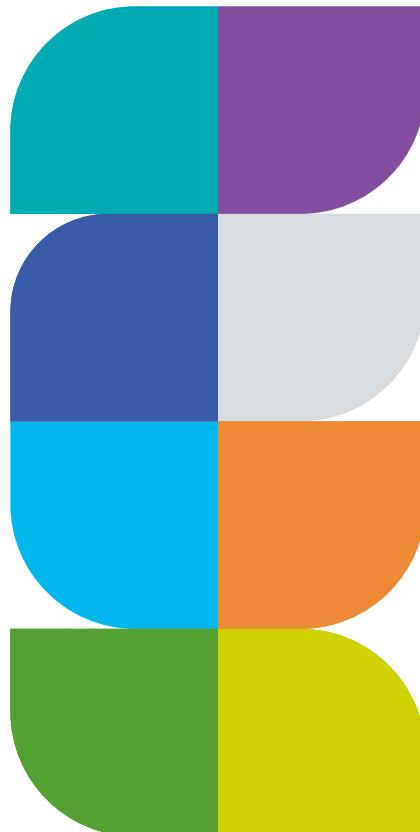


Perth and Kinross  
Integration Joint Board

**Audited Accounts  
2020/21**





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# SECTION 1: MANAGEMENT COMMENTARY

## INTRODUCTION

Welcome to Perth and Kinross Integration Joint Board's (IJB) Annual Accounts for 2020/21. This publication contains the financial statements for Perth and Kinross Integration Joint Board (IJB) for the year ended 31 March 2021.

The Management Commentary outlines key messages in relation to the strategy, objectives and the financial performance of the IJB for the year ended 31 March 2021. It also provides an indication of the issues and risks which may impact upon the finances of the IJB in the future and the challenges it faces in meeting the needs of the people of Perth and Kinross.

The Annual Accounts are prepared in accordance with the relevant legislation, regulations and the proper accounting practices which primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom (the Code) supported by International Financial Reporting Standards (IFRS) and statutory guidance under Section 12 of the Local Government in Scotland Act 2003.

The Management Commentary is intended to provide an effective overview to a complex document allowing the reader to determine the IJB's overall performance for the year. The Management Commentary is structured as follows:

- *Role and Remit*
- *Strategic Objectives*
- *Review of Activities and Impact of COVID-19 Pandemic*

- *Performance Overview*
- *Financial Overview*
- *Strategic Risks and Outlook for future years*

## ROLE AND REMIT

The IJB is a legal entity responsible for the strategic planning and commissioning of a wide range of services across Perth and Kinross. This includes social care, primary and community healthcare and unscheduled care for adults. In addition, the IJB plans and commissions specific healthcare services across Tayside by means of hosted services arrangements agreed in the Integration Scheme between NHS Tayside and Perth & Kinross Council. Perth & Kinross Council and NHS Tayside (Health Board), as the parties to the Integration Scheme, each nominate four voting members to sit on the IJB. The Council nominates Elected Members and the Health Board Non-Executive Directors.

The policy ambition is to improve the quality and consistency of services to patients, carers, service users and their families; to provide seamless, joined-up, quality health and social care services in order to care for people in their own homes or a homely setting where it is safe to do so; and to ensure resources are used effectively and efficiently to deliver services that meet the increasing number of people with longer-term and often complex needs, many of whom are older. The IJB has governing oversight whilst Perth and Kinross Health and Social Care Partnership (PKHSCP) has responsibility for the operational delivery of these services.

## SECTION 1: MANAGEMENT COMMENTARY

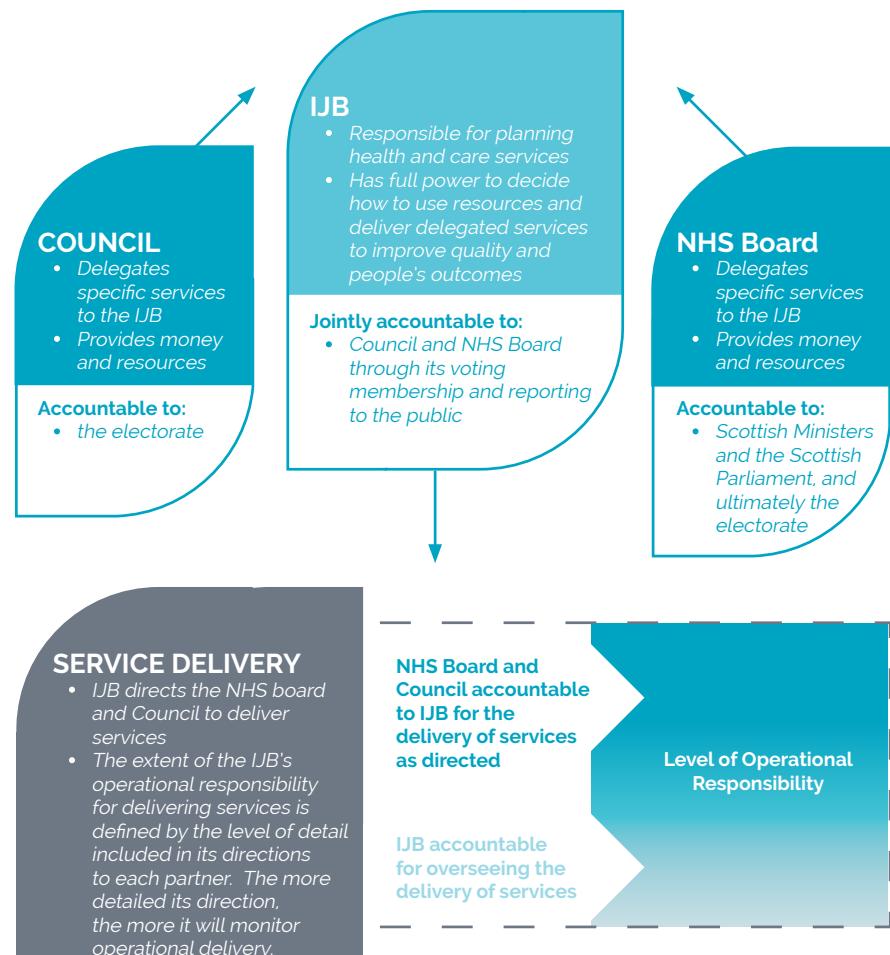
The IJB sets the direction of PKHSCP via the preparation and implementation of the Strategic Commissioning Plan and seeks assurance on the management and delivery of integrated services through appropriate scrutiny and performance monitoring, whilst ensuring the effective use of resources.

**Exhibit 1** opposite sets out the governance arrangements that support delivery of Perth and Kinross IJB's strategic priorities. The IJB's strategic ambitions sit alongside operational imperatives across a wide range of services.

### Exhibit 1 *Integration Joint Boards*

*There are 30 Integration Joint Boards across Scotland.*

*Source: Audit Scotland*



## SECTION 1: MANAGEMENT COMMENTARY

The services delegated by NHS Tayside and Perth & Kinross Council to Perth and Kinross IJB for strategic planning and commissioning are set out in [Table 1](#) below.

[Table 1](#)

Delegated Partnership Services			Services Hosted by PKHSCP
Community Care	Health	Hospital	
<ul style="list-style-type: none"> <li>■ <i>Services for adults with a physical disability</i></li> <li>■ <i>Services for older people</i></li> <li>■ <i>Services for adults with a learning disability (including Autism Services)</i></li> <li>■ <i>Mental health services</i></li> <li>■ <i>Drug and alcohol services</i></li> <li>■ <i>Adult protection and domestic abuse services</i></li> <li>■ <i>Carers' support services</i></li> <li>■ <i>Health improvement services</i></li> <li>■ <i>Equipment, adaptations and technology-enabled care</i></li> <li>■ <i>Residential and nursing care home placements</i></li> <li>■ <i>Care at home</i></li> <li>■ <i>Reablement services</i></li> <li>■ <i>Respite and day care</i></li> </ul>	<ul style="list-style-type: none"> <li>■ <i>District nursing services</i></li> <li>■ <i>Substance misuse services</i></li> <li>■ <i>Primary medical services</i></li> <li>■ <i>General dental services</i></li> <li>■ <i>Ophthalmic services</i></li> <li>■ <i>Community geriatric medicine</i></li> <li>■ <i>Primary medical services to patients out-of-hours</i></li> <li>■ <i>Community palliative care services</i></li> <li>■ <i>Community learning disability services</i></li> <li>■ <i>Community mental health services</i></li> <li>■ <i>Community continence services</i></li> <li>■ <i>Community kidney dialysis services</i></li> <li>■ <i>Public Health promotion</i></li> <li>■ <i>Allied health professionals</i></li> <li>■ <i>Community hospitals</i></li> </ul>	<ul style="list-style-type: none"> <li>■ <i>Accident and Emergency services provided in a hospital</i></li> <li>■ <i>Inpatient hospital services: General medicine; Geriatric medicine; Rehabilitation medicine; Respiratory medicine; Psychiatry of Learning Disability.</i></li> <li>■ <i>Palliative care services provided in a hospital</i></li> <li>■ <i>Inpatient hospital services provided by GPs</i></li> <li>■ <i>Services provided in a hospital in relation to an addiction or dependence on any substance</i></li> <li>■ <i>Mental health hospital services except secure forensic mental health services</i></li> <li>■ <i>Pharmaceutical services</i></li> </ul>	<ul style="list-style-type: none"> <li>■ <i>Learning disability inpatient services*</i></li> <li>■ <i>Substance misuse inpatient services*</i></li> <li>■ <i>Public Dental Services/ Community Dental Services</i></li> <li>■ <i>General Adult Psychiatry Inpatient Services*</i></li> <li>■ <i>Prison Healthcare</i></li> <li>■ <i>Podiatry</i></li> </ul>

## SECTION 1: MANAGEMENT COMMENTARY

\* On 12 March 2020, the Minister for Mental Health wrote to the Chief Executive of NHS Tayside and advised that 'the operational management of inpatient general adult psychiatry services must now be led by NHS Tayside. This led to the responsibility for these services transferring from the Chief Officer of Perth and Kinross HSCP to an Interim Director for Mental Health in NHS Tayside. It was therefore agreed that the overspend in relation to IPMH Services would transfer from the 3 Tayside IJBs to NHS Tayside with immediate effect. The full planning and commissioning implications for these services are being considered as part of the review of the IJB Integration Schemes across Tayside.

### STRATEGIC OBJECTIVES

The Strategic Commissioning Plan approved in December 2019 sets out the vision and priorities for Perth and Kinross IJB. The vision as a Health and Social Care Partnership is to work together to support people living in Perth and Kinross to lead healthy and active lives and to live as independently as possible, with choice and control over their care and support. Our aim is to improve the wellbeing and outcomes of people living in Perth and Kinross, to intervene early and to work with the third and independent sectors and communities, to prevent longer-term issues arising.

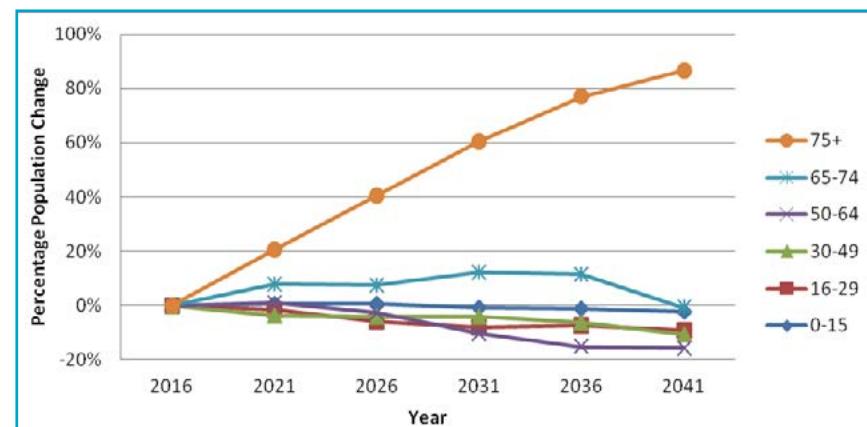
The services and support we offer people will be developed locally, in partnership with communities, the third and independent sectors. As a partnership we will be integrated from the point of view of individuals, families and communities

and responsive to the particular needs of individuals and families in our different localities. We will make the best use of available facilities, people and resources ensuring we maintain quality and safety standards as the highest priority.

