



Clackmannanshire & Stirling
**Health & Social Care
Partnership**

Clackmannanshire & Stirling Integration Joint Board

Annual Accounts 2019/20 (Unaudited)



**“Our vision is to enable people in Clackmannanshire
and Stirling to live full and positive lives
in supportive communities”**



**Clackmannanshire
Council**



CONTENTS

“Our vision is to enable people in Clackmannanshire and Stirling to live full and positive lives .	1
Management Commentary	3
Statement of Responsibilities	14
Remuneration Report	16
Comprehensive Income and Expenditure Statement	26
Movement in Reserves Statement	27
Balance Sheet.....	28
Notes to the Financial Statements	29
1. Significant Accounting Policies	29
2. Accounting Standards That Have Been Issued But Have Not Yet Been Adopted	32
3. Critical Judgements in Applying Accounting Policies	32
4. Events After the Reporting Period	32
5. Expenditure and Income Analysis by Nature	33
6. Taxation and Non-Specific Grant Income	33
7. Debtors.....	34
8. Creditors	34
9. Provisions.....	34
10. Usable Reserve: General Fund	34
11. Related Party Transactions	36
12. Expenditure Analysis	39
Independent Auditor’s Report	42

Management Commentary

Introduction

The Public Bodies (Joint Working) (Scotland) Act 2014 was passed by the Scottish Parliament on 25 February 2014 and received Royal Assent in April 2014. This established the framework for the integration of health and adult social care in Scotland, to be governed by Integration Joint Boards (IJB's) with responsibility for the strategic planning of the functions delegated to it and for ensuring the delivery of its functions through the locally agreed operational arrangements.

Following approval from Clackmannanshire and Stirling Councils and the Forth Valley Health Board (NHS Forth Valley), the Integration Scheme, the formal legal partnership agreement between the three constituent organisations, was submitted to Scottish Ministers on 24 June 2015.

On 3 October 2015 Scottish Ministers legally established the Clackmannanshire and Stirling Integration Joint Board.

On 1 April 2016 health and social care functions per the Integration Scheme were formally delegated to the Integration Joint Board. Financial year 2019/20 therefore represents the fourth full year of operations for the Clackmannanshire and Stirling Integration Joint Board and first year in the lifecycle of the 2019/2022 Strategic Commissioning Plan.

The Integration Joint Board are responsible for the strategic planning and commissioning of adult social care service provision, of Community and Family Health Services relating to in-scope functions, and for large hospital services planning with partners who will continue to manage and deliver the services as part of pan Forth Valley operational delivery structures.

Clackmannanshire and Stirling Integration Joint Board approved the Strategic Commissioning Plan 2019-2022 on March 2019. This plan is based on a refreshed Strategic Needs Assessment, builds on the initial plan and agrees clear partnership priorities for the period.

This publication contains the financial statements for the financial year from 1 April 2019 to 31 March 2020.

Integration Joint Board Strategy and Business Model

The Clackmannanshire and Stirling Health and Social Care Partnerships vision is to enable people to live full and positive lives within supportive communities. In pursuance of this we are working towards the priorities set out in the Strategic Commissioning Plan for 2019/2022 to achieve improved outcomes for service users through integration planning and delivery principles.

The Partnerships business model, also referred to as the Partnership Principles, is therefore to ensure that services are provided in a way which

- Are integrated from the point of service users
- Take account of the particular needs of different service users
- Respects the rights and takes account of the dignity of service users
- Encourages participation within our communities
- Protects and improves quality and safety

- Are planned and led locally in a way which is engaged with communities
- Anticipates needs and prevents them arising where possible
- Makes best use of available facilities, people and other resources

The Integration Joint Board approved the 2019/2022 Strategic Commissioning Plan in March 2019. The plan built on the 2016-2019 Strategic Plan based on the Partnership Principles, a refreshed Strategic Needs Assessment for the adult population and an extensive consultation and engagement process with the public.

As a result of this the key priorities for 2019/2022 are:

- Care Closer to Home
- Primary Care Transformation
- Caring Connected Communities
- Mental Health
- Supporting People Living with Dementia
- Alcohol and Drugs

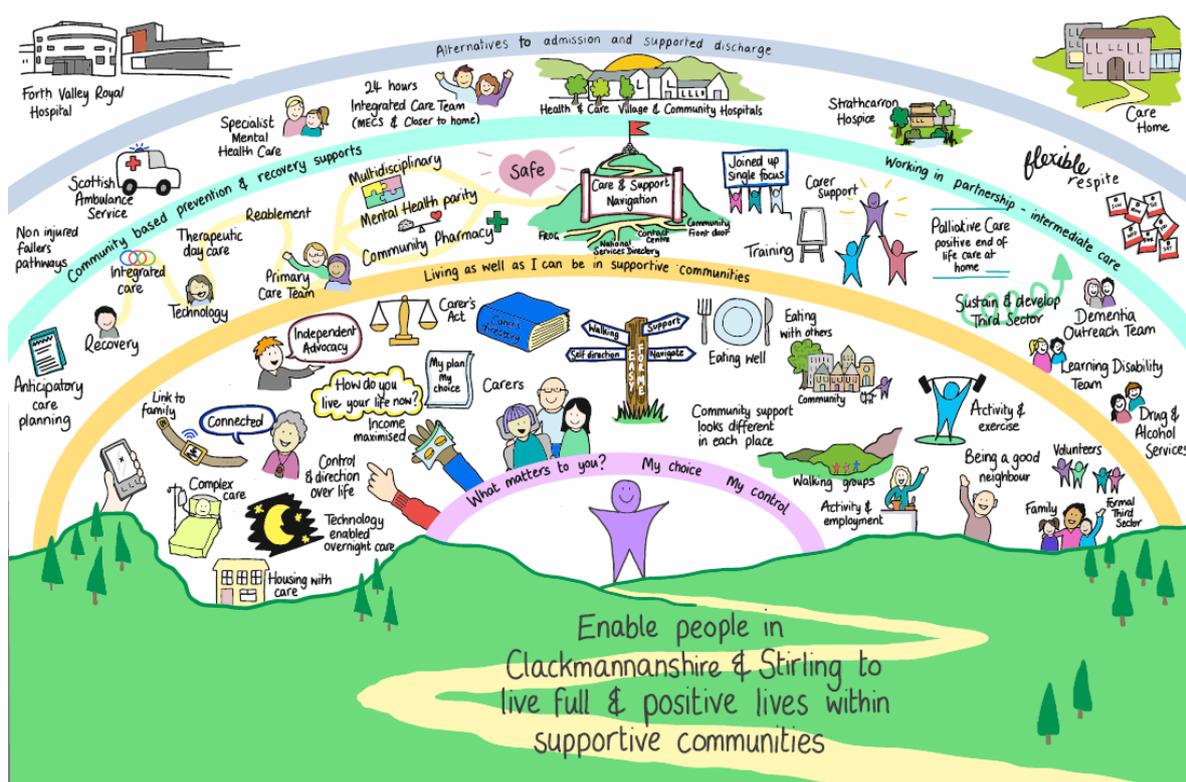
Principal Activities

During 2019/20 the key activities of Clackmannanshire and Stirling Integration Joint Board included:

- Issuing of Directions to Clackmannanshire Council, NHS Forth Valley and Stirling Council for their respective delegated functions from 1 April 2019, as set out in the Integration Scheme. The Directions are the mechanism by which the Integration Joint Board instructs the constituent authorities to carry out the delegated functions. These documents set out how the Integration Joint Board expect the constituent bodies to deliver each function, and spend Integration Joint Board resources, in line with the Strategic and Financial Plans.
- Recruitment to the Chief Officer post on a permanent basis with the new Chief Officer Annemargaret Black taking up post in June 2019.
- Review and strengthening of the Health and Social Care Management team including establishment of, and recruitment to Heads of Services for Community Health and Care and Strategic Planning and Health Improvement
- Development and Approval of a Partnership Action Plan in Response to the Ministerial Strategic Group on Progress on Integration

Business Model

- The partnership's business model is best described in a visual manner. To this end a 'rich picture' was commissioned to articulate the partnership vision and transforming care programme.



