
Interim Chief Officer	Chairperson	Chief Finance Officer
Date	date	Date

## **Annual Performance Summary**

This section of the Annual Accounts will be updated after the IJB meeting of 23 June 2021 based on the summarised content of performance reports submitted to that meeting.

## SUMMARY PERFORMANCE DASHBOARD

This section of the Annual Accounts will be updated after the IJB meeting of 23 June 2021 based on the summarised content of performance reports submitted to that meeting.

## **Annual Governance Statement (Draft – subject to approval by Angus IJB Audit Committee 23 June 2021)**

### Introduction

In October 2015, the Scottish Government approved Angus IJB's Integration Scheme thus formally constituting the Partnership with the intention of it being responsible for services from 1<sup>st</sup> April 2016. Angus IJB duly assumed responsibility for services from 1<sup>st</sup> April 2016 and this Governance Statement therefore reflects the responsibilities assumed from 1<sup>st</sup> April 2016. The IJB's Integration Scheme has been updated since 2015 to allow for amendments to responsibilities. The original Integration Scheme did require to be reviewed after 5 years (i.e. by September 2020), however while the review did happen in these timelines the IJB expects that any revisions to the Integration Scheme will be agreed by partners by March 2022.

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

### Scope and Responsibility

The IJB is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively.

To meet this responsibility the IJB has established arrangements for governance which includes a system of internal control. The system is intended to manage risk and to support the achievement of the IJB's policies, aims and objectives. Reliance is also placed on the NHS Tayside and Angus Council systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives, as well as those of the IJB. Reliance is similarly placed on Dundee IJB and Perth & Kinross IJB with respect to Hosted Services.

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

### The Governance Framework and System of Internal Control

The Board of the IJB comprises voting members, nominated by either NHS Tayside or Angus Council, as well as non-voting members including a Chief Officer appointed by the Board. Board membership during 2020/21 is documented in the Angus IJB Remuneration Report within the Annual Accounts.

Angus IJB also has an Audit Committee chaired by a member of the IJB and comprising 6 further IJB members. During 2020/21, the Audit Committee met 3 times during the financial year. This was one meeting less than normal due to COVID-19 issues with the cancellation of the April 2020 being agreed after consultation with the IJB's External and Internal Auditors. The Audit Committee's membership at the year end was as follows:-

Councillor Julie Bell (Chair of Audit Committee, attended 3 of 3 meetings).

Peter Burke (attended 3 of 3 meetings).

Andrew Jack (attended 3 of 3 meetings)

Kathryn Lindsay (attended 3 of 3 meetings).

Graeme Martin (attended 2 of 3 meetings).

Charlie Sinclair (attended 0 of 3 meetings).

Chris Boyle (attended 1 of 1 meeting).

During the financial year, Chris Boyle joined the Audit Committee, and attended his first meeting in December 2020. In April 2021, following Graeme Martin's resignation from the Angus IJB, a vacancy now exists on the Audit Committee. The IJB will be working towards filling that vacancy in due course.

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

- Approved Integration Scheme, Scheme of Delegation, Standing Orders and Financial Regulations.
- Bi-monthly public meetings of the IJB, with one additional meeting in June 2020.
- Code of Conduct and Register of Interests for all IJB members.
- Monthly Executive Management Team and Senior Leadership Team meetings.
- Formal bi-monthly Strategic Planning Group overseeing the IJB's Strategic Plan and its implementation and updating.
- Bi-monthly Clinical, Care and Professional Governance forum.
- Bi-monthly Staff Governance Committee.

- The Audit Committee met 3 times in 2020/21 with responsibility for agreeing the Annual Internal Audit Plan, considering the results of any external or internal inspections, assessments or audits of the IJB and scrutinising the Annual Accounts and Governance Statement of the IJB.
- Appointment of Fife, Tayside and Forth Valley Management Services as Internal Auditors for the IJB with support from Angus Council Internal Audit.
- Appointment of Audit Scotland as External Auditors originally for financial years 2016/17 to 2020/21, but now with a one-year extension to 2021/22.
- Interim Chief Officer in post for duration of 2020/21, noting an exercise to recruit a permanent Chief Officer was underway at the start of 2021/22.
- Chief Finance Officer in post for the duration of 2020/21 with the Chief Finance Officer having overall responsibility for the IJB's financial arrangements, being professionally qualified and having suitable experience to lead the IJB's finance function and to direct staff. In line with overall Corporate Support arrangements, the Chief Finance Officer is reliant on the finance support (staff and systems) provided by both NHS Tayside and Angus Council. Since 2019/20 responsibility for management of associated NHS finance staff has been devolved to the Chief Finance Officer. Responsibility for management of associated Angus Council finance staff has been retained by Angus Council.
- High-level review of the "Role of the Chief Finance Officer in Local Government".