The population of Perth and Kinross live and work across its expansive 5,300 square kilometres. Over the coming decades the area is expected to experience significant demographic change, especially in relation to the projected increase in older people, the majority of whom are increasingly fit and active until much later in life and are an important and significant resource, with a great contribution to make in their local communities.

The diagram below shows the projected population change for Perth and Kinross by age band. Between 2016 and 2041 the number of those aged over 65 (particularly those aged over 75) is set to increase significantly according to projections.

*Projected percentage population change for Perth and Kinross (2016-2041)*

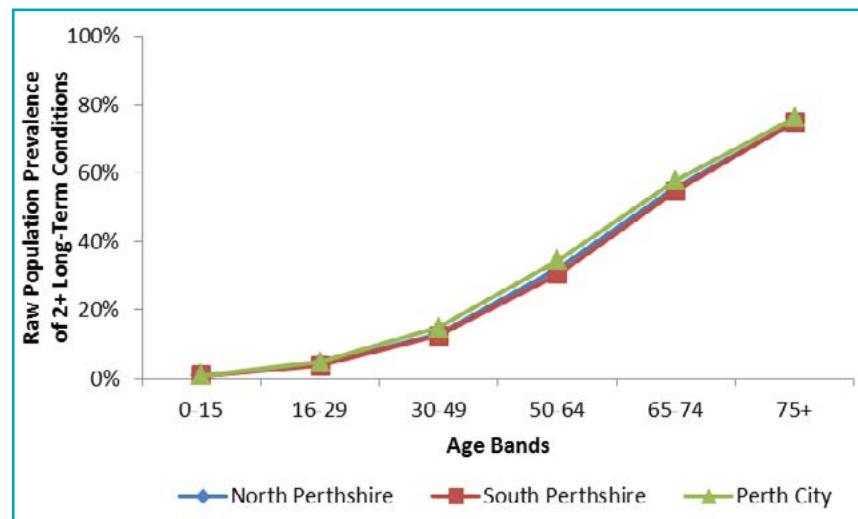


## SECTION 1: MANAGEMENT COMMENTARY

We know that the need for support from health and social care services increases with age and the challenge for services and communities will be to ensure that people are supported to be able to lead healthy, fulfilling lives at home for as long as possible.

The following diagram presents the population prevalence of people with two or more long-term conditions for North Perthshire, South Perthshire and Perth City. This shows that in each Perth and Kinross locality, multi-morbidities become more common with age. Indeed, over half of residents age 75+ have two or more long-term conditions, compared with just under 4% of people aged 16-29 years.

*Crude population prevalence of people with 2+ long-term conditions by age band for each locality*



Source: Perth and Kinross IJB 2019-2024 Strategic Commissioning Plan

Across Perth and Kinross the proportion of people living with complex need increases as the number of long-term conditions increases.

The scale of increased demand and increasing complex needs means that we cannot provide services in the way we have before - we don't have enough money to do so. With growing demand for support and less money available we want to work with individuals and communities to find ways to better support people in their local areas. A significant programme of change is set out in the Strategic Commissioning Plan with targets to measure success. The 3-Year Financial Plan approved by the IJB for 2020/21 to 2022/23 is fully linked to the Strategic Commissioning Plan objectives.

## REVIEW OF ACTIVITIES AND IMPACT OF COVID-19 PANDEMIC

For 2020/21 PKHSCP committed to:

- *progress and deliver a range of commitments and priorities set out in the IJB's Strategic Commissioning Plan Action Plan;*
- *undertake a number of strategic commissioning projects to transform service delivery;*
- *develop and implement a new organisational structure;*
- *continue to focus on delivering the Medium-Term Financial Framework;*
- *increase the effectiveness of delivery through implementation of the Partnership Improvement Plan.*

## SECTION 1: MANAGEMENT COMMENTARY

Many of our Strategic Commissioning Plan and Service Transformation commitments and priorities were paused during our response to the COVID-19 pandemic. We developed COVID-19 Mobilisation and Remobilisation Plans which set out key priorities. Many of our activities have continued to deliver on the core strategic ambitions of Perth and Kinross IJB. Areas where we were able to make significant progress despite, or perhaps because of, the pandemic were digital innovations, shifting the balance of care, preventing admissions, community asset building and development of our complex care services:

- PKHSCP fully embraced the roll out of Technology-Enabled Care including the expanded use of 'Near Me' enabling online video consultations with GPs. This is now available to all services. It continues to be a feature of service delivery and will remain an option going forward allowing us to consider rationalisation and downsizing of the estate we use which will hopefully result in some cost savings.
- We have continued the expansion of other Technology-Enabled Care which supports vulnerable people to live as independently as possible in their own homes for as long as possible. The use of this technology reduces the need for the provision of Care at Home and Care Home placements which would otherwise be necessary.
- The Frailty Pathway describes the journey of frail, mainly elderly, clients from home to hospital and back again, perhaps with the use of step up or step-down facilities in between. The Pathway was developed using a multi-disciplinary approach with resource flexing to where it was needed most. The focus was to keep people out of hospital as far as possible or, if they were admitted, to make their stay as short as possible. The embedding of our Locality Integrated Care Service (LiNCs) was key to increasing capacity of the pathway and reducing emergency admissions. Through our Remobilisation Plan we also expanded our District Nursing evening service to assist with the rapid triage, assessment, and support of deteriorating patients and reducing the need for out of our admission to hospital. A critical success factor was the close, collaborative working and improved communication channels which put the person at the centre of decision making and improved their experience of services overall.
- Our Care at Home Resilience Project is working to ensure that we continue to have the capacity and plans in place to deal with surges in demand. We have implemented a range of responses to ensure service delivery is maintained throughout the pandemic and further work is now ongoing to develop new, sustainable models of service delivery. This new approach will work in a community-focussed manner, learning from best practice elsewhere, to provide greater choice and improved access to services. This will be advanced, subject to the demands of the pandemic, in the course of the year.
- In line with Scottish Government direction on Urgent Care, we have significantly developed our Urgent Care pathway, which defines how patients can best access service within Perth and Kinross. This work builds on the work of our Locality Integrated Care Service, our community-based Advanced Nurse Practitioners and our MIUs (Minor Injury Units).

## SECTION 1: MANAGEMENT COMMENTARY

- *We have begun work recommissioning Respite and Day Care services.*
- *Although paused for a while due to the pandemic, the 3-5 Year transformation programme for Complex Care has made significant progress with several work streams including Transitions, Independent Living, Behavioural Support and Technology-Enabled Care making progress during the year.*

We had begun to take forward the development of a new integrated organisational structure although this has been delayed for a full 12 months due to the pandemic.

The 3-Year Financial Plan approved by the IJB in March 2020 contained a significant programme of transformation that has been delayed due to the pandemic. Due to the level of planning uncertainty created by the COVID-19 pandemic, the IJB approved a 1-Year Balanced Budget for 2021/22 linked to the 2021/22 Remobilisation Plan. However, it is fully committed to the further development of a 3-Year Financial Plan 2022/23: 2024/25 which will deliver both on its agreed ambitions as well as refreshed strategic delivery ambitions learning from COVID-19.

Despite the pressures of COVID-19 response, we have been able to take forward many of the planned improvements set out in the Partnership Improvement including the development of a 1-Year Workforce Plan, continued development of our Performance Reporting Framework and the Pan Tayside Review of the Integration Scheme. During the pandemic, transformational activity was driven by the priorities of

the contingency level phases and significantly influenced by Scottish Government direction. This was delivered via our Command Structure and huddle arrangements which supported rapid decision-making and alignment of staff to critical priorities. We are learning the lessons of this approach and enhancing our decision making arrangements moving forward. Lessons are being learnt from our success in rapid development of Remobilisation Plans over 3 phases in increasing the effectiveness of our strategic planning arrangements.

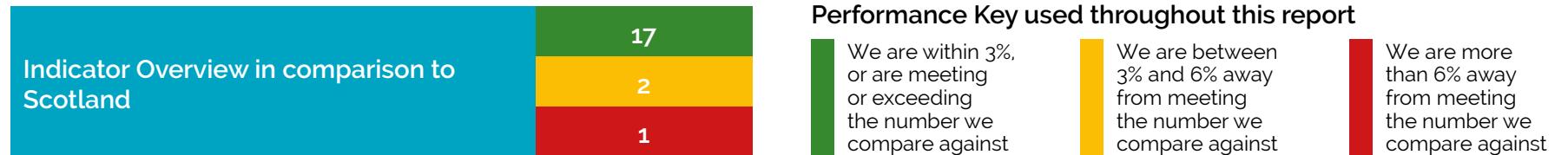
## PERFORMANCE OVERVIEW

During 2020/21, the COVID-19 pandemic fundamentally changed the demand for services as well as the way in which services could be safely provided. These significant changes in demand, activity and capacity must be borne in mind when considering performance during 2020/21 compared to previous years. Making comparisons to Scotland remains valuable however as with any other year, the unique demographic and geographic challenges facing Perth and Kinross means that a more specific benchmarking group would provide a more useful comparison. The work to identify and benchmark with appropriate partners is ongoing, although this was delayed in 2020/21 as we prioritised our pandemic response.

**Table 4** summarises our performance compared to the rest of Scotland. Overall, our performance is in line with or better than the Scottish average.

## SECTION 1: MANAGEMENT COMMENTARY

**Table 4**



Compared to Scotland, our performance against these indicators is good. Despite a marginal decline in year-on-year performance, we have consistently outperformed Scotland overall. Only one indicator, NI 04 sits marginally below the performance of that achieved across Scotland.

**Table 5** sets out our performance in respect of core indicators 11 to 20.

**Table 5**

ID	Indicator	2019/20 Perth and Kinross	2020/21 Perth and Kinross	Reporting Period Year up to	How we compared to 2019/20	Latest Scotland 2020/21	How we compared to Scotland
NI 11	Premature mortality rate per 100,000 persons	333	365	Dec 2020	9.61%	457	-25.21%
NI 12	Rate of emergency admissions per 100,000 population for adults (18+)	11,482	10,693	Dec 2020	-6.87%	11,100	-3.81%
NI 13	Rate of emergency bed day per 100,000 population for adults (18+)	110,547	95,692	Dec 2020	-13.44%	101,852	-6.44%
NI 14	Emergency readmissions to hospital for adults (18+) within 28 days of discharge (rate per 1,000 discharges)	116	131	Dec 2020	12.93%	114	12.98%
NI 15	Proportion of last 6 months of life spent at home or in a community setting	89.60%	90.10%	Dec 2020	0.50%	90.10%	0.00%

## SECTION 1: MANAGEMENT COMMENTARY

ID	Indicator	2019/20 Perth and Kinross	2020/21 Perth and Kinross	Reporting Period Year up to	How we compared to 2019/20	Latest Scotland 2020/21	How we compared to Scotland
NI 16	Rate per 1,000 population of falls that occur in the population (aged 65+) who were admitted as an emergency to hospital	22.50	22.90	Dec 2020	1.78%	21.70	5.24%
NI 17	Proportion of care and care services rated 'good' (4) or better in Care Inspectorate inspections	86.40%	88.50%	Mar 2021	2.10%	82.50%	6.00%
NI 18	Percentage of 18+ with intensive social care needs receiving care at home	59.30%	59.53%	Dec 2020	0.23%	62.90%	-3.37%
NI 19	Number of days people aged 75+ spend in hospital when they are ready to be discharged, per 1,000 population	502	199	Mar 2021	-60.36%	488	-145.23%
NI 20	Percentage of health and care resource spent on hospital stays where the patient was admitted in an emergency	26.63%	23.93%	Dec 2020	-2.70%	21.04%	2.89%
MSG 3	A&E Attendances per 100,000 population	22,740	14,021	Mar 2021	-38.34%	20,371	-45.29%

*Note on Indicators:* 2020/21 Data provided for NI 11, 12, 13, 14, 15, 16, 18 & 20 is based on Calendar Year January to December 2020. NI 17, NI 19 and MSG 3 is based on Financial Year April 2020 to March 2021.

