



## Angus Integration Joint Board – **Unaudited** Annual Accounts 2023/24

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All text in red will be updated in due course.

## 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 2023/24 reflect the eighth year since taking over that responsibility and covers the period from 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024. 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 2023/24.

This Management Commentary outlines key messages regarding the objectives and strategy of the Angus IJB, its financial reporting and performance for the 2023/24 financial year and provides an indication of risks which may impact upon the IJB in the future.

### 2. Purpose and Objectives

Angus IJB is a formal Partnership between Angus Council and NHS Tayside (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, updated in 2022) describing the health and social care functions that have been delegated by the Parties to Angus IJB from 1<sup>st</sup> April 2016.

Angus IJB is responsible for Community Health and Social Care Services for the population of Angus (c115,000 – National Records of Scotland mid-2022 population estimate) across an area that is co-terminus with Angus Council. The key role for the IJB is to deliver the Strategic Commissioning Plan described below. 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 Substance Use Services. As one of three IJBs in Tayside, Angus IJB is the lead partner for selected Tayside-wide services including Out of Hours and Speech and Language Therapy and is the lead Health and Social Care Partnership for Primary Care in Tayside. Through the 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. The IJB also has a strategic planning responsibility for In Patient Mental Health Services currently operationally managed by NHS Tayside.

The Scottish Government's "Independent Review into Adult Social Care", published in February 2021, recommended the creation of a National Care Service. While implementation plans have now been deferred until 2028/29, it remains the case that the development of the National Care Service could have an impact on the future of the IJB and the services it has responsibility for delivering.

### 3. Strategic Commissioning Plan

Progress towards the objectives of the Strategic Commissioning Plan is monitored by the bi-monthly Strategic Planning Group and regularly reported to the IJB Board. The delivery of the Strategic Commissioning Plan is described through an associated Strategic Delivery Plan with the implementation of that Delivery Plan managed through a Strategic Delivery Plan Group (reporting to the Strategic Planning Group).

The IJB's Strategic Commissioning Plan for 2023-26, covering the financial year 2023/24, was approved at a meeting of Angus IJB on 26<sup>th</sup> April 2023.

Subsequently, a revision to the Strategic Commissioning Plan 2023-26 was approved by the IJB Board in June 2024 (report 30/24), resulting in the number of strategic priorities changing from four to three, and the renaming of one of the priorities, as detailed below.

The 2023-2026 Angus IJB Strategic Commissioning Plan describes the IJB's: -

- Vision – “People in Angus receive the best services possible and enjoy physical and mental health and wellbeing to their full potential.”
- Values – “We are caring, compassionate, person-centred, honest and respectful.”
- Mission – “Working together, being courageous and innovative, always aiming to provide safe, effective high-quality health and social care.”

The plan highlights three Strategic Ambitions as follows: -

- To support people to be independent for as long as possible.
- To ensure services are sustainable and proportionate to need.
- To provide integrated and co-ordinated care.

The revised plan contains three strategic priorities as follows: -

- Priority 1. Prevention and proactive care.
- Priority 2. Care closer to home.
- Priority 3. Mental Health, Learning Disability and Substance Use recovery.

The plan describes resource, workforce, property, data, IT and technology issues and describes strategic commitments that will contribute towards the IJB being able to deliver its Strategic Commissioning Plan within available resources, with the Strategic Delivery Plan providing the detail of how we will deliver these commitments.

Routinely the IJB's Annual Performance Report will include an assessment of progress against the Strategic Commissioning Plan. While the IJB has produced a condensed 2023/24 Annual Performance Report, an assessment of full progress against the Strategic Commissioning Plan won't be available until the final report is produced in July 2024. The Partnership also develops delivery plans linked to the Strategic Commissioning Plan and these are shared via Partnership Management groups. **(Note - this paragraph will be reviewed once the IJB's Annual Performance report is published.)**

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 three year Locality Improvement Plan (LIP) for 2023-26 is in place for each locality. The LIPs support the delivery of the vision, strategic ambitions and strategic priorities as set out in the Strategic Commissioning Plan 2023-26. Work continues by Angus Health and Social Care Partnership to maximise the effectiveness of the current locality model.

#### **4. Strategic and Operational Review**

The IJB has successfully delivered services throughout 2023/24 in line with the Integration Scheme. While the IJB's Strategic Commissioning Plan and operational obligations create a challenging and busy landscape for the IJB in terms of operational service delivery, progress has been made across a range of issues including: -

- In June 2023, the IJB supported the proposal to further develop the wider Tayside Neuro/Stroke pathway to deliver a community-based service.
- During 2023/24 the IJB has progressed with the development of an Angus General Practice (GP) Premises Strategy 2023-2026 to support the delivery of a more sustainable Primary Care service to the population of Angus, supported by an infrastructure that is aligned with the Partnership's vision.
- Received reports regarding the Day Care Services Review, with further work still required to develop the Day Opportunities Strategic Framework.
- In August 2023 the IJB approved the Angus Carers Strategy 2023-2026 outlining the Angus approach to supporting Carers, building on the principles of 'Equal Partners in Care'.
- In March 2024, residents of the former Gables Learning Disability Care Home moved to Beech Hill as part of the delivery of plans agreed during 2022.
- The IJB has approved and supported the implementation of the Tayside whole system Mental Health and Learning Disability Services Improvement Plan.
- With regard to prescribing, and despite workforce challenges, the IJB has continued to maintain successful engagement with local General Practices, continued work with secondary care and continued ongoing collaboration across Tayside through the Tayside Prescribing Management Group. The IJB continues to develop plans to demonstrate how prescribing costs can be more closely aligned to available resources.
- During the year, like other HSCPs across Scotland, Angus HSCP has been impacted by recruitment challenges in a range of disciplines and professions with this having an impact on service delivery. In particular, the lack of capacity in the social care workforce, including local independent sector providers, has been challenging. This has had an impact on provision of home care where there has been a level of unmet need, and it is also having an impact on care home providers. The IJB is aware of the impact this issue has had on service users and aware of the impact under-

delivery of Social Care can have on the whole system. The IJB continues to work closely with sector representatives, and to support local and national recruitment solutions. Other professions such as General Medical Services, Nursing and Mental Health Services also continue to face recruitment challenges which impact on the availability and effectiveness of services.

- The IJB continues to work towards the IJB's Workforce Plan (2022-2025) and engage with national initiatives to develop more effective ways of working in an integrated way and to reduce the impact of increased demand on available staffing resource.

It continues to be important to recognise the scale of change that the Angus population, staff within the partnership and local third and independent sector providers have to respond to. On top of this, and as noted above, the IJB has had to manage several recruitment issues and, looking forward, will have to deliver services in a very challenging financially constrained environment. The IJB's strong record of change in earlier years will continue to serve the IJB well as it progresses the delivery of the Strategic Commissioning Plan 2023-26.

## **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 considers Performance Report updates.

In June 2024, the IJB received 2023/24 annual performance information in a dashboard format. This summarised and demonstrated the progress made in 2023/24 towards delivery of the Angus Health and Social Care Partnership's Strategic Commissioning Plan for 2023-26, against a condensed set of measures. A full Annual Performance Report, in line with SSI 2014/326 The Public Bodies (Joint Working) (Content of Performance Reports) (Scotland) Regulations 2014 will, be available in July 2024 and published on Angus HSCP website.

The tables below, from the performance dashboard, focus on those National Core Suite of Integration Indicators supporting the delivery of the priorities in the Strategic Commissioning Plan. The data demonstrates that Angus HSCP is making progress against the ambitions set out in the 2023-26 Strategic Commissioning Plan. Some indicators have been impacted by COVID-19, particularly those related to hospital admissions. There are areas that require further work to be progressed to improve performance and this is described in relevant IJB reports.