The governance framework described above operates on the foundation of internal controls, including management and financial information, financial regulations, administration, supervision and delegation. During 2020/21 this included the following:

- Review of the IJB's Risk Management Strategy, resulting in approval of a new strategy in April 2021.
- Delivery of the IJB's Performance Reporting Framework.
- Provision of regular financial monitoring reports to the IJB.
- Provision of regular budget settlement reports.
- Provision of regular Strategic Financial Planning reports to the IJB.
- Approval and delivery of an Annual Internal Audit Plan.
- Issuing of high-level Directions to Partner organisations and, reflecting recent Scottish Government guidance, a move to a gradual introduction of Directions to Partners reflecting in-year decisions of the IJB.
- Implementation of the IJB's Complaints handling procedure, noting improvement work is now underway.
- Implementation of Clinical, Care and Professional Governance monitoring arrangements.
- Implementation of the IJB's GDPR (General Data Protection Regulation) protocols.
- Reliance on the procedures, processes and systems of partner organisations for which assurance is received from partner bodies.

The IJB complies with "The Role of the Head of Internal Audit in Public Organisations" (CIPFA publication) and operates in accordance with "Public Sector Internal Audit Standards" (CIPFA publication). The Head of Internal Audit reports directly to the Audit Committee with the right of access to the Chief Financial Officer, Chief Officer and Chair and members of the IJB Audit Committee on any matter and the right to submit reports directly to the Audit Committee. The annual programme of internal audit work is based on a strategic risk assessment and is approved by the Audit Committee.

#### COVID-19

During March 2020, the Health and Social Care Partnership initiated rapid changes in its management arrangements to both address COVID-19 planning and operational issues and maintain governance and internal control requirements. This included developing leadership and command structures led by the Angus Leadership Response Team (LRT). These structures in turn interfaced with similar structures in NHS Tayside and Angus Council. The LRT met regularly during 2020/21 with its frequency adjusted to reflect pressures. The group had a Terms of Reference and maintained an Action and Decision Log. The IJB followed guidance as issued by the Scottish Government with implementation overseen by the LRT.

At the end of 2020, the IJB's Internal Auditors reviewed the functioning of the LRT and the IJB's overall governance arrangements during the COVID-19 pandemic and the general view of the Internal Auditors was that the IJB had :-

- Maintained oversight and scrutiny of key decisions.
- Maintained an effective relationship with all IJB members.
- Had clear decision making through the LRT in line with good practice.

The Internal Auditors further commented that they formed "an overall positive impression opinion of the culture and leadership of the organisation and how its governance and management arrangements responded to the Covid-19 crisis."

As the pandemic evolved the IJB's focus moved from immediate responses to a combination of response, remobilisation and recovery. All associated plans were developed through the IJB's LRT and shared with the IJB for information as appropriate. Beyond remobilisation, the IJB has also reviewed its Strategic Commissioning Plan and underlying assumptions. This has not resulted in widespread significant revision but some changes may now happen earlier than envisaged. There will be an increased focus on recovery, reconfiguration and transformation to meet revised population needs, resources and new ways of working.

In response to emerging needs and Scottish Government direction, the IJB has also increased the governance focus within the Care Home and Care at Home sectors. Regular meetings of multi-disciplinary groups were initiated to oversee issues emerging in these sectors during the pandemic including infection control measures, risk management, provision of PPE, staffing issues, visiting arrangements, quality of care and sustainability of service. These groups have proven to be a successful addition to the clinical and care governance landscape and the IJB will ensure that the learning emerging from these groups is embedded in future service delivery. It is required that these groups continue until at least Spring 2022.

The IJB also a significant participant in the regional Primary Care Co-ordination and Command Team that has assisted the management and over-sight of Primary Care services during the pandemic response.

#### Ministerial Strategic Group for Health and Community Care - Review of Progress with Integration of Health and Social Care (2019)

This review, published in February 2019, set a challenging and ambitious agenda for Integration Authorities, NHS Boards and Local Authorities, working with key partners, including the third and independent sectors, to make progress with the implementation of integration over the subsequent 12 months. Following a self-assessment, an Angus action plan was developed with 57 actions. Progress reports have been shared with the IJB in August 2020 and April 2021. There remain a small number of outstanding issues. These will continue to be progressed by the IJB and progress will be monitored by the IJB's Audit Committee.

#### Mental Health – Governance Arrangements

Following the production of the "Independent Enquiry into Mental Health Services in Tayside: Trust and Respect", an action plan "Listen. Learn. Change" was produced with an associated strategy and implementation plan. This issue has been the subject of regular IJB discussion throughout 2020/21. It should be noted that further work is still required regarding developing an associated financial framework.

In March 2020, the Scottish Government confirmed that the operational management for in patient Mental Health Services in Tayside would transfer from Integration Authorities (Perth and Kinross IJB) to NHS Tayside. This change was accompanied by an increased focus on whole-system working. While operational management arrangements have been revised, strategic responsibility for Mental Health services remains with the IJB. It is reasonable to observe that the new Mental Health governance arrangements (including financial governance) do still need to be refined to ensure a shared collective understanding of remits and responsibilities.

#### Adult Protection

During 2019/2020, an independent review of Adults with Incapacity/Guardianship work in the AHSCP Community Mental Health under 65's service was undertaken. This review concluded in February 2020 and made a series of recommendations for improvements, some of which were in response to concerns about adult protection. In the early summer of 2020, concerns were expressed about the decision-making of staff and managers in specific cases within the Community Mental Health under 65's teams and in AIDARS. There were concerns that these cases may have had similar themes to those in the independent review.

