



Meeting of East Renfrewshire Health and Social Care Partnership Held on	Performance and Audit Committee 24 September 2025
Agenda Item	7
Title	Audited Annual Report and Accounts 2024/25
Summary <p>This report provides an overview of the audited annual report and accounts for the Integration Joint Board (IJB) covering the period 1 April 2024 to 31 March 2025.</p> <p>The Chair of Performance and Audit Committee will advise the Integration Joint Board of:</p> <ul style="list-style-type: none"> any matters arising from the Performance and Audit Committee in relation to the unaudited annual report and accounts the Performance and Audit Committee's decision taken 24 September 2025 on the remittance of the unaudited Annual Report and Accounts to the Integration Joint Board. 	
Presented by	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
Action Required <p>The Performance and Audit Committee is requested to:</p> <ol style="list-style-type: none"> Agree the audited annual report and accounts and remit to the Integration Joint Board for approval, Note and comment on the summary overview of financial performance document for 2024/25 prior to publication on the IJB website. 	

East Renfrewshire Integration Joint Board**Performance and Audit Committee****24 September 2025****Report by Chief Financial Officer****Audited Annual Accounts 2024/25****PURPOSE OF REPORT**

1. This report provides an overview of the audited annual report and accounts for the Integration Joint Board (IJB) covering the period 1 April 2024 to 31 March 2025.
2. The Chair of Performance and Audit Committee will advise the Integration Joint Board of:
 - any matters arising from the Performance and Audit Committee in relation to the unaudited annual report and accounts
 - the Performance and Audit Committee's decision taken 24 September 2025 on the remittance of the unaudited Annual Report and Accounts to the Integration Joint Board

RECOMMENDATION

3. The Performance and Audit Committee is requested to:
 - a) Agree the audited annual report and accounts and remit to the Integration Joint Board for approval,
 - b) Note and comment on the summary overview of financial performance document for 2024/25 prior to publication on the IJB website.

BACKGROUND

4. The Public Bodies (Joint Working)(Scotland) Act 2014 was passed by the Scottish Parliament on 25 February 2014 and received Royal Assent in April 2014. This established the framework for the integration of Health and Social Care in Scotland.
5. The IJB is a legal entity in its own right, created by Parliamentary Order, following Ministerial approval of the Integration Scheme. NHS Greater Glasgow and Clyde (NHSGGC) and East Renfrewshire Council have delegated functions to the IJB which has the responsibility for strategic planning, resourcing and ensuring delivery of all integrated services.
6. The IJB is specified in legislation as a 'section 106' body under the terms of the Local Government Scotland Act 1973 and as such is expected to prepare annual accounts in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom.

REPORT

7. The unaudited annual report and accounts for the IJB has been prepared in accordance with appropriate legislation and guidance. An overview of the process is set out below:
8. The annual report and accounts of the IJB are included at Appendix 1 and, subject to Performance and Audit and Integration Joint Board approval, will be signed via the Ernst & Young agreed electronic process. The signing requirements are:

Management Commentary	Chair of the IJB, Chief Officer, Chief Financial Officer
Statement of Responsibilities	Chair of the IJB, Chief Financial Officer
Annual Governance Statement	Chair of the IJB, Chief Officer
Remuneration Report	Chair of the IJB, Chief Officer
Balance Sheet	Chief Financial Officer
Acknowledgements	Chair of the IJB, Chief Officer, Chief Financial Officer

9. It is a statutory requirement that the Chief Financial Officer (being the proper officer) provide Ernst & Young with a letter of representation (ISA580) along with the annual report and accounts. This is included at Appendix 2.
10. The Chief Internal Auditor's Annual Report and the Draft Ernst & Young Annual Report confirm the Annual Report and Accounts for 2024/25 are unqualified, unmodified, meet legislative requirements, address best value and appropriate governance is in place.
11. The Chair of the Performance and Audit Committee will advise the IJB on the key points from this committee and associated presentation of audit findings.
12. The key messages from Ernst & Young are rated as Red, Amber or Green and are summarised:

Key Messages		RAG
Financial Management	<p>The IJB's financial outturn in 2024/25 records an overall underspend of £1.48 million in operational service delivery. A key factor in the delivery of the underspend was an additional non-recurring allocation of £1 million from NHS Greater Glasgow and Clyde in relation to ongoing and significant prescribing pressures.</p> <p>Within other areas of the savings programme, the IJB achieved significant savings on a recurring basis in 2024/25.</p> <p>The Chief Financial Officer has plans to review the content of financial reports during 2025/26, including seeking feedback from members of the Integration Joint Board.</p>	Green
Financial Sustainability	<p>The IJB was able to rebuild its General Reserves in 2024/25 to £1.4 million but current projections highlight that the balance could fall to 0.01% of the IJB's net budget in 2025/26, and there remains a risk that they will be exhausted in full. This is in breach of the IJB's policy to hold 2% of net budget in General Reserves and presents a risk to the IJB's ability to set a</p>	Red

	balanced budget in future years. The IJB's Medium Term Financial Plan outlines a cumulative budget gap of up to £32.6 million in the period to 2029/30. As a result, there remains a critical need to identify recurring savings or reductions in services to remain financially sustainable.	
Vision, Leadership and Governance	Governance arrangements functioned in line with expectations throughout 2024/25. The IJB's partners continued to make progress to update the Integration Scheme, following a period of mandatory consultation but the approval has been further delayed as a result of significant changes by partner bodies. The IJB appointed a new Chief Officer effective from May 2025 and approved an updated Strategic Plan to support the prioritisation of services to 2027/28.	Green
Use of Resources	The IJB has a well-developed approach in place to monitor and report on progress against strategic priorities and was able to demonstrate key achievements in 2024/25. The IJB continues to highlight an ongoing financial sustainability risk within its risk registers that may undermine the delivery of the Strategic Plan. The IJB was subject to several external inspections in 2024/25 with positive findings published in Care Inspectorate reports and few recommendations made	Green

13. Within the Financial Statements there are no changes or adjustments. Ernst & Young identified one presentational change that has been made within the remuneration report, following technical audit advice; this is classed as a presentational change. This is not unique to East Renfrewshire.
14. The Chief Financial Officer will review the content and format of the annual report and accounts for 2025/26 with a view to streamlining content. This is part of a wider governance review included in priority five of our One Year Delivery Plan: Sustainable Health and Care System – We develop a sustainable system through embedding digital technologies, continuous improvement and robust financial, clinical and corporate governance so that our resources are used effectively and efficiently.
15. The red RAG status of Financial Sustainability is as expected and mirrors our own Strategic Risk Register. This was also red in the previous two financial years, recognising the ongoing financial challenge to the IJB. This is not unique to East Renfrewshire as our local challenges very much reflect the national landscape for health and social care.
16. Both the PAC and the IJB will take some reassurance that the RAG status for Financial Management has returned to green, recognising the progress we are making towards financial recovery, albeit with significant challenges ahead. In 2023/24 this was rated as amber, given our financial recovery position.
17. The action plan included at Appendix E of the Ernst & Young Annual report (extract below) details the one recommendation brought forward from the prior year:

Prior year recommendations			
No.	Recommendation	Management response	Our assessment of progress
1.	Financially sustainable planning The IJB's General Reserves were exhausted during 2023/24 and earmarked reserves have fallen to an unsustainable position. The scale of the financial volatility facing the IJB, including, prescribing and pay inflation, and the difficulty of delivering savings due to the complexity of service user requirements mean that adequate general reserves are essential to manage the level of risk. There is a risk that financial recovery measures will be necessary in 2024/25 to deliver financial balance. The IJB must develop a realistic and sustainable financial plan that balances the risk associated with savings and supports the rebuilding of reserves in the medium term. Grade 1	Response: The budget agreed for 2024/25 included an over recovery target for savings to allow for forward planning including rebuilding of reserves. The tension between delivering savings and building reserves, particularly in the current climate is recognised. Responsible officer: Chief Financial Officer Implementation date: 31 March 2025	In progress: While the IJB has delivered significant savings in 2024/25, the IJB is not yet able to demonstrate a sustainable future in the medium term. The IJB has further plans to develop a range of options to close the current gaps based on a prioritisation of services.

18. As with usual custom and practice there have been some minor wording changes within the report to enhance clarity and / or ease of reading, none of which are significant.

19. The main messages from the annual report and accounts remain:

20. This was another challenging year for the HSCP as we worked to balance meeting the demand for services within the allocated budget and ensure we delivered on the savings programme to support our financial sustainability. We needed to deliver £9.8 million of savings as part of our plans to balance our budget and we set ourselves a target of £11.8 million, to prepare for challenges in 2026/27 and beyond.

21. With the exception of prescribing pressures and the associated saving gap of c£2 million we have achieved all other required savings on a recurring basis going into 2025/26. The savings delivered in 2024/25 totalled £8.593m, with a marginal over recovery on a full year effect. The table below shows the final position compared to the March 2025 revenue monitoring report:

Savings Delivered 2024/25	ERC	NHS	Total
	£m	£m	£m
Projected at March IJB (based on January ledgers)	6.203	2.063	8.266
Final Savings Delivered	6.550	2.043	8.593
Improvement	0.347	(0.020)	0.327
Full Year Effect Over / (Under) Recovery in 2025/26	0.088	(0.059)	0.029

22. We received an additional £1 million non-recurring allocation from NHSGGC during 2024/25 in recognition of the prescribing challenge.

23. We have ended the year with an underspend of £1.482 million, subject to the audit of our accounts, and this has been added to our general reserve in the first instance. The IJB will take decision on the use, or otherwise, of this reserve during 2025/26. This will take cognisance of the Change and Improvement programme the Chief Officer will develop with the IJB and potentially fund invest to save proposals to promote longer term financial sustainability.
24. The financial performance in 2024/25 is a significant improvement to 2023/24 and shows tentative progress towards financial recovery and sustainability. Despite this improvement the IJB remains in breach of its reserves policy to hold 2% of the budget in usable reserve. The general reserve is currently 0.9% of the total IJB budget for 2025/26, excluding the set aside budget allocation.
25. We have continued to see operational challenges including cost pressures from meeting demand for Care at Home, the cost of special observations within the Learning Disabilities In-Patients service which we host on behalf of all six HSCPs within Greater Glasgow and Clyde and the costs of prescribing through our GP practices.
26. The Supporting People Framework, based on eligibility criteria, is fully embedded with recurring savings achieved in full. Within the non-care at home services an over recovery of £1 million supports the budget savings for 2025/26. The care at home shortfall of £1 million has been reflected in the budget for this service for 2025/26 and is being delivered through the redesign programme in place.
27. The operational underspend is £1.482 million (0.87% of budget) and is better than the last reported position taken to the IJB which was based on January forecasts and projected an underspend of £0.288 million.
28. The main variances to the budget were:
 - £1.082 million underspend within Children & Families reflecting the profile of care costs during the year, additional income from the Home Office and staff turnover
 - £2.033 million underspend with community based care for adults and older people is primarily from nursing and residential care and staff turnover. In 2025/26 there has been some budget realignment to Intensive Services
 - £1.313 million overspend within Intensive Services from in-year savings shortfalls and service pressures from meeting demand
 - £1.146 million overspend in Prescribing from continued costs and volume pressures combined with legacy pressures, this is net of £1 million non-recurring support from NHS Greater Glasgow and Clyde
 - £1.125 million underspend within Finance and Resources in the main reflects the non-recurring pension gain, offset in part to meet HSCP wide in-year savings shortfalls and pressures
29. The IJB received detailed financial reporting throughout the year. The main reasons for the reduction in projected costs of £1.194 million since last reported to the IJB in March were:

- £0.496 million reduction in children and families where we received additional income from the home office for unaccompanied children and young people along with a reduction in the cost and timescale for a complex care package
 - £0.304 million reduction in care at home costs for purchased care
 - £0.207 million lower costs within mental health recovery purchased care, reflecting a revised timescale for a complex care package
 - £0.150 million deferred income increase within older people
30. Our reserves have increased during the year, with the main change resulting from the addition to our general reserve, the brought forward balance was nil following financial recovery in 2023/24.
31. We used £0.966 million of reserves in year and we also added £2.297 million into earmarked and general reserves. The year on year movement in reserves is set out in detail at Note 8 (Page 71) of the annual report and accounts and is summarised:

Summary	£ Million	£ Million
Reserves as at 31 March 2024		1.864
Planned use of existing reserves during the year	(0.966)	
Funds added to reserves during the year	2.297	
Net increase in reserves during the year		1.331
Reserves as at 31 March 2025		3.195

32. Our ring-fenced reserves account for £0.860 million of the balance at 31 March 2025. During the year we spent £0.311 million on existing initiatives and £0.371 million was added towards the end of the year for non-recurring prescribing support
- £0.359 million as part of the 2025/26 budget
 - £0.012 million for national IT projects.
- The funding to support the development of our Recovery Hub at £0.489 million, brought forward from 2023/24 is the other reserve taken into 2025/26.
33. Our earmarked reserves are £0.853 million of the balance. During the year we used £0.172 million during the year and added £0.444 million to support:
- £0.082 million to the ongoing programme of Learning Disability Health Checks across the health board area
 - £0.250 million to support the implementation of the case recording system
 - £0.100 million is proposed to support the local impact from a national fostering and adoption campaign
 - £0.012 million for existing commitments for cancer screening inequalities
- This remaining balance of £0.409 million supports existing commitments already in place for the whole family wellbeing project and trauma informed practice
34. As reported above our general reserve is now sitting at £1.482 million going into 2025/26.

CONCLUSIONS

35. The preparation of the audited annual report and accounts for the IJB meets all legislative requirements and there are no significant governance issues to report.
36. Whilst the 2024/25 position shows a great improvement on the prior year the IJB remains in breach of its reserves policy, with significant challenges ahead in the continued delivery of savings, meeting demand and complexity within the budget and with a challenging medium term outlook.

RECOMMENDATIONS

37. The Performance and Audit Committee is requested to:
- a) Agree the audited annual report and accounts and remit to the Integration Joint Board for approval,
 - b) Note and comment on the summary overview of financial performance document for 2024/25 prior to publication on the IJB website.

REPORT AUTHOR AND PERSON TO CONTACT

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7 September 2025

Chief Officer, IJB: Alexis Chappell

BACKGROUND PAPERS

IJB 25.06.2025: Item 8. [Unaudited Annual Report and Accounts 2024/25](#)



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

Audited Annual Report and Accounts 2024/25

Covering the period 1st April 2024 to 31st March 2025

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Management Commentary

Introduction

East Renfrewshire Integration Joint Board (IJB) was legally established on 27th June 2015 and has the strategic responsibility for planning and delivery of health and social care services for the residents of East Renfrewshire. The vision, values, priorities and outcomes we aim to achieve through working together with the people of East Renfrewshire to improve lives are set out in our Health and Social Care Partnership (HSCP) 3 Year [Strategic Plan for 2025 - 2028](#). Our strategic vision is:



The IJB is responsible for planning, commissioning and delivery of services for children and adults from both of our partners, East Renfrewshire Council and NHS Greater Glasgow and Clyde and also has the planning responsibility for our population's use of large hospital-based services along with housing aids and adaptations. The [Integration Scheme](#) provides a detailed breakdown of all the services the IJB is responsible for. The delivery of services is through the Health and Social Care Partnership.

This annual report gives the key messages for the IJB for the financial year ended 31st March 2025 and includes performance highlights and challenges along with the financial statements for 2024/25. The report also looks forward at the challenges the IJB is facing for 2025/26 and beyond as we endeavour to meet the needs and demands of our population.

The management commentary in this report discusses our

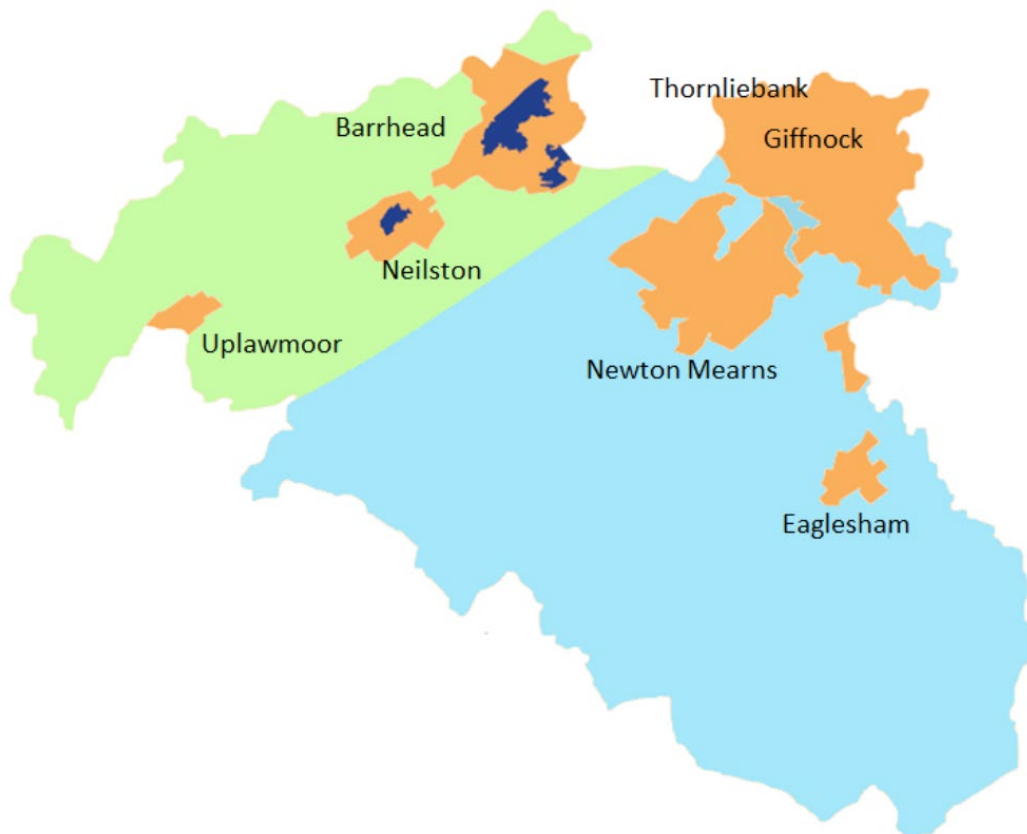
- Strategic Planning
- Key Messages and Operational Highlights and Challenges
- Performance Achievement and Challenges
- Financial Performance
- Future Challenges
- Conclusion

Strategic Planning

The East Renfrewshire HSCP Strategic Planning Group (SPG) has responsibility for the development of our Strategic Plan and supports ongoing review of the plan and provides oversight of the delivery of our strategic priorities. The SPG is a local forum for discussion on emerging themes and key initiatives in health and social care. The SPG is a multi-agency group made up of HSCP officers, IJB voting members, statutory stakeholders (e.g. housing colleagues), third and independent sector representatives, GPs, people who use our services and unpaid carers.