### Premature Mortality Rate (NI 11)

This indicator helps to monitor the overall health of the population and is particularly important given Scotland's historically poor performance in this regard. Delivering significant and sustained improvement in health requires a focus on the underlying causes of poor health and the inequalities that exist. We have committed to develop an Integrated Resource Framework that will play a key role in ensuring our resources are aligned to areas of greatest need across our localities.

The premature mortality rate in Perth and Kinross has increased by 9.61% in the reporting year. This reverses a downward trend in recent years but the reasons behind this are not fully known. It is possible that the COVID-19 pandemic has influenced this to at least some extent. It is however notable that despite this increase, the rate for Perth and Kinross is 25.21% lower than that for Scotland.

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### Emergency Admissions Rate (NI 12)

The rate of emergency admissions provides an indication of the extent to which the health and wellbeing needs of the population are being well managed and provided for. Many people who attend hospital on an emergency basis could potentially have been supported earlier, preventing their deterioration and preventing the emergency situation.

A reduction in the rate of emergency admissions normally indicates an improvement in partnership working as fewer people requiring emergency treatment in hospital suggests that their health and wellbeing needs are being managed in a planned way rather than reactively. In Perth and Kinross the rate of emergency admissions declined by 789 per 100,000 in the 12 months to 2020 when compared to 2019/20. This is a reduction of 6.87% over the period.

The COVID-19 pandemic directly reduced the number of emergency admissions during lengthy periods of lockdown in 2020/21. Against this however there was significant increase in demand for community-based services. With large-scale investment in these services in recent years, and the effective mobilisation of staff from across Health and Social Care to support our most critical services, we have been able to support people to remain at home or in a community setting. Of particular note in assisting to improve performance against this measure is the investment made in our Locality Integrated Care Service (LInCS) which is now established as an effective multidisciplinary model of working and continues to expand and streamline patient pathways. By engaging a multidisciplinary team of professionals early in a

patient's journey we have been able to address their needs without further deterioration and prevent emergency hospital admissions. We have also invested in a Community Respiratory Service which has increased our ability to support patients at home.

### Emergency Bed Days Rate (NI 13)

Following any admission to hospital it is important that people are supported to return home as quickly as possible once they are fit to be discharged. This indicator is linked to NI 12 above and NI 19 below.

The number of emergency bed days reduced from a rate of 110,547 per 100,000 population in 2019/20 to 95,692 for the 12 months to December 2020. This represents a 13.44% reduction compared to the previous year.

Similar to NI 12 'Emergency Admissions' above and NI 19 'Delayed Discharges' below, the COVID-19 pandemic has had a significant impact on bed days occupied in 2020/21. However investments we have made in community-based services in recent years, combined with the effectiveness of our hospital discharge team has ensured that we have performed well compared to the rest of Scotland.

### Emergency Readmissions to Hospital Within 28 Days of Discharge (NI 14)

The rate of readmission to hospital after discharge reflects the effectiveness of a range of integrated health and care services including discharge arrangements and the co-ordination and the follow-up care provided.

## SECTION 1: MANAGEMENT COMMENTARY

Performance against this indicator appears to be below the levels that could be expected when compared to previous years or indeed against Scotland overall. During 2020/21 this has been investigated by our colleagues in the Public Health Scotland Local Intelligence Service Team (LIST). The outcome of this investigation was reported to the IJB Audit & Performance Committee on 21 June 2021.

In summary, when considering the underlying data it can be seen that recording practices in NHS Tayside differ from much of the rest of Scotland. When these factors are excluded, readmissions performance compares favourably with Scotland as a whole.

In relation to performance compared to previous years, the apparent increase is not out with that which could be expected when considering the high proportion of elderly residents, particularly those over 75 year old, in Perth and Kinross. It is understandable that readmissions to hospital within 28 days will be at a higher rate when a local population contain an unusually high proportion of elderly residents. However, despite these data and demographic considerations, the HSCP is committed to bringing forward actions to mitigate the likelihood of people being readmitted to hospital soon after discharge.

### **Proportion of Last 6 Months of Life Spent at Home or in a Community Setting (NI 15)**

This indicator provides an insight into the extent to which palliative and end of life care is being provided in a planned way, reflecting best practice and taking account of the wishes of patients and their family, as far as is practicable. In

interpreting this indicator it is important to acknowledge that the suitability and the appropriateness of the location of the care provided may alter throughout the period of care, as may the wishes of patients and families.

In the year to December 2020 the proportion of the last 6 months of life spent at home or in a community setting has increased in Perth and Kinross from 89.6% to 90.1%. It is difficult to determine the most material factors impacting on performance against this high level indicator. However, our sustained investment in community services, along with the effectiveness of our COVID-19 response, has undoubtedly assisted to improve outcomes for patients and service users in relation to end of life care.

### **Emergency Admission Rate Related to Falls in 65+ Population (NI 16)**

Falls can have a significant and lasting impact on an older person's independence and quality of life and can lead to reductions in confidence and mobility. This indicator is designed to measure the effectiveness of organised community-based health and social care services to support older people and reduce the likelihood of falls occurring.

Performance against this indicator has remained stable when compared to 2019/20. More broadly however, we can see that our performance is now 5.2% below the Scotland overall value. The reasons for this are not yet fully understood but we are investigating, with the assistance of the Public Health Scotland LIST team.

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### Proportion of Care and Care Services Rated Good or Better in Care Inspectorate Inspections (NI 17)

This indicator provides a measure of assurance that adult care services in Perth and Kinross, whether provided directly or commissioned externally, meet the standards expected. It is important to note that when considering commissioned services, the responsibility for the quality of care provided rests with the provider. Nonetheless we provide an important and valuable role in collaborating with statutory partners and providers to support service users.

Performance against this indicator is good. In an extremely difficult and challenging year for the sector, performance against this indicator has improved year on year and significantly against Scotland overall.

### Percentage 18+ with Intensive Social Care Needs Receiving Care at Home (NI 18)

There is significant evidence that living at home for longer improves outcomes by maintaining independence as much as possible. This indicator measures the extent to which our population is enabled to live independently with supportive care being provided in the home rather than in institutional settings.

Our performance against this indicator is broadly stable with a small increase of 0.23% over the reporting period. When compared to Scotland our rate is 3.37% lower. This is however likely to have been influenced by data issues which have now been resolved and should lead to improvement in future years.

### Number of Days People Aged 75+ Spend in Hospital When They Are Ready to be Discharged (Delayed Discharges) (NI 19)

If people have to wait in hospital once they are fit to be discharged it can result in poor outcomes and is an ineffective use of limited resources. Reductions in this indicator represent improvements in the effectiveness of Health and Social Care services to mobilise quickly to meet people's needs as they transition from hospital to community-based services.

In recent years we have improved performance against this indicator year on year. For 2020/21, the rate of delayed discharge per 1,000 population has reduced from 502 in 2019/20 to 199 in the 12 months to March 2021, a 60.36% reduction. It is notable that the reduction against Scotland as a comparator is significantly greater at 145.23%.

The COVID-19 pandemic has had a significant impact in terms of the overall level of unplanned admissions to hospital, as well as a significant reduction in planned care. Nonetheless the pandemic brought additional pressures in terms of delivery of the scale and shape of community services required to support people at home. Our performance against this measure indicates that services have indeed been mobilised effectively in response to these pressures.

In response to these pressures we initiated our 'SWiTCH Team', which provides short-term in-house Care at Home. This provides early supported discharge out of hospital prior to the involvement of external care providers. The success of this team has been contingent on the continued expansion of LInCS, our locality-based integrated model of care, which has

## SECTION 1: MANAGEMENT COMMENTARY

created a robust multi-disciplinary way of working which sees the right health and care professionals engage with patients at the right time, in the right setting.

### A&E Attendances (Ministerial Strategic Group Indicator, MSG 3)

The number of A&E attendances provides a further measure of the effectiveness of services in planning and providing care for those that need it earlier, and in the most appropriate setting and in doing so reducing the need for attendance at accident and emergency.

The number of A&E attendances has reduced from 22,740 per 100,000 in 2019/20 to 14,021. This is a reduction of 38.34% year-on-year with a greater reduction of 45.29% seen when compared to Scotland. In line with other related indicators (above) this measure needs to be considered in the context of the COVID-19 pandemic on overall activity levels.

As non-COVID-19 health services recommence it will be important to assess the impact that our LInCS approach, the contribution of our Community Respiratory Service and the expansion of support to GP Practices via Advance Nurse Practitioners, have on our performance against this indicator. With the wider effects of the Pandemic not fully understood it is anticipated that A&E attendances may be affected in different ways and this may impact on how performance is reported against this indicator.

## FINANCIAL OVERVIEW

### Financial Performance

The 3 Year Financial Plan, approved by the IJB in March 2020, contained a significant programme of transformation to bring a balanced position over a 3 year period. Our financial performance compared to the Financial Plan for 2020/21 is summarised in the table below.

	2020/21 Financial Plan Position Over/(Under)	2020/21 Year-End Out-Turn Over/(Under)	Movement from Plan Over/(Under)
	£m	£m	£m
Core	1.665	0.035	(1.630)
Hosted Services	0.098	(0.302)	(0.400)
Prescribing	(0.588)	(0.588)	0.000
GMS	0.000	(0.106)	(0.106)
Health	1.175	(0.961)	(2.136)
Social Care	0.000	(2.926)	(2.926)
<b>Total</b>	<b>1.175</b>	<b>(3.887)</b>	<b>(5.062)</b>

## SECTION 1: MANAGEMENT COMMENTARY

Finance Update reports have been presented to the IJB throughout 2020/21, reporting on the projected in year position and the impact of COVID-19. Expenditure incurred as a direct result of COVID-19 was fully funded by additional Scottish Government income, with no impact on year-end out-turn. However, for many operational variances it proved challenging to differentiate those resulting from COVID-19 and those not, as nearly all services were affected directly or indirectly. It is clear the COVID-19 pandemic and the PKHSCP mobilisation response has been a significant cause for the financial position to move from plan and, mirroring the performance indicators, the financial position reflects shifts in demand for services.

In Social Care, the reduction in demand for care home placements shifted to an increased demand for care at home. However, much of this demand was met through the effective re-tasking of staff from across Health and Social Care. Some significant delays in the provision of adult care packages due to a lack of carers led to an underspend that was not directly a result of COVID-19.

In Health, the delay in the programme of transformation resulted in planned investment monies slippage and a subsequent underspend. This will now be carried forward as part of IJB reserves to invest in 2021/22. Planned spend of uncommitted monies and planned recruitment was also delayed, resulting in additional unanticipated underspend. Where vacancies arose during the year, the change in service demand meant critical vacancies were covered through staff deployment, whilst others were not immediately filled. Again, this led to unanticipated underspends across services.

Savings plans attributed to the Health and Social Care transformation programme have been affected. In line with the COVID-19 local mobilisation plan, supported by the Scottish Government, these unachieved savings were included within the costs of the plan and were part of the additional funding allocation made by the Scottish Government and therefore had no impact on the out-turn position.

