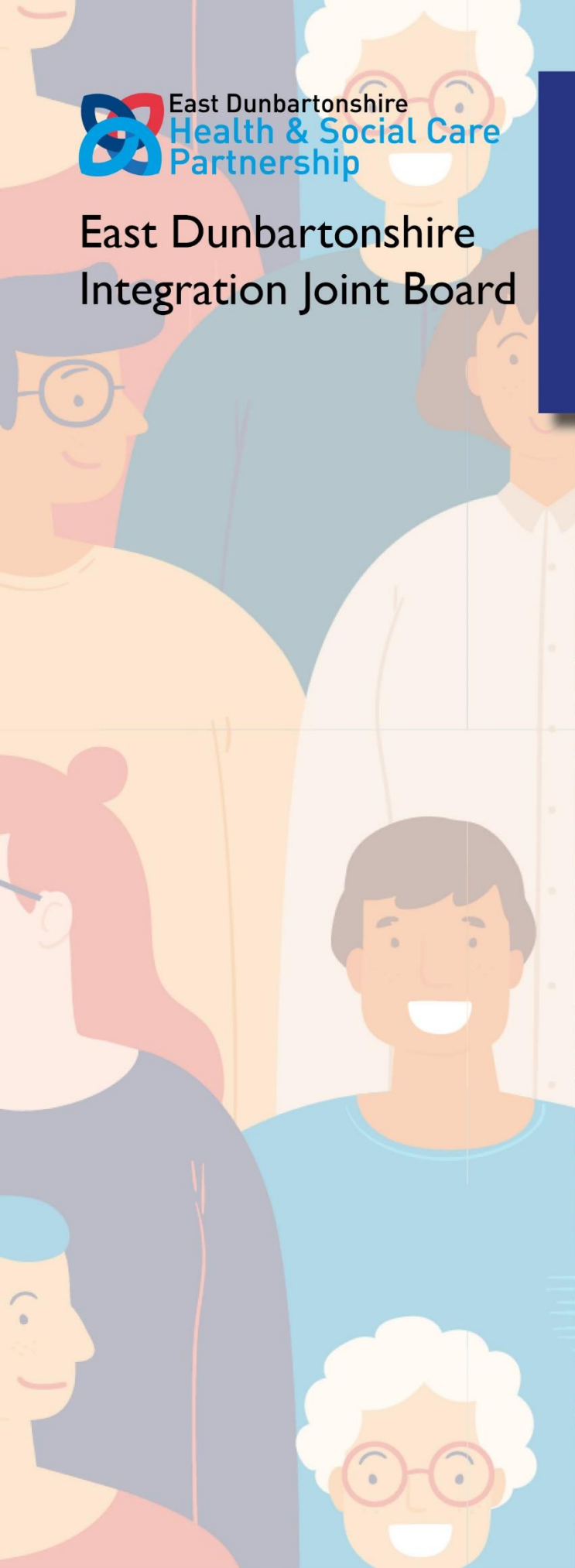


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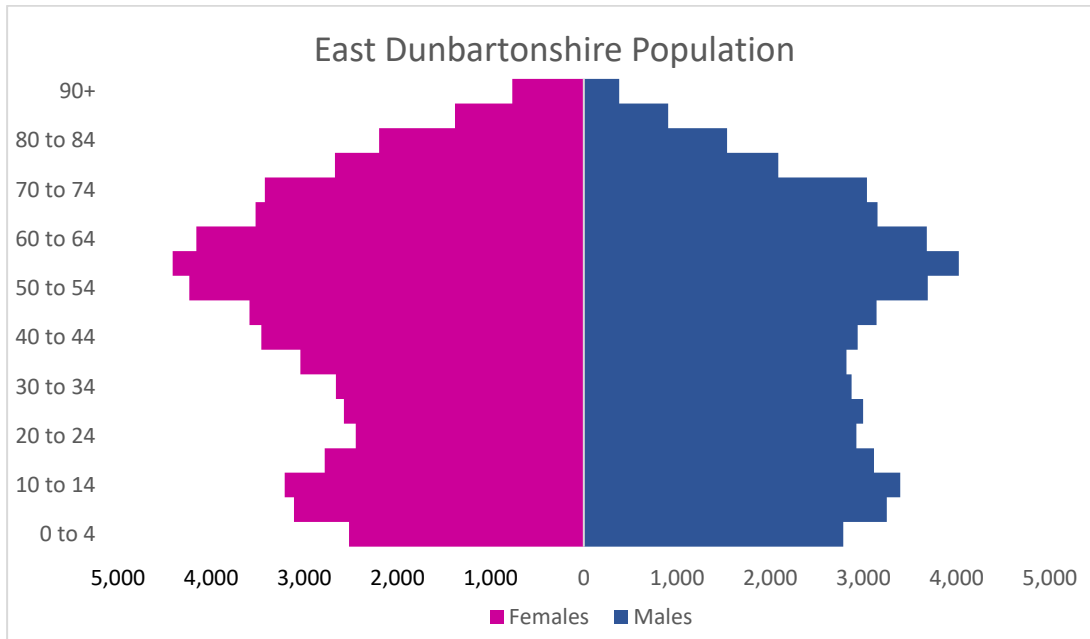
MANAGEMENT COMMENTARY

The management narrative outlines the key issues in relation to the HSCP financial planning and performance and how this has provided the foundation for the delivery of the priorities described within the Strategic Plan. The document also outlines future financial plans and the challenges and risks that the HSCP will face in meeting the continuing needs of the East Dunbartonshire population.

East Dunbartonshire

East Dunbartonshire has a population of approximately 108,900 (based on 2021 estimates, an increase of 0.1% on 2020 estimates) and is a mix of urban and rural communities. It has frequently been reported in quality of life surveys as one of the best areas to live in Scotland based on people’s health, life expectancy, employment and school performance. Economic activity and employment rates are high and the level of crime is significantly below the Scottish average. Despite this, inequalities exist across the authority and there are pockets of deprivation where the quality of life falls well below the national average. The graph below shows how the population is split by gender:

Diagram 1: East Dunbartonshire Population Split by Gender

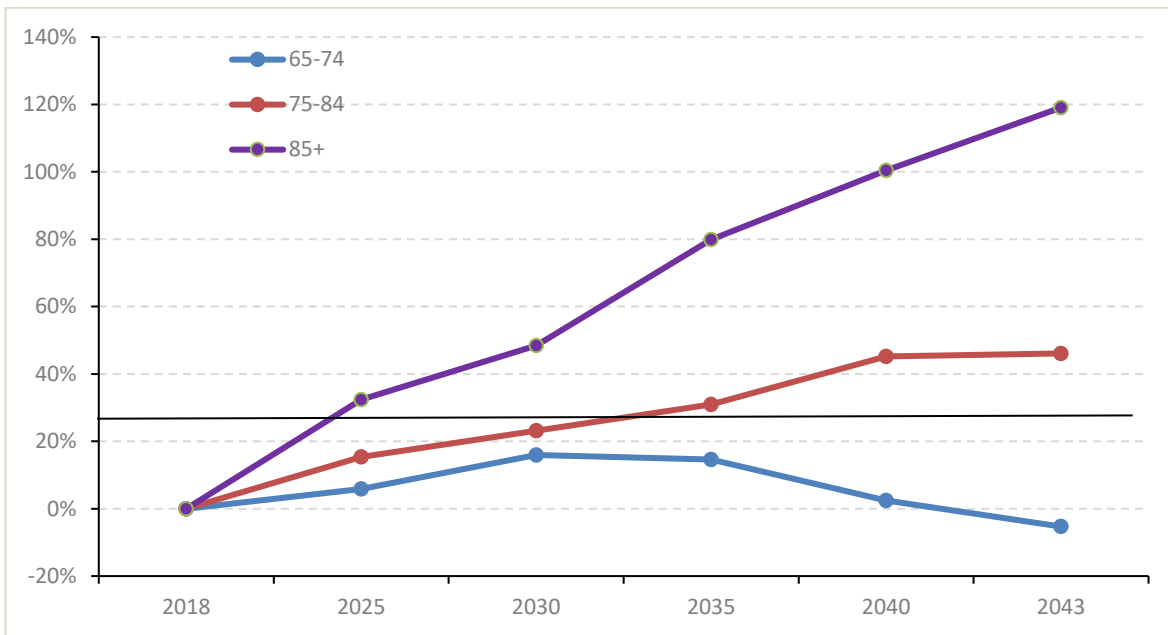


Source: NRS 2021 mid-year population estimate

The National Records of Scotland (NRS) population projections suggest there will be an increase of 7.6% in the overall population of East Dunbartonshire from 2018 – 2043 due to significant estimated rise in the population aged over 65 years.

The figure below shows the proportion of increase projected in the older population from 2018-2043. The largest increase is in individuals aged over 85yrs, which is projected to rise by over 100% from 3,203 to 7,017 people. This projected rise in East Dunbartonshire’s older population, many of whom will be vulnerable with complex needs, suggests that demand for health and social care services will rise accordingly.

Diagram 2: East Dunbartonshire population projection % by age group 2018-2043



The demographic pressures for older people present particular challenges within East Dunbartonshire.

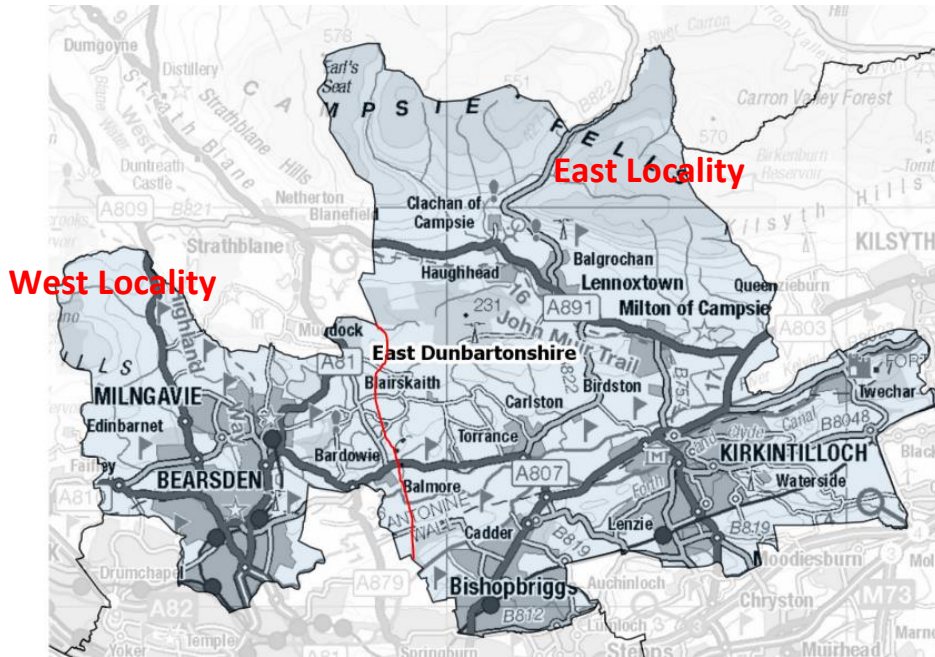
There has also been a significant increase in the number of children being referred to Social Work Services, with 40% increases in referrals reported in the Integrated Children’s Services Plan. Non-engaging families was the most common area of concern alongside neglect, domestic violence and parental alcohol misuse. Child Protection registrations have doubled in the 10 years to 2018. There has also been a sharp rise in parental mental health being identified as a significant concern. This is an area of cross-cutting focus between children and adult services.

Demand on services for other adult care groups and for children’s disability services has also increased. The number of young people with disabilities transitioning to adult services is experiencing a notable increase, both numerically and in terms of complexity. This can be demonstrated by an anticipated increase in the Adult Joint Learning Disability Team over the next three years as children move on into adult services equivalent to over 7% of its total caseload.

Localities

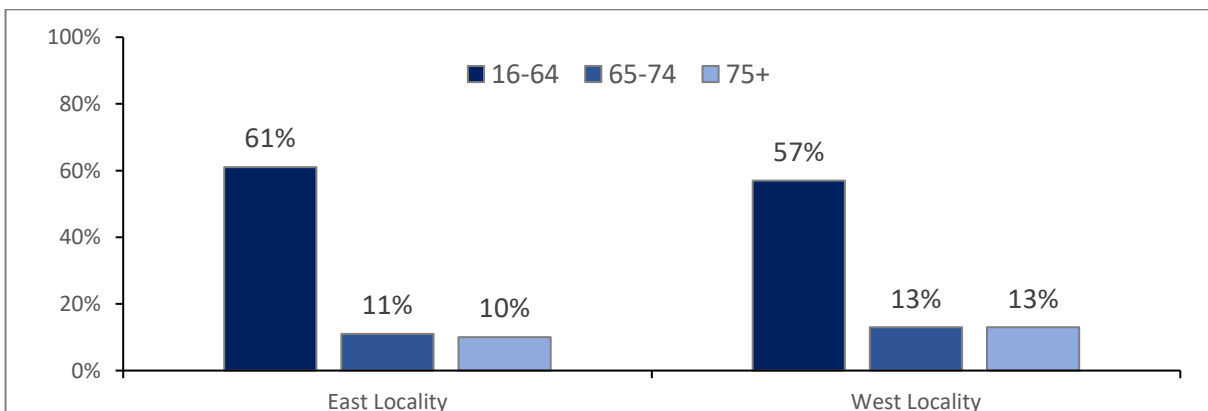
To allow the HSCP to plan and deliver services which meet the differing needs within East Dunbartonshire, the area has been split into two geographical localities; East Dunbartonshire (East), referred to as East locality and East Dunbartonshire (West), referred to as West locality.

Diagram 3: East Dunbartonshire Locality Map



The East Locality includes 62% (66,911) of East Dunbartonshire’s population, while the West Locality accounts for 38% (41,729) of the population. The demographic breakdown by locality showed a slightly older population in the West locality for ages 65+.

Diagram 4: Population breakdown by locality 2019



Life Expectancy

The NRS publication showed that East Dunbartonshire continued to have the second highest life expectancy at birth in Scotland for males and females. The life expectancy of females at birth in East Dunbartonshire is around 3 years higher than males. Life expectancy at the age of 65 years was also higher than Scotland for both male and females in East Dunbartonshire.

Life expectancy and healthy life expectancy provide useful measures for planning services. Healthy life expectancy estimates the number of years an individual will live in a healthy state. Therefore, the number of years people are expected to live in ‘not healthy’ health is the difference between life expectancy and healthy life expectancy. Table 1 shows the number of years people

were estimated to live in 'not healthy' health, with East Dunbartonshire having a lower estimate than Scotland.