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

We have two localities: Eastwood and Barrhead. This best reflects hospital flows with the Eastwood Locality linking to the South Glasgow hospitals and the Barrhead Locality to the Royal Alexandra Hospital in Paisley. Our management and service structure is designed around our localities and we continue to develop planning and reporting at a locality level.

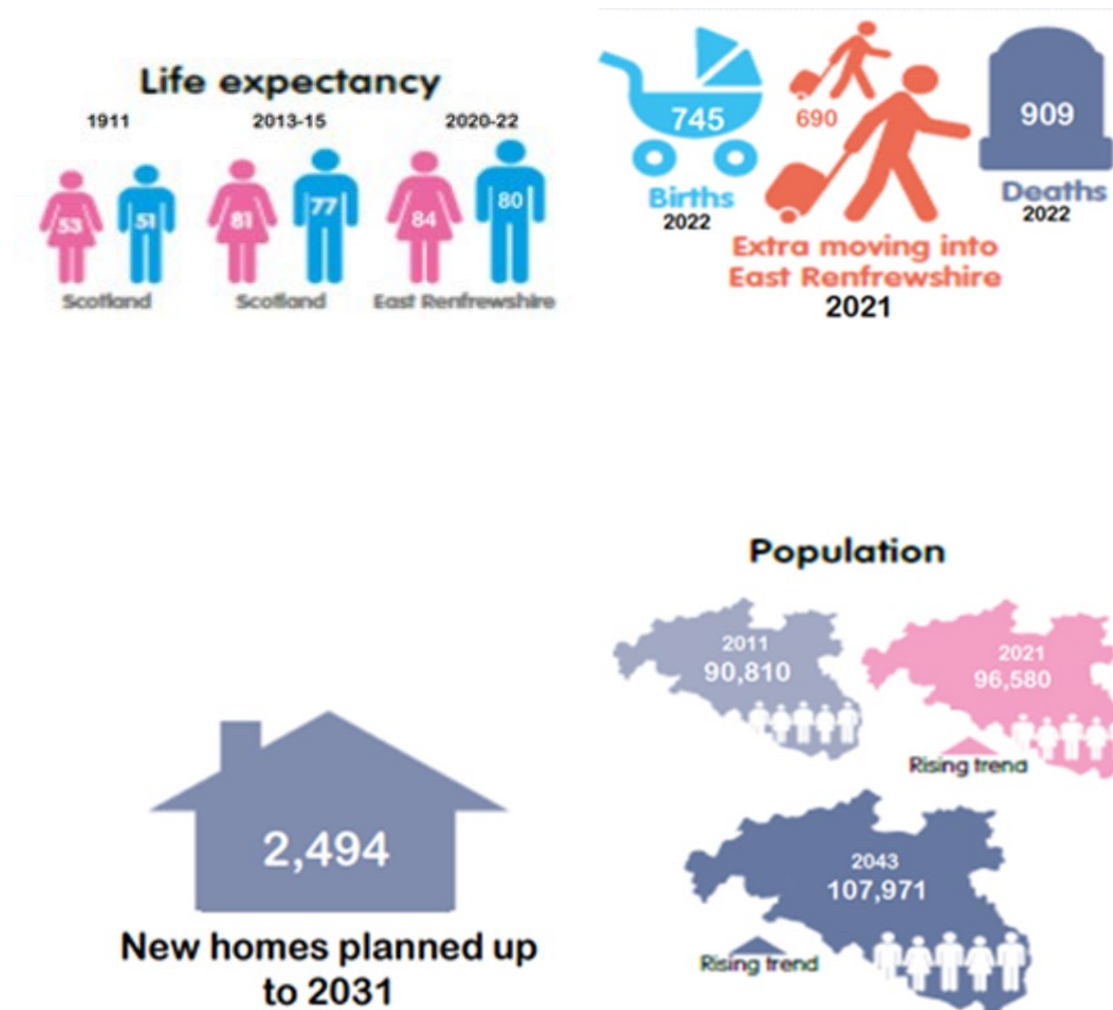


Our population¹ continues to grow and reached 98,600 in 2023. 75% of the population live in the Eastwood area (Busby, Clarkston and Williamwood, Eaglesham and Waterfoot, Giffnock, Netherlee and Stamperland, Newton Mearns and Thornliebank) and 25% live in the Barrhead area (Barrhead, Neilston and Uplawmoor).

East Renfrewshire has an ageing population. By 2043, almost one quarter of East Renfrewshire is projected to be aged 65 or over (23.8%). There has been a 26% increase in the number of residents aged 85 years and over during the last decade.

¹ Source: 2022 Mid-Year Estimates, National Records of Scotland.

People over 80 are the greatest users of hospital and community health and social care services.



All of these changes will add pressures to the services that we provide.

Strategic Plan 2025 - 2028

Our current Strategic Plan covers the 3-year period 2025-2028 and sets out the shared ambitions and strategic priorities of our partnership; and how we will focus our activity to deliver high quality health and social care to the people of East Renfrewshire. This document and our Annual Performance Report demonstrate how we have supported delivery of our strategic priorities.

Our strategic outcomes articulate our overarching priorities for the three-year period and are ambitious for the health and wellbeing of local people. Despite the challenges that the partnership faces, we believe that all local people can live their lives in good physical and mental health and achieve their full potential.

People are enabled to live healthy and fulfilling lives

Our communities are resilient and there are better opportunities for health and wellbeing

People are safe and protected

These priorities compliment the three pillars set out in the new East Renfrewshire Community Planning Partnership vision for 2040, *A Place to Grow*. Delivering on our HSCP strategic outcomes will contribute to the pillars in the community plan:



- Our children and young people flourish;
- Our communities and places thrive;
- We all live well.

More information on *East Renfrewshire – A Place to Grow* can be found [here](#).



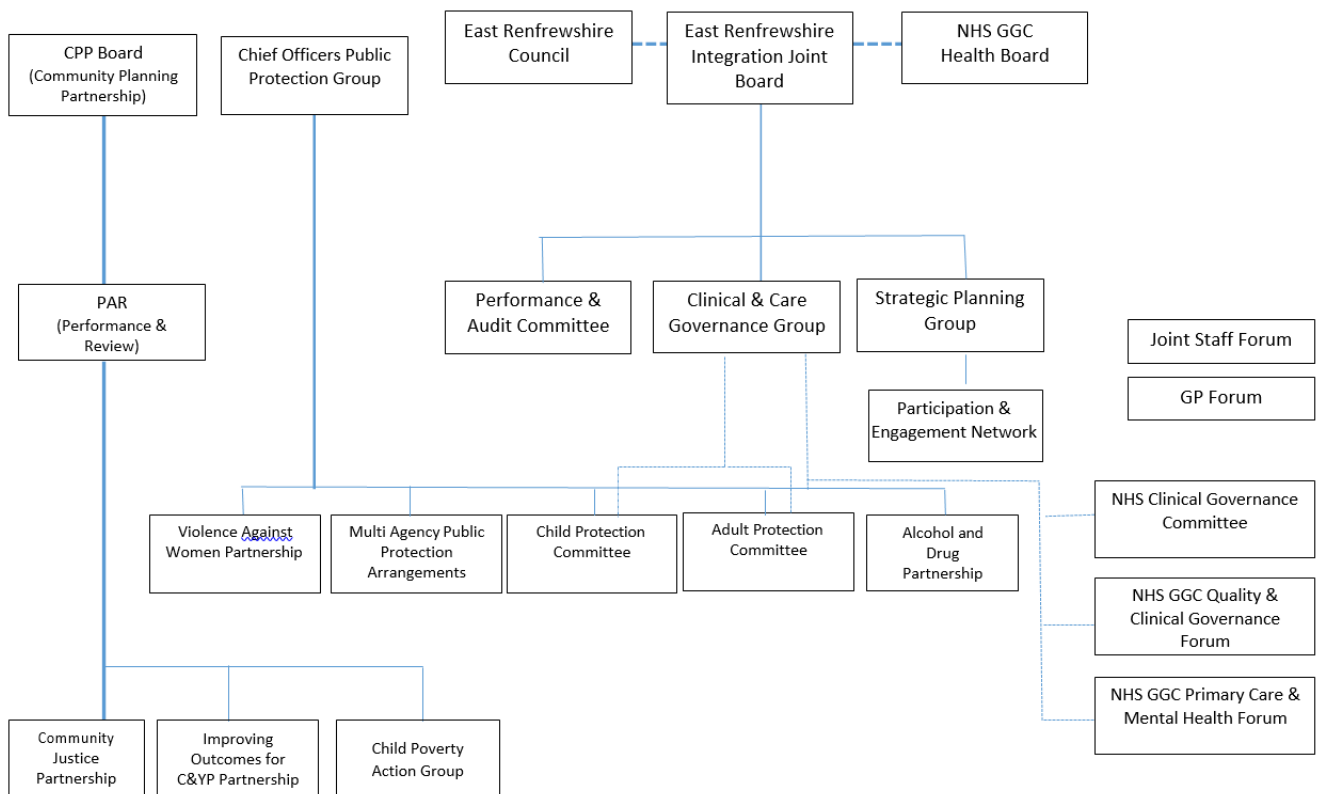
This strategic plan also contributes to the delivery of the principles and priorities of the [NHSGGC Moving Forward Together](#) programme, as well as the NHSGGC Clinical Vision and NHSGGC thematic plans. Central to our approach is the 'tiered' model of healthcare which promotes self-management and the person at the centre. The model sees different levels of appropriate advice, treatment and support tailored to what we need. The model is responsive to different levels of demand and resource.

Strategic Plan 2025-28 on a page

Drivers and influencers <ul style="list-style-type: none">• HSCP Vision and Values• National, regional and local policy• Joint Strategic Needs Assessment• Partnership, stakeholder, service user and public views and priorities• Performance data, benchmarking and best practice 	Challenges and pressures <ul style="list-style-type: none">• Population and demographic change, particularly children and older people• Financial constraints / budgetary pressures• Increasing volume and complexity of presenting needs• Pressure on acute hospital in-patient services• Increasing pressure on our unpaid carers• Increasing mental health and wellbeing concerns• Ensuring choice and control• Achieving the appropriate balance of care• Addressing health inequalities• Ensuring public protection• Revised National Care Service (NCS)• Sustaining and supporting our workforce 	
Our approach <p>Focusing resources where most needed • Working in partnership with communities and 3rd and independent sector partners • Supporting self-management and digital approaches • Collaboration and shared learning on improvement/best practice • Person-centred/trauma-informed practice</p>		
Our strategic outcomes and areas of focus		
People are enabled to live healthy and fulfilling lives <ul style="list-style-type: none">• Supporting children, young people and their families to improve mental and emotional wellbeing• Supporting people to maintain their independence at home and in their local community• Supporting better mental health and wellbeing and reducing harm from alcohol and drugs• Supporting people who care for someone, ensuring they are able to exercise choice and control• Supporting staff across the partnership to strengthen resilience and wellbeing	Our communities are resilient and there are better opportunities for health & wellbeing <ul style="list-style-type: none">• Strengthening links with communities and 3rd sector supports• Supporting individuals and communities to tackle health inequalities and improve life chances• Supporting people's healthcare needs by providing support in the right way, by the right person at the right time• Supporting effective community justice pathways that support people to stop offending and rebuild lives	People are safe and protected <ul style="list-style-type: none">• Protecting people from harm• Addressing violence against women• Minimising self-harm and suicide• Health protection
Enablers for change <p>Service review and redesign • Our workforce • Local people and communities • Local Partners • Our Financial Plan • Data and intelligence • Digital technology • Equalities Outcome Plan • Commissioning Plan • Housing Contribution Statement</p>		

We continue to strengthen our supportive relationships with independent and third sector partners, recognising the increased levels of participation in our communities and informal support within our localities. In our Commissioning Strategy, we also recognise that we need to extend beyond traditional health and social care services to a long-term wider partnership with our local people, carers, volunteers, community organisations, providers and community planners. Our collaborative commissioning model supports how we will work.

The IJB continues to build on the long-standing delivery of integrated health and care services within East Renfrewshire and the continued and valued partnership working with our community, the third, voluntary and independent sectors, facilitating the successful operation of the Health and Social Care Partnership (HSCP). The chart below shows the governance, relationships and links with partners which form the IJB business environment.



Key Messages, Operational Highlights and Challenges

This was another challenging year for the HSCP as we worked to meet the demand for services whilst delivering on our significant savings programme. We set a savings target of £11.8 million, which was £2 million higher than we needed to balance our budget as part of our forward planning to work towards financial sustainability. This includes building up reserves, which we depleted as part of the financial recovery process invoked in 2023/24.

Significant progress was made during 2024/25 on embedding the Supporting People Framework, which is our criteria-based approach to care, as a key element of the savings programme. With the exception of prescribing costs, where a c£2 million recurring gap has added to the 2025/26 challenge all other savings have been realised on a recurring basis going into 2025/26.

In recognition of the pressure that prescribing costs had on our operational budget NHS Greater Glasgow and Clyde provided an additional £1 million funding during the year, on a non-recurring basis.

Despite the ongoing challenges and recognising the progress made we ended the year with an operational surplus of £1.482 million which has been added to our general reserve.

Our Annual Performance Report for 2024/25 provides a detailed overview and demonstrates how the HSCP delivered our key priorities during the year and how we are performing in relation to the National Health and Wellbeing Outcomes. The commentary included in this report provides an overview of some of the highlights and challenges we faced across the range of services we provide. All of our services support delivery of one or more of our strategic priorities.

Children and Families

During the year our children's services have continued to see high levels of demand and complexity among referrals. We continue to work with an increasing number of children with diagnosed neurodevelopmental disorders and a high prevalence of families in crisis.

We have seen an increase in children who are looked after away from home who experience 1 or more placement moves to 27.1% up from 14.4% in the previous year. The service support 89% of care experienced children in the community rather than a residential setting.

The service continues to ensure the multi-agency safeguarding process and plans are in place for child protection, where cases assessed as having increased level of safety declined from 100% to 87% for 2024/25.

Our Healthier Minds team saw 411 children, young people and families referred, with 19% of those referred having a diagnosis of Autism and/or ADHD. A further 8% have neurodivergent traits, most are awaiting diagnosis. There continues to be a high number of children and young people referred to the service seeking support whilst on a waitlist for diagnosis, support and training is offered to them and their families. 97% of children and young people supported by our Healthier Minds Team reported improved mental and emotional wellbeing and this performance has been maintained from the previous year.

The number of unaccompanied asylum-seeking children now makes up around one third of our looked after children, this has increased from almost a fifth last year. The Youth Intensive Support Team currently support 32 young people.

We continue to support young people with complex needs as they transition from one life stage to another. We have seen an increase in the numbers of young people being referred for transitions assessment, planning and support, with numbers forecast to continue increasing in future years. The HSCP Transitions Team was created to support improvement and work within childrens and adult services within the HSCP and the council. The focus is to provide an improved transition from children's services to adult services for young people with very complex needs. The team are working alongside 91 young people going through transition to young adulthood.

The Care Inspectorate undertook inspections on three children and young peoples' services during the year, between 13 January and 7 February 2025. The inspection grades are summarised below and the care inspectorate made no requirements. There were very positive comments in all three reports as reported to the IJB's Performance & Audit Committee.

The **Fostering** service provides a fostering and family placement resource for children and young people aged from birth to 18 years. The service recruits and supports foster carer families to provide a range of fostering placements including permanent, long-term, interim, emergency and short breaks.

Type of Inspection	Grading	
Announced (short notice)	Support people's wellbeing	5 – Very Good
	How well is our care and support planned	5 – Very Good

The **Adoption** service provides a service for children and young people, aged from birth to 18 years and their families. The service recruits and supports adoptive parents to provide families for children, who have been assessed as unable to live with their birth parents or extended family members.

Type of Inspection	Grading	
Announced (short notice)	Support people's wellbeing	5 – Very Good
	How well is our care and support planned	5 – Very Good

The **Adult Placement** service is linked to fostering service and supports carers providing support to young people on a continuing care basis. Our approval of Supported Carers also sits under this registration. Continuing care supports young people from the age of 16 – 21 years of age. Supported Carers are approved to care for young people from the age of 16 – 26 years of age.

Type of Inspection	Grading	
Announced (short notice)	Support people's wellbeing	5 – Very Good
	How well is our care and support planned	5 – Very Good

Supporting People at Home

We continued to support people to live independently and well at home, despite additional demand pressures due to more people seeking support at home as well as increased levels of frailty and complexity; 96.8% of local people aged 65+ living in housing rather than a care home

or hospital and the % of people reporting outcome of 'living where you/as you want to live' increased to 95%, up from 91% in the previous year.

The percentage of adults who agreed that they are supported to live independently as possible remained at 80.4% and 89.6% of adults supported at home who agree that their services and support had an impact on improving or maintaining their quality of life which is up from the last survey 83.6% and compares with Scottish average of 69.8%.

Our local Community Hub helps residents to access information and signposts them to local community services and supports. The Community Hub is a partnership between Voluntary Action East Renfrewshire (VAER), HSCP Talking Points and East Renfrewshire Council Communities and Strategic teams.

