



AGENDA ITEM NO: 4

Report To:	Inverclyde Integration Joint Board	Date:	18 November 2024
Report By:	Kate Rocks Chief Officer Inverclyde Health & Social Care Partnership	Report No:	IJB/45/2024/CG
Contact Officer:	Craig Given Chief Financial Officer	Contact No:	Internal
Subject:	Financial Monitoring Report 2024/25 Period 5		

1.0 PURPOSE AND SUMMARY

- 1.1 For Decision For Information/Noting
- 1.2 The purpose of this report is to advise the Inverclyde Integration Joint Board (IJB) of the Revenue and Capital Budgets projected financial outturn for the year as at 31 August 2024.
- 1.3 The IJB set their revenue budget for 2024/25 on 25 March 2024, which included the use of £0.709m of reserves.
- 1.4 Funding of £73.714m was delegated by Inverclyde Council to the IJB for 2024/25. Subsequent adjustments of £0.154m have been added and are reflected in the Appendices, giving a revised contribution of £73.868m.
- 1.5 At the time of setting the budget, indicative funding of £135.566m was delegated from the Health Board, including £35.398m for Set Aside for Inverclyde's share of large hospital functions and £19.132m of Resource Transfer to social care budgets. Further budgets have been allocated or adjusted up to Period 5 totalling £7.043m, including increased set aside and Scottish Government funding allocations resulting in a revised budget for reporting purposes of £142.609m.
- 1.6 As at 31 August 2024, it is projected that the IJB revenue budget will have an overall overspend of £0.538m: -
- Social care services are projected to be overspent by £0.246m.
 - Health Services are projected to be overspent by £0.292m.

Should this overspend remain at the end of the financial year it can be contained by making a draw on appropriate reserves. For the purposes of this report this potential draw is shown against general reserves.

- 1.7 As at 1st April 2024 the IJB held a number of Earmarked and General Reserves which are managed in line with the IJB Reserves Policy. The total Earmarked Reserves (EMR) held at the start of the 2024/25 financial year were £19.287m, with £1.561m in General Reserves. Use of General Reserve of £0.709 towards funding the overall revenue budget for the year have been reflected in the figures held in this report and in Appendix 7 (EMR updated). The current projected year end position on reserves is a carry forward of £12.775m, and for the purposes of this report, assumes that the current projected overspend of £0.538m will be funded from reserves held at this stage, as noted at 1.6.
- 1.8 The Social Work capital budget is £9.707m over the life of the projects with £3.447m projected to be spent in 2024/25. Slippage of £0.200m is currently being reported against the Swift Replacement project. Expenditure on all capital projects to 31 August 2024 is £0.014m (0.41% of approved budget). Appendix 6 details capital budgets and a full update is provided at Section 10.
- 1.9 NHS capital budgets are managed by NHS Greater Glasgow and Clyde and are not reported as part of the IJB's overall position. Officers attend and contribute to the Greater Glasgow and Clyde HSCP Capital Planning Group, which gives oversight of associated projects. A general update is provided in section 10 of this report.

2.0 RECOMMENDATIONS

2.1 It is recommended that the Integration Joint Board:

1. Notes the current Period 5 forecast position for 2024/25 as detailed in the report and Appendices 1-3, and the assumption that this will be funded from reserves held.
2. Approves the proposed budget realignments and virement (Appendix 4) and authorises officers to issue revised directions to the Council and/or Health Board as required on the basis of the revised figures enclosed (Appendix 5);
3. Notes the current capital position (Appendix 6);
4. Notes the current Earmarked Reserves position (Appendix 7).
5. Notes the key assumptions within the forecasts detailed at section 10.4.

Kate Rocks
Chief Officer
Inverclyde Health and Social Care Partnership

3.0 BACKGROUND AND CONTEXT

3.1 From 1 April 2016 the Health Board and Council delegated functions and are making payments to the IJB in respect of those functions as set out in the integration scheme. The Health Board have also “set aside” an amount in respect of large hospital functions covered by the integration scheme.

The IJB Budget for 2024/25 was set on 25 March 2024 based on confirmed Inverclyde Council Funding and indicative NHS GG&C funding. The current total integrated budget is £216.477m, with a projected overspend of £0.538m. The table below summarises the budget and funding from partners, together with the projected operating outturn for the year as at 31 March 2025. It is assumed that the projected overspend will be met from reserves at this stage.

	Revised Budget 2024/25 £000	Projected Outturn £000	Projected Over/(Under) Spend £000
Social Work Services*	73,868	74,114	246
Health Services*	104,939	105,231	292
Set Aside	37,670	37,670	0
HSCP NET EXPENDITURE	216,477	217,015	538
FUNDED BY			
Transfer from / (to) Reserves	-	538	538
NHS Contribution to the IJB	142,609	142,609	
Council Contribution to the IJB	73,868	73,868	
HSCP FUNDING	214,894	214,894	538
Planned net Use of Reserves as at Period 5		5,974	
Projected HSCP operating (Surplus)/Deficit		538	
Annual Accounts CIES Projected Position DEFICIT/(SURPLUS)		6,512	

*excluding resource transfer

3.2 Appendix 1 provides the overall projected financial position for the partnership showing both the subjective and objective analysis of projections.

4.0 SOCIAL CARE

4.1 Appendix 2 shows the projected position as at Period 5 for Social Care services. It is currently anticipated that Social Care services will overspend by £0.246m in 2024/25.

4.2 The following sections will provide an overview of the main projected variances against Social Care delegated functions.

