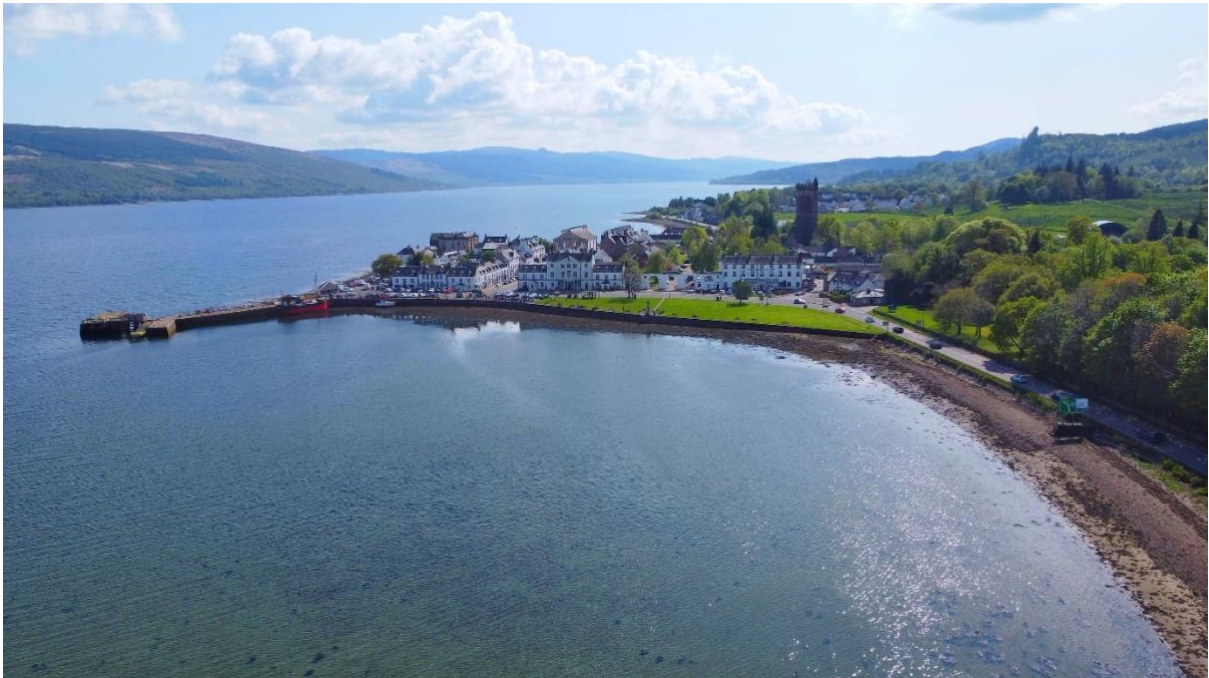


ARGYLL AND BUTE INTEGRATION JOINT BOARD

Commonly known as Argyll and Bute Health & Social Care Partnership



UN-AUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024



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ARGYLL AND BUTE INTEGRATION JOINT BOARD Management Commentary

1. INTRODUCTION

This document provides the Financial Statements of Argyll and Bute Integration Joint Board (IJB) for the year ended 31 March 2024 and report on performance. The main purpose of the document is to demonstrate the stewardship of public funds entrusted to the HSCP for the delivery of its Strategic Plan. The requirements governing the format and content of the annual accounts are contained in The Code of Practice on Local Authority Accounting. These Accounts have been prepared in accordance with the Code.

The Management Commentary provides an overview of the IJB's financial position and operational performance for the year. This section also provides a summary of the challenges and risks which may impact in the future.

The IJB is delighted to report a further improvement in its financial position. It has operated within the resources available to it and has maintained its general reserves. This has been achieved in extremely challenging circumstances and is as a result of the hard work of staff in delivering savings, carefully managing budgets and further improving financial governance. This provides the IJB with an opportunity to continue to progress its service transformation and investment plans and provides increased flexibility for managing financial risk.

2. THE INTEGRATION JOINT BOARD (IJB)

The Argyll and Bute Health and Social Care Partnership (HSCP) is responsible for the planning and delivery of all community and acute health and social care services for adults and children. This includes services we deliver directly and a range of services which are purchased from external providers including NHS Greater Glasgow and Clyde. The Partnership is a distinct legal entity with a board of governors, the IJB which has responsibility and accountability for the planning, resourcing and oversight of the delivery of integrated services as described in its Strategic Plan. The IJB was delegated resources and responsibility for Health and Care service delivery from 1 April 2016.

Membership of the IJB includes eight voting members with four Elected Members nominated by Argyll and Bute Council and four Board Members of NHS Highland. In addition there are non-voting appointees representing other sectors and stakeholder groups, such as the Third Sector, Independent Sector, Patients and Service Users, Carers, individuals with lived experience and staff.

Argyll and Bute is home to 86,000 people, covers an area of 690,946 hectares and is the second largest local authority by area in Scotland. It has 23 inhabited islands, with 17% of the population living on islands. Argyll and Bute provides a number of unique opportunities for those who live and work here, however we also face a number of challenges. The geography associated with dispersed communities in remote and rural areas and islands presents a challenge in delivering services within the resources available. Of the population, 69% live in "remote" or "very remote" areas and 45% live in areas in the 20% "most deprived for geographic access to services". Argyll and Bute has a higher proportion of older people than Scotland as a

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Management Commentary**

whole, with 12% aged 75+ compared to 8% in Scotland. This presents a demographic challenge in the context of a reducing and ageing population. It is having an impact on our funding and ability to recruit staff to deliver services.

3. HEALTH AND SOCIAL CARE PARTNERSHIP STRATEGIC PLAN

The HSCP vision and priorities for health and social care are outlined in its Joint Strategic Plan 2022-2025. The vision and strategic objectives for the partnership have remained consistent and relevant for our communities, staff, partners and stakeholders:

“People in Argyll and Bute will live longer, healthier, independent lives.”

The Strategic Plan was produced following extensive consultation with our communities. The illustration below summarises these priorities, the full plan can be accessed at:

<https://www.nhshighland.scot.nhs.uk/OURAREAS/ARGYLLANDBUTE/Pages/JointStrategicPlan2022-25.aspx>



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4. PERFORMANCE MANAGEMENT AND REPORTING

The Integrated Performance Management Framework and Dashboard has been developed in recent years and ensures that performance and improvement activity is reported in an accessible way which provides a holistic overview of performance against a range of internal performance indicators as well as the National Health & Wellbeing Outcomes.