The Talking Points partnership continues to provide resource sharing referrals across East Renfrewshire and has continued to support local people looking for support within their communities, playing a pivotal role in diverting moderate to low level supports away from the HSCP front door, being picked up and supported by appropriate community and 3rd Sector providers. In 2024/25 Talking Points responded to 627 referrals for help, 516 referrals from organisations and 111 self-referrals from individual residents.

During the year VAER has continued to offer capacity supports to our local 3rd Sector. Throughout 2024/25 VAER has offered direct Capacity Building supports to 177 groups and organisations. The team supported these groups and organisations with 185 support interventions.

Supporting People with Learning Disabilities

Our Transitions Service continues to support the transition of young people with service and care needs with close collaborative working across children and adult health and care services. The priority for the service is to ensure a positive transition for young people. A key area of focus is the prevention of crisis for individuals through early identification of potential placement breakdown. During the year there has been positive partnership working with Barrhead Housing Association and The Richmond Fellowship Scotland to support transition for an individual to their own home after leaving school thereby averting a crisis situation from occurring.

The Coming Home Report is the Scottish Government strategy to prevent placement breakdown for people with learning disabilities that can lead to inappropriate hospital admission or out of area placement. To support this, we have established a fully operational Dynamic Support Register (DSR) which allows early identification of high-risk situations. There has been effective partnership working with the council's housing service, registered social landlords and service providers (key stakeholders in these situations). We have also created a High-Risk Register for young people identified via transitions mapping work who are too young for addition to the DSR.

Specialist Learning Disability Services

The service hosts in-patient wards on behalf of all six HSCPs within Greater Glasgow and Clyde. This was a particularly challenging year managing the planned closure of one ward, as part of service redesign along with an unplanned decant from another ward following damp issues within the ward. Ensuring the safety and wellbeing of both patients and staff was at the forefront of both moves and every action taken to minimise the disruption for patients and their families.

The Mental Welfare Commission visited Blythswood in April 2024 and the feedback was very positive recognising:

- All legal and other documentation including care plans was of a high standard.
- They were impressed with the activity schedule, both group and individual and recognised the correlation this had with reduced incidents of violence and aggression.
- The commission highlighted the positive leadership and culture shift and commended the work on this. They also advised that the families/carers they spoke with were universally positive about Blythswood with a former head teacher of one of the patients stating that the patient 'was finally heard when he came to Blythswood'.

During the year our community Learning Disability Health Check Team has supported the delivery of health checks across GGC for people with learning disabilities. The Learning Disability Health Check Team has been providing a fully operational service across GGC since January 2025 (following a successful pilot in 2024) with a very successful 80% rate of uptake.

Protecting and Supporting Adults at Risk of Harm

The HSCP has seen a steady increase in demand from Adult Support and Protection (ASP) activity over a number of years and this continued into 2024/25. There were 1,716 ASP referrals during 2024/25, up 16% from the previous year, where we had 1,475 referrals in 2023/24.

ASP inquiries increased slightly during the year at 1,146 compared with 1,107 for the previous year. The number of ASP investigations decreased compared with the previous year at 152, down from 228.

Improvement in safety and wellbeing outcomes for women who have experienced domestic abuse is 92% consistent with 2023/24 performance (93%) and ahead of target (85%). A total of 1,116 women and children were supported across Women's Aid three core services, helpline and drop in enquiries compared to 1,059 during the same period last year, a 5% increase.

People agreed to be at risk of harm and requiring a protection plan have one in place continues to be 100% of cases.

Care at Home

The service provides care to around 450 residents covering on average 8,400 visits and 3,000 hours of care per week. There have been significant capacity issues within Care at Home both locally and across Scotland leading to continuing pressure on the HSCP's in-house care at home service. During the year we have been working to redesign homecare and telecare to help us manage growth in demand, as well as to improve efficiency, maintain the quality of care provided and deliver this within budget.

The % of people aged 65+ with intensive care needs (plus 10 hours) receiving care at home dropped from 62.5% to 60% missing our agreed target of 62%. This compares to a national average of 62.6%. The provision of quality care at home to support people to live independently and well in their own homes remains a key priority for the partnership and ongoing improvement of our care at home services continues.

In the year, reablement performance has declined with 43% of care needs reduced following period of reablement – down from 63% and significantly lower than target (60%). The complexity of need of service users has increased meaning less people coming to the service

are suitable for reablement. We continue to work hard to get people out of hospital as soon as possible, without delay.

The Care Inspectorate undertook an unannounced inspection of our Care at Home Service from the 21st of January until the 30th of January 2025.

Type of Inspection	Grading	
Unannounced	Support people's wellbeing	4 – Good
	Leadership	3 – Adequate
	Staff team	4 – Good
	Care and support planning	3 – Adequate

The key messages from the inspection were that:

- People using the service were treated with dignity and respect.
- People were supported to live safely and independently at home.
- Staff were kind, caring and compassionate.
- Staff development and support had improved.
- Improvements were needed in the scheduling and monitoring of people's home care visits to promote greater continuity.
- Improvements were needed in care planning to promote people's health and wellbeing.
- Leaders had introduced new systems to improve the service and needed time to fully embed them into practice

The Care Inspectorate identified two requirements:

- By 5 May 2025, the provider must ensure there are suitably trained staff and systems in place to improve the scheduling and monitoring of people's home care visits. Staff with scheduling responsibilities should have adequate training, support and performance review to improve the continuity that people using the service experience
- By 5 May 2025, the provider must ensure people have appropriate personal plans, known as care plans, that captures people's wishes and needs to promote their wellbeing.

The service has an action plan in place to meet the requirements within the timescale set.

Reducing Unplanned Hospital Care

Despite continuing pressures on the social care sector and our care at home service during the year we have maintained an average of 7 days, unchanged from the previous year. When Adults With Incapacity (AWI) are included, the delays averaged 13 over the year, down from 15 in 2023/24 but missing our target of 11.

Our unplanned hospital attendances and admissions are stable (having increased slightly but remaining within target) and have not returned to pre-Covid levels. Hospital attendances from our care homes reduced during 2024/25 reflecting the level of support the partnership is providing to support prevention.

The proportion of people with their last 6 months of life spent at home or in a community setting is 88.8% up from 87.7% and ahead of target (86%)

Our dedicated Home from Hospital service facilitates the most complex hospital discharges. This includes a home first ethos but also ensuring the appropriate and effective use of intermediate and interim care beds when appropriate. When the level of homecare package required is not immediately evident or available, or ongoing rehabilitation and assessment is needed, by carrying out this activity in this setting versus hospital, it delivers improved outcomes for our people.

The Community Rehabilitation Service has been reshaped to manage the increased demand that we have been experiencing in recent years and is the only fully integrated Rehabilitation and Community OT service within Greater Glasgow, which allows individuals to have fully integrated, holistic assessment and interventions while minimising handovers between teams. The service also works closely with the East Renfrewshire Culture and Leisure Trust and other partners across the area.

During the past year we have continued our work to implement frailty pathways and support initiatives to address frailty in our communities with ongoing development of Home First Response/Frailty service. The community falls pathway with Scottish Ambulance Service (SAS) has been extended to include frailty presentations, where conveyance to hospital is not required but further assessment and input is necessary to support an individual safely at home.

To prevent crisis and emergency use of acute services, we continue to work to improve the quality and quantity of Future Care Plans. We continue to meet quarterly targets for these plans with quality assurance audit governance in place.

To support our local care homes and minimise hospital attendances and admissions we have established a Call Before You Convey (CB4YC) pathway providing enhanced senior clinical decision-making support over 7 days for Care Home staff to access when identifying a deterioration in a resident's health. Between April 2024 and March 2025, 47 calls came through resulting in >85% of residents supported to remain within the care home and avoid conveyance to hospital. Over 260 AHP assessments were undertaken of residents of Care Homes for support with transfers/ mobility/ equipment/ seating/ rehabilitation.

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

Our teams have continued to deal with increased demand across mental health and addiction services due to increases in complexity. There has been high demand across all teams; Alcohol and Drug Recovery Service, Adult Mental Health Team, Primary Care Mental Health Team, Older Adult Mental Health Team. For older people we continue to see wellbeing impacted by issues such as isolation and reduction in mobility, however mental health hospital admissions remain low (at 1.26 admissions per 1,000 population).

87% of people wait no longer than 18 weeks for access to psychological therapies and this a continuing improvement from 84% in 2023/24 although this falls short of the target of 90%. We achieved the improvement by close monitoring of waiting times on a weekly basis, to address the longest waits and recruitment to fill key psychology and counselling posts. Demand for psychological therapy continues to be high.

97% people accessing recovery-focused treatment for drug/alcohol within 3 weeks, up significantly from 93% in 23/24 and we are maintaining performance ahead of target (90%).

78 alcohol brief interventions (ABIs) were undertaken compared with 568 in the previous year. This was due to a temporary reduction in the funding available for commissioning the delivery

of ABIs in 2024/25. This funding gap has been resolved for 2025/26 and delivery is expected to return to the 2023/24 levels.

A key priority in delivering our strategy to support better mental health and wellbeing is to ensure staff and volunteers across the wider partnership have the skills, knowledge and resilience to support individuals and communities. We continue to support training on mental health and wellbeing for third sector staff and volunteers.

During the year, HSCP staff supported the roll-out of the Distress Brief Interventions (DBI) Service, implemented in April 2024 with local partners RAMH and Police Scotland. To date, 16 Police Officers have been trained in DBI assessment and referral with five RAMH staff trained in delivery of DBI. Since the DBI service launch 24 referrals have been received and we continue to work with Police Scotland on take-up of the service.

We have progressed the peer support programme locally by employing a peer support worker in both the Adult Mental Health Team and the Alcohol and Drug Recovery Service (ADRS).

The Care Home Liaison Team, within East Renfrewshire Older Peoples CMHT is a multidisciplinary team comprising of occupational therapy and nursing. The service provides person-centred care and support to residents of both nursing and residential Care Homes within East Renfrewshire. Reasons for referral may include but are not limited to, seeking stress and distress support, prevention of care home placement breakdown and review of psychotropic medications. 115 referrals were received by the team during 2024/25.

During the year, Mental Health and Recovery Services has maintained a strong focus on improving the waiting time for psychological therapy by ensuring psychology and other resources are in place through recruitment and additional investment. 569 people started treatment, with the percentage of people starting treatment within 18 weeks of being assessed increased from 83.2% in March 2024 to 87.5% at the end of March 2025. Improvement in the waiting time peaked at 92.3% in January 2025. The aim is to maintain staffing levels and maintain performance at the 90% target level.

The HSCP continues to deliver the Medication Assisted Treatment (MAT) Standards and ensure fast, appropriate access to treatment. The MAT standards enable people to access same-day prescribing for opioid dependency, facilitating low barrier access to assessment and treatment. The MAT Standards are assessed through a system of Red, Amber, Green (achieved) or Blue (blue means improvement has been sustained and embedded in services). East Renfrewshire has achieved blue or green status across all ten standards.

Unpaid Carers

Working with East Renfrewshire Carers Centre, we have continued to ensure that carers have had access to guidance and support throughout the year. Training and awareness-raising on the issues affecting carers have been delivered and work has continued on the development and promotion of support planning for carers. We continue to develop approaches to short breaks for carers.

83.6% of those asked reported that their 'quality of life' needs were being met, whilst down slightly from 84.5% in 2023/24 this is still ahead of target (80%).

A new eligibility framework for carers was introduced to sit alongside the HSCP's Supporting People Framework. Information sessions on the framework have been delivered to all staff with input into our locality teams, hospital team, mental health and learning disability teams.

All carers referred to the Carers Centre are informed of their rights during the initial meeting and provided with information resources that explain carers' rights in relation to the main duties of the Carers Scotland Act. Information on rights is developed further if carers progress with an Adult Carers Support Plan.

We continue to work with partners to ensure supports are available to carers to minimise the impact of financial hardship as a result of caring.

Community Justice

We continue to support the delivery of community-based sentences (Community Payback Orders (CPOs)) ensuring they are supervised and supported appropriately to protect the public, promote desistance from offending and enable rehabilitation. Timescales for commencement and completion of CPOs declined during the year due to operational factors. We continue to support people with convictions into employment and volunteering with positive outcomes for participants.

During the year 77% of unpaid work placement completions within Court timescale – down from 89% and below target (80%). Alongside this 65% Community Payback Orders (CPOs) commencing within 7 days – significantly down from 83% in last year and we are missing our target (80%). The main reason for failure to achieve this target is service users not engaging with instructions from Court and Social Work to attend scheduled appointments.

82% of people reported that their order had helped address their offending, down slightly from 83% and impacted by the low number of people completing the voluntary survey.

The HSCP delivers accredited programmes aimed at reducing reoffending in partnership with the council and works to deliver a whole systems approach to diverting both young people and women from custody.

Staff Resilience and Wellbeing

Our staff across the HSCP continue to deliver services with incredible resilience, commitment and creativity. This ongoing dedication has allowed us to work through another difficult year including the impact on a reducing workforce as we try to manage our financial pressures, with significant work undertaken to embed the Supporting People Framework.

The Health and Care (Staffing) (Scotland) Act 2019 provides a statutory basis for the provision of appropriate staffing in health and care services, enabling safe and high-quality care and improved outcomes for service users. It builds on existing policies and procedures within both health and care services and effective implementation aims to embed a culture of openness and transparency, ensuring staff are informed about decisions relating to staffing and able to raise concerns. Having been delayed by the Covid-19 pandemic, the Act came into effect in April 2024.

We have established a Safer Staffing Implementation Group, chaired by our Chief Nurse, to coordinate the implementation of the Act with representatives across relevant health and social care teams. The implementation group is also aligned and reports to the NHSGGC whole-system planning programme and was included in the first report to the Scottish Government on 30 April 2025.

Our Commissioning team are working with our partner providers to ensure our contractual arrangements to ensure alignment with the Act.

Climate Change

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




Other Support and Service Impacts












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

Referrals for assessment of neurodevelopment conditions has increased nationally for both ADHD and ASD. This is a continuing trend which is far exceeding capacity. We have been working closely with NHSGGC and our five fellow HSCPs to manage this and will be contributing to a Board wide pathway during 2025/26.

Key Risks and Uncertainties

The IJB regularly reviews its [Strategic Risk Register](#) over the course of each year; there are currently 11 risks rated red, amber or green (RAG) depending on the likelihood and severity of the impact. This is one less risk than in 2023/24 as the Analogue to Digital Switchover is no longer considered a strategic risk.

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

Area of Risk	RAG	Trend
Death or significant harm to a vulnerable individual	Amber	
Scottish Child Abuse Inquiry	Amber	
Child, Adult and Multi-Agency Public Protection Arrangements	Green	
Financial Sustainability	Red	
Failure of a provider	Amber	
Access to Primary Care	Amber	
Increase in Older Population	Amber	
Workforce Planning and Change	Amber	
Increase in children & adults with additional support needs	Amber	
In-House Care at Home Service	Amber	
Business Continuity, Covid-19 & Recovery	Amber	

The full risk register provides details of all the risks above and shows the risk rating pre and post mitigating actions.

The one red risk post mitigating actions remains Financial Sustainability. This has been a red risk for a number of years for the HSCP given the pre and post pandemic savings required to deliver a balanced budget, managing demographic and demand pressures, managing the complexity and volatility of prescribing costs, the continued impact of Covid-19 and the ongoing economic factors including cost of living pressures. This culminated in a financial recovery

process in 2023/24. The IJB members are fully aware of the challenges and risks we are facing and this is regularly discussed at meetings and seminars. Whilst the position is improved for 2024/25 the risk remains red given the financial outlook.




In addition to our Strategic Risk Register, each service area holds an operational risk register and business continuity plan. In addition to the risks shown above there are also a number of uncertainties facing the IJB and these are identified in the future challenges section within this report.

Performance Achievements and Challenges

Our [Annual Performance Report](#) demonstrates how we review our performance for 2024/25 against local and national performance indicators and against the commitments within our Strategic Plan. We take a quarterly update report to the Performance and Audit Committee of the IJB throughout the year. This information provides an overview of the areas where we have performed particularly well and those areas where we need to focus improvement. The data shows that despite the pressures the partnership is facing we have continued to support our most vulnerable residents and have performed well against many of our outcome-focused performance indicators.

The RAG status and trend arrows are explained below. Intended performance direction is given in the description of each indicator.

Key to performance status	
Green	Performance is at or better than the target
Amber	Performance is close (approximately 5% variance) to target
Red	Performance is far from the target (over 5%)
Grey	No current performance information or target to measure against

Direction of travel*	
	Performance is IMPROVING
	Performance is MAINTAINED
	Performance is WORSENING

*For consistency, trend arrows always point upwards where there is improved performance or downwards where there is worsening performance including where our aim is to decrease the value (e.g. if we successfully reduce a value the arrow will point upwards).

Where n/a appears, this indicates 2024/25 data not yet available, due to the timing of the source of the data.

Where We Have Performed Well




Strategic Priority 1 - Working together with children, young people and their families to improve mental wellbeing								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
% Child Protection Re-Registrations within 18 months (LGBF) (Aim to decrease)	n/a	Data only	0	12.5%	0	0	15.8%	↑
Percentage of children looked after away from home who experience 3 or more placement moves (Aim to decrease)	1.28%	11%	0%	0%	1.8%	1.2%	0.0%	↓
% Looked After Children with more than one placement within the last year (Aug-Jul). (LGBF) (Aim to decrease)	n/a	Data only	27.1%	14.4%	20.8%	20%	18.8%	↑

We have seen continuing strong performance on supporting our vulnerable children and young people with no child protection re-registrations in the most recent year of data.

We support permanent placements for our looked after children and continue to meet our target for children experiencing three or more placements. However, the figure increased last year for looked after children with more than one placement move. In East Renfrewshire both of these indicators are impacted by very small numbers of individual children.