Key Achievements in 2019/20

- Completion of the Stirling and Health and Care Village project and further bedding in of associated service models.
- Implementing further progress on delegation of operational management arrangements NHS services
- Further development and implementation of plans in respect of Scottish Government policy commitments in respect of Primary Care Transformation (including the General Medical Services contract
- Agreement and implementation of the enhanced partnership management structure and recruitment to key posts.
- Development of the Transformation Programme
- Development and implementation of a Partnership Mobilisation Plan in response to the COVID19 pandemic.
- Development and approval of a Medium Term Financial Plan

2019/20 Annual Accounts

The Accounts report the financial performance of the Integration Joint Board. Its main purpose is to demonstrate the stewardship of the public funds which have been entrusted to us for the delivery of the Integration Joint Board’s vision and its core outcomes as expressed within the Strategic Plan. The requirements governing the format and content of local authorities’ annual accounts are contained in The Code of Practice on Local Authority Accounting in the United Kingdom (the Code). The 2018/19 Annual Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting and the Local Authority Accounts (Scotland) Regulations 2014.

For financial year 2018/19 a deficit of £0.281m has been declared reflecting the net reduction in reserves held between 1 April 2019 and 31 March 2020. The reserves held by

the Integration Joint Board have been utilised to meet, in part, the financial pressures in 2019/20 along with additional payments from the constituent authorities.

At 31 March 20120 the Integration Joint Board holds £1.696m of reserves which are earmarked for use in future years. The majority of these reserves relate to managing the difference in timing of allocations from Scottish Government and expenditure for transformation programmes including those relating to Unscheduled Care, Mental Health and Primary Care.

The table below summaries the movement in reserves from 2019/20

	£m
Opening Reserves	1.977
Reduction in Reserves	(0.281)
Closing Reserves	1.696

The Integration Scheme sets out the arrangements for agreeing how financial risk is managed. An agreement for additional contributions (or payments) from the constituent authorities of the partnership has been reached for 2019/20 and the impact of these additional contributions is reflected in the accounts. Going forward, given the lack of general reserves to assist in managing unforeseen financial pressures and the ongoing tight fiscal environment, it is paramount to ensure the partnership further develops and agrees plans for sustainable service delivery within resources available aligned to the priorities of the Strategic Commissioning Plan.

Key Partnership Performance Issues

The Integration Joint Board continues to further develop a performance management culture throughout the Partnership.

The Integration Joint Board receives a performance report at each meeting which along with financial reports and reporting on the Transforming Care Programme, gives a rounded view of the overall performance, financial sustainability and progress in implementing the Strategic Plan priorities of the Partnership. The triangulation of key performance indicators, measureable progress in delivering the priorities of the Strategic Plan and financial performance is regarded as forming the cornerstone of demonstrating best value within a culture of continuous improvement and best value.

In line with statutory requirements an Annual Performance Report will be produced and was presented to the Integration Joint Board. The COVID19 pandemic and availability of information has meant the Annual Performance Report will not be available in draft form for presentation to the Integration Joint Board in June and publication in July.

The Coronavirus (Scotland) Act 2020 provides for Integration Authorities to delay publication of the Annual Performance Reports and it is currently envisaged that this will be presented, in draft form, to the Integration Joint Board in September 2020, for approval and publication thereafter. Therefore, the draft accounts do not, include a summary of partnership performance as in previous years.

The published Annual Performance Reports for the Partnership can be found here <https://clacksandstirlinghscp.org/performance/>

Financial Performance and Outlook, Risks and Plans for the Future

Financial Performance

The Partnership has continued to face significant financial challenges in 2019/20 requiring the development and monitoring of budget recovery plans and Options for Service Delivery in congruent with the priorities agreed within the Partnerships Strategic Plan.

The 2019/20 budget was considered by the Integration Joint Board on 27 March 2019 as an initial unbalanced budget with an update being presented on 17 July 2020. The plan was predicated on a savings requirement of £7.282m with an agreed approach, at this point in time, to balance over the lifecycle of the Strategic Commissioning Plan.

The operational financial position for the Partnership, prior to recovery plan actions, additional contributions from the constituent authorities and use of earmarked reserves, was a net deficit of £2.038m for the financial year. The main cost drivers affecting the deficit were

- demand for and costs of Residential and Nursing Home Care
- demand for and costs of Care and Support at Home
- The costs of delivering the care models within the Bellfield Centre element of the Stirling Health and Care Village project including costs of reliance of temporary workforce solutions.
- costs and volume of drugs and other therapeutic prescribed and dispensed in the community

These financial pressures were partially offset by underspends in other areas of the Integrated Budget, predominantly in relation to staffing budgets.

The deficit was met through a combination of utilisation of earmarked reserves without current expenditure plans, reducing our commitments against Transformation Funding and additional non-recurrent funding contributions by the constituent authorities on a voting shares basis.

The table below sets out how the deficit was met:

	£m
2019/20 Deficit	<u>2.038</u>
Met By:	
Recovery Plan Actions	0.800
Use of Earmarked Reserves	0.281
Additional Funding Contributions from Constituent Authorities	0.957
Total	<u>2.038</u>

Overall this resulted in a deficit of £0.281m for the Partnership for the financial year and results in a position going forward where the partnership holds no uncommitted general reserves to assist in cushioning financial pressures in the 2020/21 and beyond. Furthermore, the underlying recurrent deficit across the Partnership increases the requirement for savings and efficiency programmes to deliver cash releasing savings across the lifecycle of the Strategic Commissioning Plan 2019-2022.

The Partnership, therefore, continues to face significant financial challenges ahead to deliver the Strategic Plan priorities and improved outcomes for patients/service users, unpaid carers and communities in a climate of growing demand, cost and complexity with finite resources.

The Integration Joint Board considered the 2020/21 budget at its meeting held on 27 March 2019. The budget incorporated proposed payments and set-aside budget for Large Hospital services (or resource transfers) from the constituent authorities. The 2019/20 payments from the constituent authorities taken alongside consideration of cost and services pressures, including pay awards, and the recurrent overspend from 2018/19 requires delivery of in the region of £16.3m of cash releasing savings across the Partnership across the life of the 2019/2022 Strategic Commissioning Plan to mitigate estimated financial pressures and provide a balanced financial position. There is, based on the reports to the Integration Joint Board in July 2019, a remaining gap £6.3m to achieve this position.

To facilitate this Options for Sustainable Service Delivery across the life of the Strategic Commissioning Plan continue to be developed including savings and efficiency programmes and aligned to Strategic Commissioning Plan priorities. These will be risk assessed and delivery will be monitored via the Transforming Care Board with assurance and reporting to the Integration Joint Board provided via the IJB Finance and Performance Committee.