The interactive dashboard is accessible to all users, the performance measures themselves continue to be refined and improved in order to increase their relevance and reliability which in turn enables the process of performance improvement. The monitoring and reporting process ensures the HSCP is able to report performance against strategic priorities and provide nationally reported data on performance under the following headings;

1. Choice, Control and Innovation
2. Early Intervention & Enablement
3. Living Well & Active Citizenship
4. Community Coproduction

The Annual Performance Report provides a more detailed overview. Performance across the Health and Social Care sector has been severely affected by the impact of the covid 19 pandemic. While the direct impact of covid was limited during 2023/24, the process of dealing with the diagnosis and treatment backlog and returning services to their previous levels continues to be challenging. This is a national issue and has unfortunately resulted in reduced activity levels, increased waiting lists and greater unmet care need. The Annual Performance Reports are published and available on the web site. As a consequence of our reliance on NHS Greater Glasgow and Clyde (NHS GG&C) for specialist hospital services, our remobilisation planning has been completed in tandem with them to agree the scale and pace of resumption of normal service. The following table identifies the length of wait associated with each of the specialities which are provided in Argyll and Bute as at 8 May 2024:

Main Specialty	Total on Waiting List	Length of Wait (weeks)				Prior Year	Prior Year
		Over 26	12 to 26	Under 12	% > 12 Weeks	Total on Waiting list	% > 12 Weeks
Consultant Outpatients	2133	483	465	1185	44.4	1727	31.9
Mental Health	1043	472	221	350	66.4	685	58.4
AHP	709	144	156	409	42.3	943	39.1
Nurse Led Clinics	332	118	50	164	50.6	359	51.3
Other	925	325	224	376	59.3	1540	57.5
Outpatient Waiting List Total	5142	1542	1116	2484	51.7	5254	45.5

There remains a backlog of treatment and diagnostic activity that the HSCP continues to address, this is a national priority particularly for those who are experiencing very long waits. It is acknowledged that for some treatment and diagnostics the waiting times figures have deteriorated during the year and action plans are in place to try to address this with staff recruitment being the most common constraint. The Annual Performance Report provides a more comprehensive overview of performance and benchmarks.

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 Management Commentary**

5. FINANCIAL PERFORMANCE 2023-24

The IJB is reporting an underspend against its budget and the resources available to it and therefore an increase in the reserves it holds. The IJB is therefore in an improving financial position and will carry forward funding in reserve to enable it to progress key transformation projects and investments and help fund its anticipated budget shortfall in 2024/25. A number of factors contributed to this improved position including effective delivery of savings, improved financial management and governance and additional funding allocations from the Scottish Government. Some of the general reserve had to be used to support spend on social care services which exceeded the funding provided by Argyll & Bute Council. This was primarily driven by higher demand for Older People services including care at home and residential care placements.

The Covid-19 pandemic had a reduced impact in 2023/24. There were no new covid related costs and no specific funding received, other than for the vaccination programme. The consequences that Covid 19 and lockdowns had upon health and care needs within the community remains a challenge.

The final outturn for 2023/24 was an underspend of £2.9m against the resources available of £362m. The underspend has been retained within the general reserve. It is intended that it will be used to enable service transformation, invested in key projects and will help mitigate the financial challenge in future years as inflation and increasing demand for services continue to put pressure on service budgets. The following table summarises financial performance against budget analysed between Health and Social Work services:

Service	Spend £000	Funding £000	Funds Transfer £000	Surplus / (Deficit) £000
Social Work Services	93,677	77,605	14,455	(1,617)
Health Services	265,718	284,679	(14,455)	4,506
GRAND TOTAL	359,395	362,284	-	2,889

Savings Delivery

The budget for 2023/24 included a savings target of £8.9m. During the year £7.4m or 83% of the target was delivered. A clear demonstration of the efforts the HSCP continually takes to improve its efficiency and deliver best value. The savings programme is managed rigorously and is critical to longer term financial sustainability.

Financial Statements

Comprehensive Income and Expenditure Statement

This statement shows the cost of providing services for the year according to accepted accounting practices. There are no statutory or presentational adjustments which affect the

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application of the funding received from partners, therefore the movement in the General Fund balance is solely due to the transactions summarised in the Comprehensive Income and Expenditure statement.

Reconciliation of Comprehensive Income and Expenditure Statement to Financial Outturn:

The table below reconciles the surplus on the provision of services of £2.9m as noted in the Comprehensive Income and Expenditure Statement to the financial outturn:

	£000	£000
Surplus on Provision of Services	2,889	
Less Statutory Adjustments that don't feature in financial outturn	0	
Movement in General Fund Balance		2,889
Earmarked Reserves released to services	(3,927)	
Reserves returned to NHS Highland	(2,297)	
New Earmarked Reserves	6,315	
Underspend transferred to General Reserves	2,798	
Total Movement		2,889

Movement in Reserves Statement

This statement shows the movement on the IJB's Reserves. It has one reserve, its General Fund, a resource backed reserve which can be used to fund future expenditure. The balance on the General Fund increased from £17m to £19.9m. These resources have been earmarked for specific purposes. The increase is due to:

- The favourable variance against budget within NHS services; and
- The receipt of sustainability and value funding totalling £4.7m from Scottish Government.

The IJB spent £3.9m of its reserves during the year and allocated this resource to a number of projects detailed in note 7. Included in this total is the £0.8m it allocated to fund excess social care costs during the year.

The IJB Reserves Policy is that a prudent level of General Fund reserve is 2% of the revenue budget, this equates to around £7.5m. As at 31 March 2024 the IJB general reserves were consistent with this policy at £7.8m. The reserves are earmarked to enable key projects to progress and to fund the 2024/25 budget gap. Note 7 provides detail on the nature of these reserves and the purposes for which they are earmarked. The IJB is prioritising the re-mobilisation of services, service transformation and investment in infrastructure.

Balance Sheet

The Balance Sheet shows the value of the IJB's assets and liabilities as at 31 March 2024. It does not hold fixed assets, these sit with the partner bodies. There are explanatory notes which accompany the Balance Sheet. The net worth of the IJB as at 31 March 2023 is £19.9m, this is supported by the General Fund. The balance consists of Short Term Debtors relating to

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earmarked reserves balances for delegated services and recognises the amounts owed to the Integration Joint Board by NHS Highland and Argyll and Bute Council.

There are no provisions recognised on the Balance Sheet. NHS Highland made a year-end provision for annual leave of £0.7m (£1.1m in the prior year) for HSCP staff. It also made a provision of £35k for potential regrading costs. Argyll & Bute Council made a provision for £13k for payroll related costs, in the prior year a provision was made for £50k relating to the settlement of employment related matters, this provision was utilised during 2023/24. All provisions are reflected in the outturn position.