A large-scale audit of adult protection work in care management was undertaken and the findings, along with those of earlier investigations and recent case reviews, have been incorporated into an Adult Protection Improvement Plan. Subsequently, the IJB and the Angus Adult Protection Committee have received reports setting out the work undertaken in response to Adult Protection issues. This was reported to the IJB with reports concluding that Adult Protection work in Angus is of a good standard.

#### Income Management

During 2019/20 the IJB, in conjunction with Angus Council, initiated a review of its overall income management processes to seek to address some emerging operational issues. This work was delayed due to COVID-19 issues and resource to address this issue were only been identified from early 2021. This matter remains under review.

Development Issues

The IJB is required to review the effectiveness of its governance structures regularly. The IJB acknowledges that as an increasingly mature organisation, albeit working in a complicated environment, further development and review of governance structures is still required.

There is no doubt that governance improvements have been deferred due to the impact of COVID-19. This of course does not mean current governance standards slipped during 2020/21 and these are outlined above. Some progress has been made in 2020/21 including an update of the Risk Management Strategy, development of Hosted Service financial reporting and the start of work to review and revise the Integration Scheme.

In both 2018/19 and 2019/20, the IJB's Annual Governance Statement has noted a number of governance "Areas for Improvement". An update is provided as follows:-

Area for Improvement	Lead Officer	Status in 2020/21	Proposals for 2021/202
Development of Large Hospital Set Aside arrangements with NHS Tayside.	Chief Officer/Chief Finance Officer	Limited local progress. Reports to the IJB have reflected on current status and future developments.  NHS Tayside had previously set aside resources of £2m to support Shifting the Balance of Care but this was partially withdrawn in 2021/22	Updates provided regularly to IJB Board and continue to progress work with NHS Tayside.  Reports to Angus IJB planned re both current status and future developments.
Development of improved Hosted Services arrangements including improved sharing of information between the three Tayside IJBs	Chief Officer	Partial local progress with sharing improved financial information.	Consolidation of sharing of financial information and development of risk management and performance information sharing.
Review corporate support arrangements.	Chief Officer	IJB accepted that 2020/21 was not an appropriate year for a review of these arrangements but did highlight need for improvement to Partners. Angus Council have made a welcome commitment to extra resource to support Procurement and Finance support.	Continues to be considered as part of MSG response.
Review the overall governance framework that supports the relationship with Partners.	Chief Officer	This is captured under the review and revision of the Integration Scheme noted above. Work is being progressed through a regional working group with revisions expected by March 2022.	Completion of the review of the Integration Scheme and progressions of associated revisions.

All the above issues have been noted in previous Annual Governance Statements. The resolution of these issues remains characterised by their complexity and the requirement to work with other parties. The issue of competing demands (particularly during 2020/21) and varying views across parties does remain a challenge. These issues are highlighted regularly to the IJB and the Audit Committee.

The IJB has noted that it is looking at reviewing the IJB's committee structure to ensure it is fit for purpose going forward and, for example, to ensure it is best able to provide oversight of approved planned interventions.

Review of Effectiveness

As noted, the IJB has responsibility for reviewing the effectiveness of its governance structures regularly. Throughout 2020/21 governance updates have regularly been provided to the IJB's Audit Committee. However, reflecting COVID-19 impact, progress with governance improvement has been difficult. However the IJB's general view is that current governance arrangements have not been compromised by the impact of COVID-19.

At the end of 2020/21, the IJB's Chief Internal Auditor has reviewed the IJB's governance arrangements and in the IJB's 2020/21 Annual Internal Audit report notes:-



- *As Chief Internal Auditor, this Annual Internal Audit Report to the IJB provides my opinion on the IJB's internal control framework for the financial year 2020/21.*
- *Based on the work undertaken, I have concluded that Reliance can be placed on the IJBs governance arrangements and systems of internal controls for 2020/21*
- *In addition, I have not advised management of any concerns around the following:*
  - *Consistency of the Governance Statement with information that we are aware of from our work;*
  - *The format and content of the Governance Statement in relation to the relevant guidance;*
  - *The disclosure of all relevant issues.*

While there remain a number of challenging areas of governance (described above in "Development Issues" section), it is the opinion of the IJB Chairperson and Chief Officer that at 31 March 2021, 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. Additionally, systems are in place to regularly review and improve the internal control environment.

Emma Jane Wells	Gail Smith
Chairperson	Interim Chief Officer
Xx xxxxx 2021	Xx xxxxxx 2021

## Angus IJB Remuneration Report

### Introduction

This Remuneration Report is provided in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It discloses information relating to the remuneration and pension benefits of specified IJB members and staff.

All information disclosed within the tables in the Remuneration Report is audited by the IJB's appointed External Auditors. The other sections of the Remuneration Report are reviewed by the External Auditors to ensure that they are consistent with the financial statements.

### Board Members

At 31<sup>st</sup> March 2021, Angus IJB has 6 voting members and 13 non-voting members reflecting the Integration Scheme. Details of membership and changes to membership are noted below. The IJB held 8 meetings during 2020/21, including one special and one adjourned meeting.