Set Aside Budget for Large Hospital Services

The Set Aside budget covers the in-scope integration functions of the NHS that are carried out in a large hospital settings providing services to the population of more than one Local Authority and/or Partnership area. For the Clackmannanshire and Stirling Partnership this includes services provided at the Forth Valley Royal Hospital site including the Lochview Learning Disability Inpatient facility and at Bellsdyke hospital in Larbert (Mental Health Inpatients). This covers areas such as emergency department, geriatric and general medicine, palliative care, learning disability and mental health inpatient services.

NHS Forth Valley meets the pressures associated with the set aside budget and therefore the financial risk does not currently lie with the Integration Joint Board. As a result, the figures disclosed in the accounts reflect the budget position for the Set Aside element. However, financial reports to the Integration Joint Board include information on the actual estimated expenditure against the Set Aside budget, noting that NHS Forth Valley currently meets the financial pressure associated. A summary of the position is as follows:

	£m
Set Aside Budget	22.006
Estimated Expenditure	<u>23.323</u>
Overspend Met by NHS Forth Valley	<u>1.317</u>

Arrangements for the Set Aside budget have been under review during the year with further work required to complete the review and agree future arrangements in line with extant legislation and the partnership action plan in response to the Ministerial Strategic Group recommendation on Progress on Integration. This, along with the review of the Integration Scheme, may impact how this is financed and accounted for in future years.

Financial Outlook

Pressure continues on public sector expenditure at both UK and Scottish level with continued restraint in government funding predicted over the coming years.

The Scottish Government published an updated Five Year Financial Strategy 'Scotland's Fiscal Outlook' in May 2019 setting out a medium term view of Scotland's public finances and the Scottish Government's broad approach to using the new financial powers that were provided through the Scotland Acts 2012 and 2016. The financial strategy describes the Fiscal Framework, policy environment and spending pressures that the Scottish Government and its public services face over five years based on information available at the time of publication.

The Financial Strategy was supplemented by a Medium Term Financial Framework for Health and Social Care in Scotland in October 2018. Work is ongoing in developing a medium term financial plan for the Partnership based on:

- The context set out in the Scottish Governments Five Year Financial Strategy and Medium Term Financial Framework for Health and Social Care
- Local and regional intelligence and modelling on the changing demand for services from regional planning work the refresh Strategic Needs Assessment
- The ongoing impact of changes in legislation including the Carers Act and Free Personal Care for <65's
- The estimated impact of the Health and Social Care Partnerships Options for Sustainable Service Delivery 2019/2022 aligned to Strategic Commissioning Plan priorities.

Future Risks

The most significant risks faced by the Integration Joint Board over the medium to longer term can be summarised as follows:

- Continued economic uncertainty, and resultant effect on public spending, in the wake of the result of the UK's decision to leave the European Union(EU), commonly referred to as 'Brexit', and utilisation of the additional financial powers devolved to the Scottish Government through the Scotland Acts 2012 and 2016
- Increasing demand for and cost of health and social care services linked to demographic change including an ageing and increasing population with multiple and complex long term conditions; linked to this is the risk of additional service demand linked to implementation of the Carers Scotland (Act) 2016 and the extension of free personal care for under 65's
- Public sector pay policy
- Price and supply volatility in the markets, at both UK and international levels for prescription drugs and other therapeutic products.
- The health inequalities between the affluent and more deprived areas and the challenges of deprivation, housing and employment;
- The wider financial and economic environment, with ongoing restraint in public expenditure anticipated in future years;
- Increasing public expectations from health and social care services:
- The need to maintain and improve the quality of services and improve outcomes for service users, unpaid carers and communities; and
- Workforce challenges including the ageing workforce and issues around recruitment and retention within the health and social care workforce.

- Maintaining performance against key local and national indicators whilst bringing service delivery within resources available.
- Impacts of the COVID19 pandemic.

All of the above risks may have an impact on the partnerships costs in future years and, therefore, add to the financial pressures of the medium to long term.

Plans for the Future

However, there continues to be opportunities for the Integration Joint Board to use its combined resources in a more effective, efficient and person-centred ways focusing of place based services to make better use of public resources.

The increasing demand on services continues to exceed available resources and approaches to services design and delivery requires to be focused on better outcomes for citizens and co-produced with our communities through meaningful and ongoing engagement. The Partnership continues to adopt a whole-systems approach to improve health and social care outcomes and will work alongside Community Planning partners to address wider issues in relation to congruence with Local Outcome Improvement Plans, driving public value through place based services, community empowerment, public health and health improvement.

These approaches will ensure a joint contribution to encouraging, supporting and maintaining the health and wellbeing of people who live in our communities thus assisting the partnership in addressing the challenges faced.

It is recognised that if there are not fundamental changes to the way that services are planned and delivered with partners across all sectors, current service provision will not be sufficient to meet the future health and social care needs of the population. We must therefore continue to embed new ways of working and seek to focus resources away from bed based models of care into community based services. We need to continue to critically appraise and challenge our current models of service delivery to ensure our combined resources are focused on areas of greatest need delivering the best outcomes to our service users and patients, and that crucially we co-produce these harnessing the capacity of local communities to support the wider preventative, health and wellbeing outcomes.

The future planning and commissioning of services is, of course, profoundly affected by the COVID19 pandemic. At time of writing we are still in the response phase to the pandemic but focusing significant energy of recovery and renewal planning. The pandemic will affect both demand for services and public sector funding. Whilst there are significant risks associated with this there are also significant opportunities which require, in consultation with our population to be explored. Lessons learned from the pandemic including rapid service transformation, reduction in delayed discharges, use of technologies, and building on the resilience of communities are key examples.

Moving forward there will increasingly be a requirement to focus investment of available resources on Strategic Commissioning Plan Priorities and meeting statutory obligations in innovative ways including increasing use of technology and e-services. The Integration Joint Board approved a future Partnership Planning Approach in March 2018 to aid Strategic and Financial Alignment of service planning going forward and this approach continues to be critical to developing approaches to and models of sustainable service delivery.

The key elements of this approach are set out in the 'plan on a page' schematic on the following page. This approach will be supplemented by development of detailed delivery plans detailing how financially sustainable services will be planned and delivered.

Strategic Commissioning Plan 2019/2022

The Integration Joint Board’s Strategic Commissioning Plan 2019-2022 was approved in March 2019. It describes our plans, and how we will move towards delivering on our priorities, setting out the context, challenges, priorities and action plans for the Health and Social Care Partnership.

The schematic below summarises the Strategic Commissioning Plan as a ‘plan on a page’.

Vision	Priorities	Enabling Activities			Strategies and Initiatives to deliver change
...to enable people in the Clackmannanshire and Stirling Health & Social Care Partnership area to live full and positive lives within supportive communities	Care Closer to Home	Technology Enabled Care	Workforce Planning and Development	Housing / Adaptations	Intermediate Care Strategy
	Primary Care Transformation				Primary Care Improvement Plan
	Caring, Connected Communities				Carers (Scotland) Act 2016 Community Empowerment (Scotland) Act 2015 Free Personal Care for under 65's 'A Connected Scotland: our strategy for tackling isolation and loneliness and building stronger social connections' Public Health Priorities for Scotland
	Mental Health				Mental Health Strategy
	Supporting people living with Dementia				Dementia Strategy
	Alcohol and drugs				Forth Valley ADP Strategy

Further detailed delivery plans continue to be developed and implemented to deliver against the priorities in a sustainable way via the Transforming Care Programme. The Strategic Commissioning Plan is supplemented by regular reports to the Integration Joint Board on Transforming Care, Governance, Finance and Performance.