There are historic provision balances and contingent liabilities relating to services provided prior to 1 April 2016, these will be recognised as required in the partner Annual Accounts. There would be further consideration of funding requirements for the IJB where the historic funding of these provisions are insufficient and may affect future IJB funding arrangements.

6. FINANCIAL OUTLOOK, RISKS AND PLANS FOR THE FUTURE

Budget 2024-25

The budget for 2024/25 was approved by the IJB in March 2024. While the resources allocated to the HSCP are budgeted to increase, the impact of inflation and increasing service demand meant the HSCP was unable to balance its budget without relying on its reserves. To ensure that the IJB continues to improve efficiency and deliver value for money, a savings programme totalling £5.7m has been established. The IJB will also rely on reserves and a non-recurring pension cost saving to fund its activity in 2024/25 and protect services to the most vulnerable during particularly challenging times.

Service transformation and the delivery of the value for Money Strategy are key to ensuring services are delivered in sustainable way. While the budgeted position is extremely challenging, the HSCP has operated within budget for the past four years, it has repaid £5m in debt and now holds reserves available to invest in transformation and infrastructure. Operating on a financially sustainable basis is a strategic priority and the IJB has expressed a relatively low appetite for financial risk.

Medium to Longer Term Outlook

Looking to 2025/26 and beyond, it is anticipated the Scottish public sector will continue to face a difficult financial outlook, this is outlined in the Spending Review and in recent reports issued by the Institute for Fiscal Studies. The impact of inflation and reducing real terms value of public funding are likely to present a challenge when coupled with increasing demand for services, workforce shortages and an ageing demographic. It is anticipated that the Scottish Government will publish a new three year spending review during 2024 and this will inform planning assumptions for the future and enable the HSCP to update its medium term financial planning. It is expected that Health and Social Care will remain a priority as services continue to recover from the impact of covid and to cope with increasing demand and waiting times. Financial pressures will require to be managed through continuing value for money and efficiency

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Management Commentary**

improvement, the implementation of new ways of working and careful forward planning. Investment in service transformation and development in the short term will have a focus on meeting anticipated financial challenges. The reserves held by the HSCP enables it to undertake this work in a considered way during 2024/25.

The HSCP expects that it will be required to deliver cash releasing efficiency savings of 3% or around £10m per year to offset the impact of increasing demand and inflationary pressures.

Financial Risks and Challenges

The IJB has a robust approach to Risk Management and responsibility for oversight of financial risks and mitigations sit with its Finance & Policy Committee. Financial risks are considered and reported on a regular basis, four key financial risks which have an assessed value of £500k or more have been identified:

Identified Risk	Estimated Value £000	Summary of Mitigations
Sustainability of service providers – providers reduce or close critical provision resulting in additional costs as the HSCP is required to identify alternative ways of providing statutory services.	£750k (£0.5m-£1.5m range)	On-going dialogue, monitoring and review. Engagement with partners. New Care @ Home contract.
Non-Pay Inflation – macroeconomic conditions, increasing inflation, fair pay policy and supply chain disruption will result in non-pay inflation which exceeds budgeted allowance.	£500k (£0.5m-£1.5m range)	Allowance made for inflation in the budget, performance monitoring, continuous review of contract rates and pricing. Delivery of savings.
Pay – settlements will exceed public pay policy and will not be fully funded by the Scottish Government.	£500k (£0.5m-£1.5m range)	Engagement in sector networks and close monitoring of progress with pay negotiations. Careful modelling and on-going vacancy management in place until uncertainty is reduced.
Savings – failure to deliver the savings programme in full during the year contributes to a budget overspend and failure to achieve financial objectives.	£500k (£0.5m-£1.5m range)	Project management process and funds held in reserve.

There are a number of additional risks which have a financial impact. The macroeconomic environment remains of concern, whilst the implications for the HSCP of higher inflation can be modelled and are understood, the impact upon some of the most vulnerable in the communities served by the HSCP is of additional concern. Increased poverty and impacts on health and well-being can be expected, this in turn may further increase service pressures along with the adverse impact covid lockdowns appear to have had. The HSCP has identified the following as the key risks it faces at present:

- Sustainability of Commissioned Service Providers;
- Workforce Recruitment and Retention;
- Infrastructure condition and suitability due to reduced capital funding;
- Long term financial sustainability; and
- Socio-economic situation and cost of living crisis.

ARGYLL AND BUTE INTEGRATION JOINT BOARD Management Commentary

Covid-19 pandemic

The direct impact of the pandemic was much reduced as services largely returned to normal. The main challenge now is dealing with the adverse impacts the lockdowns have had on waiting times and upon the care and support needs of some of the most vulnerable in society and children in particular. There were no material allocations of funding for Covid-19 received.

7. CONCLUSION

The Integration Joint Board's final outturn position for 2023/24 was an underspend of £2.9m. This excess resource has been carried forward and earmarked to fund the budget gap in 2024/25, and enable investment in critical infrastructure and service transformation projects.

The operating environment going forward remains challenging as there is a backlog of people awaiting diagnosis and treatment and increased demand for a range of services. The longer term financial environment is also likely to be difficult as the impact of inflation and restricted funding settlements will make it challenging to operate on a financially sustainable basis. The on-going identification and delivery of efficiency savings are increasingly important in this context. Making best use of the resources available to transform and improve services will help ensure that the HSCP is as prepared as it can be to meet both financial and service challenges.

8. ACKNOWLEDGEMENTS

We would take this opportunity to acknowledge the effort in producing the Annual Accounts and to record our thanks to members of the Integration Joint Board and staff for their continued hard work and support.

Councillor Dougie McFadzean
Chair
TBC 2024

Evan Beswick
Interim Chief Officer
TBC 2024

James Gow
Head of Finance
TBC 2024

ARGYLL AND BUTE INTEGRATION JOINT BOARD
Statement of Responsibilities

THE INTEGRATION JOINT BOARD'S RESPONSIBILITIES:

The Integration Joint Board is required:

- to ensure the Annual Accounts are prepared in accordance with the 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 Act 2003);
- to make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the board had responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this organisation, that officer is the Chief Financial Officer;
- to manage its affairs to secure economic, efficient and effective use of its resources and safeguard its assets; and
- to approve the Annual Accounts for signature.

I confirm that these Annual Accounts were approved for signature by the Argyll and Bute Integration Joint Board at its meeting on TBC 2024.