Voting Members:-

Angus Council

Councillor Lois Speed – Vice Chair (attended 8 of 8 meetings, 4 as Chair)

Councillor Julie Bell (attended 8 of 8 meetings)

Councillor Bob Myles (attended 8 of 8 meetings)

There were no changes in Angus Council nominated representatives during 2020/21.

NHS Tayside

Emma Jane Wells, Non Executive Board Member – Chair (attended 8 of 8 meetings, 4 as Chair)

Graeme Martin, Non Executive Board Member (attended 6 of 8 meetings)

Peter Drury, Non Executive Board Member (attended 1 of 1 meeting)

In February 2021, Peter Drury replaced Hugh Robertson (attended 7 of 7 Meetings) as an NHS Tayside representative.

In April 2021, Peter Davidson replaced Graeme Martin as an NHS Tayside representative.

In line with the IJB's Standing Orders, in October 2020, Emma Jane Wells became Chair of the IJB with Councillor Lois Speed being appointed as Vice Chair. Hugh Robertson was the IJB Vice Chair to October 2020.

Non-voting Members:-

Gail Smith, Interim Chief Officer

Kathryn Lindsay, Chief Social Work Officer

Peter Burke, Carers Representative

Chris Boyle, Staff Representative (Angus Council)

Ivan Cornford, Independent Sector Representative

Andrew Jack, Service User Representative

Richard Humble, GP Representative

Alexander Berry, Chief Finance Officer

Elaine Henry, Registered Medical Practitioner

Charlie Sinclair, Associate Nurse Director

Gary Malone, Third Sector Representative

Barbara Tucker, Staff Representative (NHS Tayside)

Alison Clement, Clinical Director

During 2020/21 there were no changes in non-voting membership.

### Remuneration: IJB Chair and Vice Chair

The voting members of the IJB are appointed through nomination by Angus Council and NHS Tayside. The roles of IJB Chair and Vice Chair alternate between a Councillor and a Health Board representative.

The IJB does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the IJB. The IJB does not reimburse the relevant partner organisations for any voting board member costs or taxable expenses borne by the partner.

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.

## Board Member Expenses

Most Board members' expenses associated with IJB commitments are managed through other organisations. The IJB does however cover Board Members' expenses where this is not the case. In 2020/21 the cost of this was £nil due to meetings being held remotely.

## Remuneration: Officers of the IJB

The IJB does not directly employ any staff in its own right, however specific post-holding officers are non-voting members of the Board. Both the Chief Officer and Chief Finance Officer of Angus IJB are employed by NHS Tayside, though funded by the IJB, and the remuneration and pension benefits of both roles are reported here.

### Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the IJB has to be appointed and will be employed by one of the Partners. Throughout 2020/21 the Chief Officer role has been filled by Gail Smith on an interim basis. The Interim Chief Officer is employed by NHS Tayside with employment contracts adhering to the legislative and regulatory framework of NHS Tayside. For the Chief Officer, the remuneration arrangements and performance appraisal is consistent with other Executive Directors and Senior Managers and is governed by decisions of the NHS Tayside Remuneration Committee. Decisions have been strictly in accordance with the provision of circulars issued by the Scottish Government Health and Social Care Directorates and are subject to regular audit scrutiny. The membership of NHS Tayside's Remuneration Committee is reported in the Directors Report in NHS Tayside's Annual Accounts. During 2021/22 Angus Council and NHS Tayside will progress the recruitment of a permanent Chief Officer.

### Other Officers

No other staff are appointed by the IJB under a similar legal regime to the Chief Officer. An assessment has been made of the other non-voting board members who meet the criteria for disclosure and consequently the Chief Finance Officer is included in the disclosures below.

The following table provides details of the remuneration paid to the relevant Angus IJB's officers for the period 1 April 2020 to 31 March 2021.

Total 2019/20 £	Post	Senior Employee	Salary, fees & allowances £	Taxable Expenses £	Total 2020/21 £
13,603	Chief Officer (Interim)	G Smith <sup>1</sup>	86,260	0	86,260
75,354	Chief Finance Officer	A Berry	77,970	0	77,970
88,957	Total		164,230	0	164,230

Notes: 1) 2019/20, from 1st February 2020.

In respect of officers' pension benefits, while the IJB funds employer pension contributions as they become payable during the period of service, the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pensions liability reflected on the IJB balance sheet for the Chief Officer or any other officers.

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.

Post	Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
		For Year to 31/03/20	For Year to 31/03/21		Difference from 31/03/20	As at 31/03/21 £

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		£	£		£	
Chief Officer	G Smith <sup>1</sup>	2,843	17,924	Pension	5,303	39,194
				Lump sum	15,910	117,582
Chief Finance Officer	A Berry	15,614	16,231	Pension	2,037	26,176
				Lump sum	1,430	53,277
	Total	18,457	34,155	Pension	7,340	65,370
				Lump Sum	17,340	170,859

Notes: 1) Contributions from 1<sup>st</sup> February 2020.

Pay band information is not separately provided as all relevant employee pay information has been disclosed in the table above.