As part of the development of the 3-Year Financial Plan 2022/23 to 2024/25, we will seek to better understand changes to expenditure patterns and potential implications for future years.

## FINANCIAL STATEMENTS

### Background

The IJB's finances are overseen by the IJB's Head of Finance & Corporate Services. The Head of Finance & Corporate Services is supported by finance staff from both Perth & Kinross Council and NHS Tayside.

### Analysis of Financial Statements

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

## SECTION 1: MANAGEMENT COMMENTARY

The 2020/21 Annual Accounts comprise:

- (a) **Comprehensive Income and Expenditure Statement** - *This shows a surplus of £12.741m. The underlying operational out-turn is a £3.887m underspend of which Health Services are £0.961m and Social Care £2.926m. In line with the Integration Scheme, this surplus has been added to the IJB reserve to carry forward into 2021/22. The remaining surplus of £8.854m relates to the movement and increase in reserves. Further detail is provided in section (b) and (c) below and in Note 6.*
- (b) **Movement in Reserves** - *In 2020/21, earmarked reserves had an opening balance of £1.159m, this has increased by £12.741m, providing a closing balance of £13.900m. During 2020/21, a significant level of funding has been provided by the Scottish Government to the IJB via NHS Tayside. In addition to the underlying operational underspends, the most significant balances held are for COVID-19 and Primary Care Improvement Funding.*
- (c) **Balance Sheet** - *In terms of routine business the IJB does not hold assets, however the balance of £13.900m reserves is reflected in the year-end balance sheet.*
- (d) **Notes** - *comprising a summary of significant accounting policies, analysis of significant figures within the Annual Accounts and other explanatory information.*

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

## MEDIUM-TERM FINANCIAL STRATEGY

Building on the significant progress and lessons learned through our response to the COVID-19 pandemic, the 2021/22 Remobilisation Plan prioritises support and investment where it is most required. The 2021/22 one year balanced budget, approved at the IJB in March 2021, builds on the indicative budget approved by the IJB last March 2020. This has been updated significantly to reflect COVID-19 Remobilisation Plan priorities.

The setting of a 1-Year Financial Plan for 2021/22 was agreed by the IJB in recognition of the level of planning uncertainty. However, the IJB and its Executive Management Team are fully committed to developing a 3-Year Financial Plan for the years 2022/23 to 2024/25. This will incorporate the direction set out in the previously approved 3-Year Financial Plan; the lessons learned from 2020/21; and the predicted and unforeseen pressures as a result of COVID-19. Other key factors in its development will be the funded Scottish Government service development priorities including the Primary Care Improvement Plan; Mental Health Action 15; Mental Health Recovery and Renewal; Alcohol and Drug Partnership; Drug Deaths, the Community Living Change Fund for complex care and District Nursing.

In addition, the Scottish Government have identified some early priorities for the implementation of recommendations within the Independent Review of Adult Social Care. These will require to be considered.

## SECTION 1: MANAGEMENT COMMENTARY

### STRATEGIC RISKS AND OUTLOOK FOR FUTURE YEARS

The IJB's key strategic risks are contained in the Strategic Risk Register, along with an assessment of level of risk facing the IJB. The Strategic Risk Register is monitored and updated frequently by the PKHSCP Executive Management Team who in turn report to the IJB Audit & Performance Committee and the IJB on a regular basis. At the Audit & Performance Committee in February 2021 the revised Strategic Risk Register was approved. Strategic Risks had been reviewed and refreshed to consider the implications of COVID-19. It was agreed that the Risk Improvement Plan be developed and brought back for consideration. The IJB approved the revised Tayside Strategic Risk Management Strategy Register at its meeting in April 2021 and agreed to hold a workshop on the strategic risks and the IJB's risk appetite during 2021/22. A summary of the Strategic Risk Register is set out in the following table.

Risk	Priority
<b>1 Financial Resources</b> There are insufficient financial resources to deliver the objectives of the Strategic Plan.	Very High
<b>2 Workforce</b> As a result of our ageing workforce, difficulties in recruiting suitably skilled and experienced staff in some areas, and the impact of COVID-19, there is a risk that the Partnership will be unable to maintain its workforce appropriately leading to unsustainable services.	Very High
<b>3 Safe Working</b> There is a risk that COVID-19 restrictions on safe working practice and social distancing leads to a reduction in service provision inhibiting the ability of the Partnership to achieve its strategic aims.	Very High
<b>4 Sustainable Capacity and Flow</b> As a result of the demographics of the people who use our services in Perth and Kinross and the impact of COVID-19 on our population there is a risk of ' <i>capacity and flow</i> ' within our services being unsustainable.	High
<b>5 Sustainable Digital Solutions</b> As a result of being insufficiently digitally enabled or integrated there is a risk that the Partnership will not be able to adapt effectively and efficiently to deliver new models of working.	High

## SECTION 1: MANAGEMENT COMMENTARY

Risk	Priority
<b>6 Viability of External Providers</b> As a result of social care market conditions, availability of services, and COVID-19, there is a risk that external providers of care will not be able to meet people's assessed needs in the most appropriate way.	Medium
<b>7 Insufficient Preparedness for Future COVID-19 (or Other Pandemic) Pressures</b> Due to the scale of future COVID-19 outbreaks being unknown, there is a risk that preparations to sustain service provision will be insufficient.	Low
<b>8 Widening Health Inequalities</b> As a consequence of COVID-19 there is a risk that health inequalities widen significantly.	High
<b>9 Leadership Team Capacity</b> As a result of insufficient capacity in the Leadership Team there is a risk that the clear direction and leadership required to achieve the vision for integration is not achieved.	High
<b>10 Corporate Support</b> As a result of insufficient Corporate staff resource there is a risk that functions (such as improvement and project support, robust administration as well as core corporate duties such as performance, risk management, strategic planning, governance and audit) will be unable to deliver as required to achieve strategic objectives.	High
<b>11 Primary Care</b> As a result of insufficient suitable and sustainable premises, and a lack of available national and cross-system flow of financial support, there is a risk that we will not be able to provide, within the legislative timeframe, the necessary services as defined within the 2018 General Medical Services Contract.	Very High
<b>12 EU Withdrawal</b> There is a risk that the UK will leave the EU without the necessary provisions in place to safeguard supplies, protect staff and reduce the effects of vulnerable UK citizens returning to the area, impacting on the ability of the IJB to ensure the sustainable delivery of Health and Care Services.	Low
<b>13 Inpatient Mental Health Services</b> There is a risk that due to the complexity of the governance arrangements for Inpatient Mental Health Services Perth and Kinross IJB will not be able to meet its Strategic Planning responsibilities.	Medium

## **SECTION 1: MANAGEMENT COMMENTARY**

The COVID-19 pandemic and its long-term impact creates an increased level of uncertainty both in terms of the shape and scale of the future services required to meet the needs of our population but also in terms of resources that can be made available by the Scottish Government. Further, the Independent Review of Adult Social Care and its recommendations will fundamentally change the planning landscape moving forward and delivery of the ambitions within the review will require legislative change as well as significant additional investment.

## SECTION 2: STATEMENT OF RESPONSIBILITIES

This statement sets out the respective responsibilities of the IJB and the Head of Finance & Corporate Services, as the IJB's Section 95 Officer, for the Annual Accounts.

### RESPONSIBILITIES OF THE INTEGRATION JOINT BOARD

The Integration Joint Board is required to:

- *make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the board has responsibility for the administration of those affairs (Section 95 of the Local Government (Scotland) Act 1973). In this authority, that officer is the Head of Finance & Corporate Services;*
- *manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;*
- *ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (Section 12 of the Local Government in Scotland act 2003);*
- *approve the Annual Accounts.*

I confirm that these Annual Accounts were approved for signature at a meeting of the Integration Joint Board's Audit & Performance Committee on 13 September 2021.

*Signed on behalf of the Perth and Kinross IJB*

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**Councillor Eric Drysdale**  
IJB Chair

## SECTION 2: STATEMENT OF RESPONSIBILITIES

### RESPONSIBILITIES OF THE HEAD OF FINANCE & CORPORATE SERVICES

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

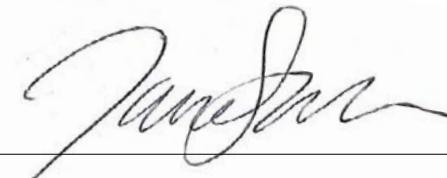
In preparing the Annual Accounts, the Head of Finance & Corporate Services has:

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

The Head of Finance & Corporate Services has also:

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

I certify that the financial statements give a true and fair view of the financial position of the Perth and Kinross Integration Joint Board as at 31 March 2021 and the transactions for the year then ended.



**Jane Smith**  
Head of Finance & Corporate Services

## SECTION 3: REMUNERATION REPORT

### INTRODUCTION

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

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

### BOARD MEMBERS

The Perth and Kinross IJB comprises of 8 voting and 11 non-voting members. At 31 March 2021, Perth and Kinross IJB had 7 voting members and 11 non-voting members. A Non-Executive voting member position was vacant as at 31 March 2021, although this position was filled on 28 April 2021 by Beth Hamilton. The position as at 31 March is as follows:

#### Voting Members:

*Councillor Eric Drysdale (Chair)*

*Bob Benson (Vice-Chair) (Non-Executive Member)*

*Councillor Callum Purves*

*Councillor John Duff*

*Councillor Xander McDade*

*Pat Kilpatrick (Non-Executive Member)*

*Ronnie Erskine (Non-Executive Member)*

*Vacant (Non-Executive Member)*

#### Non-Voting Members:

*Gordon Paterson (Chief Officer)*

*Jane Smith (Head of Finance & Corporate Services)*

*Jacqueline Pepper (Chief Social Work Officer)*

*Dr Lee Robertson (Secondary Medical Care Practitioner Representative)*

*Sarah Dickie (Associate Nurse Director)*

*Bernie Campbell (Carer Public Partner)*

*Sandra Auld (Service User Public Partner)*

*Allan Drummond (Staff Representative)*

*Stuart Hope (Staff Representative)*

*Sandy Watts (Third Sector Representative)*

*Lynn Blair (Independent Sector Representative)*

During 2020/21, the position of Chair was held by Councillor Eric Drysdale.

During 2020/21, the position of Vice-Chair was held by Bob Benson, Non-Executive.

## SECTION 3 REMUNERATION REPORT

### IJB CHAIR AND VICE-CHAIR

The voting members of the IJB are appointed through nomination by Perth & Kinross Council and NHS Tayside. Nomination of the IJB Chair and Vice-Chair postholders alternates between a Councillor and a Health Board representative.

The IJB does not provide any additional remuneration to the Chair, Vice-Chair or any other board members relating to their role on the IJB. The IJB does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. There were no taxable expenses paid by the IJB to either the Chair or the Vice-Chair in 2020/21.

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

### OFFICERS OF THE IJB

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

### OTHER OFFICERS

The IJB requires to appoint a proper officer who has responsibility for the administration of its financial affairs in

terms of Section 95 of the 1973 Local Government (Scotland) Act. The employing contract for the Head of Finance & Corporate Services adheres to the legislative and regulatory governance of the employing partner organisation. The Head of Finance & Corporate Services is included in the disclosures below.

Total 2019/20 £	Senior Employees	Salary, Fees & Allowances £	Total 2020/21 £
7,706	<b>Rob Packham</b> Chief Officer	0	0
108,024	<b>Gordon Paterson</b> Chief Officer	120,426	120,426
74.952	<b>Jane Smith</b> Head of Finance & Corporate Services	87.487	87.487
<b>190,682</b>		<b>207,913</b>	<b>207,913</b>

Gordon Paterson was appointed to the position of Chief Officer on 1 April 2019. Rob Packham retired on 30 April 2019, there was an overlapping handover period of one month.