Diagram 5: Number of years 'not healthy' health (3-year average 2019-21)

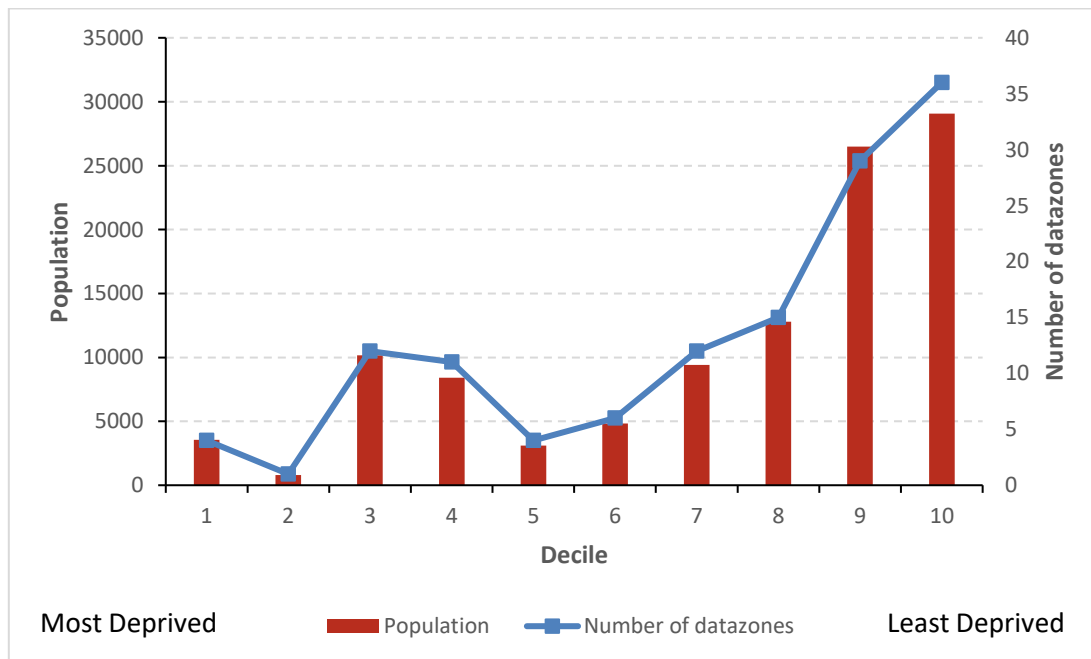
Local Authority	Expected period in 'not healthy' health	
	Males	Females
East Dunbartonshire	13.6	17.9
Scotland	16.1	20.7

Source: NRS

Deprivation

The Scottish Index of Multiple Deprivation (SIMD) ranked datazones, small areas with an average population of 800 people, from the most deprived to the least deprived. Using deciles, with 1 being the most deprived and 10 being least deprived, the chart below illustrates the number of people and datazones in each decile in East Dunbartonshire.

Diagram 6: East Dunbartonshire population by SIMD decile



Although the majority of the population lived in the least deprived deciles, there were 4 datazones areas in East Dunbartonshire categorised amongst the most deprived in Scotland, three in the Hillhead area of Kirkintilloch and one in Lennoxton.

The Health and Social Care Partnership

East Dunbartonshire HSCP is the common name of East Dunbartonshire Integration Joint Board and is a joint venture between NHSGGC and East Dunbartonshire Council. It was formally established in September 2015 in accordance with the provisions of the Public Bodies (Joint Working) (Scotland) Act (2014) and corresponding Regulations in relation to a range of adult health and social care services. The partnership’s remit was expanded from an initial focus on services for adults and older people to include services for children and families, and criminal justice services in August 2016.

The HSCP Board, East Dunbartonshire Council (EDC) and NHS Greater Glasgow and Clyde (NHSGGC) aim to work together to strategically plan for and provide high quality health and social care services that protect children and adults from harm, promote independence and deliver positive outcomes for East Dunbartonshire residents.

East Dunbartonshire HSCP Board has responsibility for the strategic planning and operational oversight of a range of health and social care services whilst EDC and NHSGGC retains responsibility for direct service delivery of social work and health services respectively, as well as remaining the employer of health and social care staff. The HSCP Chief Officer is responsible for the management of planning and operational delivery on behalf of the Partnership overall.

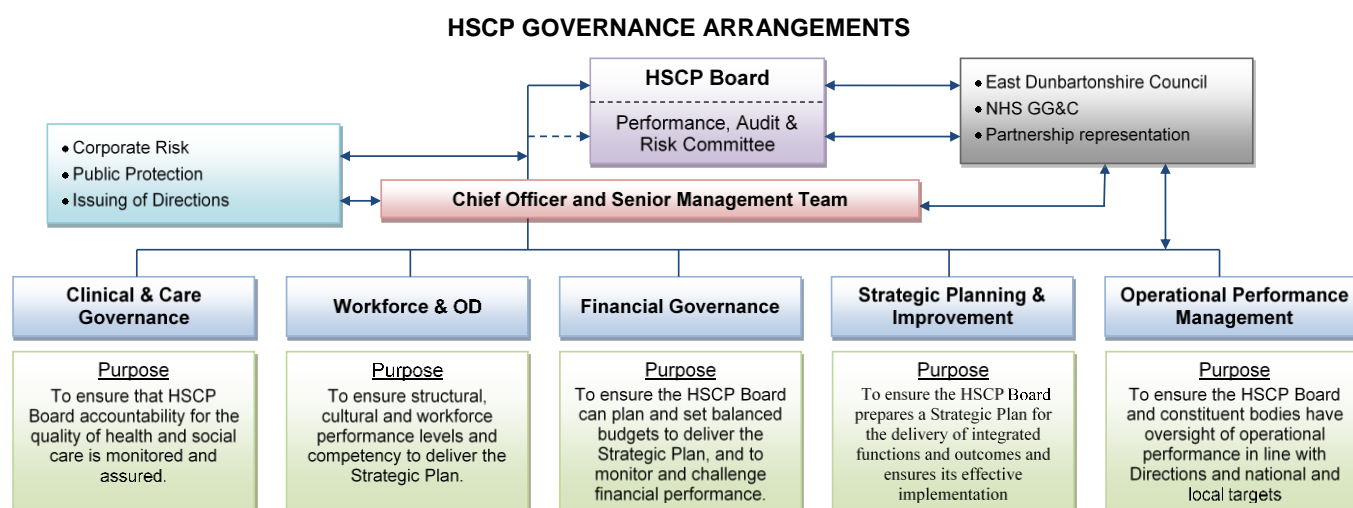
Members of the Board for the period 1 April 2022 - 31 March 2023 were as follows:

Voting Board Members 2022/23	Organisation
Jacqueline Forbes (Chair from 25 June 2021)	NHSGGC Non -Executive Director
Ian Ritchie	NHSGGC Non- Executive Director
Ketki Miles	NHSGGC Non-Executive Director
Calum Smith (Vice Chair from 23 rd June 2022)	EDC Councillor
Susan Murray (board member from 26 th May 2022)	EDC Councillor
Alan Moir	EDC Councillor
Jim Goodall (Vice Chair until end March 2022)	EDC Councillor
Sheila Mechan (board member until 26 th May 2022)	EDC Councillor

Non-Voting Board Members	Organisation
Caroline Sinclair – Chief Officer/Chief Social Work Officer	EDC
Jean Campbell – Chief Finance and Resources Officer	NHSGGC
Paul Treon – Clinical Director until January 2023, post now vacant	NHSGGC
Leanne Connell – Interim Chief Nurse	NHSGGC
Adam Bowman – Acute Representative	NHSGGC
Ann Innes – Voluntary Sector Representative	East Dunbartonshire Voluntary Association
Gordon Cox – Service User Representative	
Fiona McManus – Carer Representative	
Allan Robertson – Trades union Representative	NHSGGC
Craig Bell – Trades Union Representative	EDC

Diagram 8 (below) HSCP Governance Arrangements

This represents accountability and governance arrangements for the planning and delivery of community health and social care services.



(This framework includes all delegated hosted services)

Our partnership vision remains unchanged - “Caring Together to make a Positive Difference” and is underpinned by 5 core values as set out below.

Diagram 9: Tree of Core Values



The Strategic Plan

Every HSCP Board is required to produce a Strategic Plan that sets out how they intend to achieve, or contribute to achieving, the National Health and Wellbeing Outcomes.

In January 2022, the HSCP Board approved a new HSCP Strategic Plan for the period 2022-25. This new plan reflects on the progress the Partnership has made and sets out the strategic direction for the next three years. Our vision remains unchanged, and our refreshed strategic priorities continue to reflect and support delivery of the national outcomes. Demonstrating our achievement towards these will be the focus of annual performance reporting from this year.

However, it is important to acknowledge that the landscape of health and social care has changed markedly in the few short years since the last plan was published. Our aspiration to improve and develop services and partnerships in our 2018-21 Strategic Plan was affected significantly by financial pressures, which were shared with the Health Board and Council. This was compounded by increasing demand pressures, both in terms of increasing volume and increasing complexity of levels of care. The impact of the Covid-19 pandemic has been substantial and may continue to be felt over the full period of our Strategic Plan 2022-25.

For these reasons, our Strategic Plan 2022-25 has aspirations based on the realities of the pressures being faced in the health and social care sectors and building towards a fair, equitable, sustainable, modern and efficient approach to service delivery. Some of these areas of redesign will take longer than the period of the Strategic Plan to deliver. Without new resource streams,

any requirement to invest further in one service area will require greater efficiency or disinvestment in another. Implementing the Plan will also continue to be based on certain assumptions and dependencies that can in reality be fragile. Our overall focus will be to:

- Invest in early intervention and prevention;
- Empower people and communities by encouraging more informal support networks at a local level;
- Ensure that people have access to better information earlier, to allow them to access the right support at the right time, from the right person.

These developments should deliver better outcomes for people and will also make for a more efficient, sustainable system of care and support.

The illustration below provides an overview of the Strategic Plan 2022-25. It shows the relationship between the strategic priorities and enablers and the actions that will be taken forward in support of these. A copy of the Strategic Plan 2022-25 can be found on the HSCP Website: [East Dunbartonshire Health and Social Care Partnership Board | East Dunbartonshire Council](#).

Diagram 10: HSCP Strategic Plan on a Page

EAST DUNBARTONSHIRE HSCP STRATEGIC PLAN ON A PAGE							
OUR VISION Caring Together To Make A Difference				OUR VALUES Honesty, Integrity, Professionalism, Empathy and Compassion, Respect			
Empowering People	Empowering Communities	Prevention and Early Intervention	Public Protection	Supporting Families and Carers	Improving Mental Health and Recovery	Post Pandemic Renewal	Maximising Operational Integration
Improving personalisation	Building informal support options	Extending rehabilitation and reablement	Prioritising our Key Public Protection Statutory Duties	Supporting carers with their own needs and in their caring role	Improving adult recovery services	Understanding and responding to the impact of the pandemic	Right Care Right Place: urgent and unscheduled health and social care redesign
Reducing inequality and inequity of outcomes	Building local integrated teams	Supporting diversion from prosecution		Implementing The Promise for children and young people	Improving mental health support for children and young people		
Improving information and communication	Modernising day services	Improving school nursing services		Strengthening corporate parenting	Improving post-diagnostic dementia support		
Workforce and Organisational Development		Medium Term Financial and Strategic Planning		Collaborative Commissioning and Whole System Working		Infrastructure and Technology	
Supporting the wellbeing of the health and social care workforce		Maximising available resources		Co-designing solutions with the third and independent sectors		Modernising health and social care facilities	
Equipping the workforce and workplace during and after the pandemic		Balancing investment and disinvestment		Supporting primary care improvement		Maximising the potential of digital solutions	
Implementing a skills framework for supporting children's mental health and wellbeing		Delivering financial sustainability		Redesigning the Public Dental Service			
HSCP Improvement Plans		Wider Partnership Improvement Plans		Council & Health Board Improvement Plans		Hosted Services Improvement Plans	

It is predicted we will continue to see significant change in the make-up of our growing population, with an increase in people living longer with multiple conditions and complex needs who require health and social care services. This rise in demand is expected to increase pressure on financial resources, rendering current models of service delivery unsustainable. We have shaped this plan to move in a strategic direction that is responsive and flexible for the future.

This is further supported by a HSCP Annual Delivery Plan outlining the key priorities for service redesign and improvement in delivery of the Strategic Plan and is supported by a range of operational plans, work-streams and financial plans to support delivery. This is also the vehicle through which the HSCP will seek to deliver financial sustainability over the short to medium term by reconfiguring the way services are delivered within the financial framework available to it.

The Strategic Plan also links to the Community Planning Partnership's Local Outcome Improvement Plan (LOIP) whereby the HSCP has the lead for, or co-leads: Outcome 3 – "Our children and young people are safe, healthy and ready to learn",

- Outcome 5 – "Our people experience good physical and mental health and well being with access to a quality built and natural environment in which to lead healthier and more active lifestyles" and
- Outcome 6 – "Our older population and more vulnerable citizens are supported to maintain their independence and enjoy a high quality of life, and they, their families and carers benefit from effective care and support services".

The Strategic plan sets out Climate Change as one of the key challenges for the HSCP over the next few years.

Climate Action

All Public Bodies, including Health & Social Care Partnerships, are required by the Scottish Government to reduce greenhouse gas emissions, adapt to a changing climate and promote sustainable development. The HSCP's constituent bodies employ the HSCP workforce and hold capital, fleet and infrastructure, so responsibility sits primarily with East Dunbartonshire Council and NHS Greater Glasgow and Clyde, with the HSCP adhering to the policies of these two organisations. The HSCP will contribute to carbon reduction over the period of the Strategic Plan by:

- Reducing business miles;
- Developing localised services;
- Promoting flexible working policies;
- Reducing waste, and;
- Maximising energy efficiency.

The Strategic Priorities and Enablers will be geared to contribute to these objectives, particularly through the following actions:

Strategic Priority	Action	Reducing Climate Impact
Empowering Communities	Building local integrated teams	Reducing travelling costs for staff, by operating within practice localities and collaborating closely with primary care GP practices.
	Modernising day services	Providing support within existing community assets, so reducing scale of building-based services with associated environmental impact.
Strategic Enabler	Action	Reducing Climate Impact
Workforce and Organisational Development	Supporting the wellbeing of the health and social care workforce	Promoting flexible working practices, including home working that can positively reduce greenhouse gas emissions and building-based space requirements.
Infrastructure and Technology	Modernising health and social care facilities	Developing local, integrated health and social care facilities, fewer in number and operating to higher efficiency standards, with services and resources under one roof.
	Maximising the potential of digital solutions	Increasing the availability of online, digital and virtual solutions, for people who would benefit from these options. These approaches reduce the need for travelling to building bases.

A Strategic and Environmental Impact Screening Assessment of this HSCP Strategic Plan has been undertaken as part of its preparation.

The key areas where the HSCP anticipates climate change reductions relates to building and fleet management – neither of these functions are delegated to the HSCP with each partner body retaining responsibility for the delivery of these areas. The HSCP would therefore be reliant on capital funding from the respective parent organisations to make relevant improvements to buildings (asset ownership retained by the relevant parent organisations) but hold an earmarked reserve specific to accommodation redesign which could be accessed as a contribution towards any works in this area. The upgrading of fleet care to electric vehicles is planned for 2023/24 but given the scale of the initial phase of this programme, is not expected to have a material cost to the HSCP and indeed will secure some level of saving on fuel and other related costs which will further mitigate costs in this area. Both initiatives will be through collaborative working with our partners as part of wider Council / NHS initiatives.