Gail Smith	Emma Jane Wells
Chief Officer	Chairperson
Date	Date

**THE STATEMENT OF RESPONSIBILITIES**

**The Integration Joint Board's Responsibilities**

The Integration Joint Board is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the authority has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this authority, 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). (Delegated to the Audit Committee).
- Approve the Annual Accounts for signature. (Delegated to the Audit Committee.)

**I confirm that these Annual Accounts were approved for signature by the Audit Committee at its meeting on xx September 2021. (TBC)**

Signed on behalf of Angus Integration Joint Board

Emma Jane Wells
Chairperson
XX September 20xx (TBC)

**The Chief Finance Officer's Responsibilities**

The Chief Finance Officer is responsible for the preparation of the Integration Joint Board'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 Accounting Code (in so far as it is compatible with legislation).

The Chief Finance Officer has also:

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

I certify that the annual accounts give a true and fair view of the financial position of the Angus Integration Joint Board as at 31 March 2021 and its income and expenditure for the year then ended.

Alexander Berry
Chief Finance Officer
XX June 20xx (TBC)

### Comprehensive Income and Expenditure Statement for the Year Ended 31 March 2021

This statement shows the 2020/21 cost, in accordance with generally accepted accounting practices, of providing services which are funded by budget requisitions from the parties listed in the Integration Scheme.

2019/20		2020/21
Net Expenditure £000		Net Expenditure £000
56,694	Older People's Services	62,856
11,899	Mental Health	13,222
17,443	Learning Disabilities	17,479
4,397	Physical Disabilities	5,377
2,329	Substance Misuse	2,454
14,411	Community Services	15,715
1,533	Planning / Management Support	1,644
309	Centrally Managed Resources	318
260	IJB Operational Costs	249
21,766	Family Health Services Prescribing	21,209
18,285	General Medical Services	19,268
13,165	Family Health Services	15,192
8,666	Large Hospital Set Aside	8,290
<b>171,157</b>	<b>Cost Of Services</b>	<b>183,273</b>
(173,634)	Non-Specific Grant Income (Note 5)	(192,166)
<b>(2,477)</b>	<b>(Surplus) or Deficit on Provision of Services</b>	<b>(8,893)</b>
<b>(2,477)</b>	<b>Total Comprehensive Income and Expenditure</b>	<b>(8,893)</b>

In any year there will be small incremental changes to the way the IJB manages and reports information. Since the publication of the 2019/20 Annual Accounts there have been reporting changes that have necessitated a prior year adjustment to the 2019/20 Net Expenditure breakdown in the Comprehensive Income and Expenditure Statement above. These adjustments do not reflect errors in previous year figures but revisions made in line with IAS1 (international Accounting Standards).

The most material changes are as follows:-

- A revision to the apportionment of costs between Older People's Services and Physical Disabilities Services for Occupational Therapy and community equipment services. This is part of a gradual evolution of reporting for these services with £1.089m of costs previously attributed to Physical Disability now restated to be part of Older Peoples Service's costs.

The IJB's Comprehensive Income and Expenditure Statement shows the net cost of Partners providing directed services. It does not separately identify income received from service users as this remains the statutory responsibility of the Partners.

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 Comprehensive Income and Expenditure Statement. Consequently, an Expenditure and Funding Analysis is not provided in these annual accounts.

### Movement in Reserves Statement as at 31st March 2021

This statement shows the movement in 2020/21 on the IJB's reserves. The IJB only holds a General Fund Balance within overall usable reserves.

Movement in reserves 2020/21	General Fund Balance (Usable Reserve) £000
Opening Balance at 1 April 2020	(8,493)
Total Comprehensive Income and Expenditure	(8,893)
Increase or Decrease in 2020/21	(8,893)
<b>Closing Balance at 31 March 2021</b>	<b>(17,386)</b>

The information for 2018/19 was as follows:-

<b>Movement in reserves 2019/20</b>	<b>General Fund Balance (Usable Reserve) £000</b>
Opening Balance at 1 April 2019	(6,016)
Total Comprehensive Income and Expenditure	(2,477)
Increase or Decrease in 2019/20	(2,477)
<b>Closing Balance at 31 March 2020</b>	<b>(8,493)</b>

The IJB's reserves are described in more detail in note 9 to these annual accounts.

#### **Balance Sheet as at 31st March 2021**

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

<b>31 March 2020 £000</b>		<b>Notes</b>	<b>31 March 2021 £000</b>
	Current Assets		
<b>8,493</b>	<b>Short term debtors</b>	<b>7</b>	<b>17,386</b>
	Current Liabilities		
<b>0</b>	<b>Short term creditors</b>	<b>8</b>	<b>0</b>
<b>8,493</b>	<b>Net Assets</b>		<b>17,386</b>
<b>8,493</b>	<b>Usable Reserves</b>		<b>17,386</b>

Usable reserves may be used to provide services and to assist the IJB with longer term financial planning subject to the need to maintain a prudent level of reserves and any statutory limitations on their use.

**The audited accounts were authorised for issue by the Chief Finance Officer on the xx September 20xx (TBC).**

Alexander Berry
Chief Finance Officer
Xx September 20xx

## Notes to the Financial Statements

### Note 1 – Significant Accounting Policies

#### General Principles

The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. The Financial Statements summarise the authority's transactions for the 2020/21 financial year and its position at the year-end of 31 March 2021.

