



Unaudited Annual Accounts 2024/25



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Introduction

This document contains the financial statements for the 2024/25 operational year for East Dunbartonshire Integration Joint Board also known as the Health and Social Care Partnership Board (HSCP Board).

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.

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 2024 - 31 March 2025 were as follows:

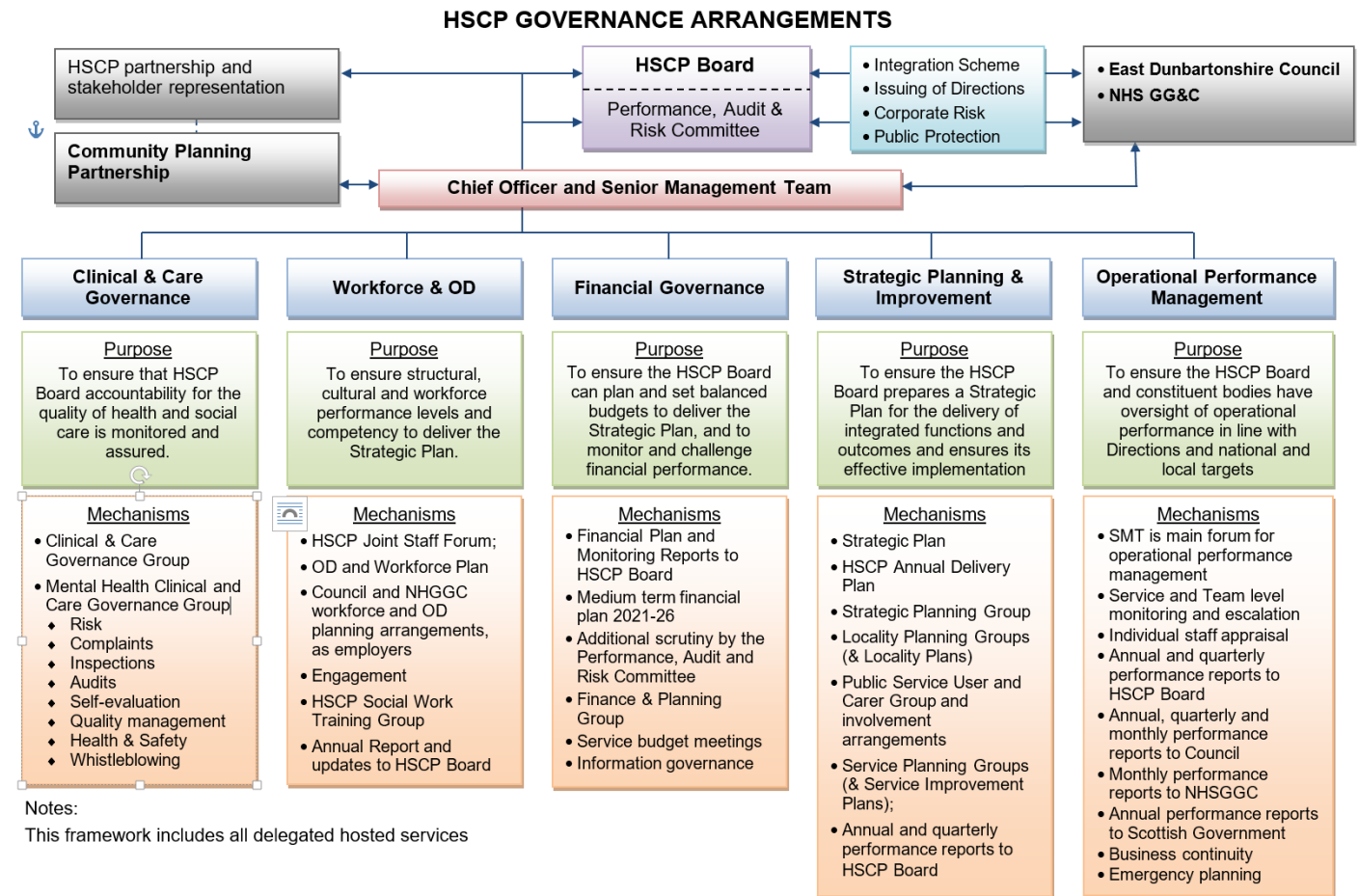
Voting Board Members 2024/25	Organisation
Calum Smith (Chair)	EDC Councillor
Ketki Miles (Vice Chair)	NHSGGC Non-Executive Director
Libby Cairns	NHSGGC Non-Executive Director
Lesley McDonald	NHSGGC Non-Executive Director
Susan Murray (Vacated Board November 2024)	EDC Councillor
Alix Mathieson (Substitute from Nov 24 – Feb 25)	EDC Councillor
Aidan Marshall (from 14.02.25)	EDC Councillor
Alan Moir (until 14.02.25)	EDC Councillor
Pamela Marshall (from 14.02.25)	EDC Councillor