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

## SECTION 3: REMUNERATION REPORT

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

Senior Employee	In-Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/20	For Year to 31/03/21		Difference from 31/03/20	As at 31/03/21
<b>Rob Packham</b> <i>Chief Officer</i>	1,579		Pension	n/a	n/a
			Lump sum	n/a	n/a
<b>Gordon Paterson</b> <i>Chief Officer</i>	18,364	20,472	Pension	7,296	56,381
			Lump sum	10,557	102,507
<b>Jane Smith</b> <i>Head of Finance &amp; Corporate Services</i>	15,614	16,125	Pension	2,182	27,256
			Lump sum	1,722	54,323
<b>Total</b>	<b>35,557</b>	<b>36,597</b>	Pension	<b>9,478</b>	<b>83,637</b>
			Lump Sum	<b>12,279</b>	<b>156,830</b>

## DISCLOSURE BY PAY BANDS

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

Number of Employees in Band 2019/20	Remuneration Band	Number of Employees in Band 2020/21				
			£70,000 - £74,999	£85,000 - £89,999	£105,000 - £109,999	£120,000 - £124,999
1	£70,000 - £74,999	0				
0	£85,000 - £89,999	1				
1	£105,000 - £109,999	0				
0	£120,000 - £124,999	1				

## EXIT PACKAGES

No exit packages were paid to IJB staff during this period or the previous period.

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**Councillor Eric Drysdale**  
*IJB Chair*

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**Gordon Paterson**  
*Chief Officer*

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### INTRODUCTION

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

### SCOPE OF RESPONSIBILITY

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

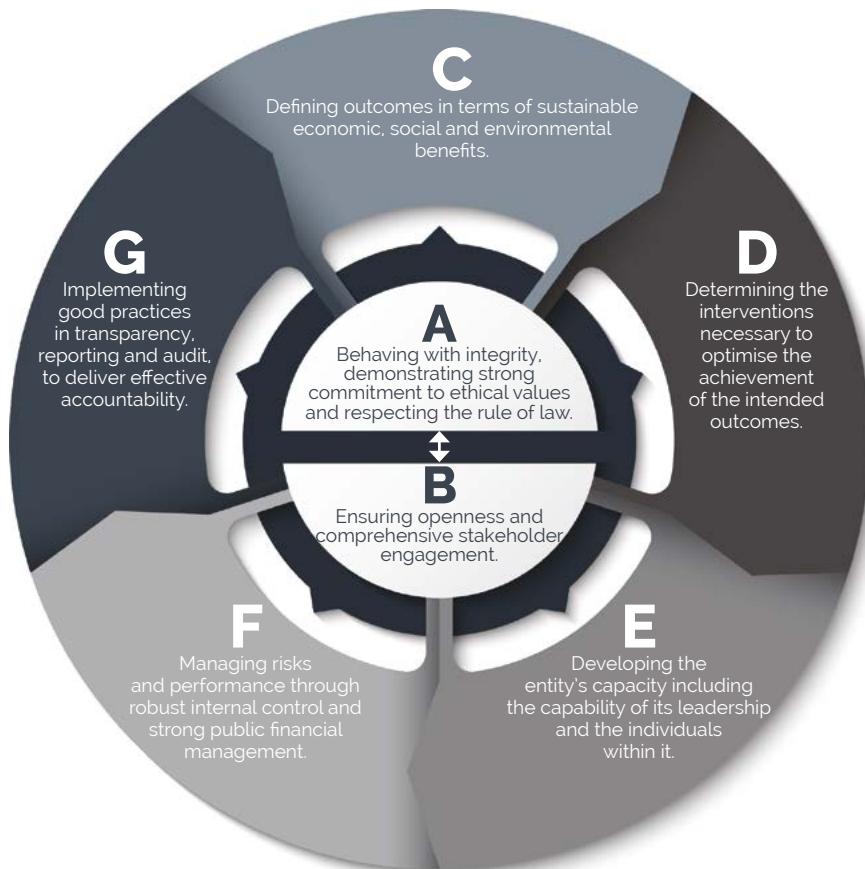
To meet this responsibility the IJB has established arrangements for governance that includes a system of internal control. The system is intended to manage risk to support achievement of the IJB's policies, aims and objectives. Reliance is also placed on the NHS Tayside and Perth & Kinross Council systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives including those of the IJB. Assurance has been received from both NHS Tayside and Perth & Kinross Council as to the effectiveness and adequacy of those systems. The systems can only provide reasonable and not absolute assurance of effectiveness.

### 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 priorities and to consider whether those priorities 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 Perth and Kinross 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.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

The core principles of good governance are set out in the diagram below:



The IJB supported by the HSCP Team have worked hard to develop an effective governance framework underpinned by these principles and to ensure that it operates effectively in practice. We have been supported by our partner bodies but have also sought to identify best practice systems and processes from elsewhere.

Further we have developed a comprehensive improvement plan that brings together improvements identified in our annual review of governance, the findings of the External Joint Inspection and as part of that the MSG Review of Integration undertaken in collaboration with both Partner bodies.

The key features of the governance framework that was in place during 2020/21 are summarised below along with the improvement activity that has been undertaken during the year to increase. This includes the additional governance arrangements required to respond to the COVID-19 pandemic.

### COVID-19 ARRANGEMENTS

In relation to the pandemic the Partnership reduced its service delivery and prioritised services to allow it to deal with the implications of the Coronavirus and support a reduction in the spread of the virus by undertaking social distancing and reducing contact with service users. In terms of the pandemic governance arrangements, the Partnership has reported through the business continuity arrangements of both the Council and the NHS. Governance arrangements have also been established in the Partnership where the status of service delivery is assessed regularly during the week at Gold

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

Command Meetings. At this meeting it is agreed what needs to be escalated and what can be agreed using the delegated authority of either the Chief Officer or Chief Finance Officer. These arrangements have continued throughout the financial year, however, were particularly important during the first wave where decisions were required to be made quickly. The IJB has been operating throughout the pandemic, but with light agendas during the first wave. Since then, the IJB agendas have returned to normal.

The COVID-19 pandemic response by PKHSCP has resulted in a dramatic and unprecedented level of change in how day-to-day services are delivered. The financial and service implications have been captured through the development and regular submission of PKHSCP's Mobilisation Plan to Scottish Government. Oversight of the Mobilisation Plan has been through the PKHSCP Command Structure and directly by the Chief Officer, as delegated by the IJB. The IJB have received regular updates and the 2021/22 Remobilisation Plan will be considered by the IJB in June 2021.

A COVID-19 Risk Register has been integrated with the IJB's Strategic Risk Register ensuring a consolidated understanding of key risks including the ongoing challenges of pandemic response.

As part of our Strategic Planning Framework we are identifying which changes should now be embedded in service models and practice moving forward, seizing the good practice and innovation that has emerged and supporting accelerated delivery of strategic plan objectives.

### Improvement activity during the year:

- A review of the effectiveness of the PKHSCP COVID-19 command structure has been undertaken.

## LEADERSHIP, CULTURE AND VALUES

A Code of Conduct for members and employees is in place along with a register of interest. A Standards Officer has been appointed and standing orders are in place. The development programme for IJB members has been in place since inception and this has been a key feature in developing working relationships between the Chair, members and officers. This would normally include visits to our Health and Social Care services in the community, in hospitals and in the prison. It also includes the provision of induction sessions/refreshers at regular intervals. This has been particularly important in the face of ongoing changes to membership.

The Chair and Chief Officer meet regularly, and the Head of Finance & Corporate Services and Chair of the Audit & Performance Committee meet on a monthly basis. The Strategic Commissioning Plan has provided a clear sense of shared direction and purpose across the IJB membership and PKHSCP Team and the refresh which has been completed fully aligns our collective and collaborative activity.

The IJB Chair is supported effectively to carry out his role with independent legal and governance support and effective committee services. The Chief Officer is a Director in the

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

partner organisations, a member of the Executive Teams, attends the Board and Council and is directly accountable to both Chief Executives, who provide regular one-to-ones. As well as the support from both partner bodies' Executive Group, the Chief Officer benefits from the support of the Council's Chief Social Work Officer, who is a member of the IJB and the Clinical and Professional Governance Forum. Health Care Professionals who are members of the board also provide a level of support to the IJB, helping to align oversight and assurance.

### Improvement activity during the year:

- The Executive Management Team carried out a self-evaluation of performance against the Integration Scheme which supported the shape of the Tayside-wide review. Regular reports have been provided to the IJB on progress of the review. An Induction Guide for new members has been developed and a review of the Standing Orders has been undertaken.*

## STAKEHOLDER ENGAGEMENT

The IJB meetings are public meetings and membership includes wide stakeholder representation including carers, service users and the Third Sector. A Communication Strategy and Participation and Engagement Strategy have been agreed by the IJB at inception and both are now being refreshed to learn from our experience thus far.

The refreshed Strategic Commissioning Plan 2020-2025 was published following engagement with local people. The membership of the Strategic Planning Group has been refreshed to ensure wide stakeholder involvement.

The Communication, Participation and Engagement group terms of reference and remit and membership are under review and will provide a forum for co-ordinating all future engagement activity within the Partnership. We have appointed a dedicated Communication Team Leader.

A number of forums including the Third Sector Interface, the Third Sector Forum, Local Involvement Network, the Area Drugs Partnership and our Adult Provider Forum ensure a strong contribution to joint strategic planning and commissioning. Over the COVID-19 pandemic enhanced engagement has taken a variety of forms.

The HSCP fund an Independent Sector Lead role that supports the Integration of Health and Social Care in Perth and Kinross.

The HSCP Community Engagement Team play a key role in delivering community engagement and participation across the Partnership, with each of our three localities having a

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

Participation and Engagement Plan that is overseen by the Locality Management Group. We maintain close links with the Community Planning Partnership and Local Action Partnerships.

The Partnership works closely with Independent Contractors such as Care Providers, GPs, Dentists, Optometrists and Pharmacists in the delivery of Health and Care Services across Perth and Kinross.

The Partnership has engaged regularly with all elected members of Perth & Kinross Council around the challenges and opportunities and Financial Plan.

### Improvement activity during the year:

- *Additional dedicated communications resource was recruited by PKHSCP to enhance communication with staff and stakeholders; a review of IJB membership has also been undertaken to ensure that there is appropriate level of stakeholder representation; the role, remit and terms of reference for the Strategic Planning Group have been refreshed; strong engagement and collaborative relationships with Third and Independent Sector to support Care Homes and wider sustainable service provision in response to the pandemic.*

### DIRECTION AND PURPOSE

The refreshed Strategic Commissioning Plan 2020-2025 provides a clear vision and the Performance Strategy approved by the IJB set out the commitment to ensure we have the framework in place to measure our success. The Chief Officer is leading a review of the current structures and systems for strategic planning and commissioning and ensure connections into localities, clear leadership arrangements and supporting capacity.

#### Improvement activity during the year:

- *We have developed our Remobilisation Plan 2021/22 in response to the pandemic which has clear links to the Strategic Commissioning Plan and have established a systematic approach to monitoring the implementation of the plan with clear reporting arrangements to the management team, IJB and Scottish Government. Over the last year our Performance Framework has been embedded with regular reporting to the Audit & Performance Committee. Performance reporting at locality level has been rolled out. We have worked with the IJB to ensure a robust understanding of the recommendations of the Independent Review of Adult Social and its potential implications.*

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### DECISION-MAKING

All reports to the IJB are in an agreed format that supports effective decision-making. The IJB Annual Work plan ensures regular opportunity for review and scrutiny of progress in delivering strategic priorities. The Executive Management Team meets regularly to ensure robust review and scrutiny of progress in delivering our transformation and service redesign priorities at locality level and for escalation of operational risk that will impact on strategic delivery.