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 cash payments are made or received. 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 may not be received, expected income is adjusted.

#### Funding

The IJB is primarily funded through funding contributions from the statutory funding partners, Angus Council and NHS Tayside (the Parties). Expenditure is incurred as the IJB directs specified health and social care services from the Parties for the benefit of service recipients in Angus.

#### Going Concern

For 2021/22 the IJB has agreed budget settlements with Angus Council and NHS Tayside, subject to final confirmation. The IJB has a series of plans in place to assist the IJB make progress towards delivering a 2021/22 balanced budget, potentially with a reliance on general reserves. However there remain underlying financial risks for the duration of the IJB's Strategic Plan (2019-2023) and most recent Strategic Financial Plan (2021-2024). The Angus Integration Scheme states that in the event of the IJB ultimately overspending in 2021/22 then any overspend, after the application of suitable reserves, will be met by Angus Council and NHS Tayside. On that basis the IJB can be treated, from a financial reporting perspective, as a going concern.

#### Cash and Cash Equivalents

The IJB does not operate a bank account or hold cash. 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. 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 in its Balance Sheet.

The IJB has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the remuneration report. The charges from the employing partner are treated as employee costs.

#### Reserves

The IJB is able to hold reserves albeit these will be reserves held through one of the Partner agencies as the IJB will not directly hold cash balances. Reserves may be designated for specific purposes or for the general purposes of the IJB. The balance of the general reserve as at 31 March shows the extent of resources which the IJB can use in later years to support service provisions though these balances need



to be considered in the context of the overall financial position of the IJB as per the Integration Scheme (sections 8.17, 8.21, 8.22).

### **Indemnity Insurance**

As a member of CNORIS (Clinical Negligence and Other Risks Indemnity Scheme) the IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Tayside and Angus Council have responsibility for claims in respect of the services that they are statutorily responsible for and that they are directed to provide.

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

The IJB currently has no known or potential claims against it.

### **Value Added Tax (VAT)**

The IJB is not VAT registered however for expenditure incurred on behalf of the IJB by partners, the VAT treatment of expenditure in the IJB's accounts depends on which of the partner agencies is providing the service as these agencies are treated differently for VAT purposes.

Where Angus Council is the provider, income and expenditure exclude any amounts related to VAT, as all VAT collected is payable to H.M. Revenue & Customs and all VAT paid is recoverable from it. Where the NHS is the provider, expenditure incurred will include irrecoverable VAT as generally the NHS cannot recover VAT paid as input tax and NHS Tayside will charge the full cost to the IJB.

### **Note 2 – Events after the Balance Sheet Date**

The audited annual accounts reflect events after 31<sup>st</sup> March 2021 up to the date the audited accounts were authorised for issue. Where events taking place before this date provided information about conditions existing at 31 March 2021, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information. For 2020/21, no such adjustments have been required.

### **Note 3 – Critical Judgements**

In compiling the 2020/21 annual accounts a small number of critical judgments have had to be made as follows:-

- An estimate has been used for the funding contribution and net expenditure regarding Large Hospital Set Aside. For 2020/21 this estimate has been on the basis of direct costs of hospital care, using a methodology agreed with NHS Tayside with that methodology reliant on previous years' (i.e. 2019/20) information due to the need to utilise published and validated information for full financial years. While this methodology is consistent with previous years, it is acknowledged that using information from 2019/20 may not be fully representative of 2020/21 actual costs due to COVID-19. However, there is currently limited unit cost and only partial activity information available for 2020/21.
- Angus IJB hosts a number of services on behalf of other Tayside IJBs. Likewise, Dundee and Perth & Kinross IJBs host services on behalf of Angus IJB. The costs of delivering hosted services across all 3 Tayside partnerships are shared on an agreed basis consistent with previous years and accounted for on an agency basis (see note 10).
- In March 2020, the Scottish Government confirmed that the operational management for in patient Mental Health Services in Tayside would transfer from Integration Authorities (Perth and Kinross IJB) to NHS Tayside. While operational management arrangements have been revised, strategic responsibility for Mental Health services remains with the IJB. Consequently the costs of delivering in patient Mental Health Services within Tayside have been determined on a similar basis to previous years and are shared across the 3 Tayside partnerships on an agreed basis consistent with previous years.
- During the overall COVID-19 responses a number of additional costs have been incurred beyond business as usual. The IJB has followed national guidance regarding these and a range of additional costs are included in the IJB's accounts reflecting the IJB acting as principal in the transactions including:-
  - Social Care Sustainability costs.
  - All increased direct care COVID-19 costs.
  - Additional £500 payment for NHS employed staff.

A range of COVID-19 related costs have been excluded from the IJB's accounts and it is assumed that in the relevant financial year these costs will be treated as agency costs in Angus Council, rather than Angus IJB, with Angus Council acting in the agency capacity. This includes:-

- o Additional £500 payment to staff employed by the independent sector.