Signed on behalf of the Integration Joint Board:

Councillor Dougie McFadzean
Chair
TBC 2024

ARGYLL AND BUTE INTEGRATION JOINT BOARD
Statement of Responsibilities

THE CHIEF FINANCIAL OFFICER'S RESPONSIBILITIES:

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

In preparing the annual accounts the Chief Financial Officer is responsible for:

- selecting suitable accounting policies and applying them consistently;
- making judgements and estimates on a reasonable basis;
- complying with legislation;
- complying with the Local Authority Code of Practice (in so far as it is compatible with legislation).

The Chief Financial Officer is also required to:

- keep proper accounting records which are up to date; and
- take reasonable steps to ensure the propriety and regularity of the finances of the Integration Joint Board.

I certify that the financial statements give a true and fair view of the financial position of the Argyll and Bute Integration Joint Board as at 31 March 2024, and its income and expenditure for the year then ended.



James Gow
Head of Finance and Transformation
30 June 2024

ARGYLL AND BUTE INTEGRATION JOINT BOARD Annual Governance Statement

INTRODUCTION

The Annual Governance Statement explains Argyll and Bute Integration Joint Board's (IJB) governance arrangements and reports on the effectiveness of its system of internal control.

SCOPE OF RESPONSIBILITY

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

In discharging these responsibilities, the IJB has put in place arrangements for governance of its affairs which includes a system of internal control. This is based on an ongoing process designed to identify, prioritise and manage risk. The system aims to manage risks effectively and proportionately to delivery the IJB's aims and objectives. The IJB places reliance on the NHS Highland and Argyll and Bute Council systems of internal control. These support compliance with both organisations' policies and promote achievement of each organisation's aims and objectives, as well as those of the IJB. The system can only provide reasonable and not absolute assurance of effectiveness.

GOVERNANCE FRAMEWORK

The IJB has been established as an independent legal entity from both Argyll and Bute Council and NHS Highland, with a separate governance framework. The IJB comprises eight voting members with four Elected Members nominated by Argyll and Bute Council and four Board members of NHS Highland. In addition there are a number of non-voting appointees representing other sectors and stakeholder groups, such as the Third Sector, Independent Sector, Patients and Service Users, Carers and Staff.

The arrangements for the operation, remit and governance of the IJB are set out in the Integration Scheme which has been prepared and approved by Argyll and Bute Council and NHS Highland. The IJB, via a process of delegation from the Health Board and Local Authority has responsibility for the planning, resourcing and operational delivery of all integrated health and social care services within Argyll and Bute. The scheme of integration was revised, as required by legislation, and was approved by Scottish Government on 23 March 2021. It is published on the Council and NHS Highland websites.

The funding available to the IJB is dependent on the funding made available to Argyll and Bute Council and NHS Highland and the corporate priorities of both. The IJB is therefore reliant on both partners for the resources to deliver health and social care services. The main features of the governance framework in place during 2023-24 were:

- The Integration Scheme outlines the scope and functions of services that are delegated, the clinical and care governance, strategic planning, financial and operational management arrangements.

ARGYLL AND BUTE INTEGRATION JOINT BOARD Annual Governance Statement

- The IJB operates within an established procedural framework. The roles and responsibilities of Board members and officers are defined within Standing Orders, the Integration Scheme, Financial Regulations and Standing Financial Instructions; all subject to regular review.
- The strategic vision, mission and values of the IJB are set out in the Strategic Plan and are aligned to deliver on the National Outcomes for Adults, Older People and Children.
- Effective partnership working with the Council and NHS Highland ensures delivery of the Strategic Objectives, through information sharing and clear lines of responsibility.
- Members of the IJB subscribe to, and comply with, the Standing Orders and Code of Conduct. The Standards Officer is responsible for advising and guiding members of the Board on issues of conduct and propriety. A register of interests is held for Board members and senior officers.
- Appropriate training, development and induction is provided for all new IJB members. Performance Development and Review schemes are in place for all staff through each partner agency, the aim of which is to focus on their individual performance and development and contribution to meeting service objectives.
- Four Locality Planning Groups have been established and meet quarterly, they aim to provide an effective mechanism for local leadership of service planning and a way for localities to influence how resources are allocated in their area and allow them to contribute to the development and delivery of the Strategic Plan.
- Effective scrutiny and decision making is supported by the formal submission of reports, findings and recommendations by Audit Scotland, Inspectorates and the Internal Audit service.
- The decision making structure whereby the committees of the IJB have agreed Terms of Reference. These include the Clinical and Care Governance Committee, Audit and Risk Committee, Finance & Policy Committee, Strategic Planning Group and Locality Planning Groups. Terms of reference and the annual reporting framework are formally approved by the IJB and are reviewed regularly.
- The outputs from committees is publicly available and reported through minutes being considered by the IJB. All committees self-assess their performance and provide an annual report to the IJB.
- The Integrated Performance Management Framework focusses on embedding a performance management culture throughout the organisation with regular reporting to the IJB. The IJB prepares an Annual Performance Report, this is submitted to Scottish Government and is publicly available.
- Reliance on the procedures, processes, policies and operational systems of Argyll and Bute Council and NHS Highland where these are operationally delegated. The IJB key governance documents are subject to periodic review.
- The legislative framework requires the Chief Officer to be a single point of overall strategic and operational advice to the IJB and to be a member of the Senior Management Teams of Argyll and Bute Council and NHS Highland.
- Robust Risk Management processes are in place and the IJB have set their risk appetite.

All IJB and committee meetings took place by remote conferencing, this continues to be an efficient way of conducting business. Members of press and public were enabled to attend IJB meetings, and the recording of each meeting was subsequently published alongside the minutes. In March 2020, the IJB agreed a delegation of powers to the Chief Officer in an emergency to

ARGYLL AND BUTE INTEGRATION JOINT BOARD Annual Governance Statement

instruct executive action on any matter for the duration of the Covid-19 emergency in consultation with the Chair or Vice Chair with such matters being subsequently reported to the Board. This delegation was not utilised but remained in place during 2023/24.

THE SYSTEM OF INTERNAL FINANCIAL CONTROL

The governance arrangements described operate on the basis of a system of internal controls. This is based on a framework of regular management and financial information, financial regulations, administrative procedures, management supervision and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within the IJB. During 2023-24 this included the following:

- Financial Regulations and guidance relating to financial processes and procedures, these were updated in May 2024.
- Formalised budget setting process, a three year budget outlook and identification of new savings projects.
- Regular review of detailed financial performance reports.
- Formal project management discipline.
- Regular Finance and Policy Committee meetings to provide scrutiny of the financial position and progress with savings and service transformation.
- An effective and independent Internal Audit function.
- Integrated financial reporting and financial risk management.