The development of integrated financial planning ensures a consistent approach across health and social care services. The IJB Budget Review Group along with development sessions throughout the year have provided IJB members with the forum for ensuring detailed understanding of the pressures and opportunities and has ensured that our members are informed to make the difficult decisions that are inevitable in the current financial climate.

#### Improvement activity during the year:

- *Programme and Project Management resources have been increased and been closely prioritised to Older People and Mental Health in particular in support of Service Managers.*

### ORGANISATIONAL DEVELOPMENT

The IJB Members are supported by a programme of training and development throughout the year. PKHSCP has a formal leadership structure that has been endorsed by the IJB, however the Chief Officer is considering the future organisational structure to achieve greater integration and improved effectiveness. PKHSCP relies heavily on the Corporate Support arrangements in place with NHS Tayside and Perth & Kinross Council across a range of key areas including HR, Finance, Strategic Planning and Organisational Development. As part of the wider review of organisational structure, the Chief Officer will look to address key gaps which will ensure sufficient capacity, in particular around planning and performance, workforce and organisational development, communications and premises development.

#### Improvement activity during the year:

- *A 1-Year Workforce Plan has been developed.*

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### SCRUTINY AND ACCOUNTABILITY

Accountability is about ensuring that those making decisions are answerable for them. We have learned from best practice elsewhere to ensure transparent reporting of our actions, but also to ensure that in this complex landscape our stakeholders can understand our intentions. We have particularly tried to ensure reports to the IJB are clear and concise with the audience in mind.

In order to comply with regulations outlined by the Scottish Government's Integrated Resources Advisory Group, the IJB established an Audit & Performance Committee in July 2016. The role of the IJB Audit & Performance Committee ensures that good governance arrangements are in place for the IJB. It is the responsibility of this committee to ensure that proportionate audit arrangements are in place for the IJB and that annual financial statements are compliant with good practice standards.

We report at regular intervals on financial performance and we are required to publish externally audited Annual Accounts each year. We are drafting our fourth Annual Performance Report which will account for our activity, report on our success and outline further areas for improvement and development.

We have provided regular reports to the IJB Audit & Performance Committee on our progress in implementing all external and internal audit recommendations and we have included a transparent assessment of how we are delivering against our Best Value responsibilities within the Annual Performance Report.

#### Improvement activity during the year:

- *Performance reporting has been embedded over the last year with quarterly reports being presented to the Audit & Performance Committee. Locality Reports have been provided to the Audit & Performance Committee; both the IJB and the Audit & Performance Committee now have Annual Work Plans.*

### INTERNAL CONTROL FRAMEWORK

The governance framework above operates on the foundation of internal controls including management and financial information, financial regulations, administrative procedures, management supervision and a system of delegation and accountability.

The IJB uses the systems in NHS Tayside and Perth & Kinross Council to manage its financial records. Development and maintenance of these systems is undertaken by both partner bodies as part of the operational delivery of the Health and Social Care Partnership. In particular, the systems include:

- *comprehensive budgeting systems;*
- *setting of targets to measure financial performance;*
- *regular reviews of periodic and annual financial reports that indicate financial performance against the forecasts.*

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

The Head of Finance & Corporate Services has implemented a three-year budgeting process which facilitates the prioritisation of resources in the face of competing demands in line with Strategic Priorities. However, for 2020/21, the IJB agreed to the setting of a one-year budget recognising the extreme level of planning uncertainty and the impact of COVID-19 response and remobilisation on the capacity of officers. Work is already underway however to develop the 3-Year Financial Plan 2022/23 to 2024/25.

During 2020/21 the Audit & Performance Committee has overseen the ongoing development of the Strategic Risk Register.

The annual work plan for the IJB sets out clear timescales for reporting on key aspects of strategy implementation and transformation.

Regular review of service quality against recognised professional clinical and care standards is provided by the PKHSCP Clinical Governance Forum to NHS Tayside Clinical Care Governance Committee. The NHS Tayside Clinical Care Governance Committee provides assurance to the IJB.

We have an agreed Internal Audit Service from Perth & Kinross Council Internal Audit Services and Fife, Tayside and Forth Valley Internal Audit Services (FTF).

We have agreed with Perth & Kinross Council to the appointment of their Data Protection Officer to the IJB to ensure our GDPR requirements are met. In parallel we have ensured effective arrangements are in place with Perth & Kinross Council and NHS Tayside for the sharing of data.

We continue to work with our NHS Tayside colleagues to set up an effective forum for ensuring that the planning of services that fall within our large hospital set-aside budget is undertaken in a way that enables the IJB's intentions to shift the balance of care to be effectively progressed. This has been delayed over the Pandemic.

We are working hard with the other IJBs in Tayside to ensure strong and effective arrangements are in place to support the strategic planning and delivery of hosted services. These arrangements need to carefully consider the responsibilities of the hosting partnership alongside the wider obligation of each IJB to the strategic planning of all services to their population.

The wider internal control framework also includes:

- *complaints handling procedures;*
- *Clinical Care Governance monitoring arrangements;*
- *procedures for whistle-blowing;*
- *Data Sharing arrangements;*
- *Code of Corporate Governance including Scheme of Delegation, Standing Financial Instructions, standing orders, scheme of administration;*
- *reliance on procedures, processes and systems of partner organisations.*

Perth and Kinross IJB's relationship with both partner bodies has meant that the controls in place in one body inevitably affect those in the other. The draft NHS Tayside Governance Statement 2020/21 was considered at its Audit & Risk

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

Committee on 20 May 2021. No material weaknesses were found. Perth & Kinross Council has approved a Governance Statement which also concludes positively on the adequacy and effectiveness of internal controls, accompanied by an Annual Internal Audit Report which concludes that reasonable reliance can be placed on the Council's risk management and governance arrangements, and systems of internal control for 2020/21, subject to management implementation of the agreed actions detailed in Internal Audit reports.

### Improvement activity during the year:

- *The Strategic Risk Register has been fully refreshed including implications of COVID-19. A supporting Risk Improvement Plan has been developed. The Tayside Risk Management Strategy has been fully refreshed and approved by the IJB.*

## ONGOING REVIEW AND FURTHER DEVELOPMENTS

To support the annual review of governance, we have undertaken a full self-assessment using the Governance Self-Assessment Tool provided by Internal Audit. The annual self-assessment has been supported by a full progress update of our Partnership Improvement Plan. The areas of progress through our ongoing improvement activity have been highlighted above.

Those areas identified which still require further development are highlighted in the refreshed Partnership Improvement Plan which includes new areas identified by local self-assessment and any other external audit recommendations received during 2020/21. Progress updates on the Partnership Improvement Plan have been provided during the year to the IJB's Audit & Performance Committee.

## REVIEW OF ADEQUACY AND EFFECTIVENESS

Perth and Kinross 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 has been informed by:

- *the work of the Executive Management Team who have responsibility for development and maintenance of the governance environment;*
- *the Annual Report by the Chief Internal Auditor; reports from Audit Scotland and other review agencies including the Audit Scotland Report on the Review of Health and Social Care Integration;*
- *self-assessment against the FTF Internal Audit Service's Governance Self-Assessment Tool 2020/21;*
- *self-assessment against the Ministerial Strategic Group recommendations;*
- *the draft Annual Governance Statements for Perth & Kinross Council and NHS Tayside.*

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

The Chief Internal Auditor reports directly to the IJB Audit & Performance Committee on all audit matters, with the right of access to the Chief Officer, Head of Finance & Corporate Services and Chair of the Audit & Performance Committee on any matter.

In addition to regular reports to the IJB's Audit & Performance Committee during 2020/21, the Chief Internal Auditor prepares an annual report to the Audit & Performance Committee including an assurance statement containing a view on the adequacy and effectiveness of the systems of internal control.

The Internal Audit Annual Report 2020/21 received by the Audit & Performance Committee on 21 June 2021 highlights findings which indicate some weaknesses in the internal control environment. None of these are considered material enough to have a significant impact on the overall control environment and it is the opinion of the Chief Internal Auditor that the systems of internal control relied upon by the IJB provide reasonable assurance against loss.

### ACTION PLAN FOR 2021/22

The key areas where further progress is required to further strengthen governance arrangements are set out in detail in the Partnership Improvement Plan and are summarised below.

#### Leadership, Culture and Values

- Develop a Leadership Development Programme focused on collaborative practice.

#### Stakeholder Engagement

- Review the role of the Participation and Engagement Group.
- Ensure resources are in place through organisational restructuring to support a strong focus on Communities, ensuring a co-ordinated and consistent approach to consultation, engagement and participation in the design and delivery of public services.

#### Vision, Direction and Purpose

- Develop 3-Year Strategic Delivery Plans across 5 key priority work streams with supporting investment and disinvestment plans.
- Develop a framework for evaluating the impact of Strategic Plans including Patient/User/Stakeholder feedback.
- Develop a Strategic Needs Assessment Framework to support long-term strategic planning to ensure that the approach across the partnership is consistent and systematic.
- Ensure resources are in place to ensure we can better contribute to the Community Planning Partnership.

#### Decision-Making

- Develop a 3 Year Workforce and Organisational Development Plan.

#### Scrutiny & Accountability

- Further enhancement of performance and reporting of Tayside-wide Hosted Services.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### Internal Controls

- Further embed process to ensure the routine issue of Directions.
- Review and embed a process for ensuring regular assurance is provided to the IJB that NHS Tayside and Perth & Kinross Council are effectively managing and monitoring clinical care and professional risk and that significant risks that may impact on the strategic objectives of the IJB are effectively escalated.

For a number of further improvements we are reliant on the leadership of NHS Tayside and Perth & Kinross Council as partners to the Integration Scheme:

- Revision of the Perth and Kinross IJB Integration Scheme including:
  - Financial Risk Sharing Arrangements;
  - Inpatient Mental Health Governance and Accountability;
  - Corporate Support Arrangements and Responsibilities;
  - Care Governance Arrangements and Accountability;
  - Large Hospital Set Aside planning responsibilities;
  - Governance and accountability streamlining.
- Progress the review and implementation of the revised PKHSCP integrated organisational structure.
- Improve the effectiveness of links between Partner bodies in relation to Strategic Planning.

- To support Financial Sustainability, establish a timetable of Joint Engagement meetings with key stakeholders in NHS Tayside and Perth & Kinross Council.

The above areas will form the key elements of the Partnership Improvement Plan as it rolls forward to 2021/22.

### CONCLUSION AND OPINION ON ASSURANCE

Whilst recognising that improvements are required, as detailed above, it is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the IJB's governance arrangements.

We consider that internal control environment operating during 2020/21 to provide reasonable and objective assurance that any significant risks impacting on the achievement of our objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment.

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**Councillor Eric Drysdale**  
IJB Chair

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**Gordon Paterson**  
Chief Officer

## SECTION 5: ANNUAL ACCOUNTS

### COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2019/20		2020/21
Net Expenditure £000		Net Expenditure £000
33,036	Community and Hospital Health Services	36,412
22,587	Hosted Health Services	24,534
27,008	GP Prescribing	26,413
44,080	General Medical/Family Health Services	48,255
16,280	Large Hospital Set-Aside	16,177
282	IJB Operating Costs	301
72,336	Community Care	78,796
<b>215,609</b>	<b>Cost of Services</b>	<b>230,888</b>
(214,298)	Taxation and Non-Specific Grant Income (Note 4)	(243,629)
<b>1,311</b>	<b>(Surplus) or Deficit on Provision of Services</b>	<b>(12,741)</b>
<b>1,311</b>	<b>Total Comprehensive (Income) and Expenditure (Note 3)</b>	<b>(12,741)</b>

This statement shows a surplus of £12.741m, which includes the balances remaining on various Scottish Government and Partnership funds and constitutes the Movement on Reserves in year. This balance has been included within earmarked reserves at 31 March 2021 (as per Movement in Reserves Statement and Note 6 below).