**Note 4 – Expenditure and Income Analysis by Nature**

2019/20 £000		2020/21 £000
62,781	Services commissioned from Angus Council	69,238
108,116	Services Commissioned from NHS Tayside	113,786
230	Other IJB Operating Expenditure <sup>1</sup>	219
3	Insurance and Related Expenditure <sup>2</sup>	3
27	Auditor Fee: External Audit Work <sup>3</sup>	27
(46,663)	Partners Funding Contribution (Angus Council)	(49,587)
(126,971)	Partners Funding Contribution (NHS Tayside)	(142,578)
(2,477)	(Surplus) or Deficit on the Provision of Services	(8,893)

1. Costs associated with Chief Officer and Chief Finance Officer.
2. 2020/21 CNORIS costs (see Note 1).
3. Fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor.

**Note 5 – Taxation and Non Specific Grant Income**

2019/20 £000		2020/21 £000
(46,663)	Contributions from Angus Council	(49,588)
(126,971)	Contributions from NHS Tayside	(142,578)
(173,634)	Total	(192,166)

The “contributions” received by Angus IJB represent the funding provided by the Parties (Angus Council and NHS Tayside).

The funding contribution from the NHS Board shown above includes £8,290k in respect of Large Hospital ‘set aside’ resources relating to acute hospital resources. While the associated services are provided by NHS Tayside, which retains responsibility for service management, the IJB has formal responsibility for the strategic planning of Large Hospital “set aside” resources including considering the level of planned consumption of these resources.

**Note 6 – Offsetting Debtors and Creditors**

The IJB does not hold cash and cash equivalents. Instead the IJB's partners utilise, as directed by the IJB, the funding available to the IJB to pay for services.

The IJB and the funding partners have previously confirmed that there is a 'right of offset', and that there is an intention to allow settlement of balances to be undertaken on a net basis. On this basis the IJB's financial statements present the balances due to and from the funding partners on a net basis rather than as separate creditors and debtors.

The offsetting of debtors and creditors by the IJB primarily relates to the funding contributions due from the funding partners as at 31 March (a debtor balance), and the commissioning expenditure relating to 2020/21 that the IJB is committed to paying the funding partners for, as at 31 March (a creditor balance).

**Note 7 – Debtors**

2019/20 £000		20220/21 £000
3,333	Angus Council	4,532
5,160	NHS Tayside	12,854
8,493	Debtors	<b>17,386</b>

The debtor balances with Angus Council and NHS Tayside represents Angus IJB reserves held by Angus Council and NHS Tayside at March 2021.

### Note 8 – Creditors

The IJB has no creditor balances.

### Note 9 – Reserves

The IJB holds a balance on the general fund for two main purposes:

- To ear-mark, or build up funds, which are to be used for specific purposes.
- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the IJB's risk management framework. In April 2020, due to the increased uncertainties facing the IJB, the IJB agreed to increase the target for this reserve to 2.5% of turnover. This target continues to be met with the balance on the reserve being adjusted to reflect increased turnover. The financial pressures on the IJB, for the duration of the current Strategic Plan, suggest the IJB will require to rely on these reserves during this period.

Balance at 1 April 2019 £000	Transfer in 2019/20 £000	Transfer Out 2019/20 £000	Balance at 31 March 2020 £000		Transfer In 2020/21 £000	Transfer Out 2020/21 £000	Balance at 31 March 2021 £000
				Ear-marked Reserves:			
322	4	322	4	Primary Care Improvement Fund	2,530	868	1,666
143	151	143	151	Mental Health Action 15 Fund	755	575	331
206	0	111	95	Primary Care Transformation Fund <sup>1</sup>	100	0	195
93	0	55	38	Recruitment & Retention (Primary Care) Fund	0	38	0
0	30	0	30	Primary Care Premises Fund	76	4	102
72	6	72	6	Alcohol and Drug Partnership Fund	436	379	63
42	0	42	0	Mental Health Fund	0	0	0
51	0	4	47	Forensic Medical Services Fund	50	-64	33
0	0	0	0	Drug Death Task Force Fund	101	0	101
0	0	0	0	District Nursing Fund	48	1	47
0	0	0	0	COVID-19 Fund	4,433	0	4,433
0	0	0	0	Community Living Fund	392	0	392
500	1000	129	1371	Strategic Plan Reserve	500	21	1,850
1187	0	1187	0	Financial Planning Reserve (2019/20)	0	0	0
0	2251	0	2251	Financial Planning Reserve (2020/21)	0	500	1751
0	0	0	0	Financial Planning Reserve (2021/22)	1672	0	1672
2616	3442	2065	3993	Total Ear-marked Reserves	11,093	2,450	12,636
3400	1100	0	4500	General Fund	250	0	4,750
6016	4542	2065	8493	Total Reserves	11,343	2,450	17,386

#### Notes

- 1) The transfer in of resources to the Primary Care Transformation Fund reflects a correction by the Scottish Government to allocations made in 2019/20.

At March 2021, the IJB is reporting a number of "ear-marked" reserves that have significantly increased in size. This partly reflects revised Scottish Government policies that now allow IJB's to retain funds attributable to local populations in local IJB reserves. (At March 2020 the Scottish Government held £1.176m on behalf of Angus; at March 2021 this is £nil.)

In addition, the Scottish Government has allocated ear-marked funding that has led to the creation of new reserves for District Nursing, Drug Death Task Force and Community Living Change Fund.