4.3 The main areas of overspend within Social Care are as follows: -

- Children and Families is currently projecting an overall overspend of £3.893m. Client commitments is projected to overspend by £3.361m. A review group will continue to meet regularly to closely monitor these placements throughout the year to ensure a focussed approach on placements and the associated financial implications, with a view to management action bringing down the overall costs. The projected overspend is broken down by service area in the table below:

	£m	
	Projected Overspend	Movement from Period 3
Children & Families Client Commitments		
External Residential placements	1.717	(0.572)
Fostering, Adoption & Kinship including Continuing Care	0.661	(0.005)
Supported Living	0.123	(0.071)
Home Care, Respite, Direct Payment, Additional Support	0.860	0.050
Total for Children & Families Client Commitments	3.361	(0.598)

- Within employee costs there is a net projected overspend of £0.409m, which is largely due to temporary posts throughout the service.
- It is currently expected that the overspend in the service can be managed within the overall position, however, a smoothing reserve of £0.466m is available for use in relation to Children's residential placements if required should an overspend remain at the end of the financial year.
- A projected overspend on client commitments of £0.465m, an increase of £0.232m from the position reported at period 3 and is due to a combination of increases in care packages and new service users. This is partially offset by a projected underspend of £0.145m on employee costs in relation to current vacancy levels and together these are the main reasons for the overall projected overspend for Learning Disabilities.

A smoothing reserve is held for Learning Disability client commitments should it be required as the financial year progresses, but it is currently not expected to be drawn.

- The projected overspend of £0.104m against the homelessness service relates mainly to security costs for the Inverclyde Centre and Agency costs covering vacancies.

4.4 The main areas of under spend within Social Care are as follows: -

- Employee costs for the internal care at home service are currently projected to underspend by £0.118m. This is related to the current level of vacancies held by the service.
- The external care at home service is projecting an underspend of £0.407m, which is related to the commencement of the new framework contract with several new providers coming on stream, along with staffing shortages in the sector. Projections will be updated as and when hours are allocated to the new framework providers.
- For residential and nursing placements an underspend of £0.303m is projected, with bed levels at and projected to be at similar levels to those in 2023/24.

- The underspends noted above are contributing to an overall projected underspend of £0.871m for Older Persons at this stage.
- A smoothing reserve is held for Residential and Nursing placements should it be required as the financial year progresses, but it is currently not expected to be drawn.
- Assessment and Care Management is expected to have a year end underspend of £0.067m is currently anticipated for the service. Current commitments for respite and short breaks indicate a year end underspend of £0.035m is anticipated. This projection is based on current committed use of the service and will be updated as the year progresses.
- Mental Health services Employee costs are projected to underspend by £0.149m. This is related to the current level of vacancies held by the service. This is offset by an overspend of £0.093m on client commitments, an increase of £0.145m from period 3, and is due to a significant increase in one care package together with nine additional service users either commencing or anticipated to start shortly.
- Pension monies and progress against the agreed saving are the main reasons for the projected underspend of £3.071m.
- Following the temporary reduction to the employer's superannuation contribution, the HSCP has £3.109m on a non-recurring basis to support the service redesign of Children and Families. This will now be used in full to offset the overspend currently projected.

5.0 HEALTH

5.1 Appendix 3 shows the projected position as at Period 5 for Health services. It is currently anticipated that Health services will overspend by £0.292m in 2024/25

5.2 The main areas of overspend within Health Services are as follows: -

- Mental Health In-Patient services is currently forecast to overspend by £0.682m. This is mainly attributable to an overspend on employee costs due to continuing recruitment issues, enhanced observations and increased clinical activity for nursing and medical staff. This is partially offset by underspends of £0.230m in the Mental Health Communities budget.
- The prescribing budget is currently projecting an overspend of £1.080m. The current projection is based on data provided by NHS Greater Glasgow and Clyde. There continue to be factors affecting prescribing spend which are out with our control such as the conflict in Ukraine. Inflationary pressures and supply issues where medicines are sourced from Europe. This projection includes the use of £0.563m of smoothing reserves. The prescribing budget has been under pressure for a number of years now and is a National issue. Most drugs have seen significant increases in price over the last few years. To help with this issue there is a Greater Glasgow and Clyde wide savings initiative to help reduce the impact of these price increases. This has included working with our partners who prescribe to look at different ways to help reduce costs. These include the switching to less expensive generic drugs, better waste medicine management and only prescribing clinically necessary drugs. The Greater Glasgow and Clyde wide initiatives have a £1.3m target for Inverclyde. We are assuming this will be met in 24/25. In addition to this Inverclyde HSCP is also developing plans at more local initiatives working with our GP

practices and HSCP prescribing clinicians to make savings in this area. This has an initial target of £0.5m against this.

These are offset by underspends in the following areas: -

- There are underspends throughout services on employee costs in relation to recruitment and retention issues. The main variances arise in the following services; Children and Families £0.0.68m, Health and Community Care £0.116m, Alcohol and Drug Recovery Services £0.276m, Admin and Management £0.217m, Strategy and Support Services £0.83m and Financial Planning £0.463m.

5.3 Set Aside

The Set Aside budget set for 2024/25 is £37.670m. The Set aside arrangement results in a balanced position each year end.

- The Set Aside budget is the amount “set aside” for each IJB’s consumption of large hospital services.
- Initial Set Aside base budgets for each IJB were based on their historic use of certain Acute Services including A&E Inpatient and Outpatient, general medicine, Rehab medicine, Respiratory medicine and geriatric medicine.
- Legislation sets out that Integration Authorities are responsible for the strategic planning of hospital services most commonly associated with the emergency care pathway along with primary and community health care and social care.
- The Set Aside functions and how they are used and managed going forward are heavily tied into the commissioning/market facilitation work that is ongoing

6.0 SAVINGS UPDATE

6.1 In March 2024 the IJB agreed to a 2-year budget which included as number of savings initiatives. These savings have been taken forward as part of an overall Savings Delivery Board and Savings Sub Groups which has representation from all stakeholders. The below table shows the progress made to date against the over savings required for the next 2 years.