The system of internal financial control can provide reasonable and not absolute assurance and is designed to manage risk to a reasonable level. Responsibility for maintaining and operating an effective system of internal financial control rests with the Chief Financial Officer. The IJB's financial management arrangements conform to the governance requirements of the CIPFA statement: 'The Role of the Chief Financial Officer in Local Government (2016)'.

In relation to managing the risk of fraud and corruption the IJB relies upon the financial regulations, processes and procedures put in place by both partners. Its Audit & Risk committee review arrangements for managing fraud risk, including through the work of its internal and external auditors. These arrangements are considered to provide adequate assurance on the management of fraud risk and are considered to be compliant with CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption.

UPDATE ON GOVERNANCE IMPROVEMENT ACTIONS

A number of areas for development in respect of governance have been progressed and this has resulted in a marked improvement in the way in which the IJB operates and is governed. The action plan is now fully implemented, highlights included the development of the Workforce plan, the roll out of the Integrated Performance Management System, the development of the engagement strategy and improved training and development for IJB members.

ARGYLL AND BUTE INTEGRATION JOINT BOARD Annual Governance Statement

DATA PROTECTION

The HSCP is committed to the highest standards of Data Protection and has put in place arrangements to ensure compliance with the General Data Protection Regulations in partnership with NHS Highland and Argyll & Bute Council. There were no significant or notifiable data breaches during 2023/24.

INTERNAL AUDIT

The IJB is required to put in place adequate and proportionate internal audit arrangements to provide independent assurance on risk management, corporate governance and the system of internal control. Following a competitive tendering process, Argyll and Bute Council Internal Audit Service were contracted as internal auditors for the IJB from 1 April 2021. This contract was extended for a further period of three years from 1 April 2024.

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

The role of the Audit and Risk Committee is to provide the IJB with independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes. Membership of the Audit and Risk Committee includes six members of the IJB. Professional advisors, the internal auditor and external auditor support the committee and attend where appropriate. The Audit Plan was agreed in April 2023 and internal audit activity during the year included reviews of:

- Risk Management;
- Financial Management;
- Adult Support & Protection; and
- Management of Client Funds.

In addition, the Committee considered a wide range of reports including several published by Audit Scotland. It also reviews performance in implementing audit recommendations. The Committee annual report confirms that 24 of the 29 recommendations outstanding or made during the year were implemented by management. All of the remaining 5 relate to the audits completed during 2023/24 and are in the process of being implemented. This reflects improved performance in implementing recommendations made by the auditor.

The Chief Internal Auditor provides the Audit Committee with an annual report on audit activity for the Integration Joint Board. The annual report includes an independent opinion on the adequacy and effectiveness of the systems of governance and internal control. For financial year 2023/24 The overall conclusion of the Internal Auditor is to provide a reasonable level of

ARGYLL AND BUTE INTEGRATION JOINT BOARD Annual Governance Statement

assurance on the adequacy of internal controls and governance arrangements within the IJB. This is an improved assessment compared to previous years and provides further independent assurance that the improvements being made in systems of governance and management are having a positive impact.

BEST VALUE

The IJB has a statutory duty to provide best value as a designated body under section 106 of the Local Government (Scotland) Act 1973. The Annual Performance Report sets out how the IJB fulfilled its obligations for best value in that year. The Annual Performance Report is publicly available. A short summary against the 8 best value themes is given below:

Vision and Leadership

The IJB and Senior Leadership team set clear direction and strategy expressed in the Strategic Plan and Commissioning Strategy. There are strong mechanisms for contributions from the Locality Planning Groups and the Strategic Planning Group into these documents. The IJB has also approved its budget and Savings Plan for the 2024/25 financial year.

Governance and Accountability

The IJB has an open and transparent governance system in place. It seeks to continually develop and improve in response to emerging good practice and independent audit review. Support for the system of governance is provided by Argyll and Bute Council, this ensures that it is properly administered. Comprehensive and clear Board minutes and papers continue to be published and meetings are open to the public.

Effective use of resources

The Finance & Policy Committee meet regularly to scrutinise performance against budget, the delivery of savings and Transformation Programme. Improving financial management and governance has been a priority for a number of years, steps taken have contributed to the much improved financial performance of the HSCP. It continues to seek to identify ways of improving efficiency and has been able to generate funds to enable investment in longer term service transformation.

Partnership and Collaborative Working

Effective partnership working is a core element of the way in which the IJB has been established. The IJB works closely with NHS Highland and Argyll and Bute Council. The Chief Officer is a member of both Strategic Management Teams. In addition the HSCP works closely with third sector partners and its commissioned service providers by holding regular meetings with strategic partners and stakeholders. This has continued throughout 2023/24 and illustrates the ethos of partnership working. Further examples of effective partnership working during include the purchase of the Kintyre Care Centre, the outcomes from the Coll Collaborative Group, the

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establishment of the Prevention Transformation Programme, participation in several place based programmes and the re-establishment of the locality planning groups.

Community Responsiveness

The Locality Planning Groups ensure that local concerns are addressed and feed into the Strategic Plan. In addition the Engagement Strategy ensures that consultation and engagement is carried out before policy changes are agreed. Most recently this has been demonstrated in the high levels of engagement in the development of the Carer's Strategy, the Coll Collaborative work and the Strategic Plan. A commitment to co-production is an underlying theme and work is now underway to develop new models of service delivery with community based partners.

Fairness and Equality

A commitment to fairness and equality is at the core of the IJBs purpose, strategy and vision. The HSCP provides a wide range of essential and critical services to the most vulnerable in society. Equality Impact Assessments on new projects plans and strategies include an assessment of socio-economic impacts and islands impacts.

Sustainability & Carbon Reduction

Carbon reduction is an important objective for all public bodies. There are a number of strands to the IJB approach including:

- The development of opportunities for remote provision of services and remote working to reduce travel for staff and service users. There has been extensive use of Near Me for remote consultations where appropriate, and continued utilisation of Microsoft Teams;
- Piloting the use of drones for transporting items such as laboratory samples from islands and remote areas;
- The installation of electric vehicle charging infrastructure and investment in the electrification of the fleet;
- Investing in management capacity to develop a strategic approach to the HSCP estate to develop capital schemes to reduce carbon emissions;
- The commissioning of consultancy services to identify opportunities for carbon reduction across the estate;
- Identification of property fabric related backlog maintenance and improvement issues; and
- The rationalisation of the estate through improved co-location arrangements.