Strategic Priority 2 - Working together with people to maintain their independence at home and in their local community								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Percentage of people aged 65+ who live in housing rather than a care home or hospital (MSG) (Aim to increase)	n/a	97%	97%	97%	97%	97%	97%	→
People reporting 'living where you/as you want to live' needs met (%) (Aim to increase)	95%	90%	91%	89%	89%	91%	88%	↑
The number of adults (18+) receiving personal care at home as a % of the total number of adults needing care. (Aim to increase) NI-18	63.4%	63%	62.5%	64.4%	65.2%	58%	57%	↑

We continue to support people to maintain their independence at home and are seeing improvement on a range of performance measures. 97% of people aged 65+ live in housing rather than a care home or hospital. 63% of people aged 65+ with intensive care needs (i.e. requiring 10 hours or more of support per week) are receiving care at home (ahead of our target). Our outcome measure shows that 95% of people are living where and as they want to live (up from 91% last year), reflecting our commitment to supporting independence. The percentage of people with reduced care needs following re-ablement / rehabilitation increased significantly during the year to 64% (from 48% in 2022/23).

Strategic Priority 3 - Working together to support mental health and well-being								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Mental health hospital admissions (age standardised rate per 1,000 population) (<i>Aim to decrease</i>)	n/a	2.3	1.2	1.2	1.2	1.4	1.6	
Percentage of people waiting no longer than 18 weeks for access to psychological therapies (<i>Aim to increase</i>)	87%	90%	84%	75%	76%	74%	65%	
Percentage of people with alcohol and/or drug problems accessing recovery-focused treatment within three weeks. (<i>Aim to increase</i>)	97%	90%	93%	96%	95%	95%	89%	

The latest data shows that the rate of mental health hospital admissions remains low in East Renfrewshire. Although we have fallen short of target for psychological therapies waiting times, we have seen continuing improvement from previous years. This was achieved through close monitoring of waiting times on a weekly basis, to address the longest waits and recruitment to fill key psychology and counselling posts. Demand for psychological therapy continues to be high.

During 2024/25 we also saw continuing positive performance for drug and alcohol service waiting times with 97% accessing treatment within 3 weeks, up from 93% last year.

Strategic Priority 4 - Working together to meet people's healthcare needs								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Emergency admission rate (per 100,000 population) for adults (<i>Aim to decrease</i>) NI-12	9,628*	11,492	9,634	9,215	9,414	9,210	10,441	↑
Emergency bed day rate (per 100,000 population) for adults (<i>Aim to decrease</i>) NI-13	104,377*	117,000	106,610	108,721	108,448	97,806	106,296	↑
Emergency readmissions to hospital within 28 days of discharge (rate per 1,000 discharges) (<i>Aim to decrease</i>) NI-14	70*	100	72	69	77	98	78	↑
% of last six months of life spent in Community setting (<i>Aim to increase</i>) MSG	N/a	86%	88.8%	87.7%	89.4%	89.8%	88.3%	↑

*Full year data not available for 2024/25. Figure relates to 12 months Jan-Dec 2024.

In East Renfrewshire, unplanned hospital attendances and admissions are stable, having improved slightly and remaining within target for both measures and have not returned to pre-pandemic levels. We continue to perform ahead of target for the rate of emergency readmissions. We are focused on supporting as many people as possible to spend the end of life at home or in community settings, as appropriate and continue to meet target for this measure 89%, up from 88%.

Strategic Priority 5 - Working together with people who care for someone ensuring they are able to exercise choice and control in relation to their caring activities								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
People reporting 'quality of life for carers' needs fully met (%) (<i>Aim to increase</i>)	83.6%	80%	84.5%	80%	92%	91%	92%	▬
Total combined % carers who feel supported to continue in their caring role (<i>Aim to increase</i>) NI 8	n/a	Data only	28.4%	n/a	28.4%	n/a	35.3%	▬

We continue to support our unpaid carers in partnership with local support organisations. Our satisfaction measure on 'quality of life' for carers has remained stable and ahead of target at 84% despite the continuing pressures for people supporting family and loved ones. Through our Carers Strategy we are focused on ensuring that carers have access to the guidance and support they need.

Strategic Priority 6 - Working together with our partners to support people to stop offending								
Indicator	2024/25	Current target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
% Positive employability and volunteering outcomes for people with convictions. (<i>Aim to increase</i>)	68%	60%	57%	67%	56.5%	66%	65%	↑

We continue to support people to improve their lives and not return to offending following a criminal conviction through holistic support. The percentage of supported people with positive employability and volunteering outcomes increase from 57% to 68% in the last year, ahead of target (60%).

Strategic Priority 7 - Working together with individuals and communities to tackle health inequalities								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Percentage of adults able to look after their health very well or quite well (<i>Aim to increase</i>) NI-1	n/a	Data Only	92.7%	n/a	92%	n/a	94%	↑
Premature mortality rate per 100,000 persons aged under 75. (European age-standardised mortality rate) (<i>Aim to decrease</i>) NI-11	n/a	Data Only	275	264	333	334	295	↓

As a partnership we are focused on tackling health inequalities and improving life chances for our residents. The proportion of adults who feel they are able to look after their health very well or quite well is very high at 93% and increased from the previous year.

The premature mortality rate has increased significantly and East Renfrewshire continues to have the lowest rate in Scotland.

Strategic Priority 9 - Protecting people from harm								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
% Change in women's domestic abuse outcomes (<i>Aim to increase</i>)	92%	85%	93%	90%	87%	84%	79%	→
People agreed to be at risk of harm and requiring a protection plan have one in place. (<i>Aim to increase</i>)	100%	100%	100%	100%	100%	100%	100%	→

During 2024/25, we continued to see high personal outcomes for women and families affected by domestic abuse. Improved outcomes were at 92%, consistent with the previous year and ahead of target. All people in East Renfrewshire agreed to be at risk of harm and requiring a protection plan have one in place.

Organisational measures								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Sickness absence days per employee - HSCP (LA staff) (<i>Aim to decrease</i>)	14.5	18.2	19.5	20.3	14.7	13.6	19.1	↑

Sickness absence remains an area of focus for the partnership. We continued to see improvement in absence among for Council staff groups during 2024/25 and we are performing ahead of target. This can be attributed to the increased support measures implemented within Care at Home including Absence Panels and additional resource to support managers.

Where Our Performance Needs to Improve

Strategic Priority 1 - Working together with children, young people and their families to improve mental wellbeing								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Balance of Care for looked after children: % of children being looked after in the Community (LGBF) (<i>Aim to increase</i>)	n/a	Data only	89%	92.2%	92.7%	91.1%	94.9%	↓
Percentage of children with child protection plans assessed as having an increase in their scaled level of safety at three monthly review periods. (<i>Aim to increase</i>)	86.96%	100%	100%	100%	84%	87.5%	n/a	↓

These indicators are impacted by small numbers of individual cases. We continue to perform well on balance of care for care experienced children with 89% looked after in the community, although this has declined since 23/24. For 2023/24, East Renfrewshire is ahead of the national figure of 88.9% and above the family group average of 83.3%.

87% (20 children) of child protection safety scores increased, demonstrating increased safety during the period of registration and positive impact of the child protection plan. However, this was a decrease from 100% the previous year. Of the remaining scores which decreased or stayed the same 100% of these children were initially registered at pre-birth. A further period of registration and assessment was required post birth. In all cases if scores decreased further protection measures were taken by the multi-agency team.



Strategic Priority 2 - Working together with people to maintain their independence at home and in their local community								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Percentage of those whose care need has reduced following reablement (<i>Aim to increase</i>)	43%	60%	63.9%	48%	60%	31%	67%	↓
Percentage of people aged 65+ with intensive needs receiving care at home. (LGBF) (<i>Aim to increase</i>)	n/a	62%	59.9%	62.5%	64.4%	62.2%	57.6%	↓

Of the 110 discharged from our reablement service, 47 were discharged with either no service or a decreased service (43%). This is a reduction on 2023/24 and has fallen below target. The complexity of need of service users has increased meaning fewer people are suitable for reablement (impacting this measure).

The proportion of people aged 65+ with intensive needs receiving care at home dropped slightly compared with the previous year (62.5%) having now fallen below target. This compares to a national average of 62.6%. The provision of quality care at home to support people to live independently and well in their own homes remains a key priority for the partnership and ongoing improvement of our care at home services continues.



Strategic Priority 3 - Working together to support mental health and well-being								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Achieve agreed number of screenings using the setting-appropriate screening tool and appropriate alcohol brief intervention, in line with SIGN 74 guidelines. (<i>Aim to increase</i>)	78	419	568	173	0	5	33	↓

The target of 419 Alcohol Brief Interventions per year was not met during the year, with 78 delivered. This was due to a temporary reduction in the funding available for commissioning the delivery of ABIs in 2024-25. This funding gap has been resolved for 2025-26 and Glasgow Council on Alcohol (GCA), commissioned to deliver the service, have restarted their alcohol awareness work in various community settings.


Strategic Priority 4 - Working together to meet people's healthcare needs								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
People (18+) waiting more than 3 days to be discharged from hospital into a more appropriate care setting including AWI (PHS data) <i>(Aim to decrease)</i>	13	11	15	11	12	7	5	
Acute Bed Days Lost to Delayed Discharge (Aged 18+ including Adults with Incapacity) <i>(Aim to decrease)</i> (MSG data)	5,320*	1,893	5,132	4,625	4,546	2,342	1,788	

*Full year data not available for 2024/25. Figure relates to 12 months Jan-Dec 2024.


Despite continuing pressures on the social care sector and particularly our care at home service during the year, our delayed discharges are comparatively well controlled and we saw a decline in average delays from 15 to 13 (missing our target of 11). We saw an increase in the number of hospital bed days lost to delayed discharge during the year. We continue to be one of the best performing partnerships for minimising delays in Scotland. Our focus remains on minimising delays as a priority through whole system approaches and collaborative working with the acute sector.

Strategic Priority 6 - Working together with our partners to support people to stop offending								
Indicator	2024/25	Current target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Community Payback Orders - Percentage of unpaid work placement completions within Court timescale. <i>(Aim to increase)</i>	77%	80%	89%	83%	81%	75%	71%	
Criminal Justice Feedback Survey - Did your Order help you look at how to stop offending? <i>(Aim to increase)</i>	82%	100%	83%	100%	100%	92%	100%	

We continue to support people with convictions with the completion of unpaid work (Community Payback Orders). The percentage of unpaid work placement completions within Court timescale declined during the year due to increased pressures, falling just below our target. Our ability to meet the identified target for work placements relies upon the compliance of individuals who are typically experiencing complex needs. During the period, we have seen an increased use of CPOs as the Courts have been attempting to mitigate the pressures on the prison estate, (above operational capacity). During the year we also saw an increased number of 'breaches' (a process following non-compliance whereupon the Order is returned to Court) which result in a pause in the person's ability to undertake unpaid work hours.

Strategic Priority 7 - Working together with individuals and communities to tackle health inequalities								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Breastfeeding at 6-8 weeks most deprived SIMD data zones (<i>Aim to increase</i>)	n/a	25%	13.1%	19.2%	17.9%	7.5%	15.4%	

We remain below our target for breastfeeding rates in our most disadvantaged neighbourhoods although performance is impacted by a small number of individuals. In 2023/24 we saw a decrease in performance to 13.1%, down from 19.2% in 2022/23. In raw numbers, this is a decrease from 10 to 8. In our SIMD 1 neighbourhoods specifically, we have seen a large increase in mixed (breast and formula) feeding, from 5.8% in 2022/23 to 14.8% in 2023/24. The gap between the most affluent (SIMD 5) and the most deprived (SIMD 1) areas in East Renfrewshire is 38.4% and this is an all-time high.

Organisational measures								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Percentage of days lost to sickness absence for HSCP NHS staff (<i>Aim to decrease</i>)	7.9%	4.0%	8.3%	7.5%	6.9%	5.5%	7.3%	

Sickness absence remains an area of focus for the partnership. Although we continue to miss our absence target for NHS staff, we have seen an improvement from 8.3% to 7.9% during the year, we are seeing positive performance among our Council-employed staff. We continue to deliver targeted support for managers to minimise absences.

Financial Performance

Funding 2024/25

The net total health and social care funding from our partners during the financial year 2024/25 was £202.683 million to meet the cost of the services we provided. This included an additional in-year allocation, on a non-recurring basis, from NHS Greater Glasgow and Clyde to support pressures resulting from prescribing.

	£ Million
NHS Greater Glasgow and Clyde Primary Care	96.162
NHS Greater Glasgow and Clyde Large Hospital Services	31.435
East Renfrewshire Council Social Care	73.585
East Renfrewshire Council Housing Aids and Adaptations	0.501
Net Funding Agreed per Budget	201.683
Additional in Year Funding from NHSGGC	1.000
Total Funding	202.683

The Comprehensive Income and Expenditure Statement (CIES) (page 56) shows the IJB gross income as £228.614 million, as that statement shows service income, grant funding and resource transfer which are included within the net funding from our partners in the table above. The purpose of the CIES presentation is to show the gross cost of the services we provide.

The legislation requires the IJB and Health Board to put in place arrangements to support the set aside budget requirements for unscheduled care (for large hospital services). The Greater Glasgow and Clyde wide Unscheduled Care Commissioning Plan continues to evolve and the latest plan and financial framework was last presented to the IJB in November 2023.

Resource Transfer shows NHS Greater Glasgow and Clyde specific funding for historic bed closures and is used to purchase care packages and community-based services. The historic Social Care Fund, which was allocated by the Scottish Government to IJBs, via the NHS funding stream, to meet specific costs such as living wage and other fair work practices and adult demographic pressures is included within resource transfer.

Financial Performance 2024/25

The annual report and accounts for the IJB covers the period 1st April 2024 to 31st March 2025. The budgets and outturns for the operational services (our management accounts) are reported regularly throughout the year to the IJB, with the final position summarised:

Service	Unaudited Budget	Spend	Variance (Over) / Under	Variance (Over) / Under
	£ Million	£ Million	£ Million	%
Children & Families	13.272	12.190	1.082	8.15%
Older Peoples Services	30.717	28.684	2.033	6.62%
Physical / Sensory Disability	6.341	6.127	0.214	3.37%
Learning Disability – Community	21.449	22.127	(0.678)	(3.16%)
Learning Disability – Inpatients	10.874	11.178	(0.304)	(2.80%)
Augmentative and Alternative Communication	0.291	0.303	(0.012)	(4.12%)
Intensive Services	16.836	18.149	(1.313)	(7.80%)
Mental Health	5.916	5.514	0.402	6.80%
Addictions / Substance Misuse	2.224	2.086	0.138	6.21%
Family Health Services	33.809	33.868	(0.059)	(0.17%)
Prescribing	18.808	19.954	(1.146)	(6.09%)
Criminal Justice	0.033	0.033	-	0.00%
Finance and Resources	10.177	9.052	1.125	11.05%
Net Expenditure Health and Social Care	170.747	169.265	1.482	0.87%
Housing	0.501	0.501	-	-
Set Aside for Large Hospital Services	31.435	31.435	-	-
Total Integration Joint Board	202.683	201.201	1.482	0.87%

The operational underspend is £1.482 million (0.87%) and is better than the last reported position taken to the IJB which was based on January forecasts and projected an underspend of £0.288 million. The main variances to the budget were:

- £1.082 million underspend within Children & Families reflecting the profile of care costs during the year, additional income from the Home Office and staff turnover
- £2.033 million underspend with community-based care for adults and older people is primarily from nursing and residential care and staff turnover. In 2025/26 there has been some budget realignment to Intensive Services
- £1.313 million overspend within Intensive Services from in-year savings shortfalls and service pressures from meeting demand
- £1.146 million overspend in Prescribing from continued costs and volume pressures combined with legacy pressures, this is net of £1 million non-recurring support from NHS Greater Glasgow and Clyde
- £1.125 million underspend within Finance and Resources in the main reflects the non-recurring pension gain, offset in part to meet HSCP wide in-year savings shortfalls and pressures

The set aside budget is shown as nil variance as this currently is not a cash budget to the HSCP and the annual amount reported is agreed each year with NHS Greater Glasgow and Clyde. The actual expenditure share for 2024/25 was identified as £31.435 million and is £3.005 million more than our notional budget, however there is nil cash impact.

A number of services are hosted by the other IJBs who partner NHS Greater Glasgow and Clyde and our use of hosted services is detailed at Note 4 (Page 65). The hosted services are accounted for on a principal basis, as detailed at Note 11 (Page 73).

The information above reflects our management accounts reporting throughout 2024/25 whilst the CIES (Page 56) presents the financial information in the required statutory reporting format; the movement between these of £0.151 million is a result of the management accounting treatment of reserves:

Reconciliation of CIES to Operational Underspend	£ Million	£ Million
IJB operational underspend on service delivery		1.482
Reserves planned use during the year	(0.966)	
Reserves added during the year	0.815	
Net movement between management accounts and CIES		(0.151)
IJB CIES underspend		1.331

Reserves

We used £0.966 million of reserves in year and we also added £2.297 million into earmarked and general reserves. The year on year movement in reserves is set out in detail at Note 8 (Page 71) and is summarised:

	£ Million	£ Million
Reserves at 31 March 2024		1.864
Planned use of existing reserves during the year	(0.966)	
Funds added to reserves during the year	2.297	
Net increase in reserves during the year		1.331
Reserves at 31 March 2025		3.195

The purpose, use and categorisation of IJB reserves is supported by a Reserves Policy and Financial Regulations, both of which were reviewed in September 2024.

The reserves of the IJB fall into three types:

- Ring-fenced: the funding can only be used for a specific purpose
- Earmarked: the funding has been allocated for a planned purpose
- General: this can be used for any purpose

As part of the financial recovery process for 2023/24 the IJB used all possible reserves available to mitigate cost pressures. This means the only reserves brought into 2024/25 were for specific funding initiatives set by the Scottish Government or where funding is committed within an existing project. The underspend from 2024/25 will be added, in the first instance, to the IJB general reserve.

Ring-Fenced Reserves

The spend in year was £0.311 million on existing initiatives and £0.371 million was added towards the end of the year for non-recurring prescribing support £0.359 million as part of the 2025/26 budget and £0.012 million for national IT projects. The funding to support the development of a Recovery Hub at £0.489 million, brought forward from 2023/24 is the other reserve taken into 2025/26.