Saving Title	2024/25 Target	Achieved at 30/06/2024	Still to be achieved	2025/26 Target	Achieved at 30/06/2024	Still to be achieved
Redesign of Children’s Community Supports	15	0	15	15	0	15
Day Service redesign	239	239	0	0	0	0
Review of Respite Services	257	257	0	0	0	0
Review of commissioning arrangements	250	168	116	250	0	250
Payroll management target - Council	450	450	0	0	0	0
Payroll management target - Health	150	150	0	0	0	0
Review of previous year underspends/budget adjustments	490	490	0	0	0	0
Review of long-term vacancies	250	275	72	0	0	0
Review of Adult Services self-directed supports	500	319	500	500	0	500
Education Placement Support	0	0	0	83	0	83

Review of Community Alarms Service	0	0	0	72	0	72
Independent Living Service	0	0	0	200	0	200
Supported Living Service	0	0	0	100	0	100
Integrated Front Doors	0	0	0	380	101	279
Residential / Nursing Care Home Beds	0	0	0	99	99	99
Review of Strategic Services	0	0	0	231	92	139
Business Support Review	0	0	0	300	262	42
Homemakers	0	0	0	167	0	167
Review of Senior Staff Structure	0	0	0	400	0	400
Totals	2,601	2,348	253	2,797	554	2,228

7.0 RESERVES

The IJB holds a number of Earmarked and General Reserves; these are managed in line with the IJB Reserves Policy. The total Earmarked Reserves (EMR) available at the start of this financial year were £17.726m, with £1.561m in General Reserves, giving a total Reserve of £19.287m. As part of the budget setting process, contributions from general reserves of £0.709m were agreed for the IJB to present a balanced budget for 2024/25 financial year. These contributions are reflected in Appendix 7.

The current projected year-end position on earmarked reserves is a carry forward of £12.775m to allow continuation of current projects and retention of any unused smoothing reserves. This also assume reserves are required to fund the current projected overspend.

The current projected overall position is summarised below: -

	Opening Balance 2023/24	Projected Spend 2023/24	Projected C/fwd to 2024/25
	£000s	£000s	£000s
Ear-Marked Reserves			
Scottish Government Funding - funding ringfenced for specific initiatives	3,366	1,417	1,949
Existing Projects/Commitments - many of these are for projects that span more than 1 year (incl new specific earmarking)	7,775	2,672	5,103
Transformation Projects - non recurring money to deliver transformational change	2,177	613	1,564
Budget Smoothing - monies held as a contingency for specific volatile budgets such as Residential Services and Prescribing to smooth out in year one off pressures	4,408	563	3,845
TOTAL Ear-Marked Reserves	17,726	5,265	12,461
General Reserves	1,561	709	852
In Year (Surplus)/Deficit going (to)/from reserves		538	(538)
TOTAL Reserves	19,287	6,512	12,775

8.0 VIREMENT AND OTHER BUDGET MOVEMENTS AND DIRECTIONS

Appendix 4 details the virements and other budget movements that the IJB is requested to approve. These changes have been reflected in this report. The Directions which are issued to

the Health Board and Council require to be updated in line with these proposed budget changes and updated Directions are shown in Appendix 5. These require to be issued to the Council and Health Board to ensure that all services are procured and delivered in line with Best Value principles.

9.0 2024/25 CAPITAL POSITION

9.1 The Social Work capital budget is £9.707m over the life of the projects with £3.447m projected to be spent in 2024/25. Expenditure on all capital projects to 30 August 2024 is £0.014m (0.38% of approved budget). Appendix 4 details capital budgets.

New Community Hub

- Detailed planning approval is in place. Demolition and first stage building warrants are in place with second stage submitted. The statutory approvals related to amendments and discharge of pre-commencement planning conditions process has now been concluded;
- As previously reported, the programme has been impacted due to delays associated with the market testing process, re-tender exercise and the discovery of a variety of species of nesting birds across the site identified as part of the pre-construction ecological survey;
- Enabling works have recently been undertaken across the site to remove vegetation and prepare the site for the main contract works, this has included some final ground investigation and sampling to conclude the final ground risk transfer position within the main contract.
- The finalisation of the development agreement is nearing completion with financial close expected by the end of October;
- The construction programme is being finalised as part of the process above with main contract start date in early November.

9.2 SWIFT replacement

Following agreement by Senior Leadership and OLM, the local implementation of ECLIPSE has been postponed until July 2025. It is anticipated that by this time, OLM will have further developed ECLIPSE into a more complete system for local implementation. Bi-Monthly meetings between OLM and HSCP representatives are now taking place, to ensure we remain in contact and are regularly updated with the ongoing ECLIPSE developments.

9.3 Health Capital

Greater Glasgow and Clyde Health Board are responsible for capital spend on Health properties used by the Inverclyde HSCP. The Primary Care Improvement Plan earmarked reserve is being utilised to fund some minor works to assist delivery of the plan. There are also some minor works allocations on a non-recurring basis which are available to fund work on Health properties. Spend is progressing on this allocation for 2024/25 financial year.

9.4 KEY ASSUMPTIONS

- These forecasts are based on information provided from the Council and Health Board ledgers.
- Prescribing forecasts are based on advice from the Health Board prescribing team using the latest available actuals and horizon scanning techniques.

10.0 IMPLICATIONS

10.1 The table below shows whether risks and implications apply if the recommendation(s) is(are) agreed:

SUBJECT	YES	NO
Financial	x	
Legal/Risk		x
Human Resources		x
Strategic Plan Priorities	x	
Equalities, Fairer Scotland Duty & Children and Young People		x
Clinical or Care Governance		x
National Wellbeing Outcomes		x
Environmental & Sustainability		x
Data Protection		x

10.2 Finance

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments
N/A					Contained in report.