The Strategic Commissioning Plan can be found in full here:

<https://clacksandstirlinghscp.org/wp-content/uploads/sites/10/2018/11/Strategic-Plan.pdf>

Conclusion

In this fourth year of operations the Partnership has made significant further progress in the planning, commissioning and delivery of the Partnerships' Strategic Commissioning Plan.

Progress in achieving the vision and outcomes of the Strategic Commissioning Plan will be reported to the Integration Joint Board in September 2020 via the draft Annual Performance Report. Thereafter the Integration Joint Board will receive regular reports on the Transforming Care Programme as the delivery mechanism for the Strategic Commissioning Plan. This will seek to demonstrate the scale of activities and significant level of progress in relation to the agreed Strategic Commissioning Plan priorities.

Going forward, the Clackmannanshire and Stirling Health and Social Care Partnership will continue to face significant financial challenges in delivering better outcomes for its patients and service users, in line with its Strategic Commissioning and Financial Plans, in a climate of growing demand and complexity within finite resources.

In order to achieve this we must continue to identify and implement innovative ways of delivering sustainable services to our citizens.

We will continue to work with staff, managers, services, partners (including the third and independent sectors) and our communities to lead and support sustainable service design approaches, identify and implement innovative, cost effective and person centred, outcomes focused and place-based service delivery models and pathways, and contribute to the delivery of the Partnership's Strategic Commissioning Plan 2019-2022 priorities within resources available.

The Integration Joint Board would wish to take this opportunity to thank the staff and volunteers whose work contributes to the provision of services to the populations of Clackmannanshire and Stirling.

Where to Find More Information

If you would like more information please visit our webpage at:

<https://clacksandstirlinghscp.org/>

The papers and minutes from meeting of the Integration Joint Board can be found here:

<https://clacksandstirlinghscp.org/integration-joint-board-meetings/>

Other publications from the partnership, past and present can be found here:

<https://clacksandstirlinghscp.org/publications/>

Les Sharp
Chair
23 September 2020

Annemargaret Black
Chief Officer
23 September 2020

Ewan C. Murray
Chief Finance Officer
23 September 2020

Statement of Responsibilities

Responsibilities of the Integration Joint Board

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 board has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In Clackmannanshire and Stirling Integration Joint Board, that officer is the chief financial officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland act 2003).
- Approve the Annual Accounts.

I confirm that these Annual Accounts were approved for signature on 23 September 2020.

Signed on behalf of the Clackmannanshire and Stirling Integration Joint Board.

Cllr Les Sharp
Chair

23 September 2020

Responsibilities of the Chief Financial Officer

The chief financial officer is responsible for the preparation of the IJB's Annual Accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code).

In preparing the Annual Accounts, the chief financial officer has:

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

The chief financial officer has also:

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

I certify that the financial statements give a true and fair view of the financial position of the Clackmannanshire & Stirling Integration Joint Board as at 31 March 2020 and the transactions for the year then ended.

Ewan C. Murray
Chief Finance Officer

23 September 2020

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.

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

Voting Membership of the Integration Joint Board in 2019/20

Voting members of the Integration Joint Board constitute Councillors nominated as Board members by constituent authorities and NHS representatives nominated by the NHS Forth Valley. The voting members of the Clackmannanshire and Stirling Integration Joint Board were appointed through nomination by Clackmannanshire Council, NHS Forth Valley and Stirling Council.

Voting Membership of the Integration Joint Board during 2019/20 was as follows:

Clackmannanshire Council

Councillor Les Sharp (Vice Chair till 31 March 2020)
Councillor Dave Clark
Councillor Bill Mason (till March 2020)
Councillor Martha Benny (from March 2020)

NHS Forth Valley

John Ford, Non Executive Member of NHS Forth Valley Board (chair till 31 March 2020)
Cathie Cowan, Chief Executive
Alex Linkston, Chair of NHS Forth Valley (till 28 February 2020)
Graham Foster, Director of Public Health and Strategic Planning
Alan Rennie, Non Executive Member of NHS Forth Valley Board
Stephen McAllister, Non Executive Member of NHS Forth Valley Board

Stirling Council

Councillor Scott Farmer
Councillor Graham Houston
Councillor Susan McGill

Remuneration: Integration Joint Board Chair and Vice Chair

The voting members of the Integration Joint Board are appointed through nomination by Clackmannanshire & Stirling Councils and NHS Forth Valley. Nomination of the Integration Joint Board Chair and Vice Chair post holders alternates between a Councillor and a Health Board representative.

The Integration Joint Board does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the Integration Joint Board. The Integration Joint Board does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. The details of the Chair and Vice Chair appointments and any remuneration and taxable expenses paid are shown below.

Taxable Expenses 2018/19 £	Salary, Fees and Allowances 2018/19 £	Name	Post(s) Held	Nominated by	Taxable Expenses 2017/18 £	Salary, Fees and Allowances 2017/18 £
Nil	Nil	Mr John Ford	Chair May 2018 to March 2020	NHS Forth Valley	Nil	Nil
Nil	Nil	Councillor Les Sharp	Vice Chair from May 2018 to March 2020	Clackmannanshire Council	Nil	Nil
Nil	Nil	Total			Nil	Nil

The IJB does not have responsibilities, either in the current year or in future years, for funding any pension entitlements of voting Integration Joint Board members. Therefore no pension rights disclosures are provided for the Chair or Vice Chair.

Remuneration: Officers of the Integration Joint Board

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

Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the Integration Joint Board has to be appointed and the employing partner has to formally second the officer to the Integration Joint Board. The employment contract for the Chief Officer will adhere to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer's employment are approved by the Integration Joint Board.

The Interim Chief Officer from 1 April to 16 June 2019 was employed by Stirling Council who met the costs of the interim appointment for this period in full.

The permanent Chief Officer took up post on 17 June 2019 and was employed by NHS Forth Valley.

Other Officers

No other staff are appointed by the Integration Joint Board under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below.

The Chief Finance Officer is employed by NHS Forth Valley.

Total 2018/19 £	Senior Employees	Salary, Fees & Allowances £	Taxable Expenses £	Total 2019/20 £
-	M Valente Chief Officer (interim) From 1 April to 16 June 2019	17,652 (FYE 85,488)	0	17,652
-	A Black Chief Officer from 17 June 2019	74,279 (FYE £94,156)	0	74,279
71,530	E Murray Chief Finance Officer 26 October 2015 to present	74,710	0	74,710
71,530	Total	166,641	0	166,641

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

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

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/19 £	For Year to 31/03/20 £		Difference from 31/03/19 £000	As at 31/03/20 £000
M Valente	n/a	3,884	Pension	4	64
Chief Officer (interim)			Lump sum	-	-
A Black	n/a	15,542	Pension	24	24
Chief Officer			Lump Sum	69	69
E Murray	10,658	15,614	Pension	2	29
Chief Finance Officer			Lump Sum	3	68
Total	10,658	35,040	Pension	30	117
			Lump Sum	72	137

Disclosure by Pay Bands

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

Number of Employees in Band 2018/19	Remuneration Band	Number of Employees in Band 2019/20
1	£65,000 - £69,999	0
1	£70,000 - £74,999	2

Exit Packages

There were no exit packages in relation to Clackmannanshire and Stirling Integration Joint Board in financial year 2019/20.