Earmarked Reserves

Our earmarked reserves are in place to support projects and timing differences for specific funding. We used £0.172 million during the year and added £0.444 million to support the ongoing programme of Learning Disability Health Checks across the health board area (£0.082 million), the implementation of the case recording system (£0.250 million), fostering and adoption (£0.100 million) and cancer screening inequalities (£0.012 million).

This means we will take £0.853 million into 2025/26. This balance supports existing commitments already in place for the whole family wellbeing project and trauma informed practice.

General Reserves

Our general reserve is £1.482 million reflecting the underspend from 2024/25 and whilst this is an improved position from the previous year the IJB is not compliant with its Reserves Policy which advocates that 2% of the budget should be the level of reserves held.

The use of reserves was reported to the IJB within our routine revenue reporting and during 2024/25.

Future Challenges

The IJB continues to face a number of challenges, risks and uncertainties in the coming years and this is set out in our current Medium Term Financial Plan (MTFP) for 2025/26 to 2029/30 and our Strategic Plan for 2025 to 2028. These key strategies also inform our strategic risk register and collectively support medium-term planning and decision making.

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

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

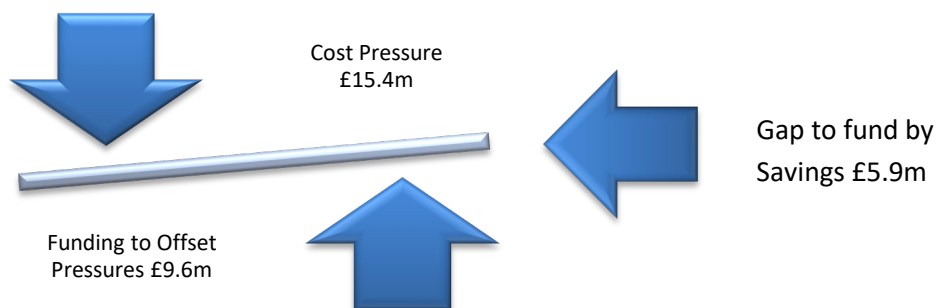
The most significant challenges for 2025/26 and beyond include:

- continued delivery of savings to support financial sustainability, recognising this is at odds with a focus on prevention and the difficulty increases as the cumulative savings increase
- “doing more of the same” in identifying savings will not work, we need to review every service in detail as part of a Change and Improvement programme of work to be developed
- working with the Scottish government recognising the national scale of the challenge across health and social care, in the context of a collective £0.5 billion shortfall

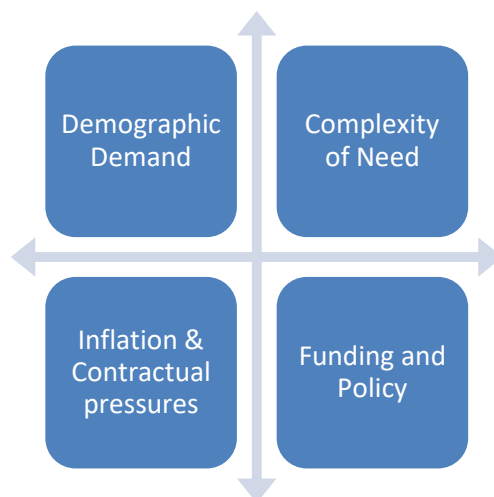
- managing the real tension between reduced service capacity as a result of the cumulative impact savings in prior years whilst maintaining system wide services including discharge without delay from hospital
- understanding the longer term impacts of Covid-19 on mental and physical health, we are seeing increased levels of complexity and acuity of need
- continued recruitment and retention of our workforce within the HSCP and our wider partner workforce, recognising the risk of market sustainability challenges
- managing prescribing demand and costs in partnership with our GPs and wider population
- supporting the physical and mental health and wellbeing of our workforce and our residents
- meeting increased demand for universal services without funding for growth, including increased population demand and new care homes opening within the area

The IJB agreed its budget for the financial year 2025/26 on 27th March 2025 recognising the significant improvement from savings delivered in 2024/25, however recognising new demand and cost pressures for 2025/26 and beyond.

Within our 2025/26 budget of £202.4 million the estimated cost pressures are £15.412 million, offset in part by available funding of £7.485 million and the non-recurring pension gain of £2.067 million leaving a funding gap for the year of £5.860 million to be closed through savings. This also includes a commitment from East Renfrewshire Council to support the IJB with up to £1.5 million should it be required, relating to the deferment of non-residential charging in 2025/26.



Our cost pressures are driven by:



Revenue Budget Pressures	ERC	NHS	Total
Financial Year 2025/26	£m	£m	£m
1. Cost Pressures			
Pay	1.553	1.552	3.105
Inflation & Living Wage	5.396	0.000	5.396
Demographic & Demand	2.230	0.200	2.430
Service Pressures	0.595	0.100	0.695
Prescribing		3.786	3.786
	9.774	5.638	15.412
2. Funding available towards pressures			
Recurring Policy Funding	(3.253)	(2.238)	(5.491)
Additional Funding from Partners	(1.309)	(0.685)	(1.994)
	(4.562)	(2.923)	(7.485)
3. Non-Recurring Pension Gain	(2.067)		(2.067)
4. Unfunded Cost Pressures	3.145	2.715	5.860
5. Proposals to Close the Funding Gap			
Savings Programme identified	(1.645)	(1.515)	(3.160)
Savings in Development - Prescribing		(1.200)	(1.200)
Non Recurring Support - Deferred Charging	(1.500)		(1.500)
	(3.145)	(2.715)	(5.860)
Remaining Gap 2025/26	0.000	0.000	0.000
Recurring Gap 2025/26	1.676	0.683	2.359

Whilst the budget for the year is balanced this included a number of non-recurring elements and when these are stripped out the underlying position is a recurring gap of £2.359 million and work is ongoing to ensure plans are in place to address this before April 2026.

Summary Table	ERC	NHS	Total
	£m	£m	£m
Cost Pressures	9.774	5.638	15.412
Funding Offsets	(4.562)	(2.923)	(7.485)
Non-Recurring Pension Gain	(2.067)		(2.067)
Savings - existing	(1.645)	(2.715)	(4.360)
Savings - Support for deferred charging*	(1.500)		(1.500)
Gap 2025/26	0.000	(0.000)	(0.000)
Recurring Gap			
Remove pension gain	2.067		2.067
Remove Care at Home delay pressure	(0.391)		(0.391)
Remove non prescribing initiative reserve		0.359	0.359
Remove non recurring turnover / underspend		0.324	0.324
Recurring Gap**	1.676	0.683	2.359
** Assumes non residential charging of £1.5m in place for 2026/27			
* Support of up to £1.5m in 2025/26			

We have minimal reserves to offset any shortfall, following our financial recovery process in 2023/24.

The budget agreed by the IJB on 26^h March 2025 sets out the detail behind each of the cost pressures and it is important to note that these include contractual and policy requirements that must be met.

Whilst the scale of this challenge is significant to East Renfrewshire, particularly as one the smaller HSCPs this is not unique; the national position across all public sector services shows a challenging financial outlook, with funding pressures including pay, inflation, demand & complexity, demographics, transitions from child to adult services, prescribing costs & volume and recruitment & retention challenges.

During the period of this plan, we will implement any policy decisions as directed by the Scottish Government along with any recommendations or specific actions that may arise from the national care service advisory board.

We continue to work alongside our partners to deliver our respective services with a fully integrated approach recognising our collective outcomes to deliver the best services we can for our residents.

Whilst the 2025/26 budget is a great improvement on the prior year this will still be a challenging year, with a difficult medium term outlook.

Looking Ahead to 2026/27 to 2029/30 the level of potential cost pressures set out in the scenarios in the MTFP are based on “what if” percentage levels of pressure and are not an indication of where any settlement or agreement may crystallise. This allows the IJB to look forward using the current year and the latest intelligence to plan for possible scenarios. The further ahead we look the less certainty of any assumption; even short term assumptions carry a high degree of uncertainty in the current climate.

It also needs to be recognised that these scenarios are showing the potential level of cost pressure and do not make any allowance for any funding that may offset a future cost. Again, given the current levels of uncertainty it is unwise to assume anything beyond a flat cash approach at this time, with the exception of the Scottish Government indication that the cost of the pay award will be funded for our NHS workforce.

In the event that additional funding becomes available this will reduce the level of cost pressure, depending on the nature and requirements that may be attached. By illustrating this “flat cash” approach this allows the IJB to see the scale of the challenge ahead, recognising this may be mitigated in the event of any increase in funding.

The scenarios below show that in any of the next four years the modelled cost pressure could range from £3.6 million to £8.6 million depending on the combination of factors set out in the low, medium and high illustrations.

The cumulative pressures could range from £18.4 to £32.6 million over the four years to 2029/30 without any significant change in funding.

The assumptions are predicated on full and recurring delivery of the 2025/26 savings including the underlying shortfall.

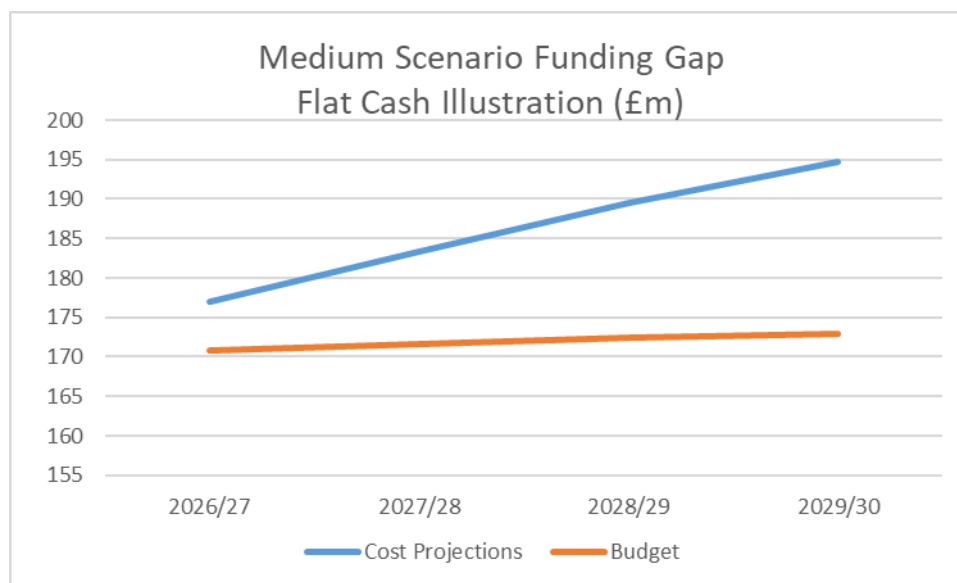
There is always a possibility that the Scottish Government budget settlement may allow for some funding and / or the IJBs funding partners are in a position to support with additional

funding to the IJB and all scenarios are subject to the terms of the Scottish Government budget settlement.

It is also assumed that any policy changes determined by the Scottish Government should be cost neutral.

We remain in a difficult economic climate and the financial impacts of delivering service to people are dynamic. Our forward planning assumptions will be updated as issues emerge and become clearer. The resulting funding gap in each year will ultimately be determined by the difference between pressures and the funding settlement agreed with our partners, including any policy funding or directives as part of the Scottish Government budget settlement for that year.

Using the medium term scenario the gap between costs and funding will grow as every year passes to a potential £25 million by 2029/30 on a flat cash basis:



There are a number of areas where caseload numbers or staffing ratio to patients will determine necessary changes to the workforce.

We are at the stage where we cannot do “more of the same” in our approach to savings and a more radical approach is required. We will need to develop a programme of review across all services. We will continue to work with a range of partners to look at any system wide opportunities to minimise costs and mitigate, as best we can, the impact resulting from increasing demand versus reducing resources.

The pay increases for 2025/26 have not yet been agreed for part of our workforce so the impact to the current and future years may require review. The working assumption is the costs of pay increases for our NHS employed staff will be funded by the Scottish Government.

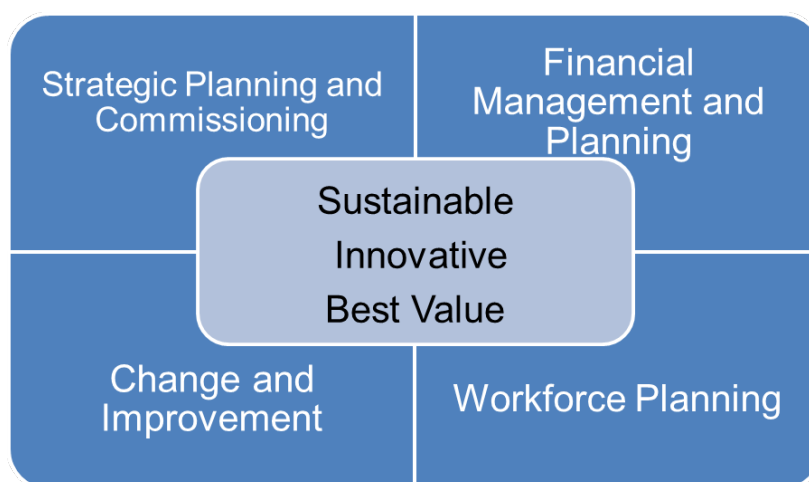
Inflation for care costs needs to allow for fair work policies, workforce and economic challenges, where funded policies allow for this. For the 2025/26 budget settlement the Scottish Living Wage increased from £12.00 to £12.60 per hour and as with prior years this has been applied to pay element of the contract hourly rate as directed by Scottish Government. The Scottish Government will determine the Living Wage rate as a policy decision along with any associated funding.

Demographic and Demand recognises both changes in population and in acuity of need. This also includes the cost of young people moving to adult care. The long-term post Covid-19 impact on complexity and demand is still unclear, however the population in East Renfrewshire continues to grow particularly at the older and younger ends of the age spectrum. We are seeing increasing complexity of need across a range of care groups.

The changes in our population also impact on General Practice, Dental and other family health services within East Renfrewshire.

Prescribing will not only rise in line with population increases but is also subject to many other factors. This area is so volatile it is difficult to accurately predict. System wide work is in place across NHS Greater Glasgow and Clyde to support the delivery of a range of actions to mitigate some of the cost pressures we are seeing.

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



- The Supporting People Framework, our criteria-based approach to care prioritisation, is fully embedded. We will continue to monitor and assess demand, capacity and funding against this criteria.
- Work is ongoing in relation to the introduction of non-residential charging.
- A one year delivery plan, including financial recovery will ensure a solid foundation for 2026/27 and beyond.
- Audit Scotlands Finance Bulletin report relating to IJBs financial position recognised ***“IJBs need to be working collaboratively with each other and with their NHS and council partners to find ways to transform services so that they are affordable. Investment in prevention and early intervention is needed to help slow the ever-increasing demand for services, the cost of more complex care and, improve the experience and outcomes for people.”***
- Funding discussions with the Scottish Government are fundamental recognising the national shortfall in health and social care is currently estimated at c£0.5 billion.
- Successfully implement the case recording system and maximise the associated benefits.
- We will update our Medium-Term Financial Plan on a regular basis reflecting assumptions and projections as issues become clearer; this will also inform planning for our 2026/27 budget and beyond.
- We will continue to monitor the impacts of Covid-19, economic and inflationary factors along with operational issues through our financial and performance monitoring to allow us to take

swift action where needed, respond flexibly to immediate situations and to inform longer term planning.

- We routinely report our performance to the IJB with further scrutiny from our Performance and Audit Committee and our Clinical and Care Governance Group, including follow up from any inspections.
- Workforce planning will continue to support identification of our current and future requirements and include implications from the Health and Care Staffing (Scotland) Act 2019. Recruitment and retention of staff is key to all service delivery and we have mitigated as far as possible by minimising the use of temporary posts and developing our workforce and organisational learning and development plans.
- Governance Code: we have robust governance arrangements supported by a Governance Code.
- The IJB continues to operate in a challenging environment and our financial, risk and performance reporting continue to be a key focus of each IJB agenda.

The future challenges detailed above and our associated response include the main areas of risk that the IJB is facing. The uncertainty of the current economic climate, the longer term impact of Covid-19 on our population, the capacity for the HSCP and its partners to meet continued demand and complexity whilst delivering such challenging savings remain significant risks.

Conclusion

East Renfrewshire Integration Joint Board is well placed in terms of its maturity to address the coming challenges, building on many years of delivering integrated health and social care services and continuing to lead on developing new and innovative models of service delivery. However, maintaining financial sustainability whilst meeting the needs of our population is increasingly challenging.

The level of uncertainty over the medium to long term on funding, the long term pandemic impact on our population and the associated demand for services, with difficult shorter-term financial challenges result in a difficult outlook however we continue to plan ahead and prepare for a range of scenarios.

Katie Pragnell

Chair

Integration Joint Board

24th September 2025

Alexis Chappell

Chief Officer

Integration Joint Board

24th September 2025

Lesley Bairden ACMA CGMA

Chief Financial Officer

Integration Joint Board

24th September 2025

Statement of Responsibilities

Responsibilities of the Integration Joint Board

The IJB is required to:

- Make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In East Renfrewshire IJB, the proper officer is the Chief Financial Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the annual accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014) and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003) and (Coronavirus (Scotland) Act 2020).
- Approve the annual accounts for signature.

I confirm that the unaudited Annual Accounts will be presented on 24th September 2025 for approval.

Katie Pragnell

Chair

Integration Joint Board 24th September 2025

Responsibilities of the Chief Financial Officer

The Chief Financial Officer is responsible for the preparation of the IJB's annual accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code).

In preparing these annual accounts, the Chief Financial Officer has:

- Selected appropriate accounting policies and applied them consistently.
- Made judgements and estimates that are reasonable.
- Complied with the legislation.
- Complied with the Local Authority Accounting Code (in so far as it is compatible with the legislation).

The Chief Financial Officer has also:

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

I certify that the financial statements give a true and fair view of the financial position of East Renfrewshire Integration Joint Board as at 31st March 2025 and the transactions for the IJB for the period covering 1st April 2024 to 31st March 2025.