Non-Voting Board Members	Organisation
Caroline Sinclair – Chief Officer/Chief Social Work Officer (until 28.07.24)	EDC
Derrick Pearce – Chief Officer (from 29.07.24)	EDC
Jean Campbell – Chief Finance and Resources Officer (until 23.10.24)	NHSGGC
David Aitken – Chief Social Work Officer (from 29.07.24)	EDC
Dr Judith Marshall – Clinical Director	NHSGGC
Leanne Connell – Chief Nurse	NHSGGC
Ann Innes – Voluntary Sector Representative	East Dunbartonshire Voluntary Association
Michael O'Donnell – Service User Representative	
Fiona McManus – Carer Representative	
Allan Robertson – Trades Union Representative	NHSGGC
Craig Bell – Trades Union Representative	EDC
Adam Bowman – Acute Representative (until May 24)	NHSGGC
Morven McElroy – Acute Representative (from May 24)	NHSGGC

- *The Chair of the IJB rotates every 2 years between the Council and the NHS Board. No rotation happened during financial year 2024/25 however rotation has since taken place.*

Diagram 1 (below) HSCP Governance Arrangements

This represents accountability and governance arrangements for the planning and delivery of community health and social care 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 2: 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.

The current Strategic Plan, signed off by the IJB in March 2025, spans the period 2025-30 setting out the strategic direction for the next five years. 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 significantly since the previous plan was published. Our aspiration to improve and develop services and partnerships in our previous 2022-25 Strategic Plan was impacted significantly by financial pressures shared with the Health Board and Council. This was further compounded by increasing demand pressures, both in terms of volume and complexity of care. These pressures are expected to increase over the period of this latest plan as the impact of budget cuts across public services is felt by service users.

In the context of these challenges, the current strategic plan has aspirations grounded in the realities of the pressures being faced in the health and social care sectors, aiming to build towards a fair, equitable, sustainable, modern, and efficient approach to service delivery. Some areas of redesign may extend beyond the five-year scope of this Strategic Plan and, unless new resource streams are forthcoming, any requirement to invest further in one service area will require greater efficiency or disinvestment in another. Implementation of the Plan will also continue to be based on certain assumptions and dependencies that may be fragile.

Where new funding streams are available, we aim 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 2025-30. It shows the relationship between the strategic priorities and enablers and the actions that will be taken forward to support these. A copy of the Strategic Plan 2025-30 can be found on the HSCP Website: [hscp-strategic-plan-2025.pdf](https://www.hsc.org.uk/strategic-plan-2025-30)

Diagram 3: HSCP Strategic Plan on a Page



It is predicted that 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, including medicines waste produced by over prescribing 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.

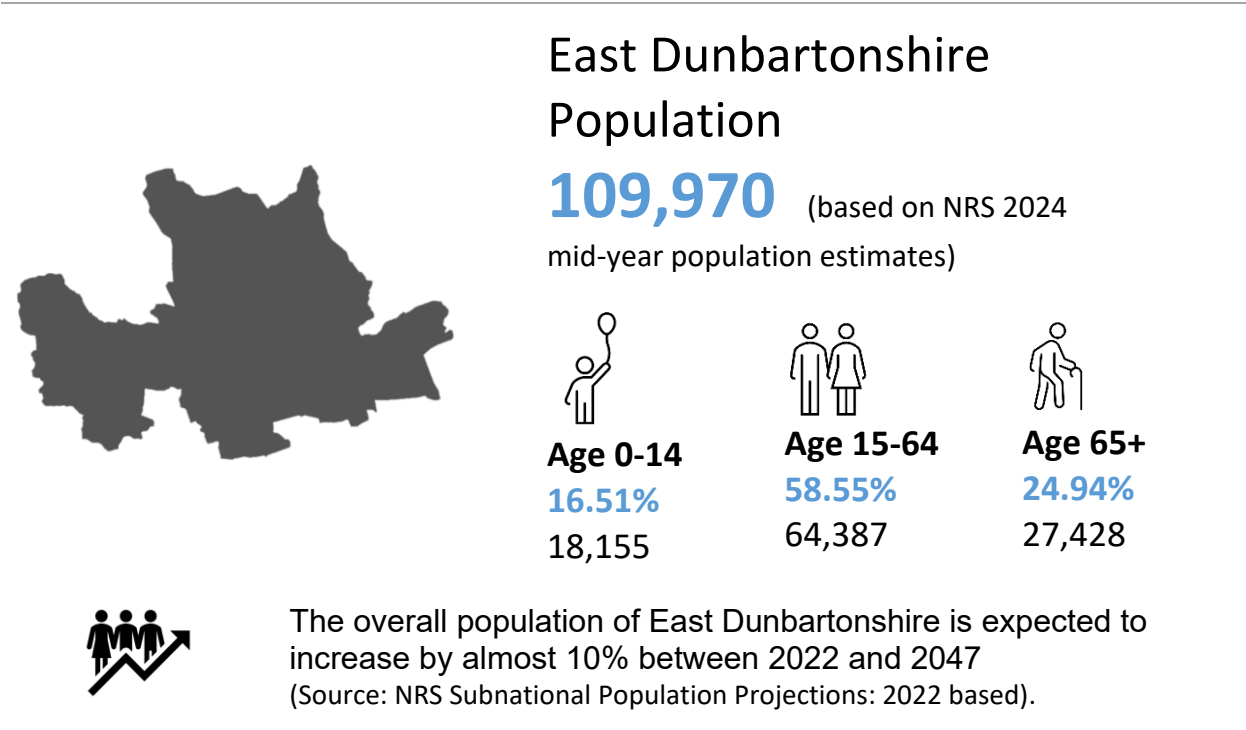
A Strategic and Environmental Impact Screening Assessment of this HSCP Strategic Plan has been undertaken as part of its preparation.