**Core Suite of Integration Indicators (Outcome Indicators)**

National Indicators 1 to 9 are reported from a biennial national survey (Health and Care Experience Survey) – therefore short-term trends are not available. Longitudinal trends are also not available due to changes in survey methodology since 2015/16.

Outcome Indicators	Area	2019/20	2021/22	2023/24
NI 1 - Percentage of adults able to look after their health very well or quite well	Angus	93.5%	92.4%	91.1%
	Scotland	92.9%	90.9%	90.7%
NI 2 - Percentage of adults supported at home who agree that they are supported to live as independently as possible	Angus	84.8%	72.6%	64.3%
	Scotland	80.8%	78.8%	64.0%
NI 3 - Percentage of adults supported at home who agree that they had a say in how their help, care or support was provided	Angus	82.0%	76.8%	58.4%
	Scotland	75.4%	70.6%	52.5%
NI 4 - Percentage of adults supported at home who agree that their health and social care services seemed to be well coordinated	Angus	79.6%	78.5%	55.3%
	Scotland	73.5%	66.4%	53.9%
NI 5 - Percentage of adults receiving any care or support who rate it as excellent or good	Angus	85.3%	79.5%	63.4%
	Scotland	80.2%	75.3%	63.4%
NI 6 - Percentage of people with positive experience of care at their GP practice	Angus	75.8%	69.8%	62.1%
	Scotland	78.7%	66.5%	69.0%
NI 7 - Percentage of adults supported at home who agree that their services and support had an impact in improving or maintaining their quality of life	Angus	85.6%	81.7%	66.6%
	Scotland	80.0%	78.1%	61.1%
NI 8 - Percentage of carers who feel supported to continue in their caring role	Angus	34.9%	29.5%	33.7%
	Scotland	34.3%	29.7%	31.2%
NI 9 - Percentage of adults supported at home who agree they felt safe	Angus	89.5%	84.9%	62.1%
	Scotland	82.8%	79.7%	66.0%

Note: All Outcome Indicators are graded Green [Better than the national average], Amber [Equal to or within 5% of the national average] and Red [worse (more than 5%) than the national average].

**Core Suite of Integration Indicators (Quantitative Indicators)**

National Indicators 11 to 20 mainly using health activity, community, and deaths information from various sources. Some 2023/24 information is not yet available.

Outcome Indicators	Area	2019/20	2020/21	2021/22	2022/23	2023/24
NI 11 - Premature mortality rate (per 100,000 persons)	Angus	375	371	419	390	Not available
	Scotland	426	457	466	442	Not available
NI 12 - Emergency admission rate (per 100,000 population)	Angus	11,035	9,561	10,831	11,525	Not available
	Scotland	12,529	10,963	11,639	11,273	Not available
NI 13 - Emergency bed day rate (per 100,000 population)	Angus	93,050	81,498	92,657	96,778	Not available
	Scotland	119,667	102,772	115,135	119,806	Not available
NI 14 - Readmission to hospital within 28 days (per 1,000 population)	Angus	109	128	114	115	Not available
	Scotland	105	120	107	102	Not available
NI 15 - Proportion of last 6 months of life spent at home or in a community setting	Angus	91.7%	92.9%	92.9%	92.2%	Not available
	Scotland	88.2%	90.2%	89.7%	88.9%	Not available
NI 16 - Falls rate (per 1,000 population) aged 65+	Angus	25.0	22.1	23.7	26.5	Not available
	Scotland	22.8	21.7	22.6	22.5	Not available
NI 17 - Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	Angus	79.3%	83.5%	75.7%	Not available	Not available
	Scotland	81.8%	82.5%	75.8%	Not available	Not available
NI 18 - Percentage of adults with intensive care needs receiving care at home	Angus	55.6%	58.0%	60.4%	61.7%	63.1%
	Scotland	63.0%	63.0%	64.5%	64.6%	64.8%
NI 19 - Number of days people aged 75+ spend in hospital when they are ready to be discharged (per 1,000 population)	Angus	252.1	237.9	220.9	222.4	166
	Scotland	774.4	484.3	747.9	919.3	902
NI 20 - Percentage of health and care resource spent on hospital stays where the patient was admitted in an emergency	Angus	23.0%	Indicator 20 relies on the Patient Level Information Costing System (PLICS) which requires cost information at hospital/specialty level. Due to COVID-19 related issues, Public Health Scotland have recommended that Integration Authorities do not report information for this indicator beyond 2019/20 within their Annual Performance Reports.			
	Scotland	24.0%				

Note: All Outcome Indicators are graded Green [Better than the national average], Amber [Equal to or within 5% of the national average] and Red [worse (more than 5%) than the national average].

The IJB's full Annual Performance Report will refer to the securing of Best Value. The IJB believes the scale of change being progressed through the IJB means that the vast majority of the IJB's resources and services are subject to some form of service review and continuous improvement. Consequently this, alongside the corporate systems accessed through Angus Council and NHS Tayside, assists the IJB demonstrate that it is, at all times, seeking to secure best value from the resources available. During 2023/24 the IJB has commenced a Service Review with the aim to ensure that Angus HSCP can deliver services efficiently and effectively for the people of Angus within available funding. The IJB's Strategic Commissioning Plan and the associated Strategic Delivery Plan allow it to set out a framework that underlines the IJB's continued commitment to deliver Best Value. (Note - this paragraph will be reviewed once the IJB's Annual Performance report is published.)

## 6. Financial Management

The IJB's finances are overseen by the IJB's Chief Finance Officer with support from a finance support structure, including a Partnership Finance Manager, aligned to the IJB Chief Finance Officer. The IJB's financial management is supported by systems and advice from finance functions within Angus Council and NHS Tayside. This support from partners 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.

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.

## 7. Analysis of Financial Statements

A 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 2023/24 Annual Accounts comprise: -

- a) Comprehensive Income and Expenditure Statement – This statement shows that the IJB operated at an overall deficit of (£0.069) (i.e. overspent by £0.069m) in 2023/24 on a total income of £225.638m (0.03% of 2023/24 income). This overall deficit consists of a) £4.098m of operational service underspends, and b) £4.167m of overspends linked to reduction or consumption of “ear-marked” reserves. This consumption of reserves reflects the use of Financial Planning Reserves to support whole system pressures (by £3.228m), as well as a reduction in other reserves including those linked to Scottish Government funding (£0.898m, and a reduction in the Mental Health Recovery Financial Reserve of £0.041m as shown in Note 9 - Reserves). Consequently, the deficit of £0.069m is managed through an overall reduction in the IJB's reserves.
- b) Movement in Reserves – The IJB had a 2023/24 opening reserves of £21.564m. This has decreased by the overall deficit of £0.069m with a year-end reserve of £21.495m. The operational element of the balance of the Comprehensive Income and Expenditure Statement (i.e. £4.098m

underspend) supported the uplifting of the IJB's General Fund (Contingency) to reflect an increase in the IJB's turnover and the development of a 2024/25 Financial Planning Reserve. 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 – These comprise of a summary of significant accounting policies, analysis of significant figures within the Annual Accounts and other explanatory information.

The Annual Accounts for 2023/24 do not include a Cash Flow Statement as the IJB does not hold any cash or cash equivalents.

## **8. Financial Performance**

Throughout 2023/24, 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 financial risks, the reserves position and providing financial governance updates. At the end of the 2023/24 financial year, a year end summary report was submitted to the June 2024 IJB Board meeting.

Reporting throughout the year anticipated in year underspends for the IJB. Operational service underspends were attributable to a combination of unfilled vacancies, recruitment issues (e.g. unmet social care), lower-than-planned care home placements, and some inflationary and contractual pressures being lower than planned.