The HSCP has not set any specific targets for reducing emissions but rather has set out how it will work collaboratively with our partner bodies to deliver actions which will contribute to the climate change agenda.

Covid-19 Pandemic Impact and Response

The HSCP has been actively responding to the Covid-19 pandemic since March 2020. During 2022/23, the recovery phase has continued and moved onto a business as usual footing. Restrictions and guidance in place during the pandemic have been largely relaxed or modified significantly with a number of measures remaining in place to manage the ongoing implications left from the pandemic:

- The Covid-19 vaccination programme to the most vulnerable continues to be delivered through a NHSGGC board wide approach, with vaccinations within people's homes delivered through the HSCP as well as ongoing support to local care homes.
- PPE Hubs have remained in place distributing PPE and testing kits to our own services and those delivered by the third, independent sector and unpaid carers. These arrangements ceased from the 1st April 2023 and have become part of normal ordering processes with some residual support continuing to unpaid carers.
- Support to staff through wellbeing initiatives continues.
- Provider sustainability financial support continued during 2022/23 subject to changing guidance throughout the year with Social Care Support Funding (SCSF) being made available until the 31st March 2023.
- Continued contribution to the development of Mental Health Assessment Units to minimise attendance of Mental Health patients at Emergency Departments and also deliver a streamlined service for assessments. Given the success of this model, recurring funding streams have been identified to ensure this remains in place going forward.

Funding consequences

The HSCP's response to the Covid-19 pandemic has resulted in continued additional costs being incurred during 2022/23. These costs have been met in their entirety from Covid-19 reserves balances held by the HSCP for this purpose. The nature and extent of these costs has reduced significantly during 2022/23 with changes to guidance on financial support to adult and social care providers, testing and public health policies in relation to Covid-19 compared to when funding was provided to IJBs at the end of financial year 2021/22. This has resulted in the Scottish Government reclaiming surplus Covid-19 reserves to be redistributed across the sector to meet wider current Covid-19 priorities. For East Dunbartonshire HSCP this represented a return of surplus Covid-19 reserves of £7.034m.

The HSCP, along with all other HSCPs, continued to submit financial returns on a regular basis through the health board to the Scottish Government, detailing the financial costs associated with the actions being taken in response to and recovery from the pandemic. These costs were separately tracked internally for monitoring and reporting purposes and to evidence spend against the residual earmarked reserves balances held within the HSCP for this purpose.

Longer term funding impacts are difficult to predict at this stage, as future funding settlements are subject to a greater degree of uncertainty and the longer term impacts on costs are also highly uncertain. Although it is expected that there will be significant changes in demand pressure patterns as a result of Covid-19, mapping and quantifying these is difficult as there remains much unknown regarding the medium and long term impacts of the pandemic. Demand trends will be closely monitored for any implications for future service delivery.

HSCP BOARD OPERATIONAL PERFORMANCE FOR THE YEAR 2022/23

Performance is monitored using a range of performance indicators set out in reports to the HSCP Board quarterly and annually. These measures and the supporting governance arrangements are set out in the HSCP Performance Management Framework. Service uptake, waiting times, performance against standards and operational risks and pressures are closely reviewed and any negative variation from the planned strategic direction is reported to the HSCP Board including reasons for variation and planned remedial action to bring performance back on track.

A full report on performance is set out each year in an East Dunbartonshire HSCP Annual Performance Report. The 2022/23 report was presented to the HSCP Board for approval on 29 June 2023 and published by the end of July 2023.

It is not proposed to replicate in full the contents of the HSCP Annual Performance Report (APR) 2022-23 in this document. However, core to the APR is a set of indicators prescribed by the Scottish Government as a mechanism to measure HSCP performance in pursuit of the National Health and Wellbeing Outcomes. These National Core Integration Indicators are supplemented by a further set of indicators devised by the Scottish Government’s Ministerial Strategic Group to measure performance across a number of key objectives. Given that these national measures are adopted by all HSCPs, they are included below.

For more detailed performance, improvement and development information, including a wide range of local indicators, the HSCP Annual Performance Report 2022-23 will be published to the web link below, by 31 July 2023: [East Dunbartonshire Health and Social Care Partnership Board | East Dunbartonshire Council](#)

The indicators below are subject to a detailed methodological framework and are also impacted by data completeness issues that are not usually fully resolved by Public Health Scotland until the autumn. Notes on the methodology are set out in an annex to the East Dunbartonshire HSCP Annual Performance Report 2022-23.

This section provides the HSCP’s performance against national core integration indicators:

RAG KEY



Positive performance improved in 2022-23



Performance steady (within 5% change in either direction).



Arrow direction denotes improving/declining performance

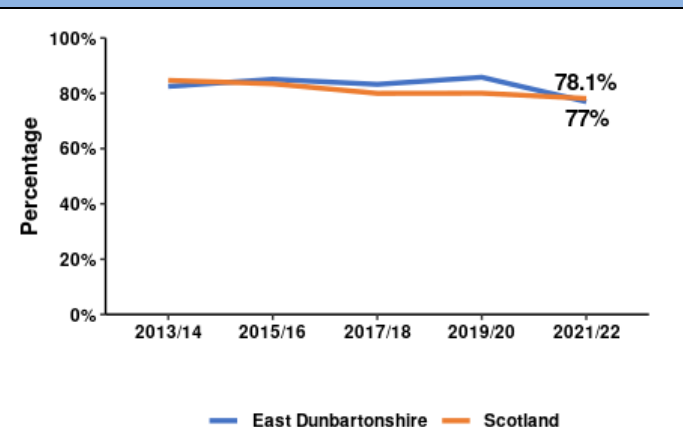


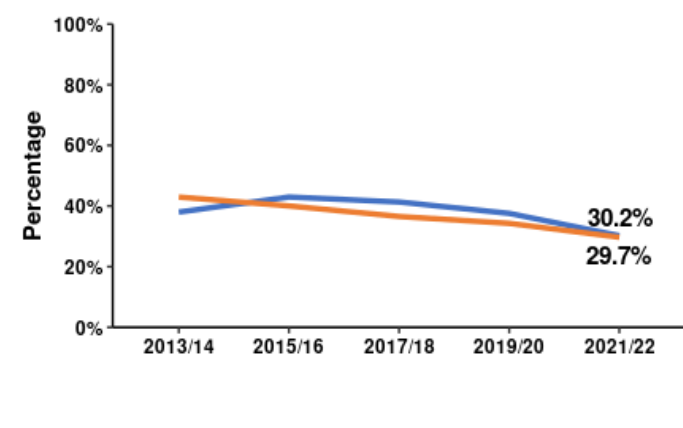


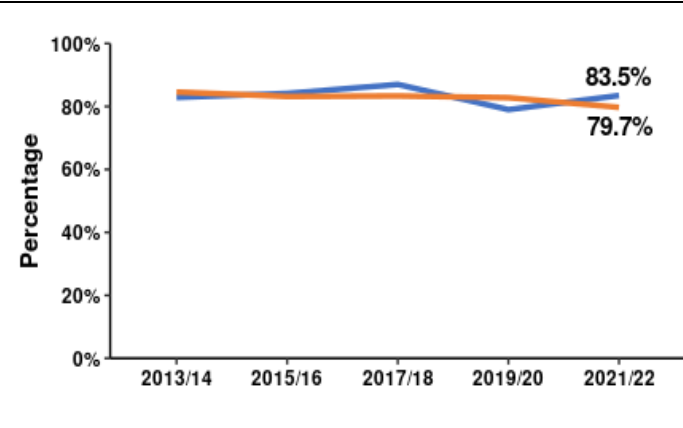




Performance declined in 2022-23

Indicator, Rating and Rank	Performance Trend
<p>1) Percentage of adults able to look after their health very well or quite well (National Outcome 1)</p> <p>(Objective: increase)</p>	

Indicator, Rating and Rank		Performance Trend																		
<p>National ranking (biennial):</p> <p>7</p> <p>↓</p>	<p>Comparison with Previous Survey:</p> <p>↓</p>	<table border="1"> <caption>Performance Trend Data (National Ranking)</caption> <thead> <tr> <th>Year</th> <th>East Dunbartonshire (%)</th> <th>Scotland (%)</th> </tr> </thead> <tbody> <tr> <td>2013/14</td> <td>~95%</td> <td>~94%</td> </tr> <tr> <td>2015/16</td> <td>~94%</td> <td>~93%</td> </tr> <tr> <td>2017/18</td> <td>~93%</td> <td>~92%</td> </tr> <tr> <td>2019/20</td> <td>~92%</td> <td>~91%</td> </tr> <tr> <td>2021/22</td> <td>92.9%</td> <td>90.9%</td> </tr> </tbody> </table>	Year	East Dunbartonshire (%)	Scotland (%)	2013/14	~95%	~94%	2015/16	~94%	~93%	2017/18	~93%	~92%	2019/20	~92%	~91%	2021/22	92.9%	90.9%
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<p>2) Percentage of adults supported at home who agree that they are supported to live as independently as possible (National Outcome 2)</p> <p>(Objective: increase)</p>		<table border="1"> <caption>Performance Trend Data (Percentage of adults supported at home)</caption> <thead> <tr> <th>Year</th> <th>East Dunbartonshire (%)</th> <th>Scotland (%)</th> </tr> </thead> <tbody> <tr> <td>2013/14</td> <td>~78%</td> <td>~82%</td> </tr> <tr> <td>2015/16</td> <td>~85%</td> <td>~82%</td> </tr> <tr> <td>2017/18</td> <td>~84%</td> <td>~80%</td> </tr> <tr> <td>2019/20</td> <td>~78%</td> <td>~80%</td> </tr> <tr> <td>2021/22</td> <td>87.9%</td> <td>78.8%</td> </tr> </tbody> </table>	Year	East Dunbartonshire (%)	Scotland (%)	2013/14	~78%	~82%	2015/16	~85%	~82%	2017/18	~84%	~80%	2019/20	~78%	~80%	2021/22	87.9%	78.8%
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2019/20	~74%	~76%																		
2021/22	74.1%	70.6%																		
Indicator, Rating and Rank		Performance Trend																		
<p>4) Percentage of adults supported at home who agree that their health and social care services seemed to be well co-ordinated (National Outcome 3, 9)</p>																				

Indicator, Rating and Rank		Performance Trend
(Objective: increase)		
National ranking: 21 	Comparison with Previous Year: 	
5) Total percentage of adults receiving any care or support who rated it as excellent or good (National Outcome 3) (Objective: increase)		
National ranking (biennial): 21 	Comparison with previous survey: 	
6) Percentage of people with positive experience of the care provided by their GP Practice (National Outcome 3) (Objective: increase)		
National ranking (biennial): 13 	Comparison with previous survey: 	
Indicator, Rating and Rank		Performance Trend
7) Percentage of adults supported at home who agree that their services and support had an impact on improving or maintaining their quality of life (National Outcome 4)		

Indicator, Rating and Rank		Performance Trend
(Objective: increase)		
National ranking (biennial): 20 	Comparison with previous survey: 	
8) Total combined percentage of carers who feel supported to continue in their caring role (National Outcome 6) (Objective: increase)		
National ranking: 16 	Comparison with Previous Year: 	
9) Percentage of adults supported at home who agreed they felt safe (National Outcome 7) (Objective: increase)		
National ranking: 8 	Comparison with Previous Year: 	
10) Percentage of staff who say they would recommend their workplace as a good place to work		A mechanism for collating data for this this indicator has not been yet established, so is not yet reported nationally.

Indicator, Rating and Rank		Performance Trend																								
<p>11) Premature mortality rate for people aged under 75yrs per 100,000 persons (National Outcome 1,5) (Objective: decrease)</p>		<table border="1"> <caption>Performance Trend Data for Indicator 11</caption> <thead> <tr> <th>Year</th> <th>East Dunbartonshire</th> <th>Scotland</th> </tr> </thead> <tbody> <tr><td>2015</td><td>300</td><td>450</td></tr> <tr><td>2016</td><td>350</td><td>450</td></tr> <tr><td>2017</td><td>320</td><td>430</td></tr> <tr><td>2018</td><td>280</td><td>440</td></tr> <tr><td>2019</td><td>300</td><td>430</td></tr> <tr><td>2020</td><td>310</td><td>460</td></tr> <tr><td>2021</td><td>288.8</td><td>465.9</td></tr> </tbody> </table>	Year	East Dunbartonshire	Scotland	2015	300	450	2016	350	450	2017	320	430	2018	280	440	2019	300	430	2020	310	460	2021	288.8	465.9
Year	East Dunbartonshire		Scotland																							
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2020	310	460																								
2021	288.8	465.9																								
<p>National ranking: 1</p>	<p>Comparison with Previous Year: Year: </p>																									
<p>12) Emergency admission rate (per 100,000 population) (National Outcome 1,2,4,5) (Objective: decrease)</p>		<table border="1"> <caption>Performance Trend Data for Indicator 12</caption> <thead> <tr> <th>Year</th> <th>East Dunbartonshire</th> <th>Scotland</th> </tr> </thead> <tbody> <tr><td>2016/17</td><td>12,000</td><td>12,000</td></tr> <tr><td>2017/18</td><td>11,000</td><td>12,000</td></tr> <tr><td>2018/19</td><td>11,500</td><td>12,000</td></tr> <tr><td>2019/20</td><td>11,500</td><td>12,500</td></tr> <tr><td>2020/21</td><td>10,000</td><td>11,000</td></tr> <tr><td>2021/22</td><td>11,000</td><td>11,500</td></tr> <tr><td>2022</td><td>11,003.9</td><td>11,119.8</td></tr> </tbody> </table>	Year	East Dunbartonshire	Scotland	2016/17	12,000	12,000	2017/18	11,000	12,000	2018/19	11,500	12,000	2019/20	11,500	12,500	2020/21	10,000	11,000	2021/22	11,000	11,500	2022	11,003.9	11,119.8
Year	East Dunbartonshire		Scotland																							
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2022	11,003.9	11,119.8																								
<p>National ranking: 14</p>	<p>Comparison with Previous Year: Year: </p>																									
<p>13) Emergency bed day rate (per 100,000 population) (National Outcome 2,4,7) (Objective: decrease)</p>		<table border="1"> <caption>Performance Trend Data for Indicator 13</caption> <thead> <tr> <th>Year</th> <th>East Dunbartonshire</th> <th>Scotland</th> </tr> </thead> <tbody> <tr><td>2016/17</td><td>125,000</td><td>125,000</td></tr> <tr><td>2017/18</td><td>115,000</td><td>120,000</td></tr> <tr><td>2018/19</td><td>115,000</td><td>120,000</td></tr> <tr><td>2019/20</td><td>115,000</td><td>120,000</td></tr> <tr><td>2020/21</td><td>110,000</td><td>110,000</td></tr> <tr><td>2021/22</td><td>115,000</td><td>115,000</td></tr> <tr><td>2022</td><td>118,570.9</td><td>111,371</td></tr> </tbody> </table>	Year	East Dunbartonshire	Scotland	2016/17	125,000	125,000	2017/18	115,000	120,000	2018/19	115,000	120,000	2019/20	115,000	120,000	2020/21	110,000	110,000	2021/22	115,000	115,000	2022	118,570.9	111,371
Year	East Dunbartonshire		Scotland																							
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2022	118,570.9	111,371																								
<p>National ranking: 19</p>	<p>Comparison with Previous Year: Year: </p>																									