Performance, Outcomes & Improvement

The HSCP reports performance in a holistic way and it has implemented its Integrated Performance Management Framework. It continues to work to increase activity to pre-pandemic levels and address the backlog of treatment and diagnosis. Addressing the backlog and long waits are a priority for NHS services across Scotland. A further priority remains the management of delayed discharges from the acute sector, both within Argyll & Bute and from Greater Glasgow

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& Clyde. The HSCP continues to perform well by this measure, however the number of delays has increased and become increasingly difficult to manage due to a number of factors, including staffing in community based services.

REVIEW OF EFFECTIVENESS

The IJB has responsibility for conducting, at least annually, a review of the effectiveness of the governance arrangements including the system of internal financial control. This is informed by:

- The work of officers within the IJB
- The work of Internal Audit
- The work of External Audit
- External review and inspection reports
- The compliance with statutory guidance issued for the integration of services
- Recommendations from the Audit Committee.

CONCLUSION AND OPINION ON ASSURANCE

Appropriate governance arrangements are in place and have operated effectively throughout 2023/24. Continuous improvement and development is ongoing to ensure that the Partnership is able to deliver on its strategic objectives and operate on a financially sustainable basis in the longer term. The annual report and accounts outline an improved financial position and improving governance arrangements.

The Annual Governance Statement outlines a number of key evidence sources which support the view that reasonable assurance can be placed upon the adequacy and effectiveness of the IJB's systems of governance.

Councillor Dougie McFadzean
Chair
TBC 2024

Evan Beswick
Interim Chief Officer
TBC 2024

ARGYLL AND BUTE INTEGRATION JOINT BOARD Remuneration Report

1. INTRODUCTION

The Local Authority Accounts (Scotland) Amendment Regulations 2014 (SSI No.2014/200) require local authorities and IJBs to prepare a Remuneration Report within the annual accounts. The information disclosed in the Remuneration Report is subject to external audit and the text is reviewed by external audit to ensure its consistency with the Financial Statements.

2. INTEGRATION JOINT BOARD

The IJB comprises eight voting members appointed in equal numbers by the Health Board and Council. The partners appoint a Chair and Vice Chair in accordance with the Integration Scheme and the Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014. Article 4 of the Order provides for the Chair to be appointed by NHS Highland or Argyll and Bute Council from among the voting members nominated by NHS Highland and the Council. The Vice Chair is appointed by the constituent authority who did not appoint the Chair.

The NHS Board and the Council have responsibility for these appointments on an alternating basis and the NHS Board and the Council may change the person appointed by them as Chair or Vice Chair during an appointing period. Argyll and Bute Council appointed Councillor Amanda Hampsey as Chair from 19 May 2022 to 4 April 2024 and Cllr Dougie McFadzean from 25th April 2024. NHS Highland appointed Mr Graham Bell as Vice Chair from 1 April 2023. Mr Bell assumed leadership of the IJB in his role as Vice Chair between 4 April 2024 and 25th April 2024 in line with the Standing Orders. In addition there are professional advisors and stakeholder members who are non-voting members of the Integration Joint Board.

The IJB does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role. The IJB does not reimburse the relevant partner organisations for any voting board members costs. Travel and subsistence costs for all Board Members are reimbursed in line with the policies of the Council and Health Board. The IJB does not have responsibilities, either in the current or future years, for funding any pension entitlements of voting IJB members. Therefore no pension rights or disclosures are provided for the Chair or Vice Chair.

3. OFFICERS OF THE IJB

The IJB does not employ staff in its own right, however specific post-holding officers are non-voting members of the Board. Under Section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the IJB has to be appointed and the employing partner has to formally second the officer to the IJB. The Chief Officer is regarded as an employee of the IJB although the contract of employment is with NHS Highland.

No other staff are appointed by the IJB under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included below. The following table sets out the remuneration disclosures for 2023-24 for senior officers:

ARGYLL AND BUTE INTEGRATION JOINT BOARD Remuneration Report

Total 2022-23	Senior Officer	Salary (Inc Fees and Allowances)	Taxable Expenses	Total 2023-24
£		£	£	£
105,197	Chief Officer – Fiona Davies	111,984	0	111,984
85,175	Chief Financial Officer – James Gow	89,456	822	90,278
190,372	Total	201,440	822	202,262

4. PENSION BENEFITS

In respect of officers' pension benefits the statutory responsibility for any future contributions rests with the relevant employing partner organisation. Therefore there is no pension liability reflected on the IJB balance sheet for its officers. The IJB has a responsibility for funding the employer cash contributions each year. The Chief Officer is a member of the NHS Pension Scheme, costs for the pension scheme contributions and accrued pension entitlements are shown in the table below:

2022-23			2023-24	
In-year Pension Contributions £	Accrued Pension Benefits £		In-year Pension Contributions £	Accrued Pension Benefits £
21,390	Pension 35,000 Lump Sum 78,000	Chief Officer – Fiona Davies	22,840	Pension 33,000 Lump Sum 84,000
16,280	Pension 3,000 Lump Sum 0	Chief Financial Officer – James Gow	17,265	Pension 5,000 Lump Sum 0

5. DISCLOSURE BY PAY BANDS

Pay band information is not separately provided as all staff pay information is disclosed above.

6. EXIT PACKAGES

There were no exit packages for senior officers agreed during 2023/24 or during 2022/23.

Cllr Dougie McFadzean
Chair
TBC 2024

Evan Beswick
Interim Chief Officer
TBC 2024

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COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

The statement below shows the cost of providing services for the year according to accepted accounting practices.

2022-23		2023-24		
Net Expenditure £000		Gross Expenditure £000	Income £000	Net Expenditure £000
170,845	Adult Care	200,746	(12,225)	188,521
2,378	Chief Officer	1,925	(1,121)	804
23,528	Children and Families	29,326	(3,109)	26,217
3,682	Community and Dental Services	3,934	(321)	3,613
1,526	Lead Nurse	1,814	(151)	1,663
2,268	Public Health	2,694	(92)	2,602
3,154	Strategic Planning and Performance	2,951	(92)	2,859
7,178	Estates	8,421	(482)	7,939
3,005	Depreciation	3,408	0	3,408
20,935	General Medical Services	22,431	(211)	22,220
73,862	Greater Glasgow & Clyde Commissioned Services	77,845	0	77,845
(2,024)	Income – Commissioning and Central	0	(2,008)	(2,008)
6,017	Management and Corporate Services	8,648	(473)	8,175
10,910	NCL Primary Care Services	11,570	(829)	10,741
4,517	Other Commissioned Services	4,796	0	4,796
331,781	Cost of Services	380,509	(21,114)	359,395
(327,575)	Taxation and Non-Specific Grant Income (note 4)			(362,284)
4,206	(Surplus) or Deficit on Provision of Services			2,889
4,206	Total Comprehensive (Income) and Expenditure			2,889

The movement in the General Fund balance is 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.