The anticipated year end underspend allowed the IJB to develop and approve reserves proposals as described above. It also allowed the IJB, in conjunction with Angus Council and NHS Tayside, to deploy IJB funds to support whole system pressures within both Angus Council and NHS Tayside. This has been practical on a one-off basis linked to the financial position of the IJB in 2023/24.

Several service areas within local Community Health Services concluded the year in under-spending positions. Some of these underspends related to recruitment challenges. Cost pressures remained evident within Out of Hours, General Medical Services (GP Services) and Prescribing with further emerging pressures within Community Mental Health, Substance Use and Tayside Continence Services.

Within Social Care Services, a lower-than-planned demand for care home placements has been evident along with a continued high demand for care at home services. The care at home demand continues to exceed the available capacity within the partnership, resulting in unmet need and costs being incurred at a lower level than would otherwise have been the case. This shift in the balance of care will require to be sustained in future years through the rebalancing of resources. Cost pressures were evident within Learning Disability, Physical Disability and Occupational Therapy services.

As noted in the analysis of the Financial Statements, the IJB had an opening reserve position of £21.564m. This has decreased by the balance on the Comprehensive

Income and Expenditure Statement of £0.069m, of which £4.098m was linked to operational service underspends, resulting in a year-end closing reserve of £21.495m.

## 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 2024/25. However, until NHS Tayside formalises its overall budgetary framework for 2024/25, Angus IJB is unable to agree a budget settlement with NHS Tayside and consequently there remains an element of uncertainty regarding NHS Tayside’s budget settlement with Angus. In addition, there are also a small number of unresolved issues with respect to the budget allocation from NHS Tayside for Large Hospital Set Aside, Mental Health Services and the funding of some drug costs. Subject to resolution, finalisation of agreements and any further allocations, budget settlements for 2024/25 will be as follows (as per the IJB’s Strategic Financial Plan for 2024/25): -

- Budgets to be delegated from Angus Council – £75.403m
- Budgets to be delegated from NHS Tayside – £157.046m
- Total budgets to be devolved to the IJB – £232.449m

The above was set out in a report to the IJB in April 2024 (report 16/24).

Budget settlements from both Partners are subject to Scottish Government influence and direction. However, the IJB continues to face significant underlying challenges in terms of continuing demographic and inflationary pressures. This will require the IJB to continue to revisit its Strategic Financial and Commissioning Plans as has been evidenced by April 2024 IJB reports.

The budgets noted above include assumptions regarding Large Hospital Set Aside resource. This element of the IJB’s resource framework remains subject to further development. Whilst this issue has a national focus, Angus IJB continues to work with both NHS Tayside and other Tayside IJBs in progressing with the development of a process to manage change in volume of these services with this to be progressed during 2024/25.

The IJB regularly considers its multi-year financial plans and the latest plans (April 2024) reflect a significant reliance on reserves to deliver a breakeven position in 2024/25 and 2025/26. Beyond 2025/26, the current financial plans describe significant shortfalls, and this has resulted in the IJB continuing to review its Strategic Delivery Plan and Strategic Financial Plan. Report 16/24 indicated the following financial position: -

Financial Year	2024/25	2025/26	2026/27	2026/27 (Recurring)
	£k	£k	£k	£k
Shortfalls	(4,065)	(6,674)	(9,399)	(9,399)
Non-Recurring Underspends	2,100	1,000	500	0
Revised Shortfall	(1,965)	(5,674)	(8,899)	(9,399)
Planned Use of Reserves	1,965	4,935	0	0
Revised Shortfall	0	(739)	(8,899)	(9,399)

Note: Contingency reserves increased to £6.900m from £6.450m following approval of 2023/24 accounts, with this increase available to further offset future years shortfalls if required. (Note - still to be confirmed.)

While projected shortfalls, which already rely on some managerial interventions, are assumed to be largely offset by non-recurring underspends (largely due to recruitment issues) and reserves in 2024/25 and 2025/26, there is a clear significant structural shortfall in the overall financial plans associated with the IJB's Strategic Commissioning Plan. The IJB acknowledges that it needs to continue to develop the Strategic Commissioning Plan's associated Strategic Delivery Plan to allow the IJB to deliver the Commissioning Plan on a financially sustainable basis. The IJB is also aware that ultimately, it may have to revisit its Strategic Commissioning Plan 2023-26.

The above structural shortfalls along with making limited progress with planned interventions confirm the IJB will need to remain focused on considering difficult issues at pace and then moving forward with associated implementation plans. This will remain challenging as the IJB, staff within the IJB and services continue to work in a very dynamic environment and one where the IJB is having to manage a series of ongoing recruitment challenges.

As the IJB negotiates budget settlements with both Angus Council and NHS Tayside on an annual basis, the future funding assumptions for the IJB are linked to those of both Partner organisations and the Scottish Government's position. With the whole of Public Sector facing unprecedented financial pressures, the IJB will monitor funding streams available from the Scottish Government and the overall financial positions of Angus Council and NHS Tayside.

In terms of financial sustainability, it is important to note that the 2022 Angus Integration Scheme states that "In the event that an overspend is evident following the application of a recovery plan, use of reserves or where the Strategic Plan cannot be adjusted, the overspend will be shared in proportion to the spending direction for each Party for that financial year, adjusting these spending directions to ensure the Parties budgets are on a like for like basis. Where the parties make additional payments to cover an overspend then the Parties will discuss whether recovery of those additional payments in future years from the Integration Joint Board should be pursued. In the event that the Parties agree that the recovery of additional payments is to be pursued this will be over a maximum period of three years on a basis and repayment profile to be agreed between the Parties, in consultation with the Integration Joint Board. Consideration of whether to recover additional payments made by the Parties will be informed by an assessment of the reasons for these payments and the implications for the Parties and Integration Joint Board of doing so." As the 2022 Integration Scheme includes a clause regarding the repayment of any additional payments, alongside unresolved structural shortfalls within the IJB's financial plans, this could increasingly have an impact on the relationship with the IJB's Partners as they may become increasingly exposed to the IJB's financial position. This could be source of increasing focused within IJB decision making.

As noted in above sections, the IJB does hold significant level of reserves at the end of 2023/24. The IJB will seek to deploy these reserves in line with the IJB's Strategic Commissioning Plans and in a manner consistent with Scottish Government guidance.

The IJB regularly documents financial risks and risks include: -

<b>Risk</b>	<b>Situation</b>	<b>Mitigating Action</b>	<b>Responsible Officer</b>
Funding	Unresolved budget settlement issues with NHS Tayside.	Ongoing discussions with NHS Tayside.	Chief Finance Officer
Funding	Medium Term Financial Planning – Lack of funding clarity including potential reviews of funding formulae or risk sharing agreements.	The IJB will, through national and regional networks, work with the Scottish Government and local colleagues to clarify this planning.	Chief Finance Officer
Financial Planning	Financial Plan contains a number of estimates and assumptions, particularly with regard to inflation.	Estimates and assumptions will all be monitored and addressed as early as is practical any variance to plans highlighted.	Chief Finance Officer
Planned Interventions	The IJB's recent patterns of delivery of savings from planned interventions has been variable.	The IJB's financial plan has been re-set in April 2024 with the IJB requesting planned intervention proposals to be developed and shared with them by August 2024.	Chief Officer /Executive Management Team
Cost Pressures – Service, Legal and Contractual	The IJB continually needs to manage a series of service/demographic pressures (e.g. managing the introduction of new drug treatments), legal pressures and contractual pressures (e.g. Primary Care Improvement Plan).	Through local and national forums, the IJB will work to manage and contain pressures and ensure mitigating or offsetting measures are in place.	Chief Officer
Cost Pressures – Inflation	The IJB has to manage inflationary pressures across staff pay, non-pay costs (e.g. energy, consumables and drugs), pressures regarding the National Care Home Contract and pressures within	Through local and national forums, the IJB will work to manage and contain pressures and ensure mitigating or	Chief Officer

	the voluntary and independent sector generally.	offsetting measures are in place, while seeking to support local providers.	
Workforce	The IJB faces a number of workforce issues (e.g. General Practice, unmet need within the Home Care sector) and requires good workforce planning to mitigate these risks. The IJB will also have to manage the impact of Reviews of Safe Staffing issues re Health and Care (Staffing) (Scotland) Act and Agenda for Change non pay implications.	The IJB continues to progress its workforce planning to seek to resolve short and long term work-force issues.	Chief Officer
Organisational	The IJB will have to manage risks resulting from, any shortcomings regarding the provision of corporate support from the IJB's partners, overall managerial capacity issues within the IJB. The IJB will require to monitor risks regarding the future introduction of the National Care Service.	The IJB continues to link in with national and local groups regarding all these issues.	Chief Officer