## SECTION 5: ANNUAL ACCOUNTS

### MOVEMENT IN RESERVES STATEMENT

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

Movements in Reserves During 2020/21	General Fund Balance £000
<b>Opening Balance at 31 March 2020</b>	<b>(1,159)</b>
Total Comprehensive Income & Expenditure	(12,741)
(Increase) or Decrease in 2020/21	(12,741)
<b>Closing Balance at 31 March 2021</b>	<b>(13,900)</b>

Movements in Reserves During 2019/20	General Fund Balance £000
<b>Opening Balance at 31 March 2019</b>	<b>(2,470)</b>
Total Comprehensive Income & Expenditure	1,311
(Increase) or Decrease in 2019/20	1,311
<b>Closing Balance at 31 March 2020</b>	<b>(1,159)</b>

There are no statutory or presentation adjustments which affect the IJB's application of the funding received from partners. The movement in the General Fund Balance is therefore solely due to the transactions shown in the Comprehensive Income & Expenditure Statement. Consequently, an Expenditure and Funding Analysis is not shown in these annual accounts.

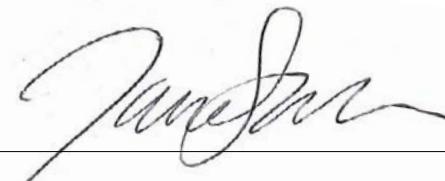
## SECTION 5: ANNUAL ACCOUNTS

### BALANCE SHEET

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

31 March 2020 £000		Notes	31 March 2021 £000
1,159	Short Term Debtors	5	13,900
<b>1,159</b>	<b>Current Assets</b>		<b>13,900</b>
-	Short-Term Creditors		-
-	<b>Current Liabilities</b>		-
-	Provisions		-
-	<b>Long-Term Liabilities</b>		-
<b>1,159</b>	<b>Net Assets</b>		<b>13,900</b>
(1,159)	Usable Reserve: General Fund	6	(13,900)
<b>(1,159)</b>	<b>Total Reserves</b>		<b>(13,900)</b>

The unaudited annual accounts were issued on 21 June 2021, and the audited annual accounts were authorised for issue on 13 September 2021.



**Jane Smith**  
Head of Finance & Corporate Services

Authorised for issue on 14 September 2021

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

#### A GENERAL PRINCIPLES

The Financial Statements summarise the Integration Joint Board's transactions for the 2020/21 financial year and its position at the year-end date of 31 March 2021.

The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

The Head of Finance & Corporate Services is responsible for making an annual assessment of whether it is appropriate to prepare the accounts on a going concern basis. In accordance with the Code of Practice on Local Authority Accounting in the United Kingdom, an authority's financial statements shall be prepared on a going concern basis; that is, the accounts should be prepared on the assumption that the functions of the authority will continue in operational existence for at least twelve months from the date of approval of the financial statements and it can only be discontinued under statutory prescription.

#### B ACCRUALS OF INCOME AND EXPENDITURE

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

- *expenditure is recognised when goods or services are received and their benefits are used by the IJB;*
- *income is recognised when the IJB has a right to the income, for instance by meeting any terms and conditions required to earn the income, and receipt of the income is probable;*
- *where income 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.*

#### C FUNDING

The IJB is funded through funding contributions from the statutory funding partners, Perth & Kinross Council and NHS Tayside. Expenditure is incurred as the IJB commission's specified health and social care services from the funding partners for the benefit of service recipients in Perth and Kinross.

#### D CASH AND CASH EQUIVALENTS

The IJB does not operate a bank account or hold cash. Transactions are settled on behalf of the IJB by the funding partners. Consequently the IJB does not present a 'Cash and Cash Equivalent' figure on the balance sheet.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

The funding balance due to or from each funding partner as at 31 March is represented as a debtor or creditor on the IJB's Balance Sheet.

### E EMPLOYEE BENEFITS

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

The IJB has a legal responsibility to appoint a Chief Officer and a Head of Finance & Corporate Services. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs.

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

### F PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

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

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

A review for contingent assets and liabilities has been undertaken for the IJB and none have been identified at 31 March 2021.

### G RESERVES

The IJB's reserves are classified as either Usable or Unusable Reserves.

The IJB'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 IJB can use in later years to support service provision.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### H INDEMNITY INSURANCE

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Tayside and Perth & Kinross Council have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide.

Unlike NHS Boards, the IJB does not have any '*shared risk*' exposure from participation in Clinical Negligence and Other Risks Indemnity Scheme (CNORIS). The IJB 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 IJB'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.

### I CRITICAL JUDGEMENTS AND ESTIMATION UNCERTAINTY

In applying the accounting policies set out above, the Integration Joint Board has had to make certain judgments about complex transactions or those involving

uncertainty about future events. The critical judgments made in the Annual Accounts are:

*The Integration Scheme sets out the process for determining the value of the resources used in Large Hospitals, to be Set-Aside by NHS Tayside and made available to the IJB. The value of the Large Hospital Set-Aside expenditure reported in 2019/20 was £16.280m. The total expenditure in 2020/21 of £16.177m is based on the most recently available activity levels for hospital inpatient and day case activity as provided by NHS Services Scotland's Information Services Division and direct cost information provided by NHS Tayside. This is a transitional arrangement for 2020/21 agreed locally between NHS Tayside and the three Tayside Integration Joint Boards and with the Scottish Government. Work is progressing at a national and local level to refine the methodology for calculating and planning the value of this in the future.*

### J RELATED PARTY TRANSACTIONS

Related parties are organisations that the IJB can control or influence or who can control or influence the IJB. As partners in the Joint Venture of Perth and Kinross Integration Joint Board, both Perth & Kinross Council and NHS Tayside are related parties and material transactions with those bodies are disclosed in Note 8 in line with the requirements of IAS 24 Related Party Disclosures.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### K SUPPORT SERVICES

Support services were not delegated to the IJB and are provided by the Council and the Health Board free of charge as a 'service *in kind*'. These arrangements were outlined in the report of Corporate Supporting Arrangements to the IJB on 23 March 2016.

### NOTE 2: EVENTS AFTER THE REPORTING PERIOD

The Annual Accounts were authorised for issue by the Head of Finance & Corporate Services on 13 September 2021. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2021, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

### NOTE 3: EXPENDITURE AND INCOME ANALYSIS BY NATURE

2019/20 £000		2020/21 £000
72,336	Services commissioned from Perth & Kinross Council	78,796
142,992	Services commissioned from NHS Tayside	151,791
249	Other IJB Operating Expenditure	268
3	Insurance and Related Expenditure	3
29	External Audit Fee	30
(214,298)	Partner Funding Contributions and Non-Specific Grant Income	(243,629)
<b>1,311</b>	<b>(Surplus) or Deficit on the Provision of Services</b>	<b>(12,741)</b>

Costs associated with the Chief Officer and Head of Finance & Corporate Services are included within "other IJB operating expenditure". The insurance and related expenditure relates to CNORIS costs (see note 1,H). Auditor fees related to fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 4: TAXATION AND NON-SPECIFIC GRANT INCOME

2019/20 £000		2020/21 £000
(54,077)	Funding Contribution from Perth & Kinross Council	(56,743)
(160,221)	Funding Contribution from NHS Tayside	(186,886)
<b>(214,298)</b>	<b>Taxation and Non-specific Grant Income</b>	<b>(243,629)</b>

The funding contribution from NHS Tayside shown above includes £16.177m in respect of 'set-aside' resources relating to acute hospital and other resources. These are provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB however has responsibility for the consumption of, and level of demand placed on, these resources.

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

### NOTE 5: DEBTORS

2019/20 £000		2020/21 £000
1,159	NHS Tayside	10,974
0	Perth & Kinross Council	2,926
<b>1,159</b>	<b>Debtors</b>	<b>13,900</b>

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

### NOTE 6: USABLE RESERVE: GENERAL FUND

The IJB holds a balance on the General Fund for two main purposes:

- *to earmark, or build up, funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management;*
- *to provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the IJB's Risk Management Framework.*

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

As at March 2021, the IJB's Annual Accounts showed that Perth and Kinross IJB had reserves totalling £13.900m. The following table sets out the earmarked reserve balances as at 31 March 2021 which are required for specific commitments in future years.

	<b>Balance as at 1 April 2020 £000</b>	<b>Transfers (In)/Out £000</b>	<b>Balance as at 31 March 2021 £000</b>
Primary Care Improvement Fund	66	1,608	1,674
Mental Health Action 15 Fund	19	152	171
Primary Care Transformation Fund	355	(27)	328
Alcohol and Drug Partnership Fund	206	316	522
Partnership Transformation Fund	431	(23)	408
GP Premises Improvement Fund	82	(18)	64
Community Living Change Fund	0	505	505
Winter Planning Fund	0	188	188

	<b>Balance as at 1 April 2020 £000</b>	<b>Transfers (In)/Out £000</b>	<b>Balance as at 31 March 2021 £000</b>
District Nursing Fund	0	61	61
Reduce Drugs Death Fund	0	67	67
Drugs Death Task Force	0	78	78
COVID-19 Fund	0	4,547	4,547
Health Reserves Fund (NHS Tayside)	0	1,400	1,400
2020/21 Health Operational Underspend	0	961	961
2020/21 Social Care Operational Underspend	0	2,926	2,926
<b>Closing Balance at 31 March 2021</b>	<b>1,159</b>	<b>12,741</b>	<b>13,900</b>

The above table shows the remaining balance of each funding stream as at 31 March 2021. The Transfers (In)/Out column represents the movement in funding, ie the net of budget received and expenditure incurred in 2020/21.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

In 2020-21, materially significant Grant funding for COVID-19-related activities and the Primary Care Improvement Fund (PCIF) were received by way of a budget increase. The remaining balance at 31 March 2021 was then recognised as an earmarked reserve.

The COVID-19 Fund reserve includes receipts of £12.254m and expenditure of £7.707m in respect of COVID-19 Integration Authority Funding in 2020-21, whilst the PCIF Reserve includes receipts of £3.981m and expenditure of £2.307m in relation to the Primary Care Improvement Fund 20-21.

### NOTE 7: AGENCY INCOME AND EXPENDITURE

On behalf of all IJBs within the NHS Tayside area, Perth and Kinross IJB acts as the host partnership for Public Dental services/Community Dental services, Prison Healthcare and Podiatry.

The IJB directs services on behalf of Dundee and Angus IJBs and reclaims the full costs involved. The payments that are made on behalf of the other IJBs, and the consequential reimbursement, are not included in the Comprehensive Income and Expenditure Statement (CIES) since the IJB is not acting as principal in these transactions.

Perth and Kinross IJB previously hosted Inpatient Mental Health on behalf of Angus and Dundee and as such, recharged the costs associated to the relevant IJB. As detailed at Note 10 to the accounts, the Scottish Government actioned the transfer of operational management responsibility for Inpatient Mental Health Services in Tayside from the Integration Joint Boards (previously hosted by Perth and Kinross) to NHS Tayside. This

means there is no recharge from Perth and Kinross IJB to Angus or Dundee in 2020/21.

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

2019/20 £000		2020/21 £000
22,908	Expenditure on Agency Services	6,207
(22,908)	Reimbursement for Agency Services	(6,207)
-	<b>Net Agency Expenditure excluded from the CIES</b>	-

In addition, PKHSCP received £0.297m for Coronavirus (COVID-19) £500 payment for Health and Social Care Staff in relation to 2020/21. In line with CIPFA/LASAAC guidance, this income and expenditure is deemed to be an 'Agency', ie where the IJB is acting as an intermediary, and does not impact upon the figures in the Comprehensive Income and Expenditure Statement.