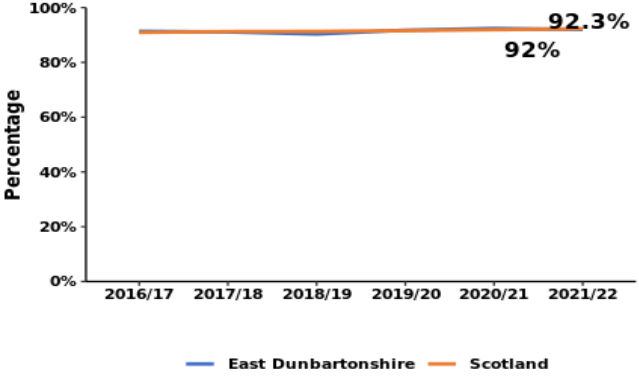
Indicator, Rating and Rank		Performance Trend
<p>14) Readmission to hospital within 28 days (per 1,000 population) (National Outcome 2,4,7,9) (Objective: decrease)</p>		
<p>National ranking: 6 ↓</p>	<p>Comparison with Previous Year: ↑</p>	
<p>15) Proportion of last 6 months of life spent at home or in a community setting (National Outcome 2,3,9) (Objective: increase)</p>		
<p>National ranking: 29 ↓</p>	<p>Comparison with Previous Year: ↓</p>	
<p>16) Falls rate per 1,000 population aged 65+ (National Outcome 2,4,7,9) (Objective: decrease)</p>		
<p>National ranking: 18 ↓</p>	<p>Comparison with Previous Year: ↓</p>	
<p>17) Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections (National Outcome 3,4,7) (Objective: increase)</p>		
<p>National ranking: 4 ↑</p>	<p>Comparison with Previous Year: ↓</p>	

Indicator, Rating and Rank		Performance Trend																								
<p>18) Percentage of adults with intensive care needs receiving care at home (National Outcome 2)</p> <p>(Objective: increase)</p>		<table border="1"> <caption>Performance Trend Data for Indicator 18</caption> <thead> <tr> <th>Year</th> <th>East Dunbartonshire (%)</th> <th>Scotland (%)</th> </tr> </thead> <tbody> <tr><td>2016</td><td>~68</td><td>~62</td></tr> <tr><td>2017</td><td>~68</td><td>~62</td></tr> <tr><td>2018</td><td>~65</td><td>~62</td></tr> <tr><td>2019</td><td>~68</td><td>~62</td></tr> <tr><td>2020</td><td>~60</td><td>~62</td></tr> <tr><td>2021</td><td>~65</td><td>~62</td></tr> <tr><td>2022</td><td>65.5</td><td>63.5</td></tr> </tbody> </table>	Year	East Dunbartonshire (%)	Scotland (%)	2016	~68	~62	2017	~68	~62	2018	~65	~62	2019	~68	~62	2020	~60	~62	2021	~65	~62	2022	65.5	63.5
Year	East Dunbartonshire (%)		Scotland (%)																							
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<p>National ranking:</p> <p>13</p> <p>↑</p>	<p>Comparison with Previous Year:</p> <p>↑</p>																									
<p>19) Number of days people aged 75+ spend in hospital when they are ready to be discharged (per 1,000 population) (National Outcome 2,3,4,9)</p> <p>(Objective: decrease)</p>		<table border="1"> <caption>Performance Trend Data for Indicator 19</caption> <thead> <tr> <th>Year</th> <th>East Dunbartonshire</th> <th>Scotland</th> </tr> </thead> <tbody> <tr><td>2016/17</td><td>~200</td><td>~850</td></tr> <tr><td>2017/18</td><td>~250</td><td>~750</td></tr> <tr><td>2018/19</td><td>~380</td><td>~800</td></tr> <tr><td>2019/20</td><td>~350</td><td>~780</td></tr> <tr><td>2020/21</td><td>~320</td><td>~500</td></tr> <tr><td>2021/22</td><td>~350</td><td>~750</td></tr> <tr><td>2022/23</td><td>493.2</td><td>919.3</td></tr> </tbody> </table>	Year	East Dunbartonshire	Scotland	2016/17	~200	~850	2017/18	~250	~750	2018/19	~380	~800	2019/20	~350	~780	2020/21	~320	~500	2021/22	~350	~750	2022/23	493.2	919.3
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<p>National ranking:</p> <p>8</p> <p>↔</p>	<p>Comparison with Previous Year:</p> <p>↓</p>																									
<p>20) Percentage of health and care resource spent on hospital stays where the patient was admitted in an emergency (National Outcome 2,4,7,9)</p> <p>(Objective: decrease)</p>		<table border="1"> <caption>Performance Trend Data for Indicator 20</caption> <thead> <tr> <th>Year</th> <th>East Dunbartonshire (%)</th> <th>Scotland (%)</th> </tr> </thead> <tbody> <tr><td>2015/16</td><td>~22</td><td>~23</td></tr> <tr><td>2016/17</td><td>~22</td><td>~23</td></tr> <tr><td>2017/18</td><td>~22</td><td>~23</td></tr> <tr><td>2018/19</td><td>~22</td><td>~23</td></tr> <tr><td>2019/20</td><td>21.8</td><td>24</td></tr> </tbody> </table>	Year	East Dunbartonshire (%)	Scotland (%)	2015/16	~22	~23	2016/17	~22	~23	2017/18	~22	~23	2018/19	~22	~23	2019/20	21.8	24						
Year	East Dunbartonshire (%)		Scotland (%)																							
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This section provides the HSCP’s performance against Scottish Government Ministerial Strategic Group (MSG) indicators:

Indicator and Rating	Performance Trend																					
<p>1. Unplanned admissions – rate per 1000 population (National Outcomes 1,2,3,4) (Objective: decrease)</p> <p style="text-align: center;">↓</p> <p>(Performance ahead of Scottish average)</p>	<table border="1"> <caption>Unplanned admissions - Rate per 1,000 population</caption> <thead> <tr> <th>Year</th> <th>East Dunbartonshire</th> <th>Scotland</th> </tr> </thead> <tbody> <tr> <td>2017/18</td> <td>~95</td> <td>~105</td> </tr> <tr> <td>2018/19</td> <td>~98</td> <td>~108</td> </tr> <tr> <td>2019/20</td> <td>~98</td> <td>~110</td> </tr> <tr> <td>2020/21</td> <td>~85</td> <td>~95</td> </tr> <tr> <td>2021/22</td> <td>~92</td> <td>~105</td> </tr> <tr> <td>2022</td> <td>97.6</td> <td>101.6</td> </tr> </tbody> </table>	Year	East Dunbartonshire	Scotland	2017/18	~95	~105	2018/19	~98	~108	2019/20	~98	~110	2020/21	~85	~95	2021/22	~92	~105	2022	97.6	101.6
Year	East Dunbartonshire	Scotland																				
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<p>2. Unplanned bed days - rate per 1000 population (National Outcomes 2,4,7) (Objective: decrease)</p> <p style="text-align: center;">↓</p> <p>(Performance behind Scottish average)</p>	<table border="1"> <caption>Unplanned bed days - Rate per 1,000 population</caption> <thead> <tr> <th>Year</th> <th>East Dunbartonshire</th> <th>Scotland</th> </tr> </thead> <tbody> <tr> <td>2017/18</td> <td>~750</td> <td>~750</td> </tr> <tr> <td>2018/19</td> <td>~760</td> <td>~740</td> </tr> <tr> <td>2019/20</td> <td>~780</td> <td>~740</td> </tr> <tr> <td>2020/21</td> <td>~700</td> <td>~650</td> </tr> <tr> <td>2021/22</td> <td>~750</td> <td>~720</td> </tr> <tr> <td>2022</td> <td>872.8</td> <td>744.8</td> </tr> </tbody> </table>	Year	East Dunbartonshire	Scotland	2017/18	~750	~750	2018/19	~760	~740	2019/20	~780	~740	2020/21	~700	~650	2021/22	~750	~720	2022	872.8	744.8
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<p>3. A&E attendances - rate per 1000 population (National Outcomes 1,2,9) (Objective: decrease)</p> <p style="text-align: center;">↑</p> <p>(Performance ahead of Scottish average)</p>	<table border="1"> <caption>A&E attendances - Rate per 1,000 population</caption> <thead> <tr> <th>Year</th> <th>East Dunbartonshire</th> <th>Scotland</th> </tr> </thead> <tbody> <tr> <td>2017/18</td> <td>~250</td> <td>~280</td> </tr> <tr> <td>2018/19</td> <td>~260</td> <td>~285</td> </tr> <tr> <td>2019/20</td> <td>~260</td> <td>~285</td> </tr> <tr> <td>2020/21</td> <td>~180</td> <td>~200</td> </tr> <tr> <td>2021/22</td> <td>~240</td> <td>~250</td> </tr> <tr> <td>2022/23</td> <td>245.3</td> <td>263.7</td> </tr> </tbody> </table>	Year	East Dunbartonshire	Scotland	2017/18	~250	~280	2018/19	~260	~285	2019/20	~260	~285	2020/21	~180	~200	2021/22	~240	~250	2022/23	245.3	263.7
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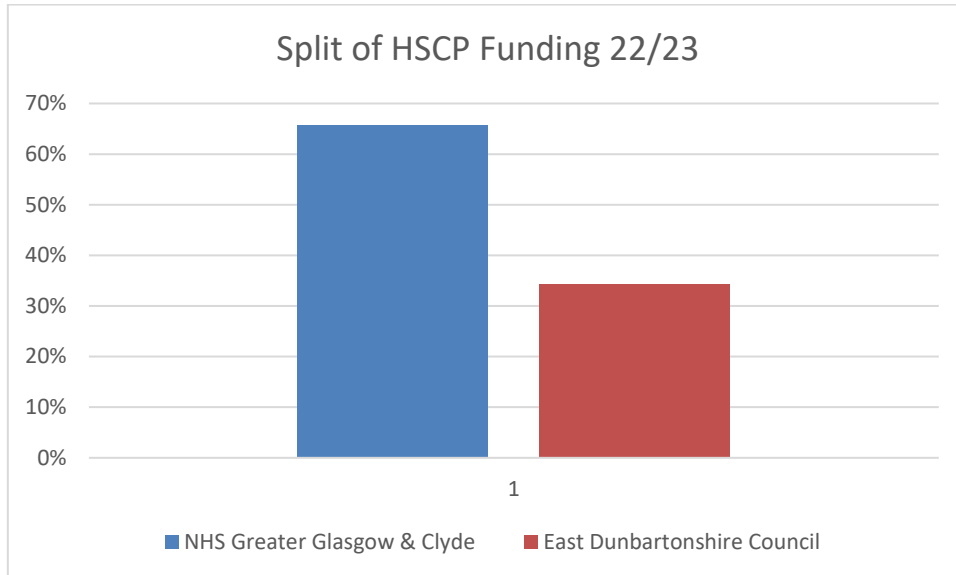
Indicator	Performance Trend																								
<p>4. Admissions from A&E – rate per 1000 population (National Outcomes 1,2,3,4)</p> <p>(Objective: decrease)</p>	<table border="1"> <caption>Admissions from A&E - Rate per 1,000 population</caption> <thead> <tr> <th>Year</th> <th>East Dunbartonshire</th> <th>Scotland</th> </tr> </thead> <tbody> <tr> <td>2017/18</td> <td>~60</td> <td>~70</td> </tr> <tr> <td>2018/19</td> <td>~61</td> <td>~71</td> </tr> <tr> <td>2019/20</td> <td>~63</td> <td>~72</td> </tr> <tr> <td>2020/21</td> <td>~48</td> <td>~61</td> </tr> <tr> <td>2021/22</td> <td>~56</td> <td>~68</td> </tr> <tr> <td>2022/23</td> <td>55.6</td> <td>64.9</td> </tr> </tbody> </table>	Year	East Dunbartonshire	Scotland	2017/18	~60	~70	2018/19	~61	~71	2019/20	~63	~72	2020/21	~48	~61	2021/22	~56	~68	2022/23	55.6	64.9			
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<p style="text-align: center;">↑</p> <p>(Performance ahead of Scottish average)</p>																									
<p>5. Delayed discharge bed days - rate per 1000 population (National Outcomes 2,3,4,9)</p> <p>(Objective: decrease)</p>	<table border="1"> <caption>Delayed discharge bed days - Rate per 1,000 population</caption> <thead> <tr> <th>Year</th> <th>East Dunbartonshire</th> <th>Scotland</th> </tr> </thead> <tbody> <tr> <td>2018/19</td> <td>~48</td> <td>~95</td> </tr> <tr> <td>2019/20</td> <td>~50</td> <td>~98</td> </tr> <tr> <td>2020/21</td> <td>~45</td> <td>~65</td> </tr> <tr> <td>2021/22</td> <td>~48</td> <td>~95</td> </tr> <tr> <td>2022/23</td> <td>69.9</td> <td>120.8</td> </tr> </tbody> </table>	Year	East Dunbartonshire	Scotland	2018/19	~48	~95	2019/20	~50	~98	2020/21	~45	~65	2021/22	~48	~95	2022/23	69.9	120.8						
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<p>6. Last 6 months of life spent at home or in a community setting – (% of population) (National Outcomes 2,3,9)</p> <p>(Objective: increase)</p>	<table border="1"> <caption>Last 6 months of life spent at home or in a community setting - Percentage</caption> <thead> <tr> <th>Year</th> <th>East Dunbartonshire</th> <th>Scotland</th> </tr> </thead> <tbody> <tr> <td>2016/17</td> <td>~87</td> <td>~87</td> </tr> <tr> <td>2017/18</td> <td>~88</td> <td>~88</td> </tr> <tr> <td>2018/19</td> <td>~88</td> <td>~88</td> </tr> <tr> <td>2019/20</td> <td>~88</td> <td>~88</td> </tr> <tr> <td>2020/21</td> <td>~89</td> <td>~89</td> </tr> <tr> <td>2021/22</td> <td>~88</td> <td>~88</td> </tr> <tr> <td>2022</td> <td>87.8</td> <td>89.3</td> </tr> </tbody> </table>	Year	East Dunbartonshire	Scotland	2016/17	~87	~87	2017/18	~88	~88	2018/19	~88	~88	2019/20	~88	~88	2020/21	~89	~89	2021/22	~88	~88	2022	87.8	89.3
Year	East Dunbartonshire	Scotland																							
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Indicator	Performance Trend																					
<p>7. Balance of Care (% of population in community or institutional settings) - (National Outcomes 2,4,9) (Objective: increase)</p>	 <table border="1"> <caption>Performance Trend Data</caption> <thead> <tr> <th>Year</th> <th>East Dunbartonshire (%)</th> <th>Scotland (%)</th> </tr> </thead> <tbody> <tr> <td>2016/17</td> <td>~90</td> <td>~91</td> </tr> <tr> <td>2017/18</td> <td>~90</td> <td>~91</td> </tr> <tr> <td>2018/19</td> <td>~90</td> <td>~91</td> </tr> <tr> <td>2019/20</td> <td>~90</td> <td>~91</td> </tr> <tr> <td>2020/21</td> <td>~90</td> <td>~91</td> </tr> <tr> <td>2021/22</td> <td>92</td> <td>92.3</td> </tr> </tbody> </table>	Year	East Dunbartonshire (%)	Scotland (%)	2016/17	~90	~91	2017/18	~90	~91	2018/19	~90	~91	2019/20	~90	~91	2020/21	~90	~91	2021/22	92	92.3
Year		East Dunbartonshire (%)	Scotland (%)																			
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HSCP BOARD’S FINANCIAL POSITION AT 31 MARCH 2023

The activities of the HSCP are funded by EDC and NHSGGC who agree their respective contributions which the partnership uses to deliver on the priorities set out in the Strategic Plan.