Cllr Les Sharp
Chair

23 September 2020

Annemargaret Black
Chief Officer

23 September 2020

Annual Governance Statement

Introduction

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

Scope of Responsibility

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

To meet this responsibility the Integration Joint Board has established arrangements for governance which includes a system of internal control. The system is intended to manage risk to support the achievement of the Integration Joint Board's policies, aims and objectives. Reliance is also placed on the NHS Forth Valley and Clackmannanshire and Stirling Councils systems of internal control that support compliance with these organisations' policies and promotes achievement of each organisation's aims and objectives, as well as those of the Integration Joint Board.

Given the Integration Joint Board utilises the systems of internal control within NHS Forth Valley, Clackmannanshire and Stirling Councils the system can only provide reasonable and not absolute assurance of effectiveness.

The Governance Framework and Internal Control System

The Board of the Integration Joint Board comprises voting members, nominated by either Clackmannanshire or Stirling Council or the NHS Forth Valley, as well as non-voting members including a Chief Officer appointed by the Board.

The main features of the governance framework in existence during 2019/20 were:

- The Integration Scheme
- Standing Orders
- Scheme of Delegation
- Financial Regulations and Reserves Policy and Strategy
- Code of Conduct and Register of Interests
- Integration Joint Board Audit and Risk Committee
- Integration Joint Board Finance & Performance Committee
- Clinical and Care Governance Framework
- Risk Management Framework and Strategic Risk Register
- Complaints Handling Procedure
- Information Security Policy
- General Data Protection Regulation

The governance framework described operates on the foundation of internal controls, including management and financial information, financial regulations, administration, supervision and delegation.

During 2019/20 this included the following:

- Consolidated Partnership Response to the Ministerial Strategic Group Review of Progress with Integration of Health and Social Care
- Development of the Transforming Care Programme and Establishment of the Transforming Care Programme Board
- Provision of regular reports to the IJB including Chief Officers Report, Financial Reports and Performance Reports within a structured agenda for each meeting.
- Established budget setting processes in line with the Integration Scheme
- Consideration of Internal Audit Progress Reports
- Direct access to expert advice from the Medical, Nurse and Public Health Directors of NHS Forth Valley and the Chief Social Work Officers of Clackmannanshire and Stirling Councils
- Data sharing agreements
- Complaints Handling Procedures
- Establishment and Approval of Emergency Decision Making Powers in response to challenges of Covid19 pandemic

The Integration Joint Board utilises the internal control systems of Clackmannanshire Council, Stirling Council and NHS Forth Valley in the commissioning and delivery of in-scope functions. No significant weaknesses have been identified with the systems of Stirling Council and NHS Forth Valley during 2019/20 though any identified areas for improvement identified within each of the constituent authorities' governance statements will have relevance to the in-scope functions of the Integration Joint Board. Clackmannanshire Councils' Annual Governance Statement was in preparation at the time of issue of these accounts and will be reviewed for the final accounts.

The IJB complies with "The Role of the Head of Internal Audit in Public Organisations" (CIPFA) and operates in accordance with "Public Sector Internal Audit Standards" (CIPFA) The Head of Internal Audit reports directly to the Integration Joint Board Audit Committee with the right of access to the Chief Financial Officer, Chief Officer and Chair of the Integration Joint Board Audit Committee on any matter. The annual programme of internal audit work is based on a risk assessment drawn from review of the Integration Joint Boards Strategic Risk Register, and is approved by the Integration Joint Board Audit and Risk Committee.

Review of Adequacy and Effectiveness

The Integration Joint Board is required to conduct, at least annually, a review of the effectiveness of its governance framework including the system of internal control.

In 2019/20 this review was undertaken the following ways:

- Approval and Implementation of Internal Audit Sharing Protocol
- Development and Approval of Internal Audit Plan
- Establishing the Progress for Review of the Integration Scheme
- Consideration of the Ministerial Strategic Group (MSG) Review of Progress with Integration (July 2019)
- Internal Audit reviews and reports on:
 - Service Redesign - The review provided **substantial assurance**, based internal audit work performed, that arrangements for identifying, monitoring and reporting on transformational change and re-design in the delivery of the integrated services that the IJB commissions from the Partnership are appropriate and are operating effectively

- Participation and Engagement – The review provided **substantial assurance**, based on audit work performed, that the IJB’s arrangements in respect of stakeholder participation and engagement are appropriate and are operating effectively

- A self assessment of the Integration Joint Boards corporate governance arrangements was completed by the Chief Finance Officer in consultation with the Chief Officer and presented to the Audit and Risk Committee in June 2020

The governance work plan is a regular item on the agenda of the Audit and Risk Committee.

Management of Risk and Significant Governance Issues

The Integration Joint Board monitors and seeks to mitigate significant risk through its Risk Management Framework and Strategic Risk Register. The Audit & Risk Committee provide a scrutiny role for the Integration Joint Board in review of the Strategic Risk Register and high risks are reported to the Integration Joint Board through regular Performance Reports on an exception basis.

Financial resilience has been assessed as a high risk from establishment of the Integration Joint Board. Whilst significant challenges remain the approach to management of financial risk is now aided by the development and approval of a Medium Term Financial Plan in March 2020.

The level of overspend, and reasons for it, associated with service delivery within the Bellfield Centre is a governance issue which was highlighted during the year in reports to the Board. Steps have been taken to enhance control and reporting and a report on the issues and associated learning is scheduled to go to the IJB Finance and Performance Committee in August 2020.

The Covid-19 pandemic is the greatest corporate risk faced by the IJB and its constituent authorities. As such it has a profound impact on the delivery of the Strategic Plan priorities, Transformation Programme and finances of the IJB. The pandemic was added to the Strategic Risk Register in March 2020 however, in updating the register it will require to be considered

Progress on Areas for Improvement Identified in 2019/20

Areas for Improvement Identified	Action Undertaken in 2019/20
Further to clarity being reached on further delegation of operational responsibilities to the Chief Officer a comprehensive review of the IJBs Governance Frameworks will be undertaken.	Some further operational responsibilities transferred to Chief Officer on 3 February 2020 with some elements deferred to a later date due to combination of locality manager vacancies and the Covid-19 pandemic. Review will be undertaken in 2020/21.
Development of Local Code of Corporate Governance, Whistleblowing Policy and Counter Fraud arrangements to strengthen governance arrangements.	Will be undertaken alongside review of governance frameworks in 2020/21.
Implement Revised Approach to Directions	Preparations were being made to implement revised approach in line with development of Transforming Care Programme and Medium Term Financial Plan but deferred for now due to Covid-19 pandemic response.
Development of an Action Plan in response to the Ministerial Strategic Groups (MSG) review of progress on integration	Action Plan Developed.
Chief Officer and Chief Finance Officer personal development and appraisal arrangements.	Chief Officer objective, personal development and appraisal arrangements in place. {AMB is this statement accurate. Can you confirm date and appraisal occurred please or correct if not accurate} Chief Finance Officer high level objectives and personal development plan areas agreed.
Review of relationship between IJB and Community Planning Partnerships (CPPs)	The IJB and HSCP are integral partners within the Community Planning structures and as such there is a requirement for consolidation of responsibilities and activities. Further development of leadership role for Health Improvement within CPPs will occur over 2020/21.

2020/21 Action Plan

Following consideration of the review of adequacy and effectiveness the following actions have been agreed to ensure continual improvement of the Integration Joint Board's governance.