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (If Applicable)	Other Comments
N/A					Contained in report.

10.3 Legal/Risk

There are no legal/risk implications contained within this report.

10.4 Human Resources

There are no human resources implications arising from this report.

10.5 Strategic Plan Priorities

There are no strategic plan priorities issues arising from this report.

10.6 Equalities

(a) Equalities

This report has been considered under the Corporate Equalities Impact Assessment (EqIA) process with the following outcome:

	YES – Assessed as relevant and an EqlA is required.
x	NO – This report does not introduce a new policy, function or strategy or recommend a substantive change to an existing policy, function or strategy. Therefore, assessed as not relevant and no EqlA is required. Provide any other relevant reasons why an EqlA is not necessary/screening statement.

(b) Equality Outcomes

How does this report address our Equality Outcomes?

Equalities Outcome	Implications
We have improved our knowledge of the local population who identify as belonging to protected groups and have a better understanding of the challenges they face.	None
Children and Young People who are at risk due to local inequalities, are identified early and supported to achieve positive health outcomes.	None
Inverclyde’s most vulnerable and often excluded people are supported to be active and respected members of their community.	None
People that are New to Scotland, through resettlement or asylum, who make Inverclyde their home, feel welcomed, are safe, and able to access the HSCP services they may need.	None

(c) Fairer Scotland Duty

If this report affects or proposes any major strategic decision: -

Has there been active consideration of how this report’s recommendations reduce inequalities of outcome?

	YES – A written statement showing how this report’s recommendations reduce inequalities of outcome caused by socio-economic disadvantage has been completed.
x	NO – Assessed as not relevant under the Fairer Scotland Duty for the following reasons: Provide reasons why the report has been assessed as not relevant.

(d) **Children and Young People**

Has a Children’s Rights and Wellbeing Impact Assessment been carried out?

	YES – Assessed as relevant and a CRWIA is required.
x	NO – Assessed as not relevant as this report does not involve a new policy, function or strategy or recommends a substantive change to an existing policy, function or strategy which will have an impact on children’s rights.

10.7 Clinical or Care Governance

There are no clinical or care governance issues arising from this report.

10.8 National Wellbeing Outcomes

How does this report support delivery of the National Wellbeing Outcomes?

National Wellbeing Outcome	Implications
People are able to look after and improve their own health and wellbeing and live in good health for longer.	None
People, including those with disabilities or long-term conditions or who are frail are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community	None
People who use health and social care services have positive experiences of those services, and have their dignity respected.	None
Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.	None
Health and social care services contribute to reducing health inequalities.	None
People who provide unpaid care are supported to look after their own health and wellbeing, including reducing any negative impact of their caring role on their own health and wellbeing.	None
People using health and social care services are safe from harm.	None
People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.	None
Resources are used effectively in the provision of health and social care services.	Effective financial monitoring processes ensure resources are used in line with the Strategic Plan to deliver services efficiently

10.9 Environmental/Sustainability

Summarise any environmental / climate change impacts which relate to this report.

Has a Strategic Environmental Assessment been carried out?

	YES – assessed as relevant and a Strategic Environmental Assessment is required.
x	NO – This report does not propose or seek approval for a plan, policy, programme, strategy or document which is like to have significant environmental effects, if implemented.

10.10 Data Protection

Has a Data Protection Impact Assessment been carried out?

	YES – This report involves data processing which may result in a high risk to the rights and freedoms of individuals.
x	NO – Assessed as not relevant as this report does not involve data processing which may result in a high risk to the rights and freedoms of individuals.

11.0 DIRECTIONS

11.1	Direction Required to Council, Health Board or Both	Direction to:	
		1. No Direction Required	
		2. Inverclyde Council	
		3. NHS Greater Glasgow & Clyde (GG&C)	
		4. Inverclyde Council and NHS GG&C	x

12.0 CONSULTATION

12.1 The report has been prepared by the Chief Officer of Inverclyde Health and Social Care Partnership (HSCP) after due consideration with relevant senior officers in the HSCP.

13.0 BACKGROUND PAPERS

13.1 2023/24 Revenue Budget paper to Integration Joint Board 20 March 2023
<https://www.inverclyde.gov.uk/meetings/documents/16133/09%20Inverclyde%20IJB%20Budget%202023-24.pdf>

INVERCLYDE HSCP**REVENUE BUDGET 2024/25 PROJECTED POSITION****PERIOD 5: 1 April 2024 - 31 August 2024**

SUBJECTIVE ANALYSIS	Budget 2024/25 £000	Revised Budget 2024/25 £000	Projected Out-turn 2024/25 £000	Projected Over/(Under) Spend £000	Percentage Variance
Employee Costs	67,470	68,794	68,351	(442)	-0.6%
Property Costs	1,160	1,236	1,573	337	27.3%
Supplies & Services	6,854	7,543	7,373	(169)	-2.2%
Payments to other bodies	54,956	58,694	59,013	319	0.5%
Family Health Services	28,330	28,565	28,565	0	0.0%
Prescribing	19,781	20,472	21,551	1,080	5.3%
Resource transfer	19,589	19,955	19,955	0	0.0%
Income	(24,258)	(26,450)	(27,037)	(587)	2.2%
HSCP NET DIRECT EXPENDITURE	173,882	178,807	179,345	538	0.3%
Set Aside	35,398	37,670	37,670	0	0.0%
HSCP NET TOTAL EXPENDITURE	209,280	216,477	217,015	538	0.2%