Diagram 11: Split of HSCP Funding 2022/23



The scope of budgets agreed for inclusion within the HSCP for 2022/23 from each of the partnership bodies were:-

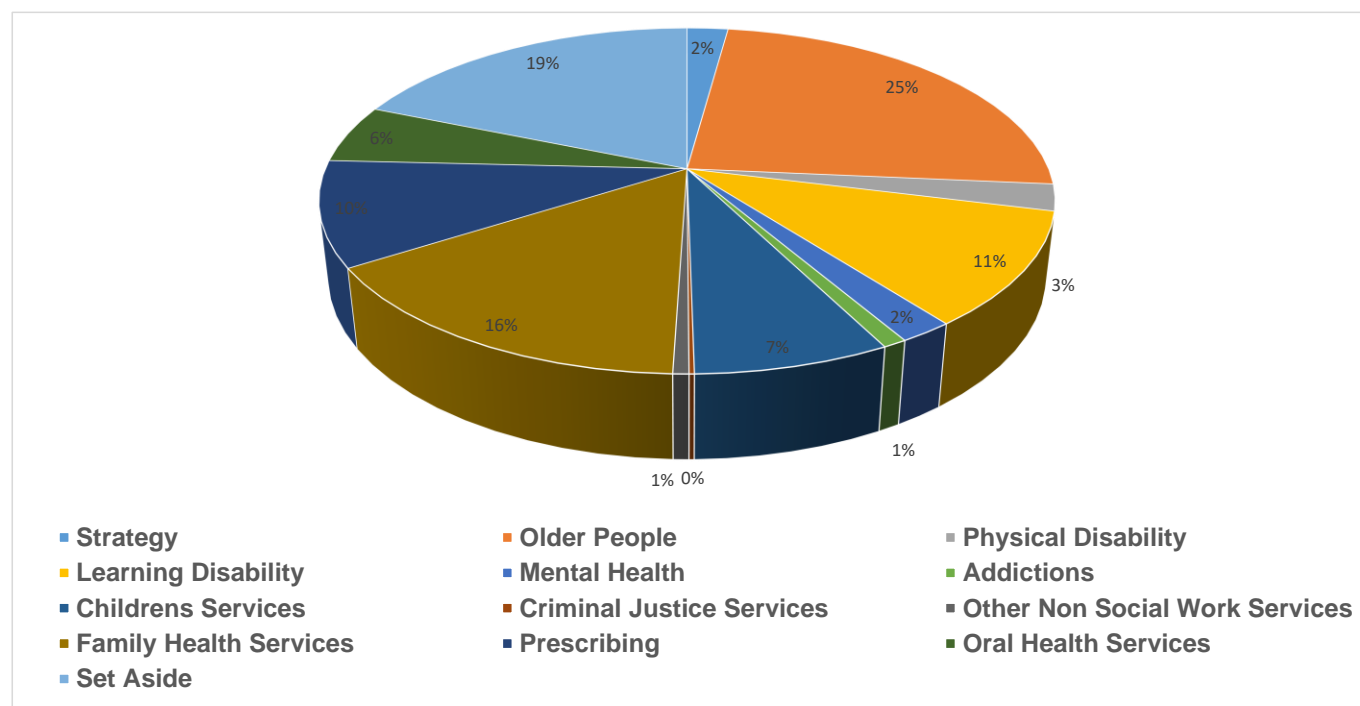
HSCP Board Budgets 2022/23 (from the 1 April 2022 to the 31 March 2023)

	Original Budget 2022/23 £000	In Year Adjustments £000	Final Budget 2022/23 £000
Functions Delegated by East Dunbartonshire Council	70,640	797	71,437
Functions Delegated by NHSGGC	89,880	6,856	96,736
Set Aside – Share of Prescribed Acute functions	38,514	1,792	40,306
TOTAL	<u>199,034</u>	<u>9,445</u>	<u>208,479</u>

The increases to the original budget for 2022/23 relate largely to non-recurring funding allocations during the year relating to oral health, family health services and SG funding to support alcohol and drugs, primary care improvements and Action 15 mental health monies.

The budget is split across a range of services and care groups as depicted below:-

Diagram 12: Care Group Budget 2022/23



HOSTED SERVICES

East Dunbartonshire HSCP is one of six in the Greater Glasgow and Clyde area. Some health services are organised Greater Glasgow-wide, with a nominated HSCP hosting the service on behalf of its own and the other five HSCPs in the area. The Health Budget includes an element relating to Oral Health Services (£11.7m) which is a service hosted by East Dunbartonshire HSCP and delivered across the other five partnership areas within NHSGGC’s boundaries.

The full extent of this budget is reflected in these accounts as prescribed within the Integration Scheme. There are services hosted within other NHSGGC partnerships which have similar arrangements and which support the population of East Dunbartonshire.

Diagram 13: The extent to which hosted services delivered across Greater Glasgow and Clyde are consumed by the population of East Dunbartonshire

2021/22 £000	Service Area	2022/23 £000
524	MSK Physio	571
52	Retinal Screening	61
183	Podiatry	303
324	Primary Care Support	340
412	Continence	502
646	Sexual Health	704
862	Mental Health Services	1,259
22	Augmentative and Alternative Communications	27
831	Oral Health	1,114
833	Alcohol & Drugs	815
177	Prison Healthcare	196
199	Healthcare in Police Custody	183
2,497	General Psychiatry	3,116
1,080	Old Age Psychiatry	1,947
8,642	Total Cost of Services consumed within East Dunbartonshire	11,138

The levels of expenditure have increased in a number of areas since 2021/22 due to an increase in mental health bed usage within general and old age psychiatry bringing levels back to more normalised levels post-Covid. There is also an increase within oral health due to increasing expenditure during the year related to adult winter planning funding which saw the recruitment to a number of additional temporary posts.

SET ASIDE BUDGET

The set aside budget relates to certain prescribed acute services including Accident and Emergency, General Medicine, Respiratory care, Geriatric long stay care etc. where the redesign and development of preventative, community based services may have an impact and reduce the overall unplanned admissions to the acute sector, offering better outcomes for patients and service users.

Each Health Board, in partnership with the Local Authority and Integration Authority, must fully implement the delegated hospital budget and set aside budget requirements of the legislation, in line with the statutory guidance published in June 2015. To date work has focused on the collation of data in relation to costs and activity and the development of an Unscheduled Care Commissioning Plan which will set the priorities for the commissioning arrangement for un-scheduled care bed usage across NHSGGC.

An allocation has been determined by NHSGGC for East Dunbartonshire of £40.306m for 2022/23 in relation to these prescribed acute services. Actual figures are now based on a much more detailed approach including actual spend and activity for each year.

The set aside resource for delegated services provided in acute hospitals is determined by analysis of hospital activity and actual spend for that year. For 2022/23, the overall expenditure for NHSGGC has increased and this is reflected in an increase to the actual figures for East Dunbartonshire. There has also been an increase in the share of overall activity for East Dunbartonshire across Acute Medicine, Older People, Respiratory and emergency department attendances.

The costs associated with Covid-19 that are included within the set aside total, were £14.2m for NHS Greater Glasgow and Clyde. These costs were fully funded by the Scottish Government.

KEY RISKS AND UNCERTAINTIES

The period of public sector austerity and reduction in the overall level of UK public sector expenditure is anticipated to extend over the medium term horizon. This is compounded by recurring impact on public sector budgets of the Covid-19 pandemic and the cost of living crisis causing price increases across a number of areas directly impacting health and social care and the purchase of care provision from the market.

Future Scottish Government grant settlements remain uncertain with further reductions in government funding predicted to 2023/24. The Partnership, through the development of an updated strategic plan, has prepared a Medium Term Financial Strategy 2023 – 28 aligned to its strategic priorities. The aim is to plan ahead to meet the challenges of demographic growth and policy pressures, taking appropriate action to maintain budgets within expected levels of funding and to maximise opportunities for delivery of the Strategic Plan through the use of reserves. This was presented in the context of the ongoing impact of the Covid-19 pandemic and will be reviewed on an annual basis and updated to reflect up to date assumptions and known factors which may have changed since the original strategy was written. It is accepted that the medium to longer term impacts of the pandemic are yet to be fully felt and assessed.

The most significant risks faced by the HSCP over the medium to longer term are:-

- The increased demand for services alongside reducing resources. In particular, the demographic increases predicted within East Dunbartonshire is significant with the numbers of older people aged 75+ set to increase by 67% over the period 2018-2043 (source: NRS). Even more significantly given the age profiles of people receiving the greatest proportion of services, numbers of older people aged 85+ are set to increase by 119% over the same period.
- East Dunbartonshire has a higher than national average proportion of older people aged 75+, therefore these projected increases will have a significant, disproportionate and sustained impact on service and cost pressures.
- The cost and demand volatility across the prescribing budget which has been significant over the years as a result of a number of drugs continuing to be on short supply resulting in significant increase in prices as well as demand increases in medicines within East Dunbartonshire. These issues were particularly significant during the latter half of the financial year and are expected to remain challenging during 2023/24. This represents the HSCP’s singular biggest budget area.
- The achievement of challenging savings targets from both partner agencies that face significant financial pressure and tight funding settlements, expected to continue in the medium to long term.
- The capacity of the private and independent care sector who are struggling to recruit adequate numbers of care staff to support service users which is being felt more acutely south of the border but remains a concern locally in a highly competitive market.

The HSCP Performance, Audit & Risk Committee (PAR) approved an updated risk management strategy in June 2023 and we continue to maintain a corporate risk register for the HSCP which identified the key areas of risk that may impact the HSCP and the range of mitigating actions implemented to minimise any associated impact. This is subject to regular review with the latest version presented to the PAR in June 2023.

The key areas identified (as at June 2023) are:

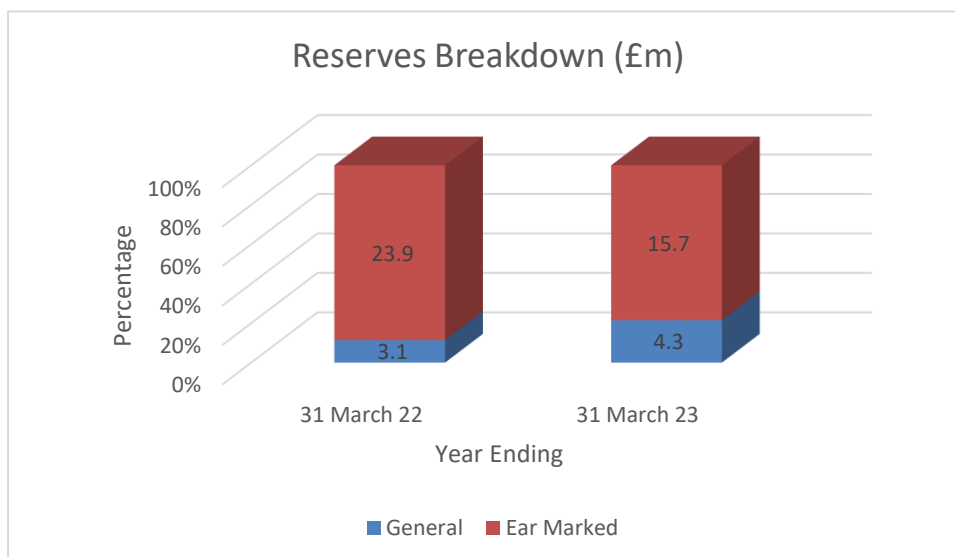
Key Strategic Risks	Mitigating Actions
Inability to support early, effective discharge from hospital	Review further options for increasing capacity within care home provision and care at home through recruitment drive and further re-direction of staff. Additional investment through Adult Winter Planning funding to increase capacity across the HSCP in direct care services to support early and effective discharge.
Inability to achieve recurring financial balance	Liaison with other Chief Finance Officers network. Monitoring of delivery of efficiency plans for the coming year through the HSCP Annual Delivery Plan board. Financial recovery plan in place as needed and work with staff and leadership teams to identify areas for further efficiencies / service redesign to be escalated in year. Development of a medium term financial plan to support longer term projections.
Risk of failure to achieving transformational change and service	Early collaborative planning with EDC and NHSGGC re support requirements. Work through staff and leadership teams to identify further efficiency and redesign options to bring forward

redesign plans within necessary timescales	in year. Development and scrutiny of annual delivery plans including actions for investment / dis investment.
Inability to recruit and retain the appropriate numbers of trained staff to meet requirements resulting in reduction in service or failure to meet statutory duties. Specific workforce pressure areas are Mental Health Officers, qualified Social Workers, Personal Carers, Health Visitors, Psychologists and General Practitioners (independent contractors).	Develop workforce plan for 2022-2025 in line with HSCP Strategic Plan. Revised recruitment protocol in place to support SMT overview of workforce issues. Funding from SG to support additional social work and mental health officer workforce capacity to be progressed and implemented. Review options for 'market forces' review of pay and grading. Further amalgamate health visiting contacts, consider skill mix where appropriate and other mechanisms for delivery of services.
Failure to deliver the MOU commitments within the Primary Care Improvement Plan.	Representation to SG for funding to support full extent of MOU commitments.
Failure of external care providers to maintain delivery of services particularly related to care home and care at home provision.	Enhanced support and monitoring across care home services, daily /weekly checks via TURAS, RAG rating, Provider Forums, dedicated Officer support, Established Sector Lead, Weekly oversight via ORG, early notification alerts via SXL & Network groups, process for review of provider sustainability and adequacy of rates for service delivery.

FINANCIAL PERFORMANCE 2022/23

The partnership's financial performance is presented in these Annual Accounts. The Comprehensive Income and Expenditure Statement (CIES) (see page 48) describes expenditure and income by care group across the IJB and shows an over spend of £6.928m against the partnership funding available for 2022/23. Adjusting this position for in year movements in reserves provides an underlying positive variance on budget of £4.387m for 2022/23 which represents operational service delivery for the year and has been reported throughout the year to the IJB through regular revenue monitoring updates.

This has reduced the overall reserves position for the HSCP from a balance of £26.990m at the year ending 31 March 2022 to that of a balance of £20.062m as at year ending 31 March 2023 (as detailed in the reserves statement on page 49). The reserves can be broken down as follows:



The CIES includes £2.930m of expenditure related to the impact from Covid-19. The costs incurred during 2022/23 are set out in the table below.