	Area for Improvement and Outcome to Be Achieved	Improvement Action Agreed	Responsible Party (s)	Completion Date
1.	Further to clarity being reached on further delegation of operational responsibilities to the Chief Officer a comprehensive review of the IJBs Governance Frameworks will be undertaken.	Review to be undertaken and presented for Approval including review and updating of Scheme of Delegation and Financial Regulations	Chief Finance Officer & Chief Officer	December 2020
2.	Development of Local Code of Corporate Governance, Whistleblowing Policy and Counter Fraud arrangements to strengthen governance arrangements.	Development and presentation to Audit and Risk Committee for Approval	Chief Officer & Chief Finance Officer	September 2020
3.	Implement Revised Approach to Directions	Implement Future Approach to Direction taking account of emergent national guidance and identified good practice to underpin implementation of 2019-2022 Strategic Commissioning Plan and Transforming Care Programme	Chief Officer & Chief Finance Officer	December 2020
4.	Consolidating Action Plan Reporting and Monitoring Arrangements	Develop and Agree Monitoring Arrangements for Consolidated Governance Action Plan incorporating Audit Action Plans and Monitoring of MSG Progress on Integration Implementation	Head of Service (Strategic Planning and Health Improvement)	October 2020
5.	Review of relationship between IJB and Community Planning Partnerships	Mechanism for Effective Alignment of Health and Social Care Partnership planning and Local Outcome Improvement Plans (LOIPS)	Head of Service (Strategic Planning and Health Improvement)	October 2020

Conclusion and Opinion on Assurance

While recognising that improvements are required on an ongoing basis as partnership arrangements evolve, and as detailed above, it is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the Integration Joint Board's governance arrangements.

We consider that the internal control environment provides reasonable and objective assurance that any significant risks impacting on the Integration Joint Board's principal objectives will be identified and actions taken to avoid or mitigate their impact.

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

Cllr Les Sharp

23 September 2020

Chair

Annemargaret Black

23 September 2020

Chief Officer

Comprehensive Income and Expenditure Statement

This statement shows the cost of providing services for the year according to accepted accounting practices. Where the impact on the General Fund is amended by statutory adjustments this is shown in both the Expenditure and Funding Analysis and the Movement in Reserves Statement.

* Restated		2018/19				2019/20
Gross Expenditure £000	Gross Income £000	Net Expenditure £000		Gross Expenditure £000	Gross Income £000	Net Expenditure £000
20,633	0	20,633	Large Hospital Services	22,006	0	22,006
108,032	(8,425)	99,607	Community Health and Social Care Services	111,166	(10,135)	101,031
70,365	0	70,365	Primary Care	76,594	0	76,594
292	0	292	IJB Running Costs	284	0	284
199,322	(8,425)	190,897	Cost of Services	210,050	(10,135)	199,915
	(190,514)	(190,514)	Taxation and Non-Specific Grant Income (Note 6)		(199,634)	(199,634)
199,322	(198,939)	383	(Surplus) or Deficit on Provision of Services	210,050	(209,769)	281
		383	Total Comprehensive Income and Expenditure			281

There are no statutory or presentation adjustments which affect the Integration Joint Board'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

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

Movements in Reserves During 2019/20	General Fund Balance	Unusable Reserves	Total Reserves
	£000	£000	£000
Opening Balance at 31 March 2019	(1,977)	-	(1,977)
Total Comprehensive Income and Expenditure	281	-	281
Decrease in 2019/20	281	-	281
Closing Balance at 31 March 2020	(1,696)	-	(1,696)

Movements in Reserves During 2018/19	General Fund Balance	Unusable Reserves	Total Reserves
	£000	£000	£000
Opening Balance at 31 March 2018	(2,359)	-	(2,359)
Total Comprehensive Income and Expenditure	383	-	383
Increase or Decrease in 2018/19	383	-	383
Closing Balance at 31 March 2019	(1,977)	-	(1,977)

Balance Sheet

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.

31 March 2019 £000		Notes	31 March 2019 £000
<u>1,977</u>	Short term Debtors	Note 7	<u>1,696</u>
	Current Assets		
<u>1,977</u>	Net Assets		<u>1,696</u>
1,977	Usable Reserve: General Fund	Note 10	1,696
<u>1,977</u>	Total Reserves		<u>1,696</u>

Ewan C. Murray
Chief Finance Officer

24 June 2020

The unaudited accounts were issued on 24 June 2020

Notes to the Financial Statements

1. Significant Accounting Policies

General Principles

The Financial Statements summarises the authority's transactions for the 2019/2020 financial year and its position at the year-end of 31 March 2020.

The Integration Joint Board 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 are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20, 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 Integration Joint Board will continue in operational existence for the foreseeable future. The historical cost convention has been adopted.

Accruals of Income and Expenditure

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

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

Funding

The Integration Joint Board is primarily funded through funding contributions from the statutory funding partners, Clackmannanshire and Stirling Councils and NHS Forth Valley. Expenditure is incurred as the Integration Joint Board commissions' specified health and social care services from the funding partners for the benefit of service recipients in Clackmannanshire and Stirling.

Cash and Cash Equivalents

The Integration Joint Board does not operate a bank account or hold cash. Transactions are settled on behalf of the Integration Joint Board by the funding partners. Consequently the Integration Joint Board does not present a 'Cash and Cash Equivalent' figure on the balance sheet. The funding balance due to or from each funding partner as at 31 March is represented as a debtor or creditor on the Integration Joint Board's Balance Sheet.

Employee Benefits

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

The Integration Joint Board 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.

Charges from funding partners for other staff are treated as administration costs.

Provisions, Contingent Liabilities and Contingent Assets

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

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

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

Reserves

The Integration Joint Board's reserves are classified as either Usable or Unusable Reserves.

The Integration Joint Board's only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March shows the extent of resources which the Integration Joint Board can use in later years to support service provision.

The Integration Joint Board has no unusable reserves.

Indemnity Insurance

The Integration Joint Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Forth Valley, Clackmannanshire and Stirling Councils have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide.

Unlike NHS Boards, the Integration Joint Board does not have any 'shared risk' exposure from participation in CNORIS. The Integration Joint Boards participation in the CNORIS scheme is therefore supplementary to normal insurance arrangements for clinical and care services.

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

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

VAT

The Integration Joint Board is not registered for VAT and as such VAT is settled or recovered by the partner agencies.

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

2. Accounting Standards That Have Been Issued But Have Not Yet Been Adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of the following new or amended standards within the 2019/20 Code:

- Amendments to IAS28 Investments in Associates and Joint Ventures
- Annual Improvements to IFRS Standards 2015-2017 Cycle; and
- Amendments to IAS19 Employee Benefits: Plan Amendment, Curtailment or Settlement

The Code requires implementation from 1 April 2020 and there is therefore no impact on the 2018/19 financial statements.

3. Critical Judgements in Applying Accounting Policies

Set Aside Budget for Large Hospital Services

Based upon Scottish Government advice for financial year 2018/19 the sum included within the accounts in relation to the Set-Aside budget for Large Hospital services reflects the budget allocated rather than the actual cost of hospital activity. Systems are being developed to be able to provide this information within the accounts in future financial years. The approach to developing arrangements is detailed in a report to the Integration Joint Board meeting in June 2018 and arrangements for developing these will be reported to the Integration Joint Board in due course.