Lesley Bairden ACMA CGMA

Chief Financial Officer

Integration Joint Board 24th September 2025

Remuneration Report

Introduction

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

The IJB does not directly employ any staff in its own right. All staff are employed through either East Renfrewshire Council or NHS Greater Glasgow and Clyde. The report contains information on the IJB's Chief Officer's remuneration together with any taxable expenses relating to voting members claimed in the year. The remuneration of senior officers is determined by the contractual arrangements of East Renfrewshire Council and NHS Greater Glasgow and Clyde.

For 2024/25 no taxable expenses were claimed by members of the IJB.

The board members are entitled to payment for travel and subsistence expenses relating to approved duties. Payment of voting board members' allowances is the responsibility of the member's individual partnership body. Non-voting members of the IJB are entitled to the payment of travel expenses. The IJB does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the IJB.

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

Integration Joint Board

The voting members of the IJB were appointed through nomination by East Renfrewshire Council and NHS Greater Glasgow and Clyde.

Senior Officers

The Chief Officer is appointed by the IJB in consultation with East Renfrewshire Council and NHS Greater Glasgow and Clyde. The Chief Officer is employed by East Renfrewshire Council and is funded equally between East Renfrewshire Council and NHS Greater Glasgow and Clyde.

The total remuneration received by the Chief Officer in 2024/25 amounted to £132,757 in respect of all duties undertaken during the financial year. The Chief Financial Officer total remuneration for the same financial year was £101,621.

Total 2023/24	Senior Officer	Salary, Fees and Allowances	Taxable Expenses	Total 2024/25
£		£	£	£
128,143	Julie Murray, Chief Officer	132,757	-	132,757
98,089	Lesley Bairden, Chief Financial Officer	101,621	-	101,621
226,232		234,378	-	234,378

Note: Julie Murray retired from her position as Chief Officer on 16 May 2025 and Alexis Chappell took up this position on 26 May 2025.

Voting Board Members 2024/25		Total Taxable IJB Related Expenses £
Councillor Katie Pragnell (Chair)	East Renfrewshire Council	-
Mehvish Ashraf (Vice Chair)	NHS Greater Glasgow & Clyde	-
Councillor Caroline Bamforth	East Renfrewshire Council	-
Martin Cawley	NHS Greater Glasgow & Clyde	-
Cath Cooney	NHS Greater Glasgow & Clyde	-
Councillor Paul Edlin	East Renfrewshire Council	-
Dianne Foy	NHS Greater Glasgow & Clyde	-
Councillor Owen O'Donnell	East Renfrewshire Council	-

The equivalent cost in 2023/24 was nil for all IJB members.

The Pension entitlement for the Chief Officer for the year to 31st March 2025 is shown in the table below, together with the contribution made by the employing body to this pension during the year.

Senior Officer	In Year Pension Contribution		Accrued Pension Benefits	
	For Year to 31 March 2024 £	For Year to 31 March 2025 £	As at 31 March 2025 £'000	Difference From 31 March 2024 £'000
Julie Murray, Chief Officer	24,721	8,627	Pension	63
			Lump Sum	67
Lesley Bairden, Chief Financial Officer	18,923	6,604	Pension	20
			Lump Sum	-
Total	43,644	15,231	Pension	83
			Lump Sum	67

The Chief Financial Officer joined the pension scheme on appointment in August 2015 and under the terms of the scheme no lump sum benefit has been identified.

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

However, the IJB has responsibility for funding the employer's contributions for the current year for the officer time spent on fulfilling the responsibilities of their role on the IJB. The table above shows the IJB's funding during 2024/25 to support officers' pension benefits. The table also shows the total value of accrued pension benefits which may include benefits earned from a previous employment and from each officers' own contributions.

General Disclosure by Pay Bands

The regulations require the Remuneration Report to provide information on the number of persons whose remuneration was £50,000 or above. This information is provided in bands of £5,000.

Number of Employees 31 March 2024	Remuneration Band	Number of Employees 31 March 2025
-	£90,000 - £94,999	-
1	£95,000 - £104,999	1
-	£105,000 - £109,999	-
-	£110,000 - £114,999	-
-	£115,000 - £119,999	-
-	£120,000 - £124,999	-
1	£125,000 - £129,999	-
	£130,000 - £134,999	1

Katie Pragnell

Chair

Integration Joint Board 24th September 2025

Alexis Chappell

Chief Officer

Integration Joint Board 24th September 2025

Annual Governance Statement

Introduction

The Annual Governance Statement explains the IJB's governance arrangements and reports on the effectiveness of the IJB's system of internal control. This is in line with the Code of Corporate Governance and meets the requirements of the 'Code of Practice for Local Authority Accounting in the UK: A Statement of Recommended Practice', in relation to the Statement on the System of Internal Financial Control. This should ensure:

- A focus on the assessment of how well the governance framework is working and what actions are being taken.
- The importance of the role and responsibilities of partners in supporting IJB good governance is adequately reflected.

Scope of Responsibility

The IJB is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively. To ensure best value the IJB commits to continuous quality improvement in performance across all areas of activity.

To meet this responsibility the IJB continues to operate the governance arrangements first put in place during 2015/16, including the system of internal control. This is intended to manage risk to a reasonable level but cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable, but not absolute assurance of effectiveness.

In discharging these responsibilities, the Chief Officer has a reliance on East Renfrewshire Council and NHS Greater Glasgow and Clyde systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisations' aims and objectives, as well as those of the IJB.

The Purpose of the Governance Framework

The governance framework comprises the systems and processes and culture and values by which the IJB is directed and controlled and the activities through which it accounts to, engages with and leads the community. It enables the IJB to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the IJB's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised and to manage them efficiently, effectively and economically.

We have robust governance arrangements in place and have consolidated these into a Governance Code.

The Governance Framework

The main features of the governance framework in place during 2024/25 are summarised below:

- The IJB, comprising all IJB Board members, is the key decision-making body
- The scope, authority, governance and remit of the IJB is set out in constitutional documents including the Integration Scheme, Board terms of reference, scheme of administration and financial regulations and as reflected in our Code of Governance
- The Performance and Audit Committee and Clinical and Care Governance Group provide further levels of scrutiny for the IJB
- The IJB's purpose and vision is outlined in the IJB Strategic Plan which sets out how we will deliver the national health and wellbeing outcomes. This is underpinned by an annual implementation plan and performance indicators. Regular progress reports on the delivery of the Strategic Plan are provided to the Performance and Audit Committee and the IJB
- The IJB has adopted a 'Code of Conduct' for all of its Board Members and employees. A register of interests is in place for all Board members and senior officers
- The Performance and Audit Committee routinely review the Strategic Risk Register.
- The IJB has in place a continuous development programme with an ongoing series of seminars covering a wide range of topics and issues
- The IJB has two localities Eastwood and Barrhead, aligned with hospital use and includes three clusters of GP practices. Each Locality has a dedicated Locality Manager

We hold our IJB meetings on a hybrid in person and video conferencing platform and agreed with our chair and vice chair a prioritised agenda for each meeting. We held all meetings as planned during 2024/25. We held three IJB seminars during the year focussing on charging for services, prescribing, GP provision and planning for the budget for 2025/26.

We used our daily and weekly huddle during the year as needed to allow our senior managers to meet in the morning to assess the situation, prioritise workloads and support service delivery, in periods of capacity challenge and any events such as bad weather.

Weekly huddles continued to support the delivery of the Supporting People Framework saving and embed the framework.

The action plan from the self-assessment of the CIPFA Financial Management Code, reported to the Performance & Audit Committee in June 2023 is reviewed annually with no additional actions.

Best Value

The IJB has a duty of Best Value and this includes ensuring continuous improvement in performance, while maintaining an appropriate balance between the quality of those services provided by the HSCP and the cost of doing so. We need to consider factors such as the economy, efficiency, effectiveness and equal opportunities. The IJB ensures this happens through its vision and leadership and this is supported and delivered by:



The System of Internal Financial Control

The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision and a system of delegation and accountability. Development and maintenance of these systems is undertaken by East Renfrewshire Council and NHS Greater Glasgow and Clyde as part of the operational delivery of the HSCP. In particular, these systems include:

- Financial regulations and codes of financial practice
- Comprehensive budgeting systems
- Regular reviews of periodic and annual financial reports that indicate financial performance against the forecasts
- Setting targets to measure financial and other performance
- Clearly defined capital expenditure guidelines
- Formal project management disciplines
- The IJB's financial management arrangements complies with the governance requirements of the CIPFA statement: 'The Role of the Chief Financial Officer in Local Government (2016)' and the CIPFA Financial Management Code

With regard to the entries taken from East Renfrewshire Council and NHS Greater Glasgow and Clyde accounts, the IJB is not aware of any weaknesses within their internal control systems and has placed reliance on the individual Statements of Internal Financial Control where appropriate.

Review of Adequacy and Effectiveness

The IJB has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of the effectiveness of the framework is informed by the work of the Senior Management Team who have responsibility for development and maintenance of the governance environment, the annual report by the Chief Internal Auditor and reports from Audit Scotland and other review agencies.

The Chief Internal Auditor reports directly to the IJB Performance and Audit Committee on all audit matters, with the right of access to the Chief Officer, Chief Financial Officer and Chair of the Performance and Audit Committee on any matter. In accordance with the principles of the code of corporate governance, regular reports were made to the IJB's Performance and Audit Committee during 2024/25. A member of East Renfrewshire Council's Audit and Scrutiny Committee is co-opted to the IJB Performance and Audit Committee to promote transparency.

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

The Internal Audit function has independent responsibility for examining, evaluating and reporting on the adequacy of internal control. The IJB's internal audit arrangements comply with the governance requirements of the CIPFA statement: The Role of the Head of Internal Audit in Public Organisations (2019).

During 2024/25 the service operated in accordance with relevant professional audit standards and the Public Sector Internal Audit Standards. The Chief Internal Auditor's opinion as reported to the Audit Committee, confirmed: It is my opinion based on the information available and assurances provided, that reasonable assurance can be placed on the framework of governance, risk management and internal controls which operated in the East Renfrewshire Integration Joint Board in the year to 31 March 2025. The IJB has produced a Governance Statement which concurs with this conclusion.

We have a formal Code of Governance and the sections in the code and our level of compliance can be summarised as detailed below:

Code Section	Level of Compliance
Integration Scheme	Full
Local Governance Arrangements & Delegation of Functions	Full
Local Operational Delivery Arrangements	Full
Performance and Audit	Full
Clinical and Care Governance	Full
Chief Officer	Full
Workforce	Full
Finance	Full
Participation and Engagement	Full
Information Sharing and Data Handling	Full
Complaints/ Dispute Resolution Mechanism	Full
Claims Handling, Liability & Indemnity	Full
Risk Management	Full

Governance Issues during 2024/25

Whilst all operational and transactional governance issues are considered within our partner's governance frameworks, the IJB Performance and Audit Committee also take an overview on all actions resulting from both internal and external audit reports, covering all live actions whether pre or post 31st March 2025.

Regular reports on audit recommendations and associated actions are presented to and considered by the Performance and Audit Committee of the IJB. The IJB will also receive direct reports where appropriate.

Significant Governance Issues

There are no significant governance issues in 2024/25.

The resolution to the financial shortfall in 2023/24 was resolved through the financial recovery process agreed with both partners, with no adverse impact of 2024/25. We will continue to work closely with both partners during 2025/26.

Operational Governance

The Performance and Audit Committee received an update report to each committee that identified progress on open recommendations as well as any new audit activity and associated response (for both IJB specific and for HSCP operational). The table below summarises the number of recommendations and the status for each audit, as at 24th September 2025.

Audit Report	Recommendations		
	Total for HSCP	Considered implemented by HSCP (awaiting verification)	Total open
Follow up of HSCP Audits	2	0	2
Follow up of Ordering and Certification	2	0	2
Bonnyton House	17	16	1
Accounts Payable	4	4	0
Accounts Receivable	3	1	2
Application Audit of Payroll	4	4	0
TOTAL	32	25	7

In March 2023 we reported to the IJB on Equality and Human Rights Mainstreaming Report along with an Interim Review of outcomes for the year. This outlined: the ways in which equalities considerations are part of the structures, behaviours and culture of our partnership; how we carry out our duties and promote equality; and how this is helping us improve as a partnership. The report also set out an interim update on progress towards the partnership's six equalities outcomes for the following two years until 2025. Reports to the IJB in March and June 2025 provide an update and we consider our duties have been met.

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

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

During 2024/25 the IJB did not need to act in this capacity.

Action Plan

The table below shows the progress made during 2024/25 against the actions that we identified in our 2023/24 annual report and accounts, along with new actions relating to Care at Home and Safer staffing.

Action	Progress
1. Deliver the Recovery and Renewal Programme	<p>The significant projects remaining in the programme are the implementation of the Mosaic system and non-residential charging, following implementation of the Supporting People Framework. A closure report on all activity will be taken to the IJB in 2025/26 and any remaining work will be incorporated into our Change and Improvement programme to support future service delivery.</p> <p>Status: Ongoing as this is a multi-year dynamic programme</p>
2. Ensuring financial sustainability is a key priority in IJB financial planning, reporting and discussion with board members, our funding partners and other stakeholders.	<p>Financial sustainability remains a risk and financial reporting will be taken to the IJB throughout 2025/26 and beyond. We will also remain engaged in detailed financial discussions with both partners during the year.</p> <p>The Medium Term Financial Outlook will be refreshed in the event of significant changes and annually as a minimum.</p> <p>Status: Ongoing as this is a multi-year issue</p>
3. Continue to work to implement the Unscheduled Care Commissioning Plan in partnership with the other HSCPs across Greater Glasgow and Clyde.	<p>This is part of an NHSGGC wide programme and will continue to be implemented, the last update to the IJB was in November 2023.</p> <p>Status: Ongoing as this is a multi-year issue</p>
4. Our Integration Scheme will be refreshed in line with appropriate guidance, working with the other five NHSGGC partnerships, for submission to the Scottish Government.	<p>Our integration scheme consultation period ended in January 2024 and is expected to go to our partner bodies during 2025/26. The timescale was revised following further work required on Hosted Services (across all six HSCPs within NHSGGC).</p> <p>Status: Ongoing expect to close during 2025/26</p>
5. We will continue to monitor the health and financial impact of Covid where we can inform local reporting and decision making.	<p>This will be reported to the IJB throughout the year, where any intelligence and data arises.</p> <p>The previously allocated funding from ERC to support recovery was included through our regular financial reporting.</p> <p>Status: Ongoing as this is a multi-year issue</p>
6. We will recommence review of our Strategic Action Plan, paused during the response to the pandemic and continue to develop of performance reporting.	<p>We need to review this plan to ensure all relevant actions have been progressed / incorporated into other plans / superseded.</p>

	Status: Ongoing expect to close 2025/26
7. We will continue to place equality and fairness at the heart of our planning processes and over the next two years we will work to further progress our agreed equalities outcomes and will review these ahead of our next scheduled report in 2025.	<p>We established Equalities Outcomes for the HSCP in 2023. We have reported progress in March and June 2025 as planned.</p> <p>We undertake Equality, Fairness and Rights Impact Assessment (EFRIA) with support to staff completing assessments through the Planning and Performance Team and Planning Leads within service areas. We continue to participate in ERC Equalities forums and in the national HSCP Equality Peer Support Network.</p> <p>Status: Closed</p>
8. We will implement the recommendations resulting from the Adult Joint Inspection report, published in June 2023 including: improving the quality of chronologies; greater involvement of adults at risk of harm and their unpaid carers at a strategic level; enhanced multi-agency quality assurance practices; and, building on existing practice to ensure the full involvement of all key partners in relevant aspects of ASP practice going forward.	<p>The Adult Protection Committee has agreed vision and improvement plan for 2025-27 incorporating national objectives and guidance. This also builds on the work undertaken on the previous recommendations.</p> <p>A lived experience group has been established to enhance our collaborative approach to service improvement with people who use our services and their family carers.</p> <p>Status: Ongoing multi year to 2027</p>
9. Care Inspectorate Requirements from the inspection carried out in January 2025.	<p>The service is awaiting follow up inspection, which was due in May 2025, following the inspection carried out in January. Progress has been made in relation to the two requirements identified with respect to quality of care plans and planning consistency of care.</p> <p>Status: Open</p>
10. We will embed the requirements of the Health and Care Staffing (Scotland) Act 2019 in our refreshed Workforce Plan	<p>The working group will continue to ensure we fully meet the requirements for all safer staffing requirements, governance and reporting.</p> <p>Status: Ongoing expect to close 2025/26</p>

Conclusion and Opinion on Assurance

It is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the IJB system of governance.

We consider the internal control environment provides reasonable and objective assurance that any significant risks impacting on our principle objectives will be identified and actions taken to avoid or mitigate their impact.

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

Katie Pragnell

Chair

Integration Joint Board

24th September 2025

Alexis Chappell

Chief Officer

Integration Joint Board

24th September 2025

Independent auditor's report to the members of East Renfrewshire Integration Joint Board and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

We certify that we have audited the financial statements in the annual accounts of East Renfrewshire Integration Joint Board (“the Integration Joint Board”) for the year ended 31 March 2025 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Balance Sheet, Movement in Reserves Statement and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (the 2024/25 Code).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the Integration Joint Board as at 31 March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

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

Conclusions relating to going concern basis of accounting

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

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

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

Risks of material misstatement

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

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

As explained more fully in the Statement of Responsibilities, the Chief Financial Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Chief Financial Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Financial Officer is responsible for assessing the Integration Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the Integration Joint Board's operations.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

Reporting on other requirements

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

We have audited the parts of the Remuneration Report described as audited. In our opinion, the audited parts of the Remuneration Report have been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Other information

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

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

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

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

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

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

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of our report

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

[Signature]

Rob Jones, (for and on behalf of Ernst & Young LLP),

5 George Square,

Glasgow

G2 1DY

25th September 2025

The Financial Statements

The (Surplus) or Deficit on the Income and Expenditure Statement shows the income received from and expenditure directed back to East Renfrewshire Council and NHS Greater Glasgow and Clyde for the delivery of services.