## 10. Management of Risks

Angus IJB has an approved Risk Management Strategy in place. In 2022/23 Angus IJB developed and approved their Risk Appetite statement and this will be reviewed and shared with the IJB members for approval in summer 2024. As described below, the IJB monitors a series of corporate strategic risks, covering a range of issues, using agreed methodologies. 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 IJB's Audit Committee (two times per year).

The following risks were monitored by the IJB during 2023/24.

Ref.	Risk	Risk Detail	Maximum Risk Status	Risk Status March 2024
SR01	Sustainability of Primary Care Services	To maintain sustainable Primary Care Services both in and out of hours due to national recruitment issues.	Red	Red

<b>Ref.</b>	<b>Risk</b>	<b>Risk Detail</b>	<b>Maximum Risk Status</b>	<b>Risk Status March 2024</b>
SR02	Prescribing Management	The prescribing overspend remains the single most significant cost pressure within the IJB.	Red	Amber
SR03	Effective Financial Management	Noting long term financial forecasts, to maintain good quality financial management and to ensure the best use of all available resources.	Red	Red
SR08	Workforce Optimisation	Bringing together partnership staffing to improve outcomes, efficiency and reduce duplication.	Red	Amber
SR11	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.	Red	Amber
SR14	Adult Support & Protection	Ensuring that the quality of adult protection work within the Angus HSCP is of a good standard so that risk to the public, to individual services and to member organisations are averted.	Red	Archived January 2024
SR16	Non-integration of Adverse Event, Risk Management and Complaints Handling	Risk to effective and integrated adverse event management, risk management, and complaints handling.	Amber	Archived May 2023
SR21	Equalities	There is a risk that Angus HSCP will not meet its legal obligations under the Equality Act (2010) and other relevant legislation.	Red	Archived January 2024
SR24	Commissioned Services Unmet Need	Unmet need for care at home services occurs when assessed services required by a service user as needed to help them remain at home are not being received due to providers' lack of available hours. The unavailability of services in the community, particularly for critical priorities, can lead to delayed hospital discharges; admission to respite care home placements; and vulnerable people being left unsupported in the community.	Red	Yellow

Ref.	Risk	Risk Detail	Maximum Risk Status	Risk Status March 2024
SR28	Eclipse System	The migration to Eclipse from CareFirst and the upgrade to Eclipse Finance module is having a significant impact on Angus HSCP’s ability to implement efficient and effective processes.	Red	Red

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

There are four further risks being developed regarding Angus HSCP Mental Health, Sustainability of Angus HSCP Primary Care Services, Category 1 Responder Duties and Strategic Commissioning Plan.

### 11. 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 (2022 Version)

Angus IJB Strategic Commissioning Plan 2023-26 (Approved in April 2023)

Angus IJB publishes all formal Board papers [here](#).

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

### 12. Conclusion and Acknowledgements

We are pleased to record that during 2023/24 the IJB has successfully delivered health and social care services to the population of Angus and, for lead partner services, to the population of Tayside. We acknowledge 2023/24 continued to be challenging year for all those involved in the provision of health and social care services. Issues such as workforce challenges had a significant impact on the services that we provide, the staff who provide those services and on those who rely on our services.

We are grateful for the support provided by the independent, third and primary care sectors and all the employees of Angus Council and NHS Tayside who have helped us to work in partnership. The IJB’s ability to continue to sustain services for the local population and to respond to the likes of workforce challenges is only possible through the hard work of all involved and through working in partnership.

Looking forward, the IJB acknowledges it faces significant uncertainty specifically the unprecedented financial pressures in the public sector in Scotland. This will happen in a dynamic operating and strategic planning environment subject to a range of risks. Against this background, the IJB remains confident that it can 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.

Jillian Galloway	Councillor Julie Bell	Alexander Berry
Chief Officer	Chairperson	Chief Finance Officer
Date tbc	Date tbc	Date tbc

## Annual Governance Statement

### 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 Integration Scheme was subsequently revised and received Ministerial approval in November 2022.

The Annual Governance Statement explains Angus 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 Angus Council and NHS Tayside 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 lead partner 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 Angus Council or NHS Tayside, as well as non-voting members, including a Chief Officer appointed by the Board. Board membership during 2023/24 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 six further IJB members. During 2023/24, the Audit Committee met four times. The Audit Committee conducts its business in line with the Chartered Institute of Public Finance and Accountancy's (CIPFA) "Audit Committees: Practical Guidance for Local Authorities and Police" guidance. The Audit Committee's membership at the yearend was as follows: -

Andrew Jack - Chair (attended 4 of 4 meetings).

Chris Boyle (attended 2 of 4 meetings).

Hayley Mearns (attended 2 of 4 meetings).

Councillor George Meechan (attended 4 of 4 meetings).

Nicky Worrall (attended 0 of 0 meetings).

Kirsty Lee (attended 0 of 0 meetings).

Vacancy (one post).

During 2023/24 the following changes in membership were noted: -

- December 2023, Elaine Henry, Registered Medical Practitioner resigned (attended 3 of 4 meetings).
- February 2024 Peter Drury, Non-Executive Board member resigned (attended 3 of 4 meetings).
- February 2024 Kathryn Lindsay, Chief Social Work Officer resigned from the position of Vice Chair (attended 4 of 4 meetings).
- Kirsty Lee, Interim Chief Social Work Officer was appointed to the Audit Committee in February 2024.
- Nicky Worrall, Independent Sector Representative was appointed to the Audit Committee in February 2024.
- Although nominations for the post of Vice Chair were initially sought, this was not resolved until April 2024 when Chris Boyle agreed to become the Audit Committee's new Vice Chair.

The main features of the ongoing governance framework in existence during 2023/24 were: -

- Approved Integration Scheme, Standing Orders and Financial Regulations.
- Bi-monthly public meetings of the IJB.
- Code of Conduct and Register of Interests for all IJB members.
- Monthly Executive Management Team meetings.
- Weekly Leadership Management Team meetings until the end of December 2023, then weekly Executive Management Team meetings.
- The Strategic Planning Group met six times in 2023/24 overseeing the IJB's Strategic Commissioning Plan and its implementation.
- The Strategic Delivery Group met five times in 2023/24 with responsibility for monitoring progress and overseeing delivery of the Strategic Commissioning Plan.
- Bi-monthly Performance Steering Group meetings.
- Monthly Clinical, Care and Professional Governance forum with alternating assurance and risk focus. The group oversees the Angus HSCP strategic risks and assurance across all services, including any required reporting to partner organisations.
- Bi-monthly Staff Partnership forum.
- Audit Committee responsibility for agreeing the Annual Internal Audit Plan, considering the results of any external or internal inspections, assessments, or audits of the IJB, scrutinising the Annual Accounts and Governance Statement of the IJB, over-seeing risk management, and monitoring the progress with "Directions" issued by the IJB. The Audit Committee fulfils its remit in compliance with CIPFA's "Audit Committees – Practical Guidance for Local Authorities and Police".
- The IJB's Audit Committee has a scheduled annual "private" meeting between the IJB's Internal and External Auditors and the members of the IJB's Audit Committee. For 2023/24, it was agreed by all participants not to hold this meeting due to limited discussion points.