Additional Covid-19 Costs - HSCP	2022-23 Revenue Total
Flu Vaccination & Covid-19 Vaccination (FVCV)	181,186
Additional Staff Costs (Contracted staff)	239,379
Additional Staff Costs (Non-contracted staff)	57,374
Additional Equipment and Maintenance	513
Additional PPE	30,321
Additional Capacity in Community	140,547
Children and Family Services	895,242
Covid-19 Financial Support for Adult Social Care Providers	1,167,495
Additional FHS Contractor Costs	72,322
Digital & IT costs	4,086
Loss of Income	141,237
Total Covid Costs - HSCP - All	2,929,701

Costs were covered through HSCP earmarked reserves, held for this specific purpose. The balance of reserves of £7.034m was returned to SG in the financial year to be redistributed across the sector to meet current Covid-19 priorities. The mechanism by which the funds were returned resulted in the contribution from NHSGG&C being reduced by this amount, as set out within note 11 on page 57.

Financial Outturn Position 2022/23

The budget for East Dunbartonshire HSCP was approved by the IJB on the 24th March 2022. This provided a total net budget for the year of £199.034m (including £38.514m related to the set aside budget). This included £0.449m of agreed savings to be delivered through efficiencies, service redesign and transformation to deliver a balanced budget for the year and moving forward into future years.

There have been a number of adjustments to the budget since the HSCP Board in March 2022 which has increased the annual budget for 22/23 to £208.479m. These adjustments relate mainly to non-recurring funding from SG specific to the dental health bundle, family health services,

PCIP, ADP and the pay award for NHS and social work staff. This is netted off against the reduction in the NHS contribution related to the return of Covid funding in year.

The partnership’s financial performance across care groups is represented below:

Care Group Analysis	Annual Budget 2022/23 £000	Annual Expenditure 2022/23 £000	Year End Variance £000
Strategic & Resources	4,615	4,465	149
Older People & Adult Community Services	52,188	48,793	3,395
Physical Disability	5,314	5,093	221
Learning Disability	22,859	23,142	(283)
Mental Health	4,363	4,501	(138)
Addictions	1,916	1,307	609
Planning & Health Improvement	618	552	66
Childrens Services	15,632	14,930	702
Criminal Justice Services	416	455	(39)
Other Non Social Work Services	1,258	950	308
Family Health Services	33,220	33,218	2
Prescribing	21,095	22,027	(932)
Oral Health Services	11,713	12,738	(1,025)
Set Aside	40,306	40,306	0
Covid Expenditure	(7,034)	2,930	(9,964)
Net Expenditure	208,479	215,407	(6,928)

A breakdown of the projected overspend against the allocation from each partner agency is set out in the table below:

Partner Agency	Annual Budget 2022/23 £000	Actual Expenditure 2022/23 £000	Year End Variance 22/23 £000
East Dunbartonshire Council	71,437	77,737	(6,301)
NHS GG&C	137,042	137,670	(628)
TOTAL	208,479	215,407	(6,928)

The main reasons for the variances to budget for the HSCP during the year are set out below:

- **Mental Health, Learning Disability, Addiction Services, Health Improvement (£0.255m under spend)** - the overall variance relates to pressures in relation to increased taxi provision (as opposed to use of fleet transport) to support SW service users to access services, loss of income from charging due to numbers attending day services and in receipt of non-residential services not resuming to pre covid levels. This is offset by the numbers of care packages not resuming to pre covid levels anticipated at the time of setting the Budget for 2022/23, vacancies, ongoing recruitment and retention issues across nursing and psychology posts within MH and LD health services.

- **Community Health and Care Services – Older People / Physical Disability (underspend of £3.616m)** – there continued to be reduced levels of care home placements, supported living packages and care at home services purchased from the external market from that assumed at the time of setting the budget, due to the continuing impacts of Covid-19. Numbers are continuing to recover to more normalised levels. This mitigates pressures within the in-house care at home service and pressures in relation to equipment to support people to remain at home along with additional adult winter planning funding to increase capacity in this area. SG funding was made available in year for Adult winter planning which was not fully spent in year due to ongoing recruitment challenges in filling posts. This will be taken to earmarked reserves.

This also includes the refund of monies of £1.1m related to charges for continuing care beds within Fourhills Care Home dating back to 1st April 2019 (£0.3m related to 19/20, £0.4m related to 20/21 and £0.4m related to 21/22).

- **Children and Criminal Justice Services (underspend of £0.663m)** – there continued to be recruitment and retention challenges across Children’s services for the year. There was also reductions in external fostering and residential childcare placements as children move onto positive destinations. There continue to be pressures in relation to Unaccompanied Asylum Seeking Children (USAC) where placements within in house provision is at capacity and will require the purchase of externally purchased placements to accommodate these children.
- **Housing Aids and Adaptations and Care of Gardens (underspend of £0.308m)** - there are a number of other budgets delegated to the HSCP related to private sector housing grants, care of gardens and fleet provision. These services are delivered within the Council through the Place, Neighbourhood and Corporate Assets Directorate – there has been a continuing underspend in relation to fleet recharges related to a downturn in transport provision needed as a consequence of Covid and a reduction in services requiring this type of transport. This is compounded by underspends across the care and repair service and private sector housing grants.
- **Prescribing (overspend of £0.932m)** - pressures in relation to price and volume increases across a range of medicines have been reported throughout the financial year which has resulted in an adverse variance in this area. A number of initiatives are in development to target the volume and types of prescriptions dispensed such as script-switch, review of use of formulary vs non formulary, waste reduction, repeat prescription practices. Prices across the market will continue due to global factors outwith the control of the HSCP, however use of alternative medicines will form part of the programme of initiatives being rolled out across East Dunbartonshire and more widely across GG&C.
- **Oral Health (overspend of £1.025m)** - the overspend relates to expenditure incurred in year on temporary staffing to address winter pressures and ventilation and equipment purchases in support of recovery of services following the pandemic to be funded from earmarked reserves set aside for this purpose. This was offset by some delays in filling vacancies during the year.
- **Covid Expenditure (overspend of £9.964m)** – there was expenditure related to Covid-19 during the year of £2.930m and the return of un-used reserves to SG of £7.034m. This expenditure will be met entirely from HSCP earmarked reserves held for this purpose.

Partnership Reserves

As at the 1 April 2022, the HSCP had a general (contingency) reserves balance of £3.1m. The surplus on operational service delivery generated during 2022/23 (£4.387m) will allow the HSCP to further that reserve in line with the HSCP Reserves Policy. This will provide the HSCP with some financial sustainability into future years and an ability to manage in year unplanned events and afford a contingency to manage budget pressures without the need to resort to additional partner contributions as a means of delivering a balanced budget.

The performance of the budget during 2022/23 supports the HSCP in the enhancement of a reserve to support the redesign of accommodation by a further £1m. This will increase the reserve already available to £3m to support the HSCP in delivery of its strategic priorities, primarily related to the delivery of the primary care improvement programme, moving services currently delivered within acute settings to local communities, such as Phlebotomy, and additional space to accommodate increased staffing capacity in response to Adult Winter Planning monies, adult social work capacity funding. In addition it will facilitate the creation of a digital redesign programme of £0.5m in response to the outcome of a national digital maturity assessment and the work already underway as a result of the Covid-19 pandemic where resort to digital platforms moved forward significantly and needs ongoing investment to maintain and develop further. At its meeting in March 2023, the IJB approved the use of an element of contingency reserves to create a smoothing reserve to underwrite the delivery of the savings programme for 2023/24 of £0.594m and also to enhance the prescribing reserve by £1m to mitigate anticipated pressures related to increased price and volume demands during 2023/24. This provides a remaining balance on general reserves of £4.371m.

IJB's are empowered under the Public Bodies (Joint Working) Scotland Act 2014 (section 13) to hold reserves and recommends the development of a reserves policy and reserves strategy. A Reserves policy was approved by the IJB on the 11 August 2016. This provides for a prudent reserve of 2% of net expenditure (less Set Aside) which equates to approximately £3.8m for the partnership. The level of general reserves is in line with this prudent level and provides the partnership with a contingency to manage any unexpected in year pressures moving into future years of financial uncertainty.

While contingency reserves have increased during 2022/23, there has been a net reduction in the level of earmarked reserves from £23.912m to £15.691m with the application of reserves in year to deliver on specific strategic priorities. During 2022/23, the HSCP used £12.891m of its earmarked reserves. In the main this related to the application of £2.930m towards Covid-19 expenditure incurred in year, the return of £7.034m to SG of the balance of Covid reserves as well as the use of reserves to support expenditure related to the delivery of PCIP, Action 15 and Oral Health priorities. There were some additions to earmarked reserves in year of £1.576m (related primarily to ADP, Adult Winter Support Funding and Community Link workers) along with the creation / enhancement of earmarked reserves as set out above totalling £3.094m provides for an overall net reduction in earmarked reserves for the year of £8.221m. This will leave a balance on earmarked reserves of £15.691m.

A breakdown of the HSCP earmarked reserves is set out in note 10, page 56.

The total level of partnership reserves is now £20.062m as set out in the table on page 49.

Financial Planning

In setting the budget for 2023/24, the partnership had a funding gap of £3.894m following an analysis of cost pressures set against the funding available to support health and social care expenditure in East Dunbartonshire, this is set out in the table below:

	Delegated SW Functions (£m)	Delegated NHS Functions (£m)	Total HSCP (£m)
Recurring Budget 2022/23 (excl. Set aside)	69.918	92.118	162.036
SCS Budgets transferred to ED HSCP		30.074	30.074
Set Aside		38.382	38.382
Total Recurring Budget 2022/23	69.918	160.574	230.492
Financial Pressures - 23/24	6.724	1.640	8.364
2023/24 Budget Requirement	76.642	162.214	238.856
2023/24 Financial Settlement / Budget 2023-24	73.226	161.736	234.962
Financial Challenge 23/24	3.416	0.478	3.894
Savings Plan 23/24	(3.396)	(0.498)	(3.894)
Residual Financial Gap 23/24	0.020	(0.020)	(0.000)

Savings plans of £3.894m were identified to mitigate the financial pressures which delivered a balanced budget position moving into 2023/24. There are a number of significant financial risks to the HSCP moving into 2023/24 with uncertainty on the funding to support pay uplifts for Social Work staff, pressures in relation to prescribing expected to continue into the new financial year, pressures on contractual spend for Social Work care providers with funding only available to support the SLW element and risks to the delivery of the savings programme in full. This has necessitated the need to enhance prescribing reserves and to create a smoothing reserve to underwrite and phase in elements of the savings plan during 2023/24 with full delivery expected in future financial years.

The HSCP has a Medium Term Financial Strategy for the period 2023 – 2028 which outlines the financial outlook over the next 5 years and provides a framework which will support the HSCP to remain financially sustainable. It forms an integral part of the HSCP's Strategic Plan, highlighting how the HSCP medium term financial planning principles will support the delivery of the HSCP's strategic priorities.

There are a number of key opportunities and challenges for the HSCP at a national and local level. The most significant being the Review of Adult Social Care, elements of which have now been reflected in the new programme for government. This may see significant investment across a range of areas including the development of a National Care Services on an equal footing to the National Health Service, expansion of support for lower-level needs and preventive community support, increasing support to unpaid carers and sums paid for free personal care.

The HSCP has particular demographic challenges as set out previously on page 4.

The longer term impacts of the pandemic (Covid-19) are yet to be fully assessed and the impact of this on the delivery of health and social care services.

The Financial Challenge

The Medium Term Financial Strategy (MTFS) for the HSCP provides a number of cost pressures with levels of funding not matching the full extent of these pressures requiring a landscape of identifying cost savings through a programme of transformation and service redesign. The MTFS was updated as part of the Budget Setting for 2023/24 in March 2023.

The main areas for consideration within the MTFS for the HSCP are:-

- The medium term financial outlook for the IJB provides a number of cost pressures with levels of funding not matching the full extent of these pressures requiring a landscape of identifying cost savings through a programme of transformation and service redesign.
- The IJB is planning for a range of scenarios ranging from best to poor outcomes in terms of assumptions around cost increases and future funding settlements. This will require the identification of £17.2m to £38.4m of savings (previously £11.5m to £21.8m) with the most likely scenario being a financial gap of £17.2m over the next five years.
- This will extend to £42.3m (previously £28.9m) over the next 10 years, however this becomes a more uncertain picture as the future environment within which IJBs operate can vary greatly over a longer period of time.
- Based on the projected income and expenditure figures the IJB will require to achieve savings between £4.1m and £4.5m (previously £0.5m and £3.0m) each year from 2023/24 onwards.

The aim of the medium term financial strategy is to set out how the HSCP would take action to address this financial challenge across the key areas detailed below:

Key areas identified to close the financial gap



Delivering Services Differently through Transformation and Service Redesign

- Development of a programme for Transformation and service redesign which focuses on identifying and implementing opportunities to redesign services using alternative models of care in line with the ambitions of the HSCP Strategic Plan.



Efficiency Savings

- Implementing a range of initiatives which will ensure services are delivered in the most efficient manner.



Strategic Commissioning

- Ensuring that the services purchased from the external market reflect the needs of the local population, deliver good quality support and align to the strategic priorities of the HSCP.



Shifting the Balance of Care

- Progressing work around the un-scheduled care commissioning plan to address a shift in the balance of care away from hospital based services to services delivered within the community.



Prevention and Early Intervention

- Through the promotion of good health and wellbeing, self-management of long term conditions and intervening at an early stage to prevent escalation to more formal care settings.



Demand Management

- Implementing a programme focussed on managing demand and eligibility for services which enable demographic pressures to be delivered without increasing capacity. This is an area of focus through the Review of Adult Social Care.

Councillor C Smith
IJB Chair

3rd November 2023

C Sinclair
Chief Officer

3rd November 2023

J Campbell
Chief Finance and Resources
Officer

3rd November 2023

STATEMENT OF RESPONSIBILITIES

Responsibilities of the HSCP Board

The HSCP 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 Chief Finance and Resources Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- Approve the Annual Accounts.

I confirm that these Annual Accounts were approved for signature at a meeting of the Performance, Audit and Risk Committee on the 3rd November 2023.

Signed on behalf of the East Dunbartonshire HSCP Board.



Councillor C Smith

IJB Chair

3rd November 2023

Responsibilities of the Chief Finance and Resources Officer

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

In preparing the Annual Accounts, the Chief Finance and Resources Officer 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 Chief Finance and Resources Officer 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 East Dunbartonshire HSCP Board as at 31 March 2023 and the transactions for the year then ended.



J Campbell
Chief Finance and Resources Officer
3rd November 2023

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 HSCP Board members and staff.

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

Remuneration: HSCP Board Chair and Vice Chair

The voting members of the HSCP Board are appointed through nomination by EDC and NHSGGC in equal numbers being three nominations from each partner agency. Nomination of the HSCP Board Chair and Vice Chair post holders alternates between a Councillor and a Health Board Non-Executive Director. During 2022/23, the Board Chair was Jacqueline Forbes (Non – Executive Director NHSGGC) and the Vice Chair was Calum Smith (EDC Councillor).

The remuneration of Senior Councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007. A Senior Councillor is a Councillor who holds a significant position of responsibility in the Council's political management structure, such as the Chair or Vice Chair of a committee, sub-committee or board (such as the HSCP Board).