Comprehensive Income and Expenditure Statement for the year ended 31st March 2025

2023/24			2024/25				
Gross Expenditure £000	Gross Income £000	Net Expenditure £000	Objective Analysis	Note	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
16,309	3,183	13,126	Children and Families		14,954	2,654	12,300
34,000	2,250	31,750	Older People's Services		33,629	1,566	32,063
8,163	1,078	7,085	Physical/Sensory Disability		7,767	865	6,902
26,239	1,573	24,666	Learning Disability – Community		28,092	728	27,364
12,216	886	11,330	Learning Disability – Inpatients		11,845	667	11,178
384	165	219	Augmentative & Alternative Communication		456	153	303
22,677	3,070	19,607	Intensive Services		21,983	2,458	19,525
7,100	576	6,524	Mental Health		6,692	347	6,345
3,647	948	2,699	Addictions / Substance Misuse		3,141	481	2,660
31,588	1,114	30,474	Family Health Services		35,436	1,568	33,868
19,780	1	19,779	Prescribing		19,955	-	19,955
989	903	86	Criminal Justice		1,029	996	33
10,743	5,035	5,708	Management and Admin		10,100	1,210	8,890
259	-	259	Corporate Services		268	-	268
194,094	20,782	173,312	Cost of Services Managed by ER IJB		195,347	13,693	181,654
30,194		30,194	Set Aside for delegated services provided in large hospitals		31,435		31,435
449		449	Aids and Adaptations		501		501
224,737	20,782	203,955	Total Cost of Services to ER IJB		227,283	13,693	213,590
-	199,773	199,773	Taxation and Non Specific Grant Income	3	-	214,921	214,921
224,737	220,555	4,182	(Surplus) or Deficit on Provision of Services		227,283	228,614	(1,331)

Movement in Reserves Statement

This statement shows the movement in the financial year on the reserve held by the IJB, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure) and 'non usable reserves'. The (Surplus) or Deficit on the Provision of Services reflects the true cost of providing services, more details of which are shown in the Comprehensive Income and Expenditure Statement.

2023/24 £000	Movement in Reserves	2024/25 £000
(6,046)	Balance brought forward	(1,864)
4,182	Total Comprehensive Income & Expenditure	(1,331)
4,182	(Surplus) or Deficit on the Provision of Services	(1,331)
(1,864)	Balance as at 31st March Carried Forward	(3,195)

The reserves above are all useable.

Balance Sheet

As at 31st March 2025

The Balance Sheet as at 31st March 2025 is a snapshot of the value at that reporting date of the assets and liabilities recognised by the IJB. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

31st March 2024 £000	Balance Sheet	Notes	31st March 2025 £000
2,145	Current Assets		4,209
2,145	Short Term Debtors	7	4,209
281	Current Liabilities		1,014
281	Short Term Creditors	7	1,014
1,864	Net Assets - Reserves	8	3,195

The Statement of Accounts present a true and fair view of the financial position of the IJB as at 31st March 2025 and its income and expenditure for the year then ended.

The unaudited annual report and accounts will be submitted for approval and issue by the IJB on 24th September 2025.

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board

24th September 2025

Notes to the Financial Statements

1. Accounting Policies

1.1 General Principles

The Statement of Accounts summarises the IJB's transactions for the 2024/25 reporting period and its position as at 31st March 2025.

The East Renfrewshire IJB is formed under the terms of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a joint venture between East Renfrewshire Council and NHS Greater Glasgow and Clyde.

IJBs are specified as Section 106 bodies under the Local Government (Scotland) Act 1973 and as such are required to prepare their financial statements in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 supported by International Finance Reporting Standards (IFRS).

1.2 Accruals of Income and Expenditure

Activity is accounted for in the year it takes place not simply when cash payments are made or received. In particular:

- Expenditure is recognised when the goods or service are received, not when the invoice is paid.
- Income is recognised when the IJB expects or earns the income, not when the cash is received.
- Where expenditure and income have been recognised but cash has not been paid or received, a creditor or debtor for the relevant amount is recorded in the Balance Sheet.
- Where debts may not be received, the balance of debtors will be written down.

1.3 Going Concern

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

The IJB Financial Statements for 2024/25 have been prepared on a going concern basis. The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. In accordance with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, the IJB is required to prepare its Financial Statements on a going concern basis unless informed by the relevant national body of the intention of dissolution without transfer of services or function to another entity. The Annual Accounts are prepared on the assumption that the IJB will continue in operational existence for the foreseeable future and specifically to the end of the going concern period, 31 March 2027.

We outline within our commentary that the IJB went into financial recovery in 2023/24 and whilst 2024/25 was another challenging year for the IJB, we have made significant progress with savings delivery and have added to reserves, albeit recognising NHS Greater Glasgow and Clyde provided an additional £1 million in year funding allocation. This was on a non-

recurring basis in recognition of continued prescribing pressures. In the Financial Performance section of the commentary (page 26) this shows at 1 April 2024, we started the year with ring-fenced and earmarked reserves of £1.864 million. We had no general reserve. As a result of planned movements, we will take £1.713 ring-fenced and earmarked reserves into 2025/26 for specific purposes. Our General Reserves balance going into 2025/26 is £1.482 million.

The IJB's budget contribution from and direction to partners has been confirmed for 2025/26 and a Medium-Term Financial Plan has been prepared covering the period 2025/26 to 2029/30. The cumulative pressure identified in the Medium-Term Financial Plan ranges from £18.4 to £32.6 million depending on scenarios and not allowing for any additional funding that may offset this. The Integration Scheme outlines the actions required in the event of an overspend which includes the implementation of a recovery plan to recover the overspend and allows for additional contributions from partners. The IJB considers there are no material uncertainties around its going concern status.

1.4 Accounting Convention

The accounting convention adopted in the Statement of Accounts is an historic cost basis.

1.5 Funding

East Renfrewshire IJB receives contributions from its funding partners, namely East Renfrewshire Council and NHS Greater Glasgow and Clyde to fund its services. Expenditure is incurred as the IJB commissions specified health and social care services from the funding partners for the benefit of the population of East Renfrewshire and across the Greater Glasgow and Clyde area for those services delivered under hosting arrangements. The Augmentative and Alternative Communication service also provides a specialist national service, funded by service level agreement.

1.6 Reserves

Reserves are created by appropriate amounts from the Statement of Income and Expenditure in the Movement in Reserves Statement.

Reserves have been created in order to finance expenditure in relation to specific projects. When expenditure to be financed from a reserve is incurred it will be charged to the appropriate service in that year and will be funded by an appropriation back to the Comprehensive Income and Expenditure Statement in the Movement in Reserves Statement.

A general reserve has also been established as part of the financial strategy of the East Renfrewshire IJB in order to better manage the risk of any future unanticipated events that may materially impact on the financial position of the IJB.

1.7 Events after the Balance Sheet Date

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Annual Accounts are authorised.

Where events take place before the date of authorisation and provide information about conditions existing as at 31st March 2025 the figures in the financial statements and notes have been adjusted in all material aspects to reflect the impact of this information.

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

1.8 Related Party Transactions

As partners of East Renfrewshire IJB both East Renfrewshire Council and NHS Greater Glasgow and Clyde are related parties and material transactions with those bodies are disclosed in Note 5 (Page 67) in accordance with the requirements of International Accounting Standard 24.

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

1.9 Provisions, Contingent Assets and Liabilities

Provisions are made where an event has taken place that gives the IJB a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the appropriate service line in the Statement of Income and Expenditure in the year that the IJB becomes aware of the obligation and measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made they are charged to the provision held in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year. Where it becomes less probable that a transfer of economic benefits will be required (or a lower settlement than anticipated is made) the provision is reversed and credited back to the relevant service.

A contingent asset or liability arises where an event has taken place that gives the IJB a possible obligation or benefit whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the IJB. Contingent assets or liabilities also arise in circumstances where a provision would otherwise be made but, either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent assets and liabilities are not recognised in the Balance Sheet but are disclosed in a note to the Accounts where they are deemed material.

1.10 Indemnity Insurance

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Greater Glasgow and Clyde and East

Renfrewshire Council have responsibility for claims in respect of the services they are statutorily responsible for and that they provide.

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

In the event that known claims were identified they would be assessed as to the value and probability of settlement. Where material the overall expected value of any such known claims, taking probability of settlement into consideration, would be provided for in the IJB's Balance Sheet. No such claims were identified as at 31st March 2025.

Similarly, the likelihood of receipt of an insurance settlement to cover any claims would be separately assessed and where material, they would be presented as either a debtor or disclosed as a contingent asset. No such receipts were identified as at 31st March 2025.

1.11 Corresponding Amounts

These Financial Statements cover the period 1st April 2024 to 31st March 2025, with corresponding full year amounts for 2023/24.

1.12 VAT

The IJB is not a taxable person and does not charge or recover VAT on its functions.

The VAT treatment of expenditure and income within the Accounts depends upon which of the partners is providing the service as these bodies are treated differently for VAT purposes.

The services provided by the Chief Officer to the IJB are outside the scope of VAT as they are undertaken under a specific legal regime.

1.13 Post - Employment Benefits – Pension Costs

The accounting requirements for pension costs in respect of Post - Employment Benefits under IAS19 and FRS17 are reflected in the accounts of East Renfrewshire Council and NHS Greater Glasgow and Clyde as the respective employers of current and former staff members. The IJB does not directly employ any members of staff in its own right and accordingly has accrued no liability in regards to post employment pension benefits.

1.14 Prior Period Restatement

When items of income and expenditure are material, their nature and amount is disclosed separately, either on the face of the CIES or in the notes to the Accounts, depending on how significant the items are to the understanding of the IJB's financial performance.

Prior period adjustments may arise as a result of a change in accounting policy, a change in accounting treatment or to correct a material error. Changes are made by adjusting the opening balances and comparative amounts for the prior period which then allows for a consistent year on year comparison.

2. Expenditure and Income Analysis by Nature

There are no statutory or presentational adjustments which affect the IJB's application of funding received from partner organisations. The movement in the IJB balance sheet is therefore solely due to the transactions shown in the Comprehensive Income and Expenditure Statement. Consequently an Expenditure and Funding Analysis is not provided in these accounts.

2023/24 £000	Expenditure and Income Analysis by Nature	2024/25 £000
(199,773)	Partners funding contribution and non-specific grant income	(214,921)
(20,782)	Fees and charges and other service income	(13,693)
(220,555)	Total Funding	(228,614)
58,578	Employee Costs	55,448
1,031	Premises Costs	998
391	Transport Costs	323
9,958	Supplies & Services	8,886
70,701	Third Party Payments	72,058
2,257	Support Costs	2,476
19,780	Prescribing	19,955
31,588	Family Health Service	35,436
30,194	Acute Hospital Services	31,435
226	Corporate Costs	234
33	External Audit Fee	34
224,737	Cost of Services	227,283

3. Taxation and Non Specific Grant Income

2023/24 £000	Taxation and Non Specific Grant Income	2024/25 £000
64,612	East Renfrewshire Council	73,284
122,772	NHS Greater Glasgow and Clyde	129,248
12,389	Resource Transfer	12,389
199,773	Partners Funding Contribution & Non Specific Grant Income	214,921

The funding contribution from NHS Greater Glasgow and Clyde includes East Renfrewshire's use of set aside for delegated services provided in large hospitals (£31.435 million in 2024/25 and £30.194 million in 2023/24). These services are provided by the NHS, which retains responsibility for managing the costs of providing the service; the IJB however, has responsibility for the consumption of and level of demand placed on these services.

4. Hosted Services - Learning Disability Inpatients & Augmentative and Alternative Communication

As detailed at Note 11 the IJB has considered the basis of the preparation of the 2024/25 accounts for Learning Disability In-Patient Services and Augmentative & Alternative Communication (AAC) services hosted by the East Renfrewshire IJB for other IJBs within the NHS Greater Glasgow & Clyde Area.

The IJB is considered to be acting as a 'principal' and the 2024/25 financial statements have been prepared on this basis with the net costs of such services being reflected in the 2024/25 financial statements. The net cost of the hosted service provided to other IJBs as well as that consumed by East Renfrewshire for the Learning Disability Inpatients and Augmentative and Alternative Communication is detailed in the following tables.

2023/24 £000	Learning Disability In-Patient Services Hosted by East Renfrewshire IJB	2024/25 £000
9,010	Glasgow	8,471
1,370	Renfrewshire	1,095
97	Inverclyde	385
658	West Dunbartonshire	427
-	East Dunbartonshire	800
11,135	Learning Disability In-Patients Services Provided to other IJBs	11,178
195	East Renfrewshire	0
11,330	Total Learning Disability In-Patient Services	11,178

2023/24 £000	Augmentative and Alternative Communication (AAC) Hosted by East Renfrewshire IJB	2024/25 £000
93	Glasgow	165
55	Renfrewshire	45
10	Inverclyde	20
6	West Dunbartonshire	16
23	East Dunbartonshire	16
187	AAC Services Provided to other IJBs	262
32	East Renfrewshire	41
219	Total AAC Services	303

Likewise, other IJBs act as the principal for a number of other hosted services on behalf of the East Renfrewshire IJB, as detailed below; such costs are reflected in the financial statements of the host IJB.

2023/24 £000	Services Provided to East Renfrewshire IJB by Other IJBs within NHSGGC	2024/25 £000
556	Physiotherapy	523
68	Retinal Screening	58
520	Podiatry	580
318	Primary Care Support	341
457	Continence	512
603	Sexual Health	603
1,597	Mental Health	1,503
899	Oral Health	950
479	Addictions	347
223	Prison Health Care	224
185	Health Care in Police Custody	200
5,197	Psychiatry	5,792
3,344	Specialist Childrens Services	4,063
14,446	Net Expenditure on Services Provided	15,696

5. Related Party Transactions

The following financial transactions were made with East Renfrewshire Council and NHS Greater Glasgow and Clyde relating to integrated health and social care functions during 2024/25. The nature of the partnership means that the IJB may influence and be influenced by its partners.

2023/24 £000	Income – Payments for Integrated Functions	2024/25 £000
128,119	NHS Greater Glasgow and Clyde	132,738
92,436	East Renfrewshire Council	95,876
220,555	Total	228,614

2023/24 £000	Expenditure – Payments for Delivery of Integrated Functions	2024/25 £000
128,119	NHS Greater Glasgow and Clyde	132,738
96,618	East Renfrewshire Council	94,545
224,737	Total	227,283

2023/24	Closing Reserve Balance (held within ERC on behalf of IJB)	2024/25 £000
-	NHS Greater Glasgow and Clyde	-
1,864	East Renfrewshire Council	3,195
1,864	Total	3,195

Within the closing balance of £3.195 million the debtors balance relating to NHS Greater Glasgow and Clyde is £0.465 million and the creditors balance is £1.014 million.

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

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

The value of transactions directly with the Scottish Government in 2023/24 and 2024/25 was nil.

6. Corporate Expenditure

2023/24 £000	Corporate Expenditure	2024/25 £000
226	Staff Costs	234
33	Audit Fee	34
259	Total	268

The cost associated with running the IJB has been met in full by East Renfrewshire Council and NHS Greater Glasgow and Clyde reflecting the continuation of the arrangement for the previous Community Health and Care Partnership.

The costs charged to the IJB in respect of non-voting members include the Chief Officer and Chief Financial Officer. Details of the remuneration for post holders are provided in the Remuneration Report.

The costs of other key management staff who advise the IJB, such as the Chief Social Work Officer and the Chief Nurse are reflected within operational budgets. Those costs above reflect only the IJB statutory posts.

NHS Greater Glasgow and Clyde did not charge for any support services provided in the year ended 31st March 2025.

The support services provided through East Renfrewshire Council are included within the funding provided to the IJB as set out in the Scheme of Integration and the charge is included for 2024/25.

Fees payable to Ernst & Young in respect of external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice for 2024/25 amounted to £34,000 (this was £33,360 in 2023/24). Ernst & Young did not provide any non-audit services during 2024/25.

VAT is not included in the costs identified.

7. Short Term Debtors and Creditors

2023/24 £000	Short Term Debtors	2024/25 £000
- 2,145	NHS Greater Glasgow and Clyde East Renfrewshire Council	- 4,209
2,145	Total	4,209

2023/24 £000	Short Term Creditors	2024/25 £000
281 -	NHS Greater Glasgow and Clyde East Renfrewshire Council	1,014 -
281	Total	1,014

8. Reserves

As at 31st March 2025 the IJB holds earmarked reserves in order to fund expenditure in respect of specific projects. In addition a general reserve is normally held to allow us to meet any unforeseen or unanticipated events that may impact on the IJB, following the depletion of general reserves as part of financial recovery during 2023/24, funds have been added to this reserve in 2024/25.

Reserves are a normal part of the financial strategy of the IJB in order to better manage the costs and risks across financial years and work is required to rebuild reserves in the longer term.

The reserves of the IJB fall into three types:

- Ring-fenced: the funding can only be used for a specific purpose
- Earmarked: the funding has been allocated for a planned purpose
- General: this can be used for any purpose

The year on year movement in reserves is summarised:

Summary	£ Million	£ Million
Reserves as at 31 March 2024		1.864
Planned use of existing reserves during the year	(0.966)	
Funds added to reserves during the year	2.297	
Net increase in reserves during the year		1.331
Reserves as at 31 March 2025		3.195

For the £3.195 million balance of reserves we are taking forward into 2025/26 we expect to use or fully commit c£1.2 million earmarked reserves during 2025/26:

- £0.4m to support prescribing initiatives
- £0.4m within Chlidens services
- £0.2m to support systems implementation
- £0.1m to support Learning Disability Health checks

We expect to use most of the £0.5m ring-fenced Scottish Government funding committed for the Recovery Hub building, the timing of the spend is to be confirmed however work is underway.

The table on the following page provides the detailed movement across all reserves between 2023/24 and 2024/25.