- 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 for the IJB for the financial years 2022/23 to 2026/27.
- Chief Officer in post for duration of 2023/24, noting Gail Smith retired 3<sup>rd</sup> December 2023 and was replaced by Jillian Galloway on 18<sup>th</sup> December 2023, with Eunice McLennan, Head of Community Health and Social Care, deputising in the intervening period.
- Chief Finance Officer in post for the duration of 2023/24 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 provided by both Angus Council and NHS Tayside. The responsibility for management of associated Angus Council finance staff and NHS finance staff is devolved to the Chief Finance Officer enabling a fully integrated finance team.
- Completion of a 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 2023/24 this included the following: -

- Implementation of the IJB's Risk Management Strategy including enhanced risk management arrangements and processes.
- Implementation of IJB Risk Appetite.
- Review and updating of the IJB's Financial Regulations.
- Provision of regular financial monitoring reports to the IJB.
- Provision of regular budget settlement reports to the IJB.
- Provision of regular Strategic Financial Planning reports to the IJB.
- Approval and delivery of an Annual Internal Audit Plan.
- The implementation of an Internal Control Evaluation through the IJB's Internal Auditors as part of the Annual Internal Audit Plan.
- Continuing to financially plan in compliance with the IJB's Reserve Policy.
- The continued issuing of "Directions" to the IJB's partner organisations in line with the Directions Policy and Procedure.
- Continued implementation of complaints handling procedure in line with partner organisations, noting improvement work continues to be progressed.
- Implementation of the IJB's General Data Protection Regulation (GDPR) protocols.
- Implementation of Equalities Mainstreaming Reporting.
- Increased inclusion of Equality Impact Assessment information in IJB reporting.
- Continued implementation and progression of the 2022-2025 Workforce Plan with annual monitoring.
- Further review of the Scheme of Delegation.
- Review and updating of the IJB Reserve Policy.

Reliance on the procedures, processes, and systems of partner organisations for which assurance is received from partner bodies.

During 2023/24, the Audit Committee considered outputs from the previous year's Internal Audit plan with regard to the IJB's Financial Management (53/23). The Audit Opinion on the level of assurance was of "Reasonable Assurance" i.e. regarding system adequacy "there is a general sound system of governance, risk management and control in place". A series of action points had been agreed and these have all been implemented. In April 2024, the output of "Internal Audit report – Charging for Services Process Follow Up" was considered as part of the 2023/24 Internal Audit Plan and this report noted the IJB could take "substantial assurance" regarding progress being made.

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 Chief Internal Auditor 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.

### **Mental Health – Governance Arrangements**

Mental Health governance arrangements continue to be complicated and challenging across the whole system. However, the revised Integration Scheme has improved the clarity of these arrangements. Furthermore, there has been considerable progress in creating the conditions for whole system collaborative leadership and decision-making, improvements in the reporting of progress across partners and better involvement and participation of people with lived experience across the programme. Detailed below describes some of the progress that has been made in 2023/24: -

- Refined the priorities previously set out in Listen Learn Change (49 recommendations set out in Trust & Respect report 2018) and Living Life Well strategy (31 workstreams), into a whole system change programme with a smaller number of priorities (five areas of redesign, four enablers and four areas of improvement).
- Established new arrangements for collaborative leadership through the Executive Leadership Group and a revised Programme Board to provide support and challenge for the successful delivery of the Mental Health and Learning Disabilities whole system change programme.
- Enabled and resourced meaningful engagement and co-production with people with lived experience and widening voices through advocacy organisations.
- In partnership with the V&A Dundee, engaged in two "design think accelerators" to support cultural change and enabling people with lived experience and their families, managers, and staff to work together to co-create ideas for change and to develop new skills in service design.

- Initiated the development of a whole system financial framework to shift balance of care from acute to community and to assist the IJBs to move towards a commissioning model.

Whilst this progress is helpful to note, the IJB members continue to be fully aware on the issue of future financial risk sharing regarding Mental Health Services and that this continues to present a medium-term risk to the IJB. Through the IJB's Chief Officer and Chief Financial Officer, and with input from Angus Council's Chief Executive, the IJB continue to participate in constructive senior-level discussions with NHS Tayside and other IJBs aimed at resolving these issues.

### **Adult Protection**

The Multi Agency Inspection of Adult Support and Protection that took place in 2022/23 identified areas for improvement and an action plan was agreed with the Care Inspectorate. All areas for improvement have been progressed and were formally signed off as completed by the Care Inspectorate in January 2024.

In addition, in February 2022 the IJB noted the ongoing work of the Adult Protection Committee partners to finalise a multi-agency improvement plan in response to the Significant Case Review P19. A subgroup was established in 2022/23 to progress the improvement plan and report to an External Scrutiny panel. All of the actions that Angus HSCP had responsibility for have been completed and formally signed off by the mandated subgroup in May 2024.

A separate multi-agency oversight action plan and governance process was developed and implemented across the Partnership from learning reviews undertaken in Angus. All actions have been completed and formally signed off.

During 2023/24 a new process for conducting management oversight and promoting case discussion and reflection in cases subject to Adult Protection has been implemented. To support this, a regular programme of audit activity has been developed across the Partnership which includes review of case files including Adult Support and Protection (ASP) and thematic reviews.

Additionally, during 2023/24 new leadership and oversight of arrangements have been put in place to ensure support and protection of vulnerable Angus citizens replacing the previous the Adult Protection Committee. Protecting People Angus Strategic Committee (PPASC) was established in April 2024 by the Chief Officers Group.

The PPASC and Clinical Care and Professional Governance Group (CCPG) both have risk frameworks for adult protection, which are reviewed regularly. Adult Protection reports are submitted to the Tayside Chief Officers Group and to the IJB.

### **Adults With Incapacity**

During 2022/23, Angus Council's Internal Audit team undertook an Internal Audit of arrangements for Adults with Incapacity. This reviewed procedures within Adult Social Care, delivered by Angus HSCP through Angus Council, to ensure compliance with Office of the Public Guardian and Mental Welfare Commission for Scotland requirements in relation to recording guardianships for Adults with

Incapacity. The associated report was considered at Angus Council’s Scrutiny and Audit Committee on 25<sup>th</sup> April 2023, and it was noted that the outcome of the audit was one of “No Assurance”.

A progress update report was presented to the IJB on 13<sup>th</sup> December 2023. The IJB agreed to acknowledge the progress made to date to address the concerns outlined in the Audit report including the completion of a full review of the Guardianship process per the recommendations highlighted in the Angus Council Internal Audit Report.

### **Medicines Governance and Associated Affordability Issues**

During 2023/24, the IJB highlighted a number of unresolved issues to the regional Prescribing Management Group (PMG) regarding issues related to drug funding including issues associated with both the approval and funding of new drug treatments in Primary Care and the approval and funding for drugs where prescribing responsibilities transferred from Secondary Care to Primary Care. While discussion regarding these issues has progressed, further progress is required and, for now, PMG has continued to consider issues with resource implications. Discussions regarding these issues will continue with NHS Tayside and other Tayside IJBs and will also include a review of the overall Terms of Reference of the regional PMG.