The remuneration of Non-Executive Directors is regulated by the Remuneration Sub-committee which is a sub-committee of the Staff Governance Committee within the NHS Board. Its main role is to ensure the application and implementation of fair and equitable systems for pay and for performance management on behalf of the Board as determined by Scottish Ministers and the Scottish Government Health and Social Care Directorates.

The HSCP Board does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the HSCP Board. The HSCP Board 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 HSCP Board to the Chair and Vice Chair.

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

Remuneration: Officers of the HSCP Board

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

partnership are employed through either EDC or NHSGGC and remuneration for senior staff is reported through those bodies. This report contains information on the HSCP Board Chief Officer and the Chief Finance and Resources Officer's remuneration together with details of any taxable expenses relating to HSCP Board voting members claimed in the year.

Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the HSCP Board has to be appointed and the employing partner has to formally second the officer to the HSCP Board. The employment contract for the Chief Officer will adhere to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer's employment are approved by the HSCP Board. The Chief Officer, Mrs Sinclair was appointed from the 6th January 2020. Mrs Sinclair is employed by East Dunbartonshire Council and seconded to the HSCP Board.

Other Officers

No other staff are appointed by the HSCP Board under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below. The HSCP Board Chief Finance and Resources Officer is employed by NHSGGC.

The Council and Health Board share the costs of all senior officer remunerations.

Total 2021/22 £	Senior Employees	Salary, Fees and Allowances £	Compensation for Loss of Office £	Total 2022/23 £
104,539	C Sinclair Chief Officer 6 th January 2020 to present	110,849	0	110,849
92,220	J. Campbell Chief Finance and Resources Officer 9 th May 2016 to present	94,638	0	94,638
196,759	Total	205,487	0	205,487

Pay band information is not separately provided as all staff pay information has been disclosed in the information above.

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 HSCP Board balance sheet for the Chief Officer or any other officers.

The HSCP Board 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 HSCP Board. The following table shows the HSCP Board’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 31/03/22	For Year to 31/03/23		Difference from 31/03/22	As at 31/03/23
	£	£		£	£
C Sinclair	20,080	21,394	Pension	0	10,000
Chief Officer 6 th January 2020 to present			Lump sum	0	0
J. Campbell	19,274	19,779	Pension	2,000	11,000
Chief Finance and Resources Officer 9 th May 2016 to present			Lump sum	0	0
Total	39,354	41,173	Pension	2,000	21,000
			Lump Sum	0	0

The Chief Officer and the Chief Finance and Resources Officer detailed above are members of the Local Government Superannuation Scheme and the NHS Superannuation Scheme (Scotland) respectively. The pension figures shown relate to the benefits that the person has accrued as a consequence of their current appointment and role within the HSCP Board and in the course of employment across the respective public sector bodies. The contractual liability for employer’s pension contribution rests with East Dunbartonshire Council and NHSGGC respectively. On this basis there is no pension liability reflected on the HSCP Board balance sheet. There were no exit packages payable during either financial year.



Councillor C Smith
IJB Chair
3rd November 2023



C Sinclair
Chief Officer
3rd November 2023

ANNUAL GOVERNANCE STATEMENT

Scope of Responsibility

The HSCP Board is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards, that public money and assets are safeguarded and that arrangements are made to secure best value in their use.

In discharging this responsibility, the Chief Officer has put in place arrangements for governance, which includes the system of internal control. The system is intended to manage risk to support the achievement of the HSCP Board's policies, aims and objectives. Reliance is placed on the NHSGGC and EDC systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives, as well as those of the HSCP Board.

These governance arrangements are in line with the CIPFA/SOLACE (Chartered Institute of Public Finance & Accountancy/Society of Local Authority Chief Executives) publication 'Delivering Good Governance in Local Government' and is aligned to its six constituent core principles of good governance. The HSCP performs an annual self-assessment against these principles, which represents the HSCP's Local Code of Governance.

The system of internal control is designed to manage risk to a reasonable level, but cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable but not absolute assurance of effectiveness.

The Governance Framework and Internal Control System

The system of internal control is based on a framework designed to identify and prioritise the risks to the achievement of the Partnership's key outcomes, aims and objectives and comprises the structures, processes, cultures and values through which the partnership is directed and controlled.

The system of internal control includes an ongoing process, designed to identify and prioritise those risks that may affect the ability of the Partnership to achieve its aims and objectives. In doing so, it evaluates the likelihood and impact of those risks and seeks to manage them efficiently, effectively and economically.

Governance arrangements have been in place throughout the year and up to the date of approval of the statement of accounts.

Key features of the governance framework in 2022/23 are:

- The HSCP Board comprises six voting members – three non-executive Directors of NHSGGC and three local Councillors from EDC. The Board is charged with responsibility for the planning of Integrated Services through directing EDC and the NHSGGC to deliver on the strategic priorities set out in the Strategic Plan. In order to discharge their responsibilities effectively, board members are supported

with a development programme. This programme aims to provide opportunities to explore individual member and Board collective responsibilities and values that facilitate decision making, develop understanding of service provision within the HSCP and engage with staff delivering these services and specific sessions on the conduct of the business of the HSCP Board.

- HSCP Boards are ‘devolved public bodies’ for the purposes of the Ethical Standards in Public Life (Scotland) Act 2000, which requires them to produce a code of conduct for members. The members of the HSCP Board have adopted and signed up to the Code of Conduct for Members of Devolved Public Bodies and have committed to comply with the rules and regularly review their personal circumstances on an annual basis.
- The HSCP Board has produced and adopted a Scheme of Administration that defines the powers, relationships and organisational aspects for the HSCP Board. This includes the Integration Scheme, Standing Orders for meetings, Terms of reference and membership of HSCP Board committees, the Scheme of Delegation to Officers and the Financial Regulations.
- The Strategic Plan for 2022-2025 outlines eight key priorities to be delivered over the three year period and provides specific commitments and objectives against each of these. It sets out the identified strategic priorities for the HSCP and links the HSCP’s priorities to National Health and Wellbeing Outcomes.
- Financial regulations have been developed for the HSCP in accordance with the Integrated Resources Advisory Group (IRAG) guidance and in consultation with EDC and NHSGGC. They set out the respective responsibilities of the Chief Officer and the Chief Finance and Resources Officer in the financial management of the monies delegated to the partnership. The HSCP complies with the CIPFA Statement on ‘The Role of the Chief Financial Officer in Local Government 2016’ and the CIPFA Financial Management Code. The IJB’s Chief Officer, Finance & Resources has overall responsibility for the IJB’s financial arrangement and is professionally qualified and suitably experienced to lead the IJB’s finance function and to direct finance staff.
- The Risk Management Policy sets out the process and responsibilities for managing risk in the HSCP. The Corporate Risk Register was revised and approved in January 2023 and is reviewed by the Senior Management Team at least twice a year. Previously there was a separate Covid-19 Risk Register. From January 2023 the risks associated with the Covid pandemic were incorporated into the wider HSCP Corporate risks where they were considered to have an ongoing impact beyond the Covid pandemic and remain relevant.
- Internal control processes are in place to mitigate fraud risks in accordance with the CIPFA publication ‘Code of Practice on Managing the Risk of Fraud and Corruption’ across a range of critical processes and are subject to regular audit review. Fraud events are recorded within respective partner agency fraud teams. An annual internal control checklist is prepared by senior management and informs Chief Officer sign-off on the effectiveness of internal controls during each financial year.

- A programme of Internal Audit Work is carried out each year in accordance with the Annual Audit Plan, and with the role of the Chief Internal Auditor being aligned to the CIPFA publication '*The role of the head of internal audit*'.
- Performance Reporting – Regular performance reports are presented to the HSCP Board to monitor progress on an agreed suite of measures and targets against the priorities set out in the strategic plan. This includes the provision of exception reports for targets not being achieved identifying corrective action and steps to be taken to address performance not on target. This scrutiny is supplemented through the Performance, Audit and Risk Committee. A performance management framework has been developed and implemented across the HSCP to ensure accountability for performance at all levels in the organisation. This includes regular presentations on team / service performance to the Senior Management team at a more detailed level and informs higher level performance reporting to the partner agency Chief Executives as part of regular organisation performance reviews (OPRs) and ultimately to the HSCP Board.
- The Performance, Audit and Risk Committee advises the Partnership Board and its Chief Finance and Resources Officer on the effectiveness of the overall internal control environment.
- Clinical and Care Governance arrangements have been developed and led locally by the Clinical Director for the HSCP and through the involvement of the Chief Social Work Officer for EDC.
- Information Governance – the Public Records (Scotland) Act 2011 (Section 1 (1)) requires the HSCP Board to prepare a Records Management Plan setting out the proper arrangements for the authority's public records. The HSCP Board updated and approved this in March 2021, prior to submission to the Keeper of the Records of Scotland. In addition, under the Freedom of Information (Scotland) Act, the HSCP Board published a Freedom of Information Publication Scheme in March 2017.
- The HSCP Board is a formal full partner of the East Dunbartonshire Community Planning Partnership Board (CPPB) and provides regular relevant updates to the CPPB on the work of the HSCP.

Roles and Responsibilities of the Performance, Audit and Risk Committee and Chief Internal Auditor

Board members and officers of the HSCP Board are committed to the concept of sound internal control and the effective delivery of HSCP Board services. The HSCP Board's Performance, Audit and Risk Committee operates in accordance with CIPFA's Audit Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities.

The Performance, Audit and Risk Committee performs a scrutiny role in relation to the application of CIPFA's Public Sector Internal Audit Standards 2017 (PSIAS) and regularly monitors the performance of the Partnership's internal audit service. The appointed Chief Internal Auditor has responsibility to perform independent reviews and

to report to the Performance, Audit and Risk Committee annually, to provide assurance on the adequacy and effectiveness of conformance with PSIAS.

The internal audit service undertakes an annual programme of work, approved by the Performance, Audit and Risk Committee, based on a strategic risk assessment. The appointed Chief Internal Auditor provides an independent opinion on the adequacy and effectiveness of internal control. East Dunbartonshire Council's Audit and Risk Manager is the Chief Internal Auditor for the Partnership. In this role, the assurance is based on the available information including HSCP audits, EDC internal audit reports relating to the Partnership and summary reports on NHSGGC internal audits that relate to the partnership. Internal audit have continued to take a risk based approach in completing the internal audit plan. There have been no impairments or restrictions of scope during the course of the year.

The HSCP complies with the requirements of the CIPFA Statement on "The Role of the Head of Internal Audit in Public Organisations 2019". The IJB's appointed Chief Internal Auditor has responsibility for the IJB's internal audit function and is professionally qualified and suitably experienced to lead and direct internal audit staff.

Based on Internal Audit work completed in 2022/23 in accordance with Public Sector Internal Audit Standards (PSIAS), the Chief Internal Auditor has concluded that the HSCP's internal control procedures were generally found to operate as intended, with reasonable assurance being provided on the integrity of controls. A number of additional recommendations have been made by the internal audit team in 2022/23 in order to improve controls further, and action plans developed with management to address the risks identified. The Chief Internal Auditor has conducted a review of all HSCP and EDC Internal Audit reports issued in the financial year, together with summary reports on NHSGGC Internal Audit work and Certificates of Assurance from the EDC and partnership Senior Management Team. Although no system of internal control can provide absolute assurance, nor can Internal Audit give that assurance, based on the audit work undertaken during the reporting period, the Chief Internal Auditor is able to conclude that a reasonable level of assurance can be given that the system of internal control is operating effectively within the organisation.

Update on Previous Governance Issues

The 2021/22 Annual Governance Statement set out a number of Improvement Actions to enhance the governance arrangements within the partnership or which the partnership relies on to support effective internal controls. These are updated below:

- EDC Internal Audit Reports – EDC Internal Audit have performed a follow up review which confirmed that a high risk prior year issue remained in progress relating to the percentage of social care services being provided without an up-to-date contract which at the time of the audit was 65%. Improvements have been made and the figure is currently 34%. The percentage is being further reduced to an acceptable level via a risk assessment template which documents the next steps for each service and is signed off by the Heads of Service. This will in turn provide a prioritised work plan thereby embedding this work into the business as usual arrangements in Strategic Commissioning, Procurement and Legal Services.

- External Reports – it was stated in last year’s governance statement that the HSCP would take cognisance of external reports and develop action plans that seek to improve governance arrangements in line with best practice. This has occurred, with the partnership developing action plans in response to reports from Audit Scotland and the Care Inspectorate.

Review of Effectiveness

East Dunbartonshire HSCP Board has responsibility for reviewing the effectiveness of the governance and risk management arrangements including the system of internal control. This review is informed by the work of the Chief Officer and the Senior Management Team who have responsibility for the development and maintenance of the governance environment, the Annual Governance Report, the work of internal audit functions for the respective partner organisations and by comments made by external auditors and other review agencies and inspectorates.

The partnership has put in place appropriate management and reporting arrangements to enable it to be satisfied that its approach to corporate governance and risk management is both appropriate and effective in practice.

A range of internal audit assignments has been completed that reviewed the operation of internal controls of relevance to the HSCP Board. These were generally found to operate as intended, with reasonable assurance provided on the integrity of controls. A number of recommendations have been made for areas for further improvement and action plans developed to address the risks identified. Senior Officers have provided assurances that the issues raised by Internal Audit have been or will be addressed. Auditors will conduct testing following completion of the actions, as part of the 2023/24 audit programme.

There has been specific work undertaken by each partner’s audit functions. The HSCP’s Chief Internal Auditor has considered the conclusions on the areas reviewed by NHSGGC internal auditors in 2022/23. An opinion of reasonable assurance has been provided by the NHSGGC’s auditors, Azets, whilst specific areas for improvement have been highlighted in the course of the year. Similarly, consideration has been made of the opinion provided of reasonable assurance provided by the Council’s auditors on its systems, governance and risk management systems.

In the course of the year it was identified by management that a material overpayment was made to NHSGGC. Actions have been identified to improve controls relating to the payment of recharges – these are detailed at the Governance Improvement Plans section below.

The HSCP Board has various meetings, which have received a wide range of reports to enable effective scrutiny of the partnership’s performance and risk management updates including regular Chief Officer Updates, financial reports, performance reports, risk registers and service development reports, which contribute to the delivery of the Strategic Plan.

Governance Improvement Plans

The following areas of improvement have been identified for 2023/24, which will seek to enhance governance arrangements within the partnership:

- External Reports – the HSCP will take cognisance of external reports and develop action plans that seek to improve governance arrangements in line with best practice.
- Following the agreement of our authority's Records Management Plan (RMP) in December 2021, the Assessment Team for National Records Scotland have offered East Dunbartonshire Integrated Joint Board the opportunity to provide a Progress Update Review (PUR) on our records management provisions. This is a voluntary arrangement that will provide the IJB with feedback and advice. There may be actions for the HSCP and its partners following this review.
- Internal Audit Reports – Further to the completion of the internal audit work for 2022/23, and following up on previously raised internal audit actions, the main area that the Internal Audit Team highlighted as requiring further improvement was the contractual status of social care expenditure. Action plans have been agreed with management and any outstanding audit actions will continue to be monitored for compliance.
- Management Identified Improvements – As a result of the overpayment referred to above to NHSGGC that was identified, improvements will be made to communication between management and Finance colleagues of decisions with financial implications. In addition, at least annually there will be a review of the recharges in place to ensure that these remain appropriate and should continue.