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MOVEMENT IN RESERVES STATEMENT

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

Movements in Reserves During 2023-24:	General Fund Balance £000	Total Reserves £000
Opening Balance at 31 March 2023	(16,991)	(16,991)
(Surplus) / Deficit on Provision of Services	(2,889)	(2,889)
(Increase) / Decrease in Year 2023-24	(2,889)	(2,889)
Closing Balance at 31 March 2024	(19,879)	(19,879)

Movements in Reserves During 2022-23:	General Fund Balance £000	Total Reserves £000
Opening Balance at 31 March 2022	(21,196)	(21,196)
(Surplus) / Deficit on Provision of Services	4,206	4,206
(Increase) / Decrease in Year 2022-23	4,206	4,206
Closing Balance at 31 March 2023	(16,991)	(16,991)

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BALANCE SHEET

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

31 March 2023 £'000		Note	31 March 2024 £'000
	Current Assets:		
16,991	Short Term Debtors	5	19,879
16,991	Net Assets		19,879
16,991	Usable Reserve: General Fund	7	19,879
16,991	Total Reserves		19,879

The unaudited accounts were authorised for issue on 18 June 2023. The audited accounts were approved by the IJB at its meeting on Date TBC 2024.

James Gow
 Head of Finance
 TBC 2024

ARGYLL AND BUTE INTEGRATION JOINT BOARD Financial Statements

1. SIGNIFICANT ACCOUNTING POLICIES

1.1 General Principles

The Financial Statements summarise the transactions of the Integration Joint Board for the 2023/24 financial year and its position as at 31 March 2024.

The Integration Joint Board was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authorities Accounting in the United Kingdom 2023-24, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

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

1.2 Accruals of Income and Expenditure

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

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

For the IJB annual accounts a debtor and/or creditor will be recorded where the partner contributions differ from the actual net expenditure in year, this allows any surplus or deficit on the provision of services to be transferred to the reserves held by the IJB. Where any in-year overspend exceeds reserves available the partners will make additional in-year payments, in this instance a creditor will not be recognised as future funding would be adjusted to reflect any future repayment.

1.3 Offsetting of Debtors and Creditors

The IJB does not hold cash and cash equivalents. Instead the funding partners utilise, as directed by the Integration Joint Board, the amount of funding due to the Integration Joint Board to pay for services. The Integration Joint Board and the funding partners have confirmed that there is a 'right of offset', and that there is an intention to allow settlement of balances to be undertaken on a net

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basis. On this basis the Integration Joint Board's financial statements present the balances due to and from the funding partners on a net basis rather than as separate creditors and debtors.

1.4 Funding

The Integration Joint Board is primarily funded through funding contributions from the statutory funding partners, Argyll and Bute Council and NHS Highland. Expenditure is incurred as the Integration Joint Board commissions specified health and social care services from the funding partners for the benefit of service recipients in Argyll and Bute.

1.5 Cash and Cash Equivalents

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

1.6 Employee Benefits

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

The Integration Joint Board has a legal responsibility to appoint a Chief Officer. Details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs. Where material the Chief Officer's absence entitlement at 31 March is accrued, for example in relation to annual leave earned but not taken.

1.7 Provisions

Provisions are liabilities of uncertain timing or amount. A provision is recognised as a liability on the balance sheet when there is an obligation as at 31 March due to a past event; settlement of the obligation is probable; and a reliable estimate of the amount can be made. Recognition of a provision will result in expenditure being charged to the Comprehensive Income and Expenditure Statement and will normally be a charge to the General Fund. Where NHS Highland or Argyll and Bute Council recognise provisions in relation to services included in the Integration Scheme these are disclosed in the IJB's Annual Accounts.

1.8 Reserves

The Integration Joint Board has a Reserves Policy in place which details the nature and use of reserves. The Integration Joint Board's only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March shows the extent of resources which the Integration Joint Board can use in future years.

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1.9 Indemnity Insurance

The Integration Joint Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Highland and Argyll and Bute Council have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide.

Unlike NHS Boards, the Integration Joint Board does not have any 'shared risk' exposure from participation in the Clinical Negligence and Other Risks Indemnity Scheme (CNORIS). The Integration Joint Board's participation in the CNORIS scheme is therefore analogous to normal insurance arrangements. Known claims are assessed as to the value and probability of settlement. Where it is material the overall expected value of known claims taking probability of settlement into consideration, is provided for in the Integration Joint Board's Balance Sheet. The likelihood of receipt of an insurance settlement to cover any claims is separately assessed and, where material, presented as either a debtor or disclosed as a contingent asset.

1.10 VAT Status

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

2. EVENTS AFTER THE REPORTING PERIOD

The audited Annual Accounts were authorised for issue on TBC 2024. Events taking place after this date are not reflected in the financial statements or notes. 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 for issue. Two types of events can be identified:

- Those that provide evidence of conditions that existed at the end of the reporting period, the Annual Accounts are adjusted to reflect such events.
- Those that are indicative of conditions that arose after the reporting period – The Annual Accounts are not adjusted to reflect such events, but where a category of events would have a material impact disclosure is made in the notes of the nature of the events and their estimated financial effect.

There are no events to report after the reporting period end.

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3. EXPENDITURE AND INCOME ANALYSIS BY NATURE

31 March 2023 £'000		31 March 2024 £'000
	Services Commissioned from Argyll and Bute Council and NHS Highland:	
111,382	Employee Costs	125,466
11,260	Premises Costs	11,236
15,253	Supplies and Services	20,029
3,918	Transport Related Costs	4,153
155,004	Third Party Payments	163,926
(18,458)	Income	(21,019)
53,137	Primary Care Services	55,287
	Other:	
254	Other IJB Operating Expenditure	270
31	Fees payable to Audit Scotland - External Audit Fees	47
(327,575)	Partners Funding Contributions and Non-Specific Grant Income	(362,284)
4,206	(Surplus) or Deficit on the Provision of Services	(2,889)

Mazars did not receive any fees for non-audit work.