OBJECTIVE ANALYSIS	Budget 2024/25 £000	Revised Budget 2024/25 £000	Projected Out-turn 2024/25 £000	Projected Over/(Under) Spend £000	Percentage Variance
Strategy & Support Services	3,706	3,705	3,173	(532)	-14.4%
Management & Admin	5,328	8,016	4,736	(3,280)	-40.9%
Older Persons	33,903	31,892	31,021	(871)	-2.7%
Learning Disabilities	11,474	12,328	12,607	279	2.3%
Mental Health - Communities	5,536	5,309	5,087	(222)	-4.2%
Mental Health - Inpatient Services	11,237	11,299	11,981	682	6.0%
Children & Families	16,531	16,277	20,102	3,825	23.5%
Physical & Sensory	3,148	3,484	3,464	(20)	-0.6%
Alcohol & Drug Recovery Service	3,575	4,056	3,783	(274)	-6.7%
Assessment & Care Management / Health & Community Care	10,792	13,529	13,347	(182)	-1.3%
Criminal Justice / Prison Service	19	(110)	(161)	(51)	0.0%
Homelessness	1,203	1,105	1,209	104	9.4%
Family Health Services	28,330	28,564	28,564	0	0.0%
Prescribing	19,968	20,659	21,739	1,080	5.2%
Resource Transfer	19,132	18,694	18,694	0	0.0%
HSCP NET DIRECT EXPENDITURE	173,882	178,807	179,345	538	0.3%
Set Aside	35,398	37,670	37,670	0	0.0%
HSCP NET TOTAL EXPENDITURE	209,280	216,477	217,015	538	0.2%
FUNDED BY					
NHS Contribution to the IJB	100,168	104,939	105,231	292	0.3%
NHS Contribution for Set Aside	35,398	37,670	37,670	0	0.0%
Council Contribution to the IJB	73,714	73,868	74,114	246	0.3%
HSCP NET INCOME	209,280	216,477	217,015	538	0.2%
HSCP OPERATING (SURPLUS)/DEFICIT			538		
Anticipated movement in reserves *			5,974		
HSCP ANNUAL ACCOUNTS PROJECTED REPORTING (SURPLUS)/DEFICIT			6,512		

* See Reserves Analysis for full breakdown

SOCIAL CARE**REVENUE BUDGET 2024/25 PROJECTED POSITION****PERIOD 5: 1 April 2024 - 31 August 2024**

SUBJECTIVE ANALYSIS	Budget 2024/25 £000	Revised Budget 2024/25 £000	Projected Out-turn 2024/25 £000	Projected Over/(Under) Spend £000	Percentage Variance
SOCIAL CARE					
Employee Costs	39,111	37,254	37,345	91	0.24%
Property costs	1,154	1,230	1,567	337	27.40%
Supplies and Services	1,144	1,165	1,107	(58)	-4.98%
Transport and Plant	312	325	349	24	7.38%
Administration Costs	775	829	949	120	14.48%
Payments to Other Bodies	54,956	58,694	59,013	319	0.54%
Income	(23,739)	(25,629)	(26,216)	(587)	2.29%
SOCIAL CARE NET EXPENDITURE	73,714	73,868	74,114	246	0.33%

OBJECTIVE ANALYSIS	Budget 2024/25 £000	Revised Budget 2024/25 £000	Projected Out-turn 2024/25 £000	Projected Over/(Under) Spend £000	Percentage Variance
SOCIAL CARE					
Children & Families	13,517	13,159	17,052	3,893	29.58%
Criminal Justice	19	(110)	(161)	(51)	46.36%
Older Persons	33,903	31,892	31,021	(871)	-2.73%
Learning Disabilities	10,803	11,653	11,949	296	2.54%
Physical & Sensory	3,148	3,484	3,464	(20)	-0.57%
Assessment & Care Management	2,749	2,146	2,080	(66)	-3.08%
Mental Health	1,913	1,675	1,683	8	0.48%
Alcohol & Drugs Recovery Service	1,164	885	887	2	0.23%
Homelessness	1,203	1,105	1,209	104	9.41%
Finance, Planning and Resources	2,144	2,035	2,049	14	0.00%
Business Support/Corporate Director	3,151	5,944	2,881	(3,063)	0.00%
SOCIAL CARE NET EXPENDITURE	73,714	73,868	74,114	246	0.33%

COUNCIL CONTRIBUTION TO THE IJB	Budget 2024/25 £000	Revised Budget 2024/25 £000	Projected Out-turn 2024/25 £000	Projected Over/(Under) Spend £000	Percentage Variance
Council Contribution to the IJB	73,714	73,868	74,114	246	0.33%
Projected Transfer (from) / to Reserves				(246)	

HEALTH**REVENUE BUDGET 2024/25 PROJECTED POSITION****PERIOD 5: 1 April 2024 - 31 August 2024**

SUBJECTIVE ANALYSIS	Budget 2024/25 £000	Revised Budget 2024/25 £000	Projected Out-turn 2024/25 £000	Projected Over/(Under) Spend £000	Percentage Variance
HEALTH					
Employee Costs	28,359	31,540	31,006	(533)	-1.69%
Property	6	6	6	0	6.93%
Supplies & Services	4,622	5,224	4,968	(255)	-4.88%
Family Health Services (net)	28,330	28,565	28,565	0	0.00%
Prescribing (net)	19,781	20,472	21,551	1,080	5.27%
Resource Transfer	19,589	19,955	19,955	0	0.00%
Income	(519)	(821)	(821)	0	0.00%
HEALTH NET DIRECT EXPENDITURE	100,168	104,939	105,231	292	0.28%
Set Aside	35,398	37,670	37,670	0	0.00%
HEALTH NET DIRECT EXPENDITURE	135,566	142,609	142,901	292	0.20%