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). The upgrading of fleet care to electric vehicles is planned over a number of years 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.

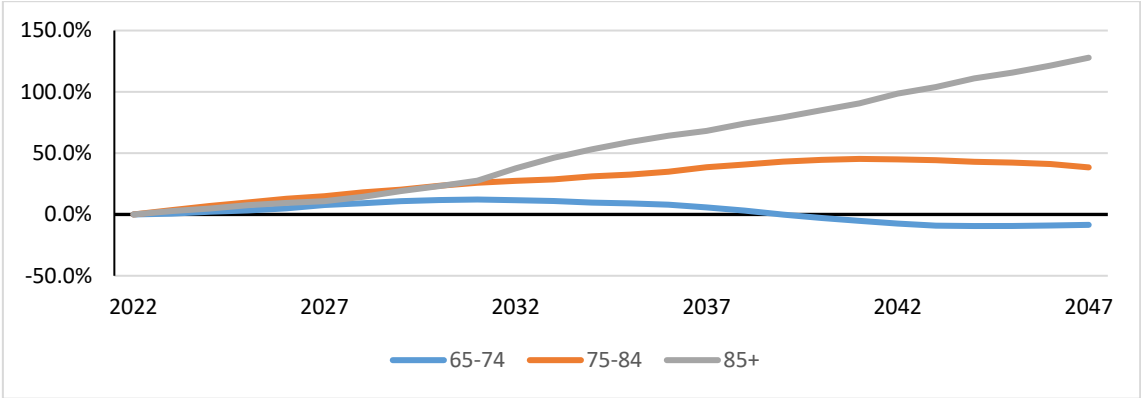
East Dunbartonshire

Diagram 4: East Dunbartonshire population by age group



The figure below shows the proportion of increase projected in the older population from 2012-2047. The largest increase is in individuals aged over 85yrs, which is projected to rise by over 100% from 3,803 to 8,665 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 5: East Dunbartonshire population projection % by age group 2022-2047



Source: NRS Subnational Population Projections: 2022-based


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

Female life expectancy at birth

 **83.9 years**

Scottish: 80.8 years

Male life expectancy at birth

 **80.3 years**

Scottish: 76.8 years

Female healthy life expectancy

66.0 years

Scottish: 60.0 years

Male healthy life expectancy

65.1 years

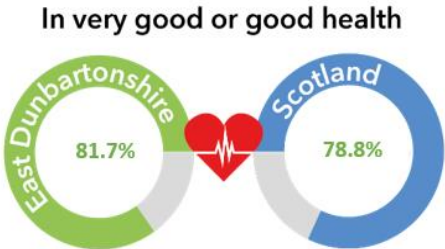
Scottish: 59.6 years

East Dunbartonshire continued to have the second highest life expectancy at birth in Scotland for males and females. Life expectancy at the age of 65-69 years was also higher than the Scottish average for both.

Source: NRS 2021-23



East Dunbartonshire has frequently been reported in quality of life surveys as one of the best areas to live in Scotland based on 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.