Importantly, the Scottish Government has agreed that any unused Scottish Government COVID-19 funds held by IJBs at the year-end should be retained for future use in IJB reserves. For Angus IJB this is £4.433m. It would be reasonable expect that for COVID-19 and other ring-fenced reserves the Scottish Government may provide limited or nil funding in 2021/22 until existing reserves are utilised.

The IJB remains in discussion with Partners regarding the future application of the Financial Planning Reserve (2020/21). Due to the reported year end position, the IJB has also agreed to create a Financial Planning Reserve (2021/22).

The net movement in and out of reserves is £8.893m representing the total on the Consolidated Income and Expenditure Statement.

#### **Note 10 – Agency Income and Expenditure**

On behalf of all IJBs within the NHS Tayside area, Angus IJB acts as the host Partnership for Out of Hours, Speech Therapy, Continence, Pharmacy and Forensic Medical Services. The IJB directs services on behalf of Dundee and Perth & Kinross IJBs and reclaims the full costs involved. The payments that are made on behalf of other IJBs, and the consequential reimbursement, are not included in the Comprehensive Income and Expenditure Statement (CIES) since the IJB is not acting as principal in these transactions.

The amount of expenditure and income relating to the agency arrangement is shown below.

2019/20 £000		2020/21 £000
9,720	Expenditure on Agency Services	11,108
(9,720)	Reimbursement for Agency Services	(11,108)
0	Net Agency Expenditure excluded from the CIES	0

As noted under “Critical Judgements”, some COVID-19 related costs are assumed to have been processed by Angus Council with Angus Council acting as an agent for the Scottish Government.

#### **Note 11 - Related Parties**

The IJB is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the IJB or to be controlled or influenced by the IJB. Disclosure of these transactions allows readers to assess the extent to which the IJB might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the IJB.

#### **Scottish Government**

The Scottish Government has significant influence over the general activities of the IJB – it is responsible for providing the statutory framework within which the IJB is constituted and will operate, through partner agencies provides the majority of the IJB's funding and prescribes the terms of many of the transactions that the IJB has with other parties (e.g. Angus Council, NHS Tayside). During 2020/21, the Scottish Government has provided additional funding to offset potential COVID-19 costs.

#### **Members**

Members of the IJB Board have control over the IJB's financial and operating policies to the extent they are transacted through the IJB.

#### **Other Public Bodies (subject to common control by Scottish Government)**

The IJB has related party relationships with its partners Angus Council and NHS Tayside. 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.

### Transactions with Angus Council

2019/20 £000		2020/21 £000
46,663	Funding Contributions received	49,588
(62,781)	Expenditure on Services	(69,238)
(16,118)	Net Transactions with the Council	(19,650)

This table shows that expenditure within Angus Council is £19,650k greater than Angus Council funding contributions. This largely represents IJB funding received from NHS Tayside being directed into Angus Council.

Key Management personnel: Angus Council employs the Chief Social Work Officer and Staff (Council) representatives on the IJB Board but there is no discrete charge for this representation.

Corporate Support: During 2020/21, the IJB received corporate support services (as described in the IJB's Integration Scheme and including Finance, Human Resources and Legal and Democratic Services) from Angus Council without a charge to Angus IJB.

### Transactions with NHS Tayside

2019/20 £000		2020/21 £000
126,971	Funding Contributions received	142,578
(108,116)	Expenditure on Services	(113,786)
(230)	Key Management Personnel	(219)
(30)	Expenditure on Other IJB Costs	(30)
18,595	Net Transactions with NHS Tayside	28,543

This table shows that expenditure within NHS Tayside is £28,543k less than NHS Tayside funding contributions. This largely represents IJB funding received from NHS Tayside being directed into Angus Council and reported year end underspends.

Key Management personnel: NHS Tayside employs two Non-voting Board members, the Chief Officer and Chief Finance Officer. The Chief Officer and Chief Finance Officer posts are discretely costed and reflected in the Remuneration Statement. NHS Tayside also employs the Nursing, Staff (NHS), Registered Medical Practitioner and Clinical Director representatives on the IJB Board but there is no discrete charge for this representation.

Corporate Support: During 2020/21, the IJB received corporate support services (as described in the IJB's Integration Scheme and including Finance and Human Resources) from NHS Tayside without a charge to Angus IJB.

### Balances with Angus Council

31 March 2020 £000		31 March 2021 £000
3,333	Debtor Balances – Amounts due from Angus Council	4,532
0	Creditor Balances – Amounts due to Angus Council	0
3,333	Net Balance with Angus Council	4,532

The debtors balance with Angus Council represents Angus IJB reserves held by Angus Council at March 2021.

**Balances with NHS Tayside**

31 March 2020 £000		31 March 2021 £000
5,160	Debtor Balances – Amounts due from NHS Tayside	12,854
0	Creditor Balances – Amounts due to NHS Tayside	0
5,160	Net Balance with NHS Tayside	12,854

The debtors balance with NHS Tayside represents Angus IJB reserves held by NHS Tayside at March 2021.

**Independent auditor's report to the members of the Angus Integration Joint Board and the Accounts Commission**

**To be completed after the IJB's External Audit is concluded.**