Assurance

The system of governance (including the system of internal control) operating in 2022/23 provides reasonable assurance that transactions are authorised and properly recorded; that material errors or irregularities are either prevented or detected within a timely period; and that significant risks to the achievement of the strategic priorities and outcomes have been mitigated.

Certification

It is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the East Dunbartonshire HSCP Board's systems of governance.

A number of improvements have been identified that will further strengthen the governance arrangements and these are set out above. Systems are in place for regular review and improvement of the governance and internal control environment and an update will be provided as part of the next annual governance review and statement.



Councillor C Smith
IJB Chair
3rd November 2023



C Sinclair
Chief Officer
3rd November 2023

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2021/22			2022/23			
Gross Expenditure £000	Gross Income £000	Net Expenditure £000	Care Group	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
3,106	(62)	3,044	Strategic / Resources	3,815	(73)	3,742
1,360	(9)	1,351	Addictions	1,698	(7)	1,691
43,690	(1,026)	42,664	Older People	49,146	(1,595)	47,551
20,853	(374)	20,479	Learning Disability	23,877	(497)	23,380
5,009	(4)	5,005	Physical Disability	5,169	(76)	5,093
6,086	(566)	5,520	Mental Health	6,743	(685)	6,058
15,602	(807)	14,795	Children & Families	16,141	(1,211)	14,930
1,752	(1,406)	346	Criminal Justice	2,216	(1,760)	456
810	0	810	Other - Non Social Work	1,083	(100)	983
11,900	(1,114)	10,786	Oral Health	13,642	(904)	12,738
31,869	(555)	31,314	Family Health Services	34,248	(1,030)	33,218
19,937	(1)	19,936	Prescribing	22,028	(1)	22,027
6,245	(0)	6,245	Covid	9,964	(7,034)	2,930
35,982	0	35,982	Set Aside for Delegated Services to Acute Services	40,306	0	40,306
289	0	289	HSCP Board Operational Costs	304	0	304
204,490	(5,924)	198,566	Cost of Services Managed By East Dunbartonshire HSCP	230,380	(14,973)	215,407
	(212,712)	(212,712)	Taxation & Non Specific grant Income		(208,479)	(208,479)
204,490	(218,636)	(14,146)	(Surplus) or deficit on Provision of Services	230,380	(223,452)	6,928
		(14,146)	Total Comprehensive Income and Expenditure			6,928

MOVEMENT IN RESERVES STATEMENT

This statement shows the movement in the year on the HSCP Board’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 2022/23	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2022	(3,078)	(23,912)	(26,990)
Total Comprehensive Income and Expenditure (Increase) / Decrease 2022/23	(1,293)	8,221	6,928
Closing Balance at 31 March 2023	(4,371)	(15,691)	(20,062)

Movements in Reserves During 2021/22	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2021	(1,935)	(10,909)	(12,844)
Total Comprehensive Income and Expenditure (Increase) / Decrease 2021/22	(1,143)	(13,003)	(14,146)
Closing Balance at 31 March 2022	(3,078)	(23,912)	(26,990)

BALANCE SHEET

The Balance Sheet shows the value as at the 31 March 2023 of the HSCP Board's assets and liabilities. The net assets of the HSCP Board (assets less liabilities) are matched by the reserves held by the HSCP Board.

31 March 2022 £000		Notes	31 March 2023 £000
26,990	Short term Debtors	9	20,062
	Current Assets		
26,990	Net Assets		20,062
(3,078)	Usable Reserve: Contingency	10	(4,371)
(23,912)	Usable Reserve: Earmarked	10	(15,691)
(26,990)	Total Reserves		(20,062)

The unaudited accounts were issued on 30 June 2023 and the audited accounts were authorised for issue on 3rd November 2023. I certify that the financial statements present a true and fair view of the financial position of the East Dunbartonshire HSCP as at 31 March 2023 and its income and expenditure for the year then ended.



J Campbell
Chief Finance and Resources Officer
3rd November 2023

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

General Principles

The Financial Statements summarise the transactions of East Dunbartonshire HSCP Board for the 2022/23 financial year and its position at the year-end of 31 March 2023.

The HSCP Board was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. It is a joint venture between NHSGGC and East Dunbartonshire Council.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

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

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 HSCP Board.
- Income is recognised when the HSCP Board 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.

Funding

The HSCP Board is primarily funded through contributions from the statutory funding partners, East Dunbartonshire Council and NHS Greater Glasgow and Clyde. Expenditure is incurred as the HSCP Board commissions specified health and social care services from the funding partners for the benefit of service recipients in East Dunbartonshire.

Cash and Cash Equivalents

The HSCP Board does not operate a bank account or hold cash. All transactions are settled on behalf of the HSCP Board by the funding partners. Consequently the HSCP

Board does not present a 'Cash and Cash Equivalent' figure on the balance sheet. The funding balance due to or from each funding partner, as at 31 March, is represented as a debtor or creditor on the HSCP Board's Balance Sheet.

Employee Benefits

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

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

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

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 HSCP Board'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 HSCP Board's Balance Sheet, but is disclosed in a note only if it is probable to arise and can be reliably measured.

Reserves

The HSCP Board's reserves are classified as either Usable or Usable Ear-marked Reserves.

The balance of the General Fund as at 31 March 2023 shows the extent of resources which the HSCP Board can use in later years to support service provision and complies with the Reserves Strategy for the partnership.

The ear marked reserve shows the extent of resource available to support service re-design in achievement of the priorities set out in the Strategic Plan including funding which have been allocated for specific purposes but not spent in year.

VAT

The HSCP Board is not a taxable person and does not charge or recover VAT on its functions. The VAT treatment of expenditure in the HSCP Board's accounts depends on which of the partner organisations is providing the service as these agencies are treated differently for VAT purposes.

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

Indemnity Insurance

The HSCP Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. The EDC and NHSGGC have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide. Unlike NHS Boards, the HSCP Board does not have any 'shared risk' exposure from participation in CNORIS. The HSCP Board 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 HSCP Board's Balance Sheet.

The likelihood of receipt of an insurance settlement to cover any claims is separately assessed and, where material, presented as either a debtor or disclosed as a contingent asset.

2. Prior Year Restatement

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

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

There have not been any prior year re-statements.

3. Critical Judgements and Estimation Uncertainty

In applying the accounting policies set out above, the HSCP Board has had to make critical judgement relating to services hosted within East Dunbartonshire HSCP for

other HSCPs within the NHSGGC area. In preparing the 2022/23 financial statements the HSCP Board is considered to be acting as ‘principal’, and the full costs of hosted services are reflected within the financial statements. In delivering these services the HSCP Board has primary responsibility for the provision of these services and bears the risk and reward associated with this service delivery in terms of demand and the financial resources required.

The Annual Accounts contain estimated figures that are based on assumptions made by East Dunbartonshire HSCP about the future or that which are otherwise uncertain. Estimates are made taking into account historical expenditure, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates made. In applying these estimations, the HSCP has no areas where actual results are expected to be materially different from the estimates used.

4. Events After the Reporting Period

The Audited Annual Accounts were authorised for issue by the Chief Finance and Resources Officer on 3rd November 2023. There were no events that occurred between 1 April 2023 and the date that the Annual Accounts were authorised for issue that would have an impact on the financial statements.

5. Expenditure and Funding Analysis by Nature

2021/22 £000		2022/23 £000
49,043	Employee Costs	53,350
370	Property Costs	445
6,167	Supplies and Services	6,702
59,420	Contractors	71,159
1,140	Transport and Plant	1,499
309	Administrative Costs	401
31,831	Family Health Service	34,186
19,937	Prescribing	22,028
35,982	Set Aside	40,306
289	HSCP Board Operational Costs	304
(5,922)	Income	(14,973)
198,566	Net Expenditure	215,407
(212,712)	Partners Funding Contributions and Non-Specific	(208,479)
(14,146)	(Surplus) or Deficit on the Provision of Services	6,928

6. HSCP Board Operational Costs

2021/22 £000		2022/23 £000
261	Staff Costs	274
28	Audit Fees	30
289 Total Operational Costs		304

External Audit Costs

The appointed Auditors to ED HSCP were Mazars. Fees payable to Mazars in respect of external audit service undertaken were in accordance with the Code of Audit Practice.

7. Support Services

Support services were not delegated to the HSCP Board through the Integration Scheme and are instead provided by the Health Board and Council free of charge as a 'service in kind'. The support services provided is mainly comprised of: financial management and accountancy support, human resources, legal, committee administration services, ICT, payroll, internal audit and the provision of the Chief Internal Auditor.

All support services provided to the HSCP Board were considered not material to these accounts.

8. Taxation and Non-Specific Grant Income

2021/22 £000	PARTNER FUNDING CONTRIBUTIONS	2022/23 £000
62,753	Funding Contribution from East Dunbartonshire Council	71,437
149,959	Funding Contribution from NHS Greater Glasgow & Clyde	137,042
212,712 Taxation and Non-specific Grant Income		208,479

The funding contribution from the NHSGGC shown above includes £40.306m in respect of 'set aside' resources relating to acute hospital and other resources. These are provided by NHSGGC which retains responsibility for managing the costs of

providing the services. The HSCP Board 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.

9. Debtors

31 March 2022 £000		31 March 2023 £000
0	NHS Greater Glasgow and Clyde	0
26,990	East Dunbartonshire Council	20,062
<hr/>		
26,990	Debtors	20,062

The short term debtor relates to the balance of earmarked reserves to support specific initiatives for which the Scottish Government made this funding available and is money held by the parent bodies as reserves available to the partnership. There is also an element related to general contingency reserves – the detail is set out in the note below. All debtor balances are held by EDC at the end of each financial year.

10. Usable Reserve: General Fund

The HSCP Board 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 HSCP Board’s risk management framework.

The table below shows the movements on the General Fund balance, analysed between those elements earmarked for specific planned future expenditure, and the amount held as a general contingency.

Balance at 31 March 2022 £000	HSCP RESERVES	Transfers Out 2022/23 £000	Transfers In 2022/23 £000	Balance at 31 March 2023 £000
(1,100)	HSCP Transformation	0	0	(1,100)
(2,000)	HSCP Accommodation Redesign	0	(1,000)	(3,000)
0	HSCP Smoothing Reserve	0	(594)	(594)
0	HSCP Digital Redesign	0	(500)	(500)
(282)	SG - Integrated Care / Delayed Discharge	0	0	(282)
(3,600)	Oral Health	1,025	0	(2,575)
(1,292)	SG - Primary Care Improvement	976	0	(316)
(687)	SG – Action 15 Mental Health	542	0	(145)
(652)	SG – Alcohol & Drugs Partnership	0	(588)	(1,240)
(229)	GP Premises	0	0	(229)
(185)	Prescribing	0	(1,000)	(1,185)
(9,963)	Covid	9,963	0	0
(341)	Community Living Charge	0	0	(341)
(2,217)	Adult Winter Planning Funding	190	(476)	(2,503)
(51)	Mental Health Recovery & Renewal	0	(68)	(119)
0	Community Link Workers	0	(267)	(267)
(278)	MH Estate Funding	23	0	(255)
(1,035)	Miscellaneous Reserves	171	(176)	(1,040)
(23,912)	Total Earmarked	12,890	(4,669)	(15,691)
(3,078)	Contingency	0	(1,293)	(4,371)
(26,990)	General Fund	12,890	(5,962)	(20,062)

Note: There have been adjustments to the 31 March 2022 reserves balances between Adult Winter Planning (under stated) and Mental Health Recovery & Renewal (over stated) of £0.565m to correct an error in how this was represented in the prior year accounts and the consolidation of the reserve for the Review Team of £0.130m is now incorporated within miscellaneous reserves.

11. Related Party Transactions

The HSCP Board has related party relationships with the EDC and NHSGGC. In particular the nature of the partnership means that the HSCP Board may influence, and be influenced by, its partners. The following transactions and balances included in the HSCP Board's accounts are presented to provide additional information on the relationships.

Transactions with NHS Greater Glasgow and Clyde

2021/22 £000	PARTNER FUNDING CONTRIBUTIONS	2022/23 £000
	Funding Contribution received from the NHS	
(149,959)	Board	(137,042)
115,613	Expenditure on Services by the NHS Board	119,264
	Key Management Personnel: Non-Voting Board	
	130 Members	137
(34,216) Net Transactions with the NHS Board		(17,641)

Key Management Personnel: The non-voting Board members employed by the NHS Board and recharged to the HSCP Board include the Chief Officer and the Chief Finance and Resources Officer. These costs are met in equal share by the EDC and NHSGGC. The details of the remuneration for some specific post-holders are provided in the Remuneration Report.

Balances with NHS Greater Glasgow and Clyde

31 March 2022 £000	31 March 2023 £000
0	0
	Debtor balances: Amounts due from the NHS Board
0	0
Net Balance with the NHS Board	

Transactions with East Dunbartonshire Council

2021/22 £000	PARTNER FUNDING CONTRIBUTIONS	2022/23 £000
(62,753)	Funding Contribution received from the Council	(71,437)
82,665	Expenditure on Services by the Council	95,839
	Key Management Personnel: Non-Voting Board	
	130 Members	137
	28 Support Services	30
20,070 Net Transactions with the Council		24,569

Balances with East Dunbartonshire Council

31 March 2022 £000		31 March 2023 £000
26,990	Debtor balances: Amounts due from the Council	20,062
<hr/>		
26,990	Net Balance with the Council	20,062

12. Contingent Assets and Liabilities

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

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

The HSCP Board is not aware of any material contingent asset or liability as at the 31 March 2023.

13. New Standards issued but not yet adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. The HSCP Board considers that there are no such standards which would have significant impact on its annual accounts.

Independent auditor’s report to the members of East Dunbartonshire Integration Joint Board and the Accounts Commission

Report on the audit of the financial statements

Opinion on the financial statements

We certify that we have audited the financial statements in the annual accounts of East Dunbartonshire Integration Joint Board for the year ended 31 March 2023 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 (the 2022/23 Code).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of East Dunbartonshire Integration Joint Board (the IJB) as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2022/23 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Our responsibilities under those standards are further described in the auditor’s responsibilities for the audit of the financial statements section of our report. We were appointed by the Accounts Commission on 18 May 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the IJB 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 IJB. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

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

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

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

Risks of material misstatement

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

Responsibilities of the Chief Finance and Resources Officer and the Performance, Audit and Risk Committee for the financial statements

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

- using our understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts

(Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the IJB;

- inquiring of the Chief Finance and Resources Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the IJB;
- inquiring of the Chief Finance and Resources Officer concerning the IJB's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which our procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the IJB'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 skillfulness 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 <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 parts of the Remuneration Report

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

Other information

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

Our responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

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

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

Matters on which we are required to report by exception

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

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

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of our report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In

accordance with paragraph 108 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Tom Reid
For and on behalf of Mazars LLP

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