Finally, National Services Scotland (NSS) has been supplying PPE to Scottish Health Boards free of charge during the financial year 2020/21. The value of this PPE issued to PKHSCP in 2020/21 was £0.283m. The IJB is acting as an agent regarding these PPE transactions and therefore there is no impact on the figures within the Comprehensive Income and Expenditure Statement.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 8: RELATED PARTY TRANSACTIONS

The IJB has related party relationships with NHS Tayside and Perth & Kinross 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 IJB's accounts are presented to provide additional information on the relationships.

#### Income - Payments for integrated functions

2019/20 £000		2020/21 £000
54,077	Perth & Kinross Council	56,743
160,221	NHS Tayside	186,886
<b>214,298</b>	<b>Total</b>	<b>243,629</b>

#### Expenditure - Payments for delivery of integrated functions

2019/20 £000		2020/21 £000
72,368	Perth & Kinross Council	78,831
142,992	NHS Tayside	151,791
249	NHS Tayside: Key Management Personnel Non-Voting Board Members	266
<b>215,609</b>	<b>Total</b>	<b>230,888</b>

This table shows that expenditure within Perth & Kinross Council is £22.088m greater than Perth & Kinross Council funding contributions. This represents IJB funding received from NHS Tayside being directed into Perth & Kinross Council and also the transfer to general fund balances of £2.926m.

**Key Management Personnel:** The non-voting Board members employed by the NHS Board and recharged to the IJB include the Chief Officer; the Head of Finance & Corporate Services. Details of the remuneration for some specific postholders are provided in the Remuneration Report.

Perth & Kinross Council employs the Council staff and Chief Social Work Officer representatives on the IJB Board but there is no discrete charge for this representation.

#### Balances with Perth & Kinross Council

2019/20 £000		2020/21 £000
-	Debtor balances: Amounts due from Perth & Kinross Council	2,926
-	Creditor balances: Amounts due to Perth & Kinross Council	-
<b>-</b>	<b>Total</b>	<b>2,926</b>

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### Balances with NHS Tayside

2019/20 £000		2020/21 £000
1,159	Debtor balances: Amounts due from NHS Tayside	10,974
-	Creditor balances: Amounts due to NHS Tayside	-
<b>1,159</b>	<b>Total</b>	<b>10,974</b>

### NOTE 9: VAT

The IJB is not VAT registered and as such the VAT is settled or recovered by the partner agencies.

The VAT treatment of expenditure in the IJB's accounts depends on which of the partner agencies is providing the service as these agencies are treated differently for VAT purposes.

Where the Council is the provider, income and expenditure excludes any amounts relating to VAT, as all VAT collected is payable to HM Revenue and Customs and all VAT paid is recoverable from it. The Council is not entitled to fully recover VAT paid on a very limited number of items of expenditure and for these items the cost of VAT paid is included within service expenditure to the extent that it is recoverable from HM Revenue and Customs.

Where the NHS is the provider, expenditure incurred will include irrecoverable VAT as generally the NHS cannot recover VAT paid as input tax and will seek to recover its full cost as income from the commissioning IJB.

### NOTE 10: INPATIENT MENTAL HEALTH

During 2020-21, the Scottish Government actioned the transfer of operational management responsibility for Inpatient Mental Health Services in Tayside from the Integration Joint Boards (previously hosted by Perth and Kinross) to NHS Tayside. This meant that NHS Tayside managed the budget and associated variances in 2020/21.

The IJB retains responsibility for the consumption of, and level of demand placed on these resources. This means that £9.072m has been included within the Hosted Services line in the CIES in 2020/21, which constitutes Perth and Kinross IJB's share of Inpatient Mental Health.

2019/20 £000		2020/21 £000
14,047	Expenditure on Hosted Services	15,462
8,540	Expenditure on Inpatient Mental Health	9,072
<b>22,587</b>	<b>Total Expenditure on Hosted Services</b>	<b>24,534</b>

## **SECTION 7: INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PERTH AND KINROSS 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 Perth and Kinross Integration Joint Board for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement and Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code).

In our opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of the body as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 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 under arrangements approved by the Accounts Commission on 31 May 2016 and extension on 8 October 2020. The period of total uninterrupted appointment is five years. We are independent of the body 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 body. 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.

## **SECTION 7: INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PERTH AND KINROSS INTEGRATION JOINT BOARD AND THE ACCOUNTS COMMISSION**

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 body'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.

### **Risk of Material Misstatement**

We report in a separate Annual Audit Report, available from the **Audit Scotland website** [\(e\)](#), the most significant assessed risks of material misstatement that we identified and our judgements thereon.

### **Responsibilities of the Head of Finance and Corporate Services and Board for the Financial Statements**

As explained more fully in the Statement of Responsibilities, the Head of Finance and Corporate Services 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 Head of Finance & Corporate Services 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 Head of Finance & Corporate Services is responsible for assessing the body'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 deemed inappropriate.

The Board 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 economic 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:

- *obtaining an understanding of the applicable legal and regulatory framework and how the body is complying with that framework;*
- *identifying which laws and regulations are significant in the context of the body;*

## SECTION 7: INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PERTH AND KINROSS INTEGRATION JOINT BOARD AND THE ACCOUNTS COMMISSION

- assessing 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 body'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](http://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 Part of the Remuneration Report

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

#### Statutory Other information

The Head of Finance & Corporate Services is responsible for the statutory other information in the annual accounts. The statutory 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 statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or our knowledge obtained in 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 statutory other information, we are required to report that fact. We have nothing to report in this regard.

## SECTION 7: INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PERTH AND KINROSS INTEGRATION JOINT BOARD AND THE ACCOUNTS COMMISSION

Our opinion on the financial statements does not cover the statutory 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 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; or*
- *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 120 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.

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**Michael Wilkie (for and on behalf of KPMG LLP)**

319 St Vincent Street  
Glasgow  
G2 5AS

## SECTION 8: GLOSSARY OF TERMS

While the terminology used in this report is intended to be self-explanatory, it may be useful to provide additional definition and interpretation of the terms used.

### **Accounting Period**

The period of time covered by the Accounts normally a period of twelve months commencing on 1 April each year. The end of the accounting period is the Balance Sheet date.

### **Accruals**

The concept that income and expenditure are recognised as they are earned or incurred not as money is received overpaid.

### **Asset**

An item having value to the IJB in monetary terms. Assets are categorised as either current or non-current. A current asset will be consumed or cease to have material value within the next financial year (e.g. cash and stock). A non-current asset provides benefits to the IJB and to the services it provides for a period of more than one year.

### **Audit of Accounts**

An independent examination of the IJB's financial affairs.

### **Balance Sheet**

A statement of the recorded assets, liabilities and other balances at the end of the accounting period.

### **CIPFA**

The Chartered Institute of Public Finance and Accountancy.

### **Consistency**

The concept that the accounting treatment of like terms within an accounting period and from one period to the next is the same.

### **Contingent Asset/Liability**

A Contingent Asset/Liability is either:

- *a possible benefit/obligation arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain events not wholly within the IJB's control; or*
- *a present benefit/obligation arising from past events where it is not probable that a transfer of economic benefits will be required, or the amount of the obligation cannot be measured with sufficient reliability.*

### **Creditor**

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

### **Debtor**

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

### **Defined Benefit Pension Scheme**

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

## SECTION 8: GLOSSARY OF TERMS

### **Entity**

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

### **Post Balance Sheet Events**

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

### **Exceptional Items**

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

### **Government Grants**

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

### **IAS**

International Accounting Standards.

### **IFRS**

International Financial Reporting Standards.

### **IRAG**

Integration Resources Advisory Group

### **LASAAC**

Local Authority (Scotland) Accounts Advisory Committee

### **Liability**

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

### **Provisions**

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

### **PSIAS**

Public Sector Internal Audit Standards

### **Related Parties**

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

### **Remuneration**

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

## **SECTION 8: GLOSSARY OF TERMS**

### **Reserves**

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

### **Revenue Expenditure**

The day-to-day expenses of providing services.

### **Significant Interest**

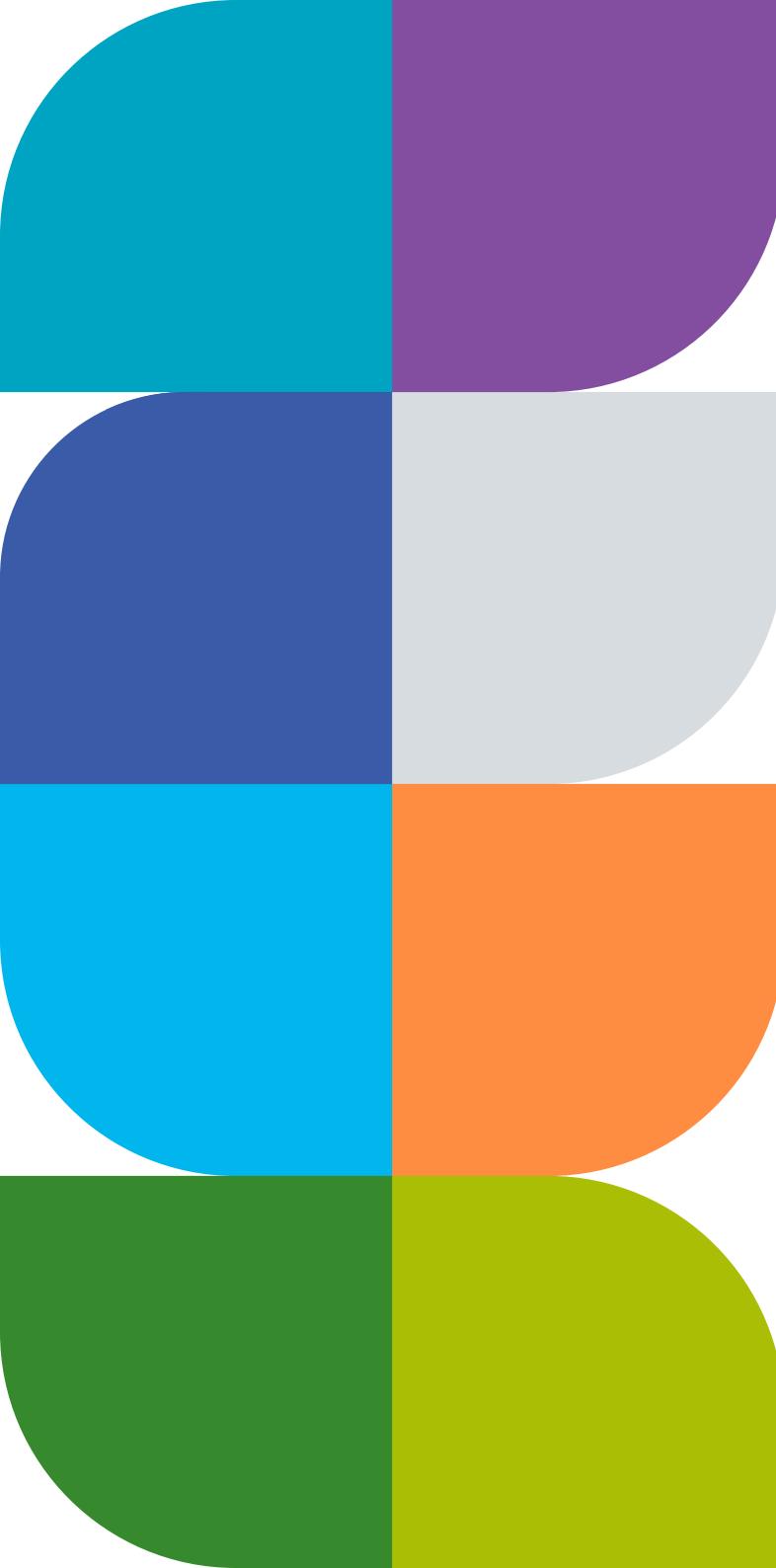
The reporting authority is actively involved and is influential in the direction of an entity through its participation in policy decisions.

### **SOLACE**

Society of Local Authority Chief Executives.

### **The Code**

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



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