4. TAXATION AND NON-SPECIFIC GRANT INCOME

The following taxation and non-specific grant income was recognised in the Comprehensive Income and Expenditure Statement:

31 March 2023 £'000		31 March 2024 £'000
74,391	Funding Contribution from Argyll and Bute Council	77,605
253,184	Funding Contribution from NHS Highland	284,679
327,575	Taxation and Non-specific Grant Income	362,284

The funding contributions from the partners shown above excludes any funding which is ring-fenced for the provision of specific services. Such funding is presented as income in the Cost of Services in the Comprehensive Income and Expenditure Statement.

5. DEBTORS

31 March 2023 £'000		31 March 2024 £'000
11,985	NHS Highland	16,490
5,006	Argyll and Bute Council	3,389
16,991	Total Debtors	19,879

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Amounts owed by the partners are stated on a net basis. Debtor and Creditor balances recognised by the funding partners but not yet settled in cash terms are offset against the funds they are holding on behalf of the IJB.

6. RELATED PARTY TRANSACTIONS

The Integration Joint Board has related party relationships with NHS Highland and Argyll and Bute Council. In particular, the nature of the partnership means that the IJB may influence, and be influenced by, its partners. The following transactions and balances included in the Integration Joint Board's accounts provide additional information on the relationships.

Transactions with NHS Highland:

2022-23 £000		2023-24 £000
245,665	Funding Contributions received from NHS Highland	284,679
253,184	Expenditure on Services Provided by NHS Highland	265,718
7,519	Net Transactions with NHS Highland	18,961

There are key management personnel employed by NHS Highland, these costs are included in the expenditure on services provided. The non-voting Board members employed by NHS Highland include the Lead Nurse, Clinical Director for Argyll and Bute, Public Health Specialist, Lead Allied Health Professional, Lead Pharmacist, Staff Representative and representatives from primary care and medical services. Details of remuneration, where required, is provided in the Remuneration Report.

Transactions with Argyll and Bute Council

2022-23 £000		2023-24 £000
74,391	Funding Contributions received from Argyll and Bute Council	77,605
86,116	Expenditure on Services Provided by Argyll and Bute Council	93,677
(11,725)	Net Transactions with Argyll and Bute Council	(16,072)

There are key management personnel employed by Argyll and Bute Council, these costs are included in the expenditure on services provided. The non-voting Board members employed by Argyll and Bute Council include the Chief Financial Officer, Chief Social Work Officer and a Staff Representative. Details of remuneration, where required, is provided in the Remuneration Report.

Support services, such as human resources, financial services, information technology and accommodation are not included in the delegations from Argyll and Bute Council. These are provided free of charge as 'services in kind' and not included in the expenditure of the IJB.

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7. USABLE RESERVE: GENERAL FUND

The IJB holds a balance on the General Fund which will normally comprise of three elements:

1. Funds that are earmarked or set aside for specific purposes. In Scotland, under Local Government rules, earmarked reserves are accounted for separately but remain legally part of the General Fund. The identification of earmarked reserves may include:
 - future use of funds for a specific purpose, as agreed by the Integration Joint Board; or
 - reserves for unspent revenue grants or contributions which were allocated for a defined purpose.
2. Funds which are not earmarked for specific purposes, but are set aside to deal with unexpected events; and
3. Funds held in excess of the target level of reserves and identified earmarked sums. Such reserves can be spent or earmarked at the discretion of the Integration Joint Board.

The following table details the movements on the General Fund:

2022-23		2023-24		
Balance at 31 March 2023		Transfers Out	Transfers In	Balance at 31 March 2024
£000		£000	£000	£000
610	Primary Care Transformation Fund	610	0	0
118	Technology Enabled Care	87	0	31
431	Alcohol & Drugs Partnership	369	433	495
82	Best start maternity services	0	28	110
178	Supporting improvements to GP premises	0	0	178
14	Scotgem accommodation funding	0	7	21
34	Mental Health after COVID/Long COVID	8	15	41
240	Community Living Change Fund	152	0	88
140	Primary Care OOH Funding	0	95	235
70	Insulin Pumps	70	0	0
61	ASC Nurse Director Support IPC	48	0	13
37	Trauma Network	0	0	37
167	PFG School Nursing	0	0	167
127	District Nurse Posts	0	0	127
138	E-health Strategy Funding	18	160	280
20	Perinatal MH Funding	0	0	20

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64	Mental Health Officer Training	35	0	29
67	Type 2 Diabetes Framework	22	0	45
90	Trauma Training Programme	54	50	86
77	Staff Wellbeing Funding	38	0	39
145	Oban Accommodation Funding	0	0	145
250	Primary Care Education Fund	0	0	250
87	Vehicle Fleet Decarbonisation	0	0	87
636	Additional Band 2-4 Staffing	0	82	718
213	Nursing Support for Care Homes Funding	0	0	213
90	Remobilisation of Dental Services	0	0	90
285	Mental Health Facilities Funding	0	0	285
205	Diabetic Technologies Funding	168	0	37
190	Waiting Times Funding	190	160	160
133	Interface Care Programme	0	0	133
55	Medical Assisted Treatment Standards	0	0	55
56	Psychological Therapies	0	0	56
23	Inequalities Project Funding	23	0	0
102	Dementia Post Diagnostic Support	37	66	131
84	Dental Equipment	0	0	84
59	Eating Disorders Funding	59	0	0
29	Ventilation Improvement	0	0	29
39	Mental Health Recovery Services	0	0	39
279	Whole Family Wellbeing Fund	0	159	438
418	Care at Home Funding	418	0	0
84	Multi Disciplinary Teams Funding	40	0	44
229	Interim Care Funding	118	0	111
109	Primary Care Projects	21	9	97
645	Children's Mental Health Services (CAHMS)	0	0	645
11	Children's Oral and Dental Health	0	0	11
38	Health Checks – Learning Disability	0	38	76
104	Social Work Workforce	65	0	39
250	Hospital at Home Project	91	256	415
279	Public Dental Service	0	0	279
	Digital Therapies		58	58
0	Sustainability & Value	0	4,697	4,697
8,499	General Reserves – Earmarked for Service Transformation & Budget Gap	3,482	2,798	7,815

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600	General Reserves – Earmarked for Prevention Programme		0	600
16,991	General Fund	6,223	9,112	19,879

8. CRITICAL JUDGEMENTS AND ESTIMATION UNCERTAINTY

In preparing the 2023/24 Annual Accounts, the IJB has had to make certain judgements about complex transactions or those involving uncertainty about future events. There are no critical judgements or material estimation uncertainties included within the Annual Accounts.