### **Income Management**

During 2019/20 the IJB and Angus Council, initiated a review of income management processes to seek to address emerging operational issues. Work was delayed due to COVID-19 and challenges identifying the resources to support this issue. In June 2021, the IJB’s Internal Auditors provided a consultancy-type report on this issue and as part of the 2023/24 Internal Audit programme it was agreed to undertake a follow up audit. The follow up audit concluded there is an improvement plan, that actions highlighted in the original review have been implemented as part of the improvement plan, and that there are monitoring and reporting arrangements for the improvement plan. The report summarised that the IJB’s Audit Committee could take “substantial assurance” that progress is being made with the recommendations of the original audit.

### **Further Development Issues**

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

Beyond the issues described above, the IJB’s Annual Governance Statement has noted a number of governance “Areas for Improvement” as detailed below: -

<b>Area for Improvement</b>	<b>Lead Officer</b>	<b>Status in 2023/24</b>	<b>Proposals for 2024/25</b>
Development of Large Hospital Set Aside arrangements in conjunction with NHS Tayside	Chief Officer/Chief Finance Officer	Discussions continued to progress with NHS Tayside regarding developing a process to manage changes in the volumes of services used.	Updates to be provided to IJB Board re both status and future developments. Continue to progress discussion with NHS Tayside including work through Planned Care and Unscheduled Care Boards.
Development of improved Lead Partner Services arrangements in conjunction with neighbouring IJBs	Chief Officer/Chief Finance Officer	Improved financial governance arrangements have been introduced between Lead Partners. Further work has progressed regarding clinical and care governance and updates have been provided to the IJB's Audit Committee.	This improvement work is nearing completion with a final update to be reported to the IJB Audit Committee.
Develop roles and responsibilities against the Civil Contingencies Act	Chief Officer	The service business continuity plans have all been reviewed against the integrated planning framework. A resilience framework is developed and awaiting feedback from partner agencies.	Updates to be reported to the IJB Audit Committee.
Review of the Information Governance Strategy	Chief Officer	Good progress with developing a new information governance model, with these arrangements confirmed with NHS Tayside and formal negotiations commenced with Angus Council.	The IJB will continue to meet with Angus Council to agree the new information governance arrangements with updates to be reported to the IJB Audit Committee.
Review strategic risk relating to Sustainability of Primary Care Services	Chief Officer	Action points regarding the 2023 Internal Audit report in respect of governance and sustainability issues is complete.	Separately the IJB will continue to be updated on Primary Care sustainability as part of Primary Care updates.

All of the above issues have been noted in previous Annual Governance Statements. The resolution of these issues remains characterised by their complexity and the

requirement, for some of them, to work with other parties. The issue of competing demands and varying views across parties does remain a challenge. These issues are highlighted regularly to the IJB and the Audit Committee.

**Review of Effectiveness**

As noted, the IJB has responsibility for reviewing the effectiveness of its governance structures regularly. Throughout 2023/24 governance updates have been regularly provided to the IJB’s Audit Committee and summarised updates to the IJB.

At the end of 2023/24, the IJB’s Chief Internal Auditor reviewed the IJB’s governance arrangements and in the IJB’s 2023/24 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 2023/24.*
- *Based on the work undertaken, I have concluded that reliance can be placed on the IJB’s governance arrangements and systems of internal controls for 2023/24.*
- *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 it is the opinion of the IJB Chairperson and Chief Officer that at 31<sup>st</sup> March 2024, 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.

Jillian Galloway	Councillor Julie Bell
Chief Officer	Chairperson
Date tbc	Date tbc

## 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 as detailed in the independent auditor's report.

### Board Members

At 31<sup>st</sup> March 2024, Angus IJB has six voting members, including a proxy member, and 13 non-voting members reflecting the Integration Scheme. Details of membership and changes to membership are noted below. The IJB held six meetings during 2023/24.

Voting Members: -

#### Angus Council

Councillor Julie Bell – Chair (attended 6 of 6 meetings).  
Councillor George Meechan (attended 6 of 6 meetings).  
Councillor Lois Speed (attended 6 of 6 meetings).

There were no changes in Angus Council nominated representatives during 2023/24.

#### NHS Tayside

Peter Davidson, Non-Executive Board Member – Vice Chair (attended 6 of 6 meetings).  
Sam Riddell, Non-Executive Board Member (attended 0 of 0 meetings).  
Vacancy, Non-Executive Board Member (representation covered by Proxy member).

During 2023/24 the following changes in NHS Tayside voting membership were noted:-

- October 2023 Donald McPherson, Non-Executive Board member attended the Board meeting as a proxy member for Tracey Bowman (attended 1 of 1 meeting).
- February 2024 Tracey Bowman, Non-Executive Board member resigned (attended 2 of 5 meetings).
- February 2024 Peter Drury, Non-Executive Board member resigned (attended 5 of 5 meetings) replaced by Sam Riddell.
- February 2024 Donald McPherson to continue to be a Proxy member until replacement appointment of Non-Executive Board Member confirmed.
- February 2024 Martin Black was appointed as an NHS Tayside Proxy member (attended 1 of 1 meeting).

**Non-voting Members: -**

Jillian Galloway, Chief Officer	Alexander Berry, Chief Finance Officer
Kirsty Lee, Interim Chief Social Work Officer	Andrew Thomson, GP Representative
Chris Boyle, Staff Representative (Angus Council)	Barbara Tucker, Staff Representative (NHS Tayside)
Nicky Worrall, Independent Sector Representative	Susannah Flower, Nurse Director
Alison Clement, Clinical Director	Hayley Mearns, Third Sector Representative
Andrew Jack, Service User Representative	Chris Schofield, Registered Medical Practitioner
	David Mackenzie, Carers Representative

During 2023/24 the following changes in non-voting membership were noted: -

- August 2023 Richard Humble, GP Representative, replaced by Andrew Thomson.
- December 2023 Gail Smith, Chief Officer retired, replaced by Jillian Galloway.
- January 2024, Elaine Henry, Registered Medical Practitioner, replaced by Christopher Schofield.
- February 2024 Kathryn Lindsay, Chief Social Work Officer, replaced by Kirsty Lee, Interim Chief Social Worker.

**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 2023/24 the cost of this was c£600.

**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 the 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. On the 3rd December 2023, Gail Smith (former Chief Officer) retired and was replaced by Jillian Galloway on 18<sup>th</sup> December 2023. Both were 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 are consistent with other NHS 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.

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 IJB's officers for the period 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024.

<b>Total 2022/23 £</b>	<b>Post</b>	<b>Senior Employee</b>	<b>Salary, fees &amp; allowances £</b>	<b>Taxable Expenses £</b>	<b>Total 2023/24 £</b>
94,464	Chief Officer	G Smith <sup>1</sup>	109,120	0	109,120
n/a	Chief Officer	J Galloway <sup>2</sup>	29,235	0	29,235
81,426	Chief Finance Officer	A Berry	88,756	0	88,756
<b>175,890</b>	<b>Total</b>		<b>227,111</b>	<b>0</b>	<b>227,111</b>

Notes:

1) G Smith salary, fees and allowances to 3<sup>rd</sup> December 2023 include prior year arrears of £34,934 relating to her Chief Officer regrading, with a full year equivalent salary, fees, and allowances of £105,304.

2) Salary fees and allowances from 18<sup>th</sup> December 2023, with a full year equivalent salary, fees, and allowances of £102,521.

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 contribution 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 pension contributions for the current year in respect of the officer's 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 and 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 31/03/23 £	For Year to 31/03/24 £		Difference from 31/03/23 £	As at 31/03/24 £
Chief Officer	G Smith <sup>1</sup>	20,793	29,031	Pension	n/a	n/a
				Lump sum	n/a	n/a
Chief Officer	J Galloway	n/a	6,110	Pension	1,866	27,640
				Lump sum	-299	71,003
Chief Finance Officer	A Berry	17,018	18,354	Pension	2,082	31,477
				Lump sum	891	83,691

Note:

1) As G Smith retired on the 3<sup>rd</sup> December 2023 there are no accrued pension benefits at the end of this financial year.