OBJECTIVE ANALYSIS	Budget 2024/25 £000	Revised Budget 2024/25 £000	Projected Out-turn 2024/25 £000	Projected Over/(Under) Spend £000	Percentage Variance
HEALTH					
Children & Families	3,014	3,118	3,050	(68)	-2.19%
Health & Community Care	8,043	11,383	11,267	(116)	-1.02%
Management & Admin	2,177	2,072	1,855	(217)	-10.47%
Learning Disabilities	671	675	658	(18)	-2.59%
Alcohol & Drug Recovery Service	2,411	3,171	2,896	(276)	-8.69%
Mental Health - Communities	3,623	3,634	3,404	(230)	-6.33%
Mental Health - Inpatient Services	11,237	11,299	11,981	682	6.04%
Strategy & Support Services	727	934	851	(83)	-8.89%
Family Health Services	28,330	28,564	28,564	0	0.00%
Prescribing	19,968	20,659	21,739	1,080	5.23%
Financial Planning	835	736	273	(463)	0.00%
Resource Transfer	19,132	18,694	18,694	0	0.00%
HEALTH NET DIRECT EXPENDITURE	100,168	104,939	105,231	292	0.28%
Set Aside	35,398	37,670	37,670	0	0.00%
HEALTH NET DIRECT EXPENDITURE	135,566	142,609	142,901	292	0.20%

HEALTH CONTRIBUTION TO THE IJB	Budget 2024/25 £000	Revised Budget 2024/25 £000	Projected Out-turn 2024/25 £000	Projected Over/(Under) Spend £000	Percentage Variance
NHS Contribution to the IJB	135,566	142,609	142,901	292	0.20%
Transfer (from) / to Reserves				(292)	

Budget Movements 2024/25
Inverclyde HSCP

Appendix 4

Inverclyde HSCP - Service	Approved Budget	Movements			Transfers (to)/ from Earmarked Reserves	Revised Budget
	2024/25	Inflation	Virement	Supplementary Budgets		2024/25
	£000	£000	£000	£000	£000	£000
Children & Families	16,531	0	(637)	383	0	16,277
Criminal Justice	19	0	(129)	0	0	(110)
Older Persons	33,903	0	(2,011)	0	0	31,892
Learning Disabilities	11,474	0	847	7	0	12,328
Physical & Sensory	3,148	0	336	0	0	3,484
Assessment & Care Management/ Health & Community Care	10,792	0	(571)	3,310	0	13,530
Mental Health - Communities	5,536	0	(265)	38	0	5,308
Mental Health - In Patient Services	11,237	0	(58)	119	0	11,298
Alcohol & Drug Recovery Service	3,575	0	(161)	642	0	4,056
Homelessness	1,203	0	(98)	0	0	1,105
Strategy & Support Services	3,706	0	(54)	51	0	3,703
Management, Admin & Business Support	5,328	0	2,668	21	0	8,017
Family Health Services	28,330	0	234	0	0	28,564
Prescribing	19,968	0	405	286	0	20,659
Resource Transfer	19,132	0	(437)	0	0	18,695
Set aside	35,398	0	0	2,272	0	37,670
Totals	209,280	0	68	7,129	0	216,476

Social Care - Service	Approved Budget	Movements			Transfers (to)/ from Earmarked Reserves	Revised Budget
	2024/25	Inflation	Virement	Supplementary Budgets		2024/25
	£000	£000	£000	£000	£000	£000
Children & Families	13,517		(671)	313		13,159
Criminal Justice	19		(129)			(110)
Older Persons	33,903		(2,011)			31,892
Learning Disabilities	10,803		850			11,653
Physical & Sensory	3,148		336			3,484
Assessment & Care Management	2,749		(603)			2,146
Mental Health - Community	1,913		(238)			1,675
Alcohol & Drug Recovery Service	1,164		(279)			885
Homelessness	1,203		(98)			1,105
Strategy & Support Services	2,144		(110)			2,034
Business Support	3,151		2,793			5,944
Totals	73,714	0	(160)	313	0	73,867

Health - Service	Approved Budget	Movements			Transfers (to)/ from Earmarked Reserves	Revised Budget
	2024/25	Inflation	Virement	Supplementary Budgets		2024/25
	£000	£000	£000	£000	£000	£000
Children & Families	3,014		34	70		3,118
Health & Community Care	8,043		32	3,309		11,384
Management & Admin	2,177		(126)	21		2,072
Learning Disabilities	671		(3)	7		675
Alcohol & Drug Recovery Service	2,411		118	642		3,171
Mental Health - Communities	3,623		(27)	38		3,634
Mental Health - Inpatient Services	11,237		(58)	120		11,299
Strategy & Support Services	727		160	47		934
Family Health Services	28,330		234			28,564
Prescribing	19,968		405	286		20,659
Financial Planning	835		(103)	4		736
Resource Transfer	19,132		(437)			18,695
Set aside	35,398			2,272		37,670
Totals	135,566	0	227	6,816	0	142,609

INVERCLYDE INTEGRATION JOINT BOARD

DIRECTION

ISSUED UNDER S26-28 OF THE PUBLIC BODIES (JOINT WORKING)
(SCOTLAND) ACT 2014

GREATER GLASGOW & CLYDE NHS HEALTH BOARD is hereby directed to deliver for the Inverclyde Integration Joint Board (the IJB), the services noted below in pursuance of the functions noted below and within the associated budget noted below.

Services will be provided in line with the IJB's Strategic Plan and existing operational arrangements pending future directions from the IJB. All services must be procured and delivered in line with Best Value principles.

Services: All services listed in Annex 1, Part 2 of the Inverclyde Health and Social Care Partnership Integration Scheme.

