IJB Glossary

Words and abbreviations used in IJB reports

Shetland Islands IJB reports sometimes use health, social care, financial and other specialist terms. This glossary explains some of the words and abbreviations used in our reports.

We aim to use plain English wherever possible. If you come across a word or abbreviation in an IJB report that is not explained here, please let us know.

Word or abbreviation	What it means
A&E	Accident and Emergency, otherwise known as Emergency Department (ED), this is the hospital department for people who need urgent or emergency care.
ABIs	Alcohol Brief Interventions - short, evidence-based, structured conversation with a patient or client that seeks, in a non-confrontational way, to motivate and support them to reduce their alcohol consumption and lower their risk of harm.
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	Income and costs recorded in the period they relate to, even if the money has not yet been received or paid.
Acute Services	Short term, specialist medical care and treatment usually delivered inside a hospital for

Word or abbreviation	What it means
	a serious illness or injury (e.g., A&E or major surgery).
Admission	Being taken into hospital.
ADHD	Attention Deficit Hyperactivity Disorder, a condition that can affect attention, activity levels and impulse control.
AHP	Allied Health Professional. This includes professionals in Occupational Therapy, Speech and Language Therapy, Dietetics, Orthotics, Physiotherapy and Podiatry.
Anticipatory Care Plans (ACPs)	A plan prepared by a person with health/care needs along with a professional. The plan lays out what the person would prefer to do if/when their condition changes.
ANP	Advanced Nurse Practitioner - a senior, highly skilled registered nurse.
Assessment	Process used to identify the needs of a person so that appropriate services can be planned for them.
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 noncurrent 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.

Word or abbreviation	What it means
Bed days	The number of days that beds in hospital are occupied by someone.
Care Inspectorate	The independent public body responsible for regulating and inspecting all social care services in Scotland to ensure they meet national standards.
Carer (also known as unpaid carer)	Someone who provides unpaid care or support to a family member, friend or other person who needs help.
Chief Financial Officer (CFO)	The statutory officer responsible for the administration of the IJB's financial affairs, reserves policy, and annual accounts.
CIES	Comprehensive Income and Expenditure Statement.
CIPFA	The Chartered Institute of Public Finance and Accountancy.
CLW	Community Link Worker, who helps people access support for non-medical issues that can affect health and wellbeing.
CNORIS	The Clinical Negligence and Other Risks Indemnity Scheme.
Community Care	Care, treatment, and support given to people in their own homes or in local community settings (like day centres) rather than inside a hospital.
Core Suite of Integration Indicators	National performance indicators collated by Public Health Scotland to measure progress against national health and wellbeing outcomes.
COSLA	Convention of Scottish Local Authorities.

Word or abbreviation	What it means
CPP	Community Planning Partnership - Where public agencies work together with the community to plan and deliver better services which make a difference to people's lives.
Consistency	In Finance: The concept that the accounting treatment of like terms within an accounting period and from one period to the next is the same.
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.
CTAC	Community Treatment and Care.
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.
Delayed discharge	Where someone is unable to leave hospital even though they are medically fit to go home or move to a care home, because appropriate care and/or support is not yet available for them (for example social care support package or care home space).
Direction	A formal instruction from the IJB to NHS Shetland and/or Shetland Islands Council about how agreed resources should be used to deliver health and social care services.

Word or abbreviation	What it means
DPIA	Data Protection Impact Assessment, a process used to identify and manage data protection risks.
Early intervention	Giving support, care and/or treatment as early as possible.
Entity	An organisation or body that has its own legal identity and prepares its own accounts.
Equity and accessibility	Making sure everyone has a fair opportunity to access health and care services, including providing additional support where people need it.
FOI / FOISA	Freedom of Information / Freedom of Information (Scotland) Act. This gives people the legal right to request information from public authorities.
GIAS	Global Internal Audit Standards.
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.
GP	A doctor who provides general medical care in the community, usually through a GP practice.
GPIT	General Practice Information Technology, the IT systems used by GP practices.