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

Jillian Galloway	Councillor Julie Bell
Chief Officer	Chairperson
Date tbc	Date tbc

**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 August 2024.

Signed on behalf of Angus Integration Joint Board

Councillor Julie Bell
Chairperson
Date 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/Local Authority (Scotland) Accounts Advisory Committee (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 2024 and its income and expenditure for the year then ended.

Alexander Berry
Chief Finance Officer
27 June 2024

## Comprehensive Income and Expenditure Statement for the Year Ended 31<sup>st</sup> March 2024

This statement shows the 2023/24 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.

<b>2022/23</b>		<b>2023/24</b>
<b>Net Expenditure £000</b>		<b>Net Expenditure £000</b>
67,397	Older People's Services	71,666
16,098	Mental Health	18,008
21,066	Learning Disabilities	23,214
7,637	Physical Disabilities	8,315
3,815	Substance Use	4,132
19,302	Community Services	20,690
2,342	Planning/Management Support	3,069
329	Centrally Managed Resources	1,135
276	IJB Operational Costs	341
22,731	Family Health Services Prescribing	24,698
20,273	General Medical Services	22,833
16,634	Family Health Services	16,455
9,811	Large Hospital Set Aside	11,151
<b>207,711</b>	<b>Cost of Services</b>	<b>225,707</b>
(193,821)	Non-Specific Grant Income (Note 5)	(225,638)
<b>13,890</b>	<b>(Surplus) or Deficit on Provision of Services</b>	<b>69</b>
<b>13,890</b>	<b>Total Comprehensive (Income) / Expenditure</b>	<b>69</b>

In any given year there will be small incremental changes to the way the IJB manages and reports information. Since the publication of the 2022/23 Annual Accounts there have been no reporting changes that have necessitated a prior year adjustment to the 2022/23 Net Expenditure breakdown in the Comprehensive Income and Expenditure Statement above.

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 31<sup>st</sup> March 2024**

This statement shows the movement in 2023/24 on the IJB’s reserves. The IJB only holds a General Fund Balance within overall usable reserves.

<b>Movement in reserves 2023/24</b>	<b>General Fund Balance (Usable Reserve) £000</b>
Opening Balance at 1 <sup>st</sup> April 2023	(21,564)
Total Comprehensive (Income) / Expenditure (Transferred to General Fund Balance)	69
<b>Closing Balance at 31<sup>st</sup> March 2024</b>	<b>(21,495)</b>

The information for 2022/23 was as follows: -

<b>Movement in reserves 2022/23</b>	<b>General Fund Balance (Usable Reserve) £000</b>
Opening Balance at 1 <sup>st</sup> April 2022	(35,454)
Total Comprehensive (Income) / Expenditure (Transferred to General Fund Balance)	13,890
<b>Closing Balance at 31<sup>st</sup> March 2023</b>	<b>(21,564)</b>

The IJB’s reserves are described in more detail in Note 9 to these Annual Accounts.

**Balance Sheet as at 31<sup>st</sup> March 2024**

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<sup>st</sup> March 2023 £000</b>		<b>Notes</b>	<b>31<sup>st</sup> March 2024 £000</b>
	Current Assets		
<b>21,564</b>	<b>Short term debtors</b>	<b>7</b>	<b>21,495</b>
	Current Liabilities		
<b>0</b>	<b>Short term creditors</b>	<b>8</b>	<b>0</b>
<b>21,564</b>	<b>Net Assets</b>		<b>21,495</b>
<b>21,564</b>	<b>Usable Reserves</b>		<b>21,495</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 unaudited accounts were authorised for issue by the Chief Finance Officer on the 27<sup>th</sup> June 2024.

Alexander Berry
Chief Finance Officer
27 June 2024

## 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 2023/24 financial year and its position at the year-end of 31<sup>st</sup> March 2024.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24, 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 2024/25 the IJB has agreed the budget settlement with Angus Council subject to any final confirmations and adjustments. However, while NHS Tayside continues to develop its overall budgetary framework for 2024/25, the IJB is not yet able to agree a finalised budget settlement with NHS Tayside, and there remains an element of uncertainty regarding NHS Tayside's funding commitment to Angus. The IJB has developed a financial plan based on the pending budget settlement approval with NHS Tayside that demonstrates the ability to deliver a 2024/25 balanced budget, with an assumed reliance on non-recurring underspends and general reserves. On that basis the IJB can be treated, from a financial reporting perspective, as a going concern. However there remain underlying financial shortfalls and risks for the duration of the IJB's Strategic Commissioning Plan (2023-2026) and the associated Strategic Financial Plan (2024-2027).

## **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<sup>st</sup> March 2024 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<sup>st</sup> March 2024 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 arrangements for the IJB as set out in the Integration Scheme.

## **Indemnity Insurance**

As a member of Clinical Negligence and Other Risks Indemnity Scheme (CNORIS), the IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. Angus Council and NHS Tayside 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.

## Contingent Liabilities

The IJB does not have any quantifiable contingent liabilities in the 2023/24 annual accounts. However, where the possibility of a financial impact is remote, a contingent liability can be disclosed in the notes (see Note 12). Contingent liabilities are defined as: -

- possible obligations arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the entity's control; or
- present obligations arising from past events but for which it is not probable that a transfer of economic benefits will arise or for which the amount of the obligation cannot be measured with sufficient reliability.

## Note 2 – Events after the Balance Sheet Date

The audited Annual Accounts reflect events after 31<sup>st</sup> March 2024 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<sup>st</sup> March 2024, the figures in the Financial Statements and notes have been adjusted in all material respects to reflect the impact of this information. For 2023/24, no such adjustments have been required.

## Note 3 – Critical Judgements

In compiling the 2023/24 Annual Accounts a small number of critical judgements 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 2023/24 this estimate has been based on direct costs of hospital care, using a methodology reliant on a combination of previous unit costs (i.e. 2019/20) uplifted to 2023/24 costs and actual 2023/24 activity. Whilst this methodology remains consistent with the treatment of Large Hospital Set Aside in previous years financial statements, it is acknowledged that using unit cost information from 2019/20 may not be fully representative of 2023/24 unit cost. However, there is limited, definitive unit cost information available for 2023/24 and this remains a transitional arrangement agreed locally between NHS Tayside and the three Tayside Integration Joint Boards.
- Angus IJB is the Lead Partner IJB for a number of services on behalf of other Tayside IJBs. Likewise, Dundee and Perth & Kinross IJBs are Lead Partner IJBs for a number of services on behalf of Angus IJB. The costs of delivering Lead Partner services across all three 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 three Tayside Partnerships on an agreed basis consistent with previous years.

- In accordance with the accounting code paragraph 3.3.4.3 adapts International Accounting Standard 8 Accounting Policies, Changes in Accounting Estimates and Errors require an authority to disclose 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 by the code. Reflecting this position for the IJB using the CIPFA guidance it has been judged this is not applicable to the IJB's annual accounts for 2023/24.

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

2022/23 £000		2023/24 £000
80,995	Services commissioned from Angus Council	85,472
126,440	Services commissioned from NHS Tayside	139,894
243	Other IJB Operating Expenditure <sup>1</sup>	305
3	Insurance and Related Expenditure <sup>2</sup>	3
30	Auditor Fee: External Audit Work <sup>3</sup>	33
(64,108)	Partners Funding Contribution (Angus Council)	(68,267)
(129,713)	Partners Funding Contribution (NHS Tayside)	(157,371)
<b>13,890</b>	<b>(Surplus) or Deficit on the Provision of Services</b>	<b>69</b>

Note 1. Costs associated with Chief Officer and Chief Finance Officer.

Note 2. CNORIS costs (see Note 1).