2023/24 £000	Reserves	Used £000	Added £000	Transfers In / (Out) £000	2024/25 £000
118	Mental Health Action 15	118			0
489	Alcohol & Drugs Partnership				489
91	Primary Care Improvement	91			0
2	COVID Allocations	2			0
100	Distress Brief Intervention Seed Funding	100			0
0	Prescribing		359		359
0	National IT Projects		12		12
800	Total Ring-Fenced Reserves	311	371	0	860
100	Trauma Informed Practice	50			50
661	Whole Family Wellbeing	433			228
761	Children & Families	483	0	0	278
154	Learning Disability Community Living Change	154			0
53	Learning Disability Health Checks		82		135
18	Telecare Fire Safety	18			0
0	System Implementation		250		250
0	Fostering & Adoption Campaign		100		100
28	Cancer Screening Inequalities		12		40
253	Adult Services	172	444	0	525
50	Renewals & Repairs Fund	0	0	0	50
1,064	Total Earmarked Reserves	655	444	0	853
0	Total General Reserves	0	1,482		1,482
1,864	Total All Reserves	966	2,297	0	3,195

9. Contingent Assets and Liabilities

There are no contingent assets or liabilities as at 31st March 2025.

10. New standards issued but not yet adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of the following new or amended standards within the 2025/26 Code:

- Amendment to IAS 21 The Effects of Changes in Foreign Exchange Rate (Lack of Exchangeability)
- Issue of new IFRS 17 Insurance Contracts which replaces IFRS4
- Amendment to IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets

The Code requires implementation of these new standards from 1 April 2025 therefore there is no impact on the 2024/25 annual accounts.

These new or amended standards are not expected to have a significant impact on the Annual Accounts.

11. Critical Judgements

In applying the accounting policies set out above, the IJB has had to make a critical judgement relating to complex transactions in respect of Learning Disability Inpatients Services and Augmentative & Alternative Communication services hosted within the East Renfrewshire IJB for other IJB's within the NHS Greater Glasgow & Clyde area.

Within NHS Greater Glasgow & Clyde each IJB has operational responsibility for services which it hosts on behalf of other IJB's. In delivering these services the IJB has primary responsibility for the provision of services and bears the risk and reward associated with this service delivery in terms of demand and the financial resources required. As such the IJB is considered to be acting as 'principal' and the full costs should be reflected within the financial statements for the services which it hosts. This is the basis on which the 2024/25 accounts have been prepared.

There were no judgements required which involved uncertainty about future events.

12. Estimation Uncertainty

There are no estimations included within the 2024/25 accounts.

13. Post Balance Sheet Events

The final annual report and accounts will be presented for approval on 24th September 2025.

There have been no adjusting events (events which provide evidence of conditions that existed at the balance sheet date) and no such adjusting events have been reflected in the financial statements or notes. Likewise there have been no non-adjusting events, which are indicative of conditions after the balance sheet date and accordingly the financial statements have not been adjusted for any such post balance sheet events.

14. Prior Period Restatement

There are no restatements included in the unaudited accounts.

Where to find more information

In This Document

The requirements governing the format and content of the IJB annual accounts follows guidance issued by the Integrated Resources Advisory Group and by The Local Authority (Scotland) Accounts Advisory Committee (LASAAC). The linked documents on this page do not fall within the remit of the audited accounts which ends at Note 14.

On Our Website

Further information on the Accounts can be obtained on the [website](#) or from East Renfrewshire HSCP, Eastwood Health and Care Centre, Drumby Crescent, Clarkston, G76 7HN.

Useful Links

[Strategic Plan – full plan and summary](#)

[Medium Term Financial Plan](#)

[Integration Scheme](#)

[Annual Performance Report](#)

[Strategic Risk Register](#)

It should be noted that the links above relate to the latest published versions of each document at the point of completion of this report and there may be later versions available on our website.

Acknowledgement

I wish to record my thanks to staff within the HSCP for their co-operation in producing the audited Annual Report and Accounts in accordance with the prescribed timescale. In particular the support of the Accountancy and Policy & Performance staff within the partnership are gratefully acknowledged.

Katie Pragnell

Chair

Integration Joint Board

24th September 2025

Alexis Chappell

Chief Officer

Integration Joint Board

24th September 2025

Lesley Bairden ACMA CGMA

Chief Financial Officer

Integration Joint Board

24th September 2025



East Renfrewshire Health and Social Care Partnership
 Eastwood Health and Care Centre, Drumby Crescent, Clarkston, G76 7HN
 Phone: 0141 451 0746

Date: 24 September 2025

Ernst & Young
 5 George Square
 Glasgow
 G2 1DY

This letter of representations is provided in connection with your audit of the financial statements of East Renfrewshire Integration Joint Board ("the IJB") for the year ended 31 March 2025. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the financial statements give a true and fair view of the state of affairs of the IJB as at 31 March 2025 and the income and expenditure of the IJB for the year then ended in accordance with UK adopted international accounts standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 and the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

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

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

A. Financial Statements and Financial Records

1. We have fulfilled our responsibilities, under the relevant statutory authorities, for the preparation of the financial statements in accordance with UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 and the requirements of the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.
2. We acknowledge, as members of management of the IJB, our responsibility for the fair presentation of the financial statements. We believe the financial statements referred to above give a true and fair view of the financial position, financial

performance (or results of operations) and cash flows of the IJB in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, and are free of material misstatements, including omissions. We have approved the financial statements.

3. The significant accounting policies adopted in the preparation of the financial statements are appropriately described in the financial statements.
4. As members of management of the IJB, we believe that the IJB has a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, that are free from material misstatement, whether due to fraud or error.
5. There are no unadjusted audit differences identified during the current audit and pertaining to the latest period presented.
6. We confirm the IJB does not have securities (debt or equity) listed on a recognised exchange.

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

1. We acknowledge that we are responsible to determine that the IJB's activities are conducted in accordance with laws and regulations and that we are responsible to identify and address any non-compliance with applicable laws and regulations, including fraud.
2. We acknowledge that we are responsible for the design, implementation and maintenance of a system of internal control to prevent and detect fraud and that we believe we have appropriately fulfilled those responsibilities.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any identified or suspected non-compliance with laws or regulations, including fraud that may have affected the IJB (regardless of the source or form and including without limitation, any allegations by "whistleblowers"), including non-compliance matters:
 - involving financial improprieties;
 - related to laws and regulations that have a direct effect on the determination of material amounts and disclosures in the IJB's financial statements;
 - related to laws and regulations that have an indirect effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the IJB's activities, its ability to continue to operate, or to avoid material penalties;
 - involving management, or employees who have significant roles in internal controls, or others; or
 - in relation to any allegations of fraud, suspected fraud or other non-compliance with laws and regulations communicated by employees, former employees, analysts, regulators or others.

C. Information Provided and Completeness of Information and Transactions

1. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
3. We have made available to you all minutes of the meetings of the IJB and Performance and Audit Committee (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the 1 April 2024 to the most recent meeting on the following date: 24th September 2025.
4. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed to you the identity of the IJB's related parties and all related party relationships and transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at the year end. These transactions have been appropriately accounted for and disclosed in the financial statements.
5. We believe that the methods, significant assumptions and the data we used in making accounting estimates and related disclosures are appropriate and consistently applied to achieve recognition, measurement and disclosure that is in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.
6. We have disclosed to you, and the IJB has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
7. From 25 September 2024 through the date of this letter we have disclosed to you, to the extent that we are aware, any (1) unauthorised access to our information technology systems that either occurred or to the best of our knowledge is reasonably likely to have occurred based on our investigation, including of reports submitted to us by third parties (including regulatory agencies, law enforcement agencies and security consultants), to the extent that such unauthorised access to our information technology systems is reasonably likely to have a material impact to the financial statements, in each case or in the aggregate, and (2) ransomware attacks when we paid or are contemplating paying a ransom, regardless of the amount.

D. Liabilities and Contingencies

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

E. Going Concern

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

F. Subsequent Events

1. There have been no events subsequent to period end which require adjustment of or disclosure in the financial statements or notes thereto.

G. Other information

1. We acknowledge our responsibility for the preparation of the other information. The other information comprises the Management Commentary, Statement of Responsibilities, Remuneration Report and Annual Governance Statement.
2. We confirm that the content contained within the other information is consistent with the financial statements.

H. Climate-related matters

1. We confirm that to the best of our knowledge all information that is relevant to the recognition, measurement, presentation and disclosure of climate-related matters has been considered, including the impact resulting from the commitments made by the IJB, and reflected in the financial statements.
2. The key assumptions used in preparing the financial statements are, to the extent allowable under the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, aligned with the statements we have made in the other information or other public communications made by us.

I. Reserves

1. We have properly recorded or disclosed in the financial statements the useable and unusable reserves.

Yours faithfully,

(Chief Finance Officer)

(Chair of the Performance and Audit Committee)

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East Renfrewshire Health and Social Care Partnership Integration Joint Board

Summary Financial Overview 2024/25

Covering the period 1st April 2024 to 31st March 2025

Introduction

This report provides a summary of the financial position for East Renfrewshire Integration Joint Board (IJB) for the financial year 1 April 2024 to 31 March 2025.

The Annual Report and Accounts for 2024/25 provides a detailed report and full version of the accounts and can be found on our website at [web address will be added following approval of IJB accounts].

This was another challenging year for the HSCP as we worked to meet the demand for services whilst delivering on our significant savings programme. We set a savings target of £11.8 million, which was £2 million higher than we needed to balance our budget as part of our forward planning to work towards financial sustainability.

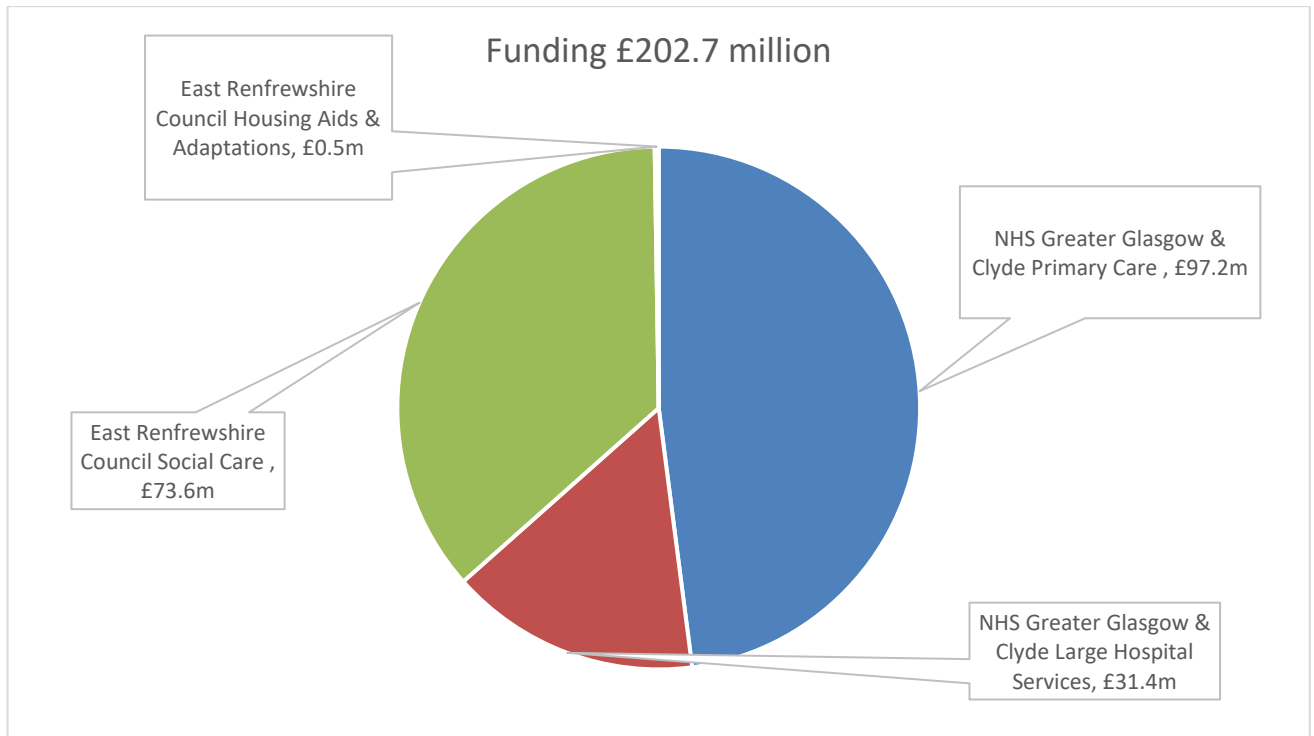
Significant progress was made during 2024/25 on embedding the Supporting People Framework, which is our criteria-based approach to care, as a key element of the savings programme.

However we did not make the level of savings needed to ensure the cost of prescriptions was met within the available budget. In recognition of the pressure that prescribing costs had on our operational budget NHS Greater Glasgow and Clyde provided an additional £1 million funding during the year, on a non-recurring basis.

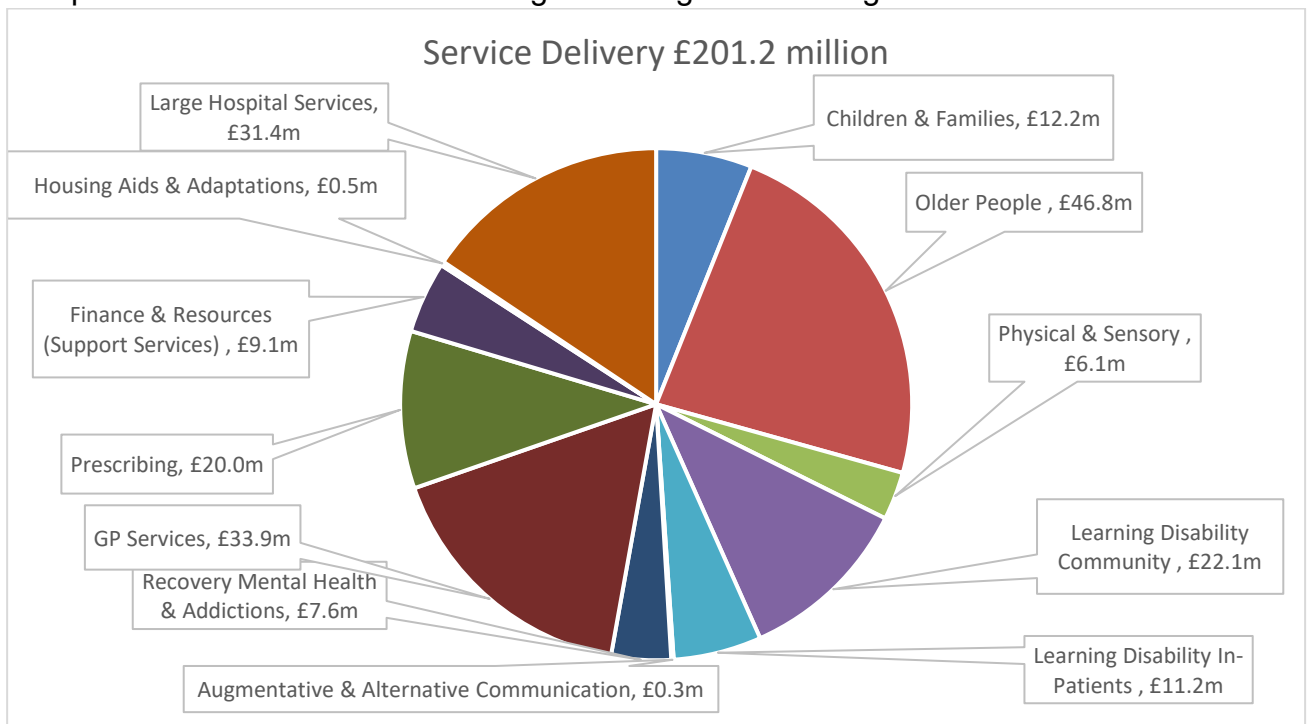
Despite the ongoing challenges and recognising the progress made we ended the year with an operational surplus of £1.482 million which has been added to our general reserve.

Financial Performance

The IJB receives almost all of its funding from our two key partners East Renfrewshire Council and NHS Greater Glasgow and Clyde, and this was £201.7 million from agreed funding as part of the budget for the year and a further £1 million additional funding during the year towards prescribing pressures. This gave a total of £202.7 million for the year.



We spent £201.2 million of this funding delivering the following services:



Despite the financial challenges the partnership performed well during the year and continued to meet the statutory demand for services and provide support to residents of East Renfrewshire. We added £1.5 million to our reserves at the end of 2024/25.

Planning Ahead for 2025/26 and Beyond

The IJB continues to face a number of challenges, risks and uncertainties in the coming years and this is set out in our current Medium-Term Financial Plan for 2025/26 to 2029/30 and our Strategic Plan for 2025 to 2028. These key strategies also inform our strategic risk register and collectively support medium-term planning and decision making.

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

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

The most significant challenges for 2025/26 and beyond include:

- continued delivery of savings to support financial sustainability, recognising this is at odds with a focus on prevention and the difficulty increases as the cumulative savings increase
- “doing more of the same” in identifying savings will not work, we need to review every service in detail as part of a Change and Improvement programme of work to be developed
- working with the Scottish government recognising the national scale of the challenge across health and social care, in the context of a collective £0.5 billion shortfall
- managing the real tension between reduced service capacity as a result of the cumulative impact savings in prior years whilst maintaining system wide services including discharge without delay from hospital
- understanding the longer-term impacts of Covid-19 on mental and physical health in the longer term, we are seeing increased levels of complexity and acuity of need
- continued recruitment and retention of our workforce within the HSCP and our wider partner workforce, recognising the risk of market sustainability challenges
- managing prescribing demand and costs in partnership with our GPs and wider population
- supporting the physical and mental health and wellbeing of our workforce and our residents
- meeting increased demand for universal services without funding for growth, including increased population demand and new care homes opening within the area

The IJB agreed its budget for the financial year 2025/26 on 26th March 2025 recognising the significant progress made since 2023/24 as well as new demand and cost pressures for 2025/26.

The funding gap in the budget the IJB agreed for 2024/25 was £5.9 million. A savings programme is in place to close this gap, and work continues to ensure we can do this on a recurring basis.

We also need to find a further £2.4 million in savings before April 2026/27 as some of the funding we are using to offset costs is only available on a one-off basis.

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

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