4. Events After the Reporting Period

The Annual Accounts were authorised for issue by the Chief Finance Officer on 24 June 2020. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2020, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

5. Expenditure and Income Analysis by Nature

2018/19		2019/20
£000		£000
21,484	Services commissioned from Clackmannanshire Council	20,677
38,966	Services commissioned from Stirling Council	43,321
138,580	Services commissioned from NHS Forth Valley	145,769
265	Other IJB Operating Expenditure	254
3	Insurance and Related Expenditure	3
25	Auditor Fee: External Audit Work	27
0	Auditor Fee: Other Work	0
(4,348)	Service Income: Clackmannanshire Council	(4,547)
(4,077)	Service Income: Stirling Council	(5,588)
(190,514)	Partners Funding Contributions and Non-Specific Grant Income	(199,634)
<hr/>		
383	(Surplus) or Deficit on the Provision of Services	281

6. Taxation and Non-Specific Grant Income

2018/19		2018/19
£000		£000
16,704	Funding Contribution from Clackmannanshire Council	17,323
33,835	Funding Contribution from Stirling Council	35,769
139,975	Funding Contribution from NHS Forth Valley	146,542
0	Other Non-Ringfenced grants and contributions	0
<hr/>		
190,514	Taxation and Non-specific Grant Income	199,634

The funding contribution from the NHS Board shown above includes £22,006m in respect of 'set aside' resources relating to acute hospital and other resources. These are provided by the NHS which currently retains responsibility for managing the costs of providing the services. The Integration Joint Board, however, has strategic responsibility for the consumption of, and level of demand placed on, these resources.

7. Debtors

31 March 2019 £000		31 March 2020 £000
0	Clackmannanshire Council	0
733	Stirling Council	694
1,244	NHS Forth Valley	1,002
0	Non-public sector	0
<hr/>		
1,977	Debtors	1,696
<hr/>		

Amounts owed by the funding partners are stated on a net basis. Creditor balances relating to expenditure obligations incurred by the funding partners but not yet settled in cash terms are offset against the funds they are holding on behalf of the Integration Joint Board.

8. Creditors

31 March 2019 £000		31 March 2020 £000
0	Non-public sector	0
<hr/>		
0	Creditors	0
<hr/>		

9. Provisions

No provisions have been made in the Integration Joint Board accounts.

10. Usable Reserve: General Fund

The Integration Joint Board holds a balance on the General Fund for two main purposes:

- To earmark, or build up, funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management.
- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as an element of the Integration Joint Board's financial resilience framework.

The table below shows the movements on the General Fund balance, analysed between those elements earmarked for specific planned future expenditure, and the amount held as a general contingency.

				2018/19		2018/19	
Balance at 1 April 2018	Transfers Out 2018/19	Transfers In 2018/19	Balance at 31 March 2019		Transfers Out 2019/20	Transfers In 2019/20	Balance at 31 March 2019
£000	£000	£000	£000		£000	£000	£000
		(1)	(1)	Integration Fund	1		(0)
(565)	245		(320)	Partnership		(73)	(393)
				Funding			
(572)	319		(253)	Primary Care and		(87)	(340)
				Mental Health			
				Transformation			
				Funds			
(309)	133		(176)	Transforming	176		(0)
				Urgent Care			
(1)	1		(0)	Pharmacy First			0
				Mental Health			
(100)	100		(0)	Innovation Fund			0
(52)	52		(0)	GP Cluster Model			0
(24)	1		(23)	Autism			(23)
		(100)	(100)	Dementia Friendly	12		(88)
			0	National Care			0
				Home Contract			
(691)	183		(508)	Drug and Alcohol			(508)
				Recovery Support			
(34)	0	(6)	(40)	See Hear			(40)
(11)			(11)	Sensory			(11)
				Impairment			
		(140)	(140)	Primary Care	140		(0)
				Improvement			
				Fund			
		(128)	(128)	GP Out of Hours	92		(36)
				Fund			
		(24)	(24)	Alcohol & Drugs	2		(22)
				GP Sub			
		(21)	(21)	Committee for			(21)
				GP Contract		(57)	
		(57)	(57)	Mental Health			(114)
				Innovation Fund	124		(0)
		(124)	(124)	Unsched. Care			(0)
				Independent			
		(50)	(50)	Travel	27		(23)
				PC Premises		(77)	(77)
(2,359)	1,034	(651)	(1,977)	Total Earmarked	574	(294)	(1,696)
0	0	(0)	0	Contingency	0	0	0
(2,359)	1,034	(651)	(1,977)	General Fund	574	(651)	(1,696)

11. Related Party Transactions

The IJB has related party relationships with the NHS Forth Valley and the Clackmannanshire & Stirling Councils. In particular the nature of the partnership means that the Integration Joint Board may influence, and be influenced by, its partners. The following transactions and balances included in the Integration Joint Board's accounts are presented to provide additional information on the relationships.

There are no material transactions with Clackmannanshire and Stirling Integration Joint Board officers or with organisations they have an interest in. The remuneration and any other taxable payments to senior officers, the Chair and Vice Chair are disclosed in the remuneration statement. Each Board member's registered interests will be published on the Integration Joint Board webpage in due course.

Transactions with NHS Forth Valley

2018/19		2019/20
£000		£000
(139,975)	Funding Contributions received from the NHS Board	(146,542)
138,644	Expenditure on Services Provided by the NHS Board	145,769
114	Key Management Personnel: Non-Voting Board Members	99
(1,217) Net Transactions with NHS Forth Valley		(673)

Key Management Personnel: The Chief Officer and Chief Finance Officer are employed by NHS Forth Valley and recharged to the Integration Joint Board via contributions from the constituent authorities based on voting shares. Details of the remuneration for the Chief Officer and Chief Finance Officer is provided in the Remuneration Report.

Support services were not delegated to the Integration Joint Board through the Integration Scheme and are instead provided by the constituent authorities free of charge as a 'service in kind'. The support services provided by NHS Forth Valley mainly consist of performance management, human resources, financial management, information services, information technology and payroll.

Balances with NHS Forth Valley

31 March 2019		31 March 2020
£000		£000
1,244	Debtor balances: Amounts due from the NHS Board	1,002
0	Creditor balances: Amounts due to the NHS Board	0
1,244	Net Balance with the NHS Forth Valley	1,002

Transactions with Clackmannanshire Council

2018/19		2019/20
£000		£000
(16,704)	Funding Contributions received from the Council	(17,323)
(4,348)	Service Income Received from the Council	(4,547)
21,484	Expenditure on Services Provided by the Council	20,677
57	Key Management Personnel: Non-Voting Board Members	50
489	Net Transactions with Clackmannanshire Council	(1,144)

Support services were not delegated to the Integration Joint Board through the Integration Scheme and are instead provided by the constituent authorities free of charge as a 'service in kind'. The support services provided by Clackmannanshire Council mainly consist of standards officer, human resources, financial management, information services, information technology and payroll.

Balances with Clackmannanshire Council

31 March 2019		31 March 2020
£000		£000
0	Debtor balances: Amounts due from the Council	0
0	Creditor balances: Amounts due to the Council	0
0	Net Balance with Clackmannanshire Council	0

Transactions with Stirling Council

2018/19		2019/20
£000		£000
(33,835)	Funding Contributions received from the Council	(35,769)
(4,077)	Service Income Received from the Council	(5,588)
38,966	Expenditure on Services Provided by the Council	43,321
57	Key Management Personnel: Non-Voting Board Members	50
<hr/>		
1,111	Net Transactions with Stirling Council	2,014

Support services were not delegated to the Integration Joint Board through the Integration Scheme and are instead provided by the constituent authorities free of charge as a 'service in kind'. The support services provided by Stirling Council mainly consist of governance, human resources, financial management, information services, information technology and payroll.