Functions: All functions listed in Annex 1, Part 1 of the Inverclyde Health and Social Care Partnership Integration Scheme.

Associated Budget:

SUBJECTIVE ANALYSIS	Budget 2024/25 £000
HEALTH	
Employee Costs	31,540
Property costs	6
Supplies and Services	5,224
Family Health Services (net)	28,565
Prescribing (net)	20,472
Resources Transfer	19,955
Income	(821)
HEALTH NET DIRECT EXPENDITURE	104,939
Set Aside	37,670
NET EXPENDITURE INCLUDING SCF	142,609

Health Transfer from EMR	292
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OBJECTIVE ANALYSIS	Budget 2024/25 £000
HEALTH	
Children & Families	3,118
Health & Community Care	11,383
Management & Admin	2,072
Learning Disabilities	675
Alcohol & Drug Recovery Service	3,171
Mental Health - Communities	3,634
Mental Health - Inpatient Services	11,299
Strategy & Support Services	934
Family Health Services	28,564
Prescribing	20,659
Financial Planning	736
Resource Transfer	18,694
HEALTH NET DIRECT EXPENDITURE	104,939
Set Aside	37,670
NET EXPENDITURE INCLUDING SCF	142,609

This direction is effective from 9 September 2024

INVERCLYDE INTEGRATION JOINT BOARD

DIRECTION

ISSUED UNDER S26-28 OF THE PUBLIC BODIES (JOINT WORKING)
 (SCOTLAND) ACT 2014

THE INVERCLYDE COUNCIL is hereby directed to deliver for the Inverclyde Integration Joint Board (the IJB), the services noted below in pursuance of the functions noted below and within the associated budget noted below.

Services will be provided in line with the IJB's Strategic Plan and existing operational arrangements pending future directions from the IJB. All services must be procured and delivered in line with Best Value principles.

Services: All services listed in Annex 2, Part 2 of the Inverclyde Health and Social Care Partnership Integration Scheme.

Functions: All functions listed in Annex 2, Part 1 of the Inverclyde Health and Social Care Partnership Integration Scheme.

Associated Budget:

SUBJECTIVE ANALYSIS	Budget 2024/25 £000
SOCIAL CARE	
Employee Costs	37,254
Property costs	1,230
Supplies and Services	1,165
Transport and Plant	325
Administration Costs	829
Payments to Other Bodies	58,694
Income (incl Resource Transfer)	(25,629)
SOCIAL CARE NET EXPENDITURE	73,868

Social Care Transfer from EMR	246
Health Transfer from EMR *	292
Total anticipated transfer from EMR at year end	538 *

OBJECTIVE ANALYSIS	Budget 2024/25 £000
SOCIAL CARE	
Children & Families	13,159
Criminal Justice	(110)
Older Persons	31,892
Learning Disabilities	11,653
Physical & Sensory	3,484
Assessment & Care Management	2,146
Mental Health	1,675
Alcohol & Drugs Recovery Service	885
Homelessness	1,105
Finance, Planning and Resources	2,035
Business Support	5,944
SOCIAL CARE NET EXPENDITURE	73,868

* to be funded by reserves held for IJB

This direction is effective from 9 September 2024

INVERCLYDE HSCP - CAPITAL BUDGET 2024/25

PERIOD 5: 1 April 2024 - 31 August 2024

Project Name	Est Total Cost	Current year				Future years			
		Actual to 31/03/24	Approved Budget 2024/25	Revised Estimate 2024/25	Actual to 31/06/24	Estimate 2025/26	Estimate 2026/27	Estimate 2027/28	Future Years
		£000	£000	£000	£000	£000	£000	£000	£000
Social Work									
New Community Hub	9,507	655	3,447	3,447	14	5,405	0	0	0
Swift Upgrade	200	0	200	0	0	200	0	0	0
Social Work Total	9,707	655	3,647	3,447	14	5,605	0	0	0