Word or abbreviation	What it means
H@H	Hospital at Home, a service providing hospital level care in someone's home, where it is safe and appropriate.
HIS	Healthcare Improvement Scotland - A national organisation that works to improve the quality and safety of healthcare in Scotland.
HSCP	Shetland Health and Social Care Partnership.
IAS	International Accounting Standards.
IASB	International Accounting Standards Board.
IFRS	International Financial Reporting Standards.
IJB	Shetland Integration Joint Board.
IJB Chief Officer	The senior executive appointed by the IJB (jointly accountable to the local authority and health board) responsible for managing the HSCP and implementing the Joint Strategic (Commissioning) Plan.
Integration Scheme	A legally binding agreement between a local council and an NHS board that details how their services, governance, and finances will be combined.
Joint Strategic (Commissioning) Plan	The IJB's plan for how health and social care services will be planned, delivered and improved over a set period.
JSNA	Joint Strategic Needs Assessment, a process used by local authorities, the NHS, and community partners to study and agree on the health, care, and wellbeing needs of a local population.

Word or abbreviation	What it means
KPIs	Key Performance Indicators, the way we measure our performance. These are measurable data, such as the number of people seen.
LASAAC	Local Authority (Scotland) Accounts Advisory Committee.
LGBF	Local Government Benchmarking Framework - a performance measurement tool used by all Scottish local authorities to compare, evaluate, and improve the delivery of public services.
LGPS	Local Government Pension Scheme
LHS	Local Housing Strategy.
Liability	Finance: 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, e.g. creditors or cash overdrawn. A non-current liability is an amount which by arrangement is payable beyond the next year at some point in the future or will be paid off by an annual sum over a period of time.
Locality	A smaller geographic sub-area within an IJB's boundary used to organise local leadership, community planning, and service delivery.
LOIP	Local Outcomes Improvement Plan.
LTC	Long Term Conditions - also called a chronic condition, is a health problem that typically lasts

Word or abbreviation	What it means
	for a year or longer and requires ongoing management.
MHO	Mental Health Officer - a registered social worker who has completed specialist postgraduate training and education in mental health law and the care of people with a mental disorder.
MSK	Musculoskeletal, relating to muscles, bones and joints.
MTFP	Medium Term Financial Plan - a rolling multi-year financial strategy; typically covering a 3 to 5 year period.
MWC	Mental Welfare Commission - an independent public body that protects and safeguards the rights, dignity, and welfare of people with mental illness, learning disabilities, dementia, and related conditions.
National Health and Wellbeing Outcomes (NHWB)	A set of outcomes which provide a national framework for measuring the impact of integrated health and social care on the health and wellbeing of individuals.
NHSS	NHS Shetland.
NMC	Nursing and Midwifery Council.
OOHS	Out of Hours Service.
OT	Occupational Therapy / Occupational Therapist, supporting people to maintain or regain independence in everyday activities.

Word or abbreviation	What it means
Performance	How well our health and care services are working, and if they are meeting the goals set.
PMF	Performance Management Framework.
PHS	Public Health Scotland - national public health body for Scotland.
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.
PSED	Public Sector Equality Duty - A legal duty that requires public bodies to consider equality when making decisions and delivering services.
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	Pay and other financial benefits received by an employee for their work.
Reserves	Money built up from previous years that the IJB can use or set aside for specific purposes.
Respite care	Short term care, which gives unpaid carers a break from caring for someone.
Revenue Expenditure	The day-to-day expenses of providing services.

Word or abbreviation	What it means
S@H	Support at Home – a SIC team that offers care to individuals living in their own homes.
SCAS	Shetland Care Attendant Scheme.
Self Directed Support (SDS)	When the person who needs services directs their own care and has choice when it comes to their support.
SHIP	Shetland Health Intelligence Platform, a project using primary care data to support better management of long term conditions.
SIC	Shetland Islands Council.
SMASC	Sustainable Models of Adult Social Care, work to develop sustainable ways of providing adult social care in Shetland.
SPG	Strategic Planning Group.
SSSC	Scottish Social Service Council.
The Code	Finance: The Code of Practice on Local Authority Accounting in the United Kingdom.
Third sector	Non-business and non-governmental organisations that help people and communities; such as charities, volunteer organisations and community groups.