Balances with Stirling Council

31 March		31 March
2019		2020
£000		£000
733	Debtor balances: Amounts due from the Council	694
0	Creditor balances: Amounts due to the Council	0
<hr/>		
733	Net Balance with Stirling Council	694

12. Expenditure Analysis

Expenditure on services commissioned by the Clackmannanshire and Stirling Integration Joint Board from its constituent authorities is analysed below.

EXPENDITURE ANALYSIS

HEALTH SERVICES	2018/19 Expenditure £'000	2019/20 Expenditure £'000
<u>Set Aside</u>		
Accident and Emergency Services	5,596	6,076
In patient Hospital Services Relating to :		
General Medicine	2,742	2,977
Geriatric Medicine	3,967	4,340
Rehabilitation Medicine	1,269	1,397
Respiratory Medicine	1,013	1,069
Psychiatry of learning disability	1,086	1,092
Palliative Care (Hospital Based)	920	939
Mental Health Inpatient Services	5,144	5,433
Subtotal	21,737	23,323
Adjustment to Budget	(1,104)	(1,316)
Subtotal	20,633	22,006
<u>Operational</u>		
District Nursing Services	3,507	3,730
Community Nursing Services	110	197
Community Addiction Services	2,529	2,600
Community Based AHP Services	5,676	6,243
Public Dental Service	997	1,027
Services provided outwith a hospital in relation to geriatric medicine	976	1,075
Palliative Care (delivered in Community)	68	74
Community Learning Disability Services	577	765
Community Mental Health Services	3,259	3,664
Continance Services	143	145
Services Provided to promote public health	1,113	955
Community Hospitals	5,477	5,224
Resource Transfer	8,330	8,465
Joint Partnership Agreements	1,729	1,723
Partnership Funds (ICF/ Delayed Discharge / Bridging)	2,734	2,202
Contingency		
Shared Partnership Costs	168	142
Integration Fund	8,808	8,838
Reserves	1,545	242
Subtotal	47,750	47,312
<u>Universal</u>		
Primary Medical Services (GMS Contract)	23,713	26,406
Primary Dental Services (GDS Contract)	7,888	8,248
Community Ophthalmic Services	2,696	2,686
Community Pharmaceutical Services (inc Prescribing)	34,107	37,067
GP Out of Hours Services	1,961	2,187
Subtotal	70,365	76,594
TOTAL HEALTH SERVICES	138,747	145,911

SOCIAL CARE SERVICES - CLACKMANNANSHIRE

Long Term Care	11,352	10,668
Care at Home	7,749	7,649
Day Care	307	291
Housing with Care	228	279
Respite Care	113	61
Staffing	7,158	6,629
Direct Payments	556	981
Third Party Payments	656	731
Supplies & Services	370	398
Premises	73	34
Transport	55	45
Provisions		
Garden Aid	106	
Housing Aids and Adaptions		149
Income	(4,348)	(4,547)
Resource Transfer	(7,239)	(7,239)
Shared Partnership Costs	50	57
TOTAL SOCIAL CARE SERVICES - CLACKMANNANSHIRE	17,186	16,187

SOCIAL CARE SERVICES - STIRLING

Long Term Care	13,614	14,544
Housing Aids and Adaptions	784	788
Voluntary Organisations / 3rd sector payments	728	1,063
Sensory services	215	168
Daycare	1,561	1,551
JLES	217	327
Equipment	177	201
Respite	1,017	557
Care and support at home	18,256	16,887
Integration Fund	(4,560)	(5,563)
Transport	146	87
Drug and Alcohol services	123	371
Resource Transfer	(5,122)	(5,214)
Mecs/Telecare/Telehealth	979	327
Reablement	1,718	1,601
Bellfield Centre / Care Village	2,602	4,763
Staffing	3,432	4,321
Direct Payments		957
Savings	(1,025)	
Reserves	27	
Shared Partnership Posts	75	85
TOTAL SOCIAL CARE SERVICES - STIRLING	34,963	37,818

PARTNERSHIP TOTAL	190,897	199,916
--------------------------	----------------	----------------

Note: Developments in use of management information systems to support future locality reporting and service changes e.g. Opening of Bellfield Centre in Stirling Health and Care Village may affect the comparability of service line expenditure between financial years.

Independent Auditor's Report

{Space deliberately left blank for inclusion of auditor's report in final accounts

Glossary of Terms

Creditor

Amounts owed by the Integration Joint Board for work done, goods received or services rendered within the accounting period, but for which payment has not been made by the end of that accounting period.

Debtor

Amount owed to the Integration Joint Board for works done, goods received or services rendered within the accounting period, but for which payment has not been received by the end of that accounting period.

Defined Benefit Pension Scheme

Pension scheme in which the benefits received by the participants are independent of the contributions paid and are not directly related to the investments of the scheme.

Entity

A body corporate, partnership, trust, unincorporated association or statutory body that is delivering a service or carrying on a trade or business with or without a view to profit. It should have a separate legal personality and is legally required to prepare its own single entity accounts.

Post Balance Sheet Events

Post Balance Sheet events are those events, favourable or unfavourable, that occur between the Balance Sheet date and the date when the Annual Accounts are authorised for issue.

Exceptional Items

Material items which derive from events or transactions that fall within the ordinary activities of the Integration Joint Board and which need to be disclosed separately by virtue of their size or incidence to give a fair presentation of the accounts.

Government Grants

Grants made by the Government towards either revenue or capital expenditure in return for past or future compliance with certain conditions relating to the activities of the IJB. These grants may be specific to a particular scheme or may support the revenue spend of the IJB in general.

IAS

International Accounting Standards.

IFRS

International Financial Reporting Standards.

IRAG

Integration Resources Advisory Group

LASAAC

Local Authority (Scotland) Accounts Advisory Committee

Liability

A liability is where the Integration Joint Board owes payment to an individual or another organisation. A current liability is an amount which will become payable or could be called in within the next accounting period e.g. creditors or cash overdrawn. A non-current liability is an amount which by arrangement is payable beyond the next year at some point in the future or will be paid off by an annual sum over a period of time.

Provision

An amount put aside in the accounts for future liabilities or losses which are certain or very likely to occur but the amounts or dates of when they will arise are uncertain.

PSIAS

Public Sector Internal Audit Standards.

Related Parties

Bodies or individuals that have the potential to control or influence the IJB or to be controlled or influenced by the Integration Joint Board. For the Integration Joint Board's purposes, related parties are deemed to include voting members, the Chief Officer and their close family and household members.

Remuneration

All sums paid to or receivable by an employee and sums due by way of expenses Allowances (as far as these sums are chargeable to UK income tax) and the monetary value of any other benefits received other than in cash.

Reserves

The accumulation of surpluses, deficits and appropriation over past years. Reserves of a revenue nature are available and can be spent or earmarked at the discretion of the Integration Joint Board.

Revenue Expenditure

The day-to-day expenses of providing services.

Significant Interest

The reporting authority is actively involved and is influential in the direction of an entity through its participation in policy decisions.

The Code

The Code of Practice on Local Authority Accounting in the United Kingdom