Note 3. Fees payable to Audit Scotland regarding external audit services carried out by the appointed auditor.

#### Note 5 – Taxation and Non-Specific Grant Income

2022/23 £000		2023/24 £000
(64,108)	Contributions from Angus Council	(68,267)
(129,713)	Contributions from NHS Tayside	(157,371)
<b>(193,821)</b>	<b>Total</b>	<b>(225,638)</b>

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

The funding contribution from NHS Tayside shown above includes £11.151m 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<sup>st</sup> March (a debtor balance), and the commissioning expenditure relating to 2023/24 that the IJB is committed to paying the funding Partners for, as at 31<sup>st</sup> March (a creditor balance).

**Note 7 – Debtors**

<b>2022/23 £000</b>		<b>2023/24 £000</b>
9,298	Angus Council	10,194
12,266	NHS Tayside	11,301
<b>21,564</b>	<b>Debtors</b>	<b>21,495</b>

The debtor balances with Angus Council and NHS Tayside represents the IJB reserves held by Angus Council and NHS Tayside at March 2024.

**Note 8 – Creditors**

The IJB has no creditor balances at March 2024 (no creditor balances at March 2023).

**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 February 2023, due to the increased financial planning uncertainties facing the IJB, the IJB agreed to increase the target for this reserve to 3.0% 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 Financial Plan, clearly suggest the IJB will require to rely on these reserves during this period.

The reserves are described in the following table.

	<b>Balance at 1 April 2022 £000</b>	<b>Movement 2022/23 £000</b>	<b>Balance at 31 March 2023 £000</b>	<b>Movement 2023/24 £000</b>	<b>Balance at 31 March 2024 £000</b>
Ear-marked Reserves:					
Primary Care Improvement Fund	2,649	(2,512)	137	(72)	65
Mental Health Action 15	689	(523)	166	(166)	0
Primary Care Transformation Fund	182	8	190	(17)	173
Primary Care Premises	245	0	245	0	245
Alcohol and Drug Partnership Fund	509	(450)	59	25	84
Forensic Medical Services	7	(7)	0	0	0
Drug Death Task Force	67	(23)	44	(24)	20
District Nursing	48	(48)	0	0	0
COVID-19 (2020/21)	3,916	(3,916)	0	0	0
COVID-19 (2021/22)	11,843	(11,843)	0	0	0
Community Living Fund	392	(60)	332	(104)	228
Workforce Wellbeing Primary and Social Care	37	(7)	30	(30)	0
Mental Health Facilities Project	324	0	324	(102)	222
Mental Health Primary Care Development	31	(31)	0	0	0
General Dental Services	221	(112)	109	0	109
Community Nursing Neurological Care	42	(1)	41	(41)	0
Dementia Post-Diagnostic Support	70	(61)	9	(9)	0
Multi-Disciplinary Teams	251	(251)	0	0	0
Health Care Support Workers	137	(137)	0	0	0
Unscheduled Care	73	(31)	42	(42)	0
Interim Care	954	(954)	0	0	0
Expanding Care at Home	837	(497)	340	(340)	0
Forensic Medical Services (SARC)	0	8	8	(8)	0
Learning Disability Health Checks	0	43	43	42	85
General Medical Services	0	15	15	0	15
Carers PPE Reserve	0	3	3	(3)	0
Long COVID Support Fund	0	59	59	(7)	52
Strategic Plan Reserve	2,290	500	2,790	0	2,790
Property Reserve	3,300	0	3,300	0	3,300
Financial Planning Reserve 2022/23	1,090	0	1,090	(1,090)	0
Financial Planning Reserve 2023/24	0	3,038	3,038	(3,038)	0
Financial Planning Reserve 2024/25	0	0	0	3,648	3,648
Mental Health Recovery Financial Reserve	0	2,000	2,000	(41)	1,959
Primary Care Investment Reserve	0	700	700	0	700
Workforce Health Reserve	0	0	0	900	900
<b>Total Ear-marked Reserves</b>	<b>30,204</b>	<b>(15,090)</b>	<b>15,114</b>	<b>(519)</b>	<b>14,595</b>
Contingency Reserve	5,250	1,200	6,450	450	6,900
<b>Total Reserves</b>	<b>35,454</b>	<b>(13,890)</b>	<b>21,564</b>	<b>(69)</b>	<b>21,495</b>

At March 2024, the IJB is reporting a decreased value of “ear-marked” reserves. This partly reflects continued Scottish Government policies to use reserve balances held by IJBs prior to IJBs accessing further “ear-marked” funding.

Reserve balances also reflect decisions made by the IJB during 2023/24, including the full deployment of both the Financial Planning Reserve (2022/23) and the Financial Planning Reserve (2023/24) and the creation of a new Workforce Health Reserve reflecting IJB priorities and risks.

In summary the net movement out of reserves is £0.069m, representing the total on the Comprehensive 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 Lead 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.

<b>2022/23 £000</b>		<b>2023/24 £000</b>
13,074	Expenditure on Agency Services	14,154
(13,074)	Reimbursement for Agency Services	(14,154)
<b>0</b>	<b>Net Agency Expenditure excluded from the CIES</b>	<b>0</b>

### 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).

#### 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. 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**

<b>2022/23 £000</b>		<b>2023/24 £000</b>
64,108	Funding Contributions Received	68,267
(80,995)	Expenditure on Services	(85,472)
<b>(16,887)</b>	<b>Net Transactions with the Council</b>	<b>(17,205)</b>

This table shows that expenditure within Angus Council is £17.205m 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 2023/24, 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 the IJB.

**Transactions with NHS Tayside**

<b>2022/23 £000</b>		<b>2023/24 £000</b>
129,713	Funding Contributions Received	157,371
(126,440)	Expenditure on Services	(139,894)
(243)	Key Management Personnel	(305)
(33)	Expenditure on other IJB Costs	(36)
<b>2,997</b>	<b>Net Transactions with NHS Tayside</b>	<b>17,136</b>

This table shows that expenditure within NHS Tayside is £17.136m less than NHS Tayside funding contributions. This largely represents IJB funding received from NHS Tayside being directed into Angus Council.

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 2023/24, 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 the IJB.

**Balances with Angus Council**

<b>31<sup>st</sup> March 2023 £000</b>		<b>31<sup>st</sup> March 2024 £000</b>
9,298	Debtor Balances – Amounts due from Angus Council	10,194
0	Creditor Balances – Amounts due to Angus Council	0
<b>9,298</b>	<b>Net Balance with Angus Council</b>	<b>10,194</b>

The debtors balance with Angus Council represents the IJB reserves held by Angus Council at 31<sup>st</sup> March 2024.

**Balances with NHS Tayside**

<b>31<sup>st</sup> March 2023 £000</b>		<b>31<sup>st</sup> March 2024 £000</b>
12,266	Debtor Balances – Amounts due from NHS Tayside	11,301
0	Creditor Balances – Amounts due to NHS Tayside	0
<b>12,266</b>	<b>Net Balance with NHS Tayside</b>	<b>11,301</b>

The debtors balance with NHS Tayside represents the IJB reserves held by NHS Tayside at 31<sup>st</sup> March 2024.

**Note 12 – Contingent Liabilities**

As part of the pay deal for 2023/24 it was agreed to look at modernisation of Agenda for Change staff terms and conditions. The three commitments were protected learning time, review of the working week and a review of Band 5 nursing profiles. SG circulars PCS(AFC)2024/1 and PCS(AFC)2024/2, issued in March 2024, confirm the protected learning time and review of the working week are effective from 1st April 2024 so there is no impact on the 2023/24 financial statements. There is currently no circular for the Band 5 nursing profiles review and no sufficiently reliable estimate can be made of any likely cost.

**Independent Auditor's Report to the Members of Angus Integration Joint Board and the Accounts Commission**

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