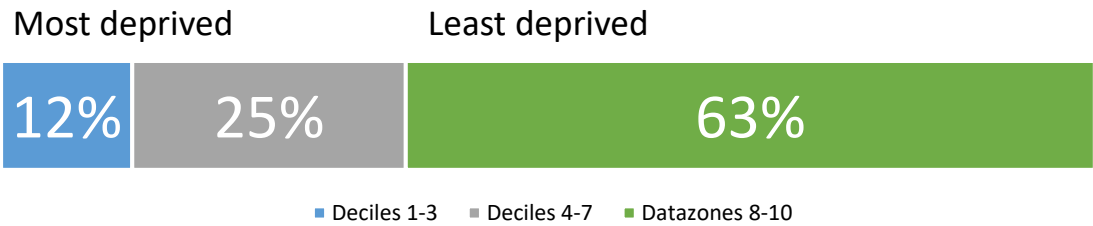


Source: 2022 Census

School leavers participating in Education, Training or Employment



The Scottish Index of Multiple Deprivation ranks datazones (small areas with an average population of 700-800) from the most deprived to the least deprived. These use deciles with 1 being the most deprived and 10 being the least deprived. The data below shows the percentage of people in East Dunbartonshire in different SIMD deciles.

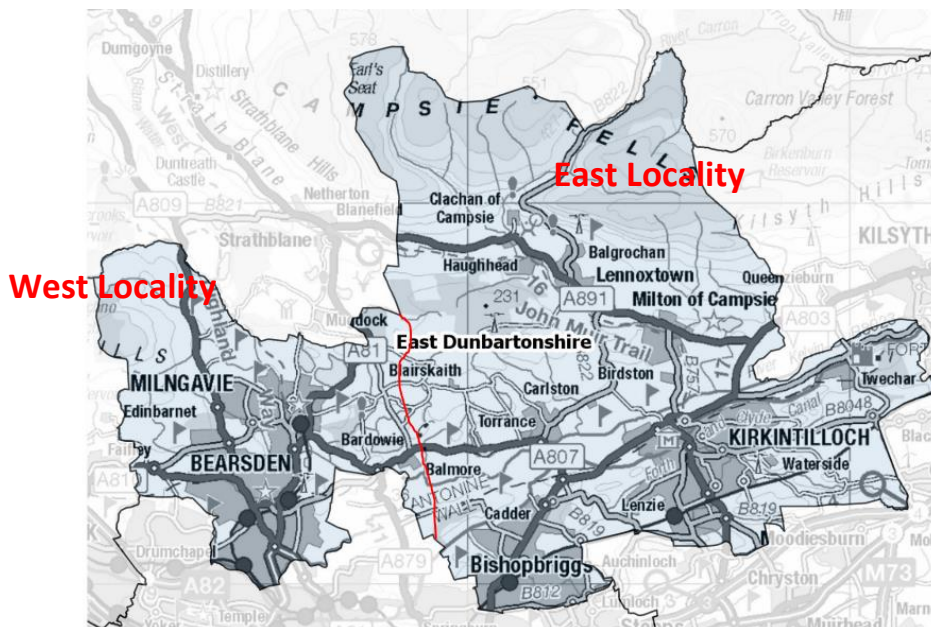


Although the majority of East Dunbartonshire live in the least deprived areas, there were three areas categorised amongst the 10% most deprived in Scotland, two in the Hillhead area of Kirkintilloch and one in Lennoxton (Source: SIMD 2020).

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 6: East Dunbartonshire Locality Map



The East Locality includes 62% (67,345) of East Dunbartonshire's population, while the West Locality accounts for 38% (41,645) of the population (Source: ScotPho – 2022 Estimate). The demographic breakdown by locality showed a slightly larger proportion of people in the West locality aged 65+. However, due to the West locality's smaller population, the East still has a higher overall number of older people.

HSCP BOARD OPERATIONAL PERFORMANCE FOR THE YEAR 2024/25

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. 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 2024/25 report was presented to the HSCP Board for approval on 26 June 2025. It is not proposed to replicate in full the contents of the report in this document so, for more detailed performance, improvement and development information, including a wide range of local indicators, the HSCP Annual Performance Report 2024/25 is published on the HSCP website and can be found using the following link: [hscp-annual-performance-report-2024-25-final.pdf](https://www.hscpscotland.nhs.uk/annual-performance-report-2024-25-final.pdf).




Each year a number of initiatives in support of the Strategic Plan are drawn down into an Annual Delivery Plan. The HSCP Board monitors progress in achieving the objectives in the plan throughout the year. There were a total of 33 initiatives identified in the Annual Delivery Plan to be progressed during 2024/25. By the end of this period, progress towards these projects were as follows:























- 25 were successfully completed in 2024/25.
- 8 were delayed and are carried forward for delivery in 2025/26.

Further details are to be found in the Annual Performance Report, but highlights include:

- An updated HSCP Strategic Plan for 2025-20 was approved in March 25
- Public Health Framework 2024-27 “Renewing Action for a Healthier East Dunbartonshire” was published
- HSCP Communication & Engagement Strategy (2024-29) was published
- The East Dunbartonshire Trauma Informed Practice Outcome & Improvement Plan 2023-26 launched in October 2024
- Successful transition to the new Shared Alarm Receiving Centre (ARC) and awarded Gold Level Two Digital Telecare Implementation Award