Summary of Balances and Projected use of reserves

EMR type/source	Balance at 31 March 2024 £000	Projected net spend/ (Additions) 2024/25 £000s	Projected balance as at 31 March 2025 £000s	Earmark for future years £000s	Health /Council	CO/Head of Service	Responsible officer	Comments
SCOTTISH GOVERNMENT FUNDING - SPECIFIC FUNDS								
Mental Health Action 15	116	0	116	116	Health	Katrina Phillips	Katrina Phillips	Fully committed for fixed term posts
Alcohol & Drug Partnerships	502	45	457	457	Health	Katrina Phillips	Katrina Phillips	Fully committed - remaining balance relates to MIST posts, allowable earmarking for use in 24/25 and CORRA income for Residential Rehab project
Primary Care Support	671	215	456	456	Health	Alan Best	Pauline Atkinson	A number of initiatives ongoing within these funds e.g. Thrive under 5, Smoking prevention, GP premises improvement.
Community Living Change	101	101	0	0	Health/Council	Alan Best	Laura Porter	Balance is for ongoing committed posts
Winter planning - MDT	134	81	53	53	Health	Alan Best	Debbi Maloney	Fully committed - balance to fund costs of committed posts and equipment spend 24/25 and onwards.
Winter planning - Health Care Support Worker	331	279	52	52	Health	Laura Moore - Chief Nurse	Laura Moore - Chief Nurse	Fully committed - balance is for ongoing Band 5 and 6 posts commitments
Winter pressures - Care at Home	745	495	250	250	Council	Alan Best	Joyce Allan	Care and support at home review commitments plus ongoing care at home requirements being progressed.Maximising indep/CM work.
Care home oversight	88	49	39	39	Health	Laura Moore - Chief Nurse	Laura Moore - Chief Nurse	Any unused funds at year end to be earmarked for continuation of workstreams including Call before you convey
Learning Disability Health Checks	64	0	64	64	Health	Alan Best	Laura Porter	To fund central team work re LD Health checks led by East Renfrewshire
Carers	254	100	154	154	Council	Alan Best	Alan Best	Consultation with carers being carried out to identify most appropriate use of funds. A range of commitments under way to be incurred in 2024/25 financial year with further developments ongoing.
MH Recovery & Renewal	360	52	308	308	Health	Katrina Phillips	Katrina Phillips	Earmarked for continuation of board-wide facilities improvement and workforce wellbeing initiatives.
Sub-total	3,366	1,417	1,949	1,949				
EXISTING PROJECTS/COMMITMENTS								
Integrated Care Fund	108	56	52	52	Council	Alan Best	Alan Best	Fully committed. Ind sector lead costs committed 24/25 and 25/26.
Delayed Discharge	50	50	0	0	Council	Alan Best	Alan Best	Fully committed - to delay long term care bed reductions in 24/25
Welfare	106	60	46	46	Council	Alan Best	Emma Cummings	Fully committed
SWIFT Replacement Project	415	0	415	415	Council	Craig Given	Scott Bryan	For project implementation and contingency. Project on hold to July 2025.
Rapid Rehousing Transition Plan (RRTP)	75	75	0	0	Council	Alan Best	Alan Best	Fully committed
LD Estates	500	50	450	450	Council	Alan Best	Laura Porter	Community Hub non capital spend reserve
Refugee Scheme	3,073	694	2,379	2,379	Council	Alan Best	Emma Cummings	For continued support for refugees in Inverclyde area. New to Scotland Team, third sector support, interpreting, education support etc. Income received to fund planned spend over 23/24 and next 3 financial years at this stage
Tier 2 Counselling	229	60	169	169	Council	Jonathan Hinds	Lynn Smith	School counselling contract being renewed. Commitment held for future years
JB Staff L&D Fund	347	210	137	137	Council / Health	Jonathan Hinds	Arlene Mailey	Training board led spend for MSC students, staff support, Grow your own and ongoing Social work Adult/Child protection training.
Whole Family Wellbeing	766	175	591	591	Council	Jonathan Hinds	Molly Coyle/Lesley Ellis	Spending Plan submitted to SG. Will be fully utilised over the period of the funding currently assuming to 2026-27.
CORRA Resident Rehab	87	0	87	87	Council	Katrina Phillips	Alan Crawford	New Reserve for CORRA Residential Rehab Project. Funds will be utilised over the life of the project in line with the project plan.
Contribution to Partner Capital Projects	1,099	500	599	599	Council	Kate Rocks	Craig Given	Community Hub spend reprofiled. £500k contribution likely to be during current financial year.
Innovation fund	132	132	0	0	Council/Health	Jonathan Hinds	Craig Given	Projects identified to take forward
Homelessness	256	256	0	0	Council	Alan Best	Alan Best	Redesign transition funding. Balance committed for continuation of temp posts in 24/25.
Autism Friendly	123	60	63	63	Council	Alan Best	Alan Best	To implement the National and Local Autism strategies with an aim to create an 'Autism Inclusive Inverclyde'.
Temporary Posts	256	204	52	52	Council	Various	Various	Temporary posts over 24/25
ADRS fixed term posts	103	40	63	63	Council	Katrina Phillips	Katrina Phillips	For continuation of fixed term posts
National Trauma Training	50	50	0	0	Council	Jonathan Hinds	Laurence Reilly	Balance brought forward. Being considered alongside overall trauma training strategy will be utilised in 24/25
Sub-total	7,775	2,672	5,103	5,103				
TRANSFORMATION PROJECTS								
Transformation Fund	1,226	251	975	975	Shared	Kate Rocks	Various	Remaining funding will be redirected to the new Innovation Fund.
Addictions Review	272	60	212	212	Shared	Katrina Phillips	Katrina Phillips	Redesign transition funding including Residential Rehab costs.
Mental Health Transformation	477	100	377	377	Shared	Katrina Phillips	Katrina Phillips	Fully committed towards ANP service within MH
JB Digital Strategy	202	202	0	0	Shared	Alan Best	Joyce Allan	Analogue to Digital commitments - spending plan ongoing
Sub-total	2,177	613	1,564	1,564				
BUDGET SMOOTHING								
Adoption/Fostering/Residential Childcare	466	0	466	466	Council	Jonathon Hinds	Molly Coyle	
Prescribing	563	563	0	0	Health	Alan Best	Alan Best	Full Spent Anticipated
Continuing Care	267	0	267	267	Council	Jonathon Hinds	Molly Coyle	
Residential & Nursing Placements	432	0	432	432	Council	Alan Best	Alan Best	
JB Severance Contingency Costs	1,492	0	1,492	1,492	Council	Kate Rocks		
LD Client Commitments	382	0	382	382	Council	Alan Best	Laura Porter	
Client Commitments - general	414	0	414	414	Council	Kate Rocks	Craig Given	
Pay contingency	392	0	392	392	Council	Craig Given	Craig Given	To address any additional pay award implications for 24/25.
Sub-total	4,408	563	3,845	3,845				
Total Earmarked	17,726	5,265	12,461	12,461				
UN-EARMARKED RESERVES								
General	1,561	709	852	852	JB	Craig Given		£0.709m used to fund budget gap for 2023/24
Un-Earmarked Reserves	1,561	709	852	852				
TOTAL Reserves	19,287	5,974	13,313	13,313				
Final projected overspend to be funded from reserves		538	(538)	(538)				Projected overspend to be funded from reserves. Allocate at year end
FINAL PROJECTED POSITION	19,287	6,512	12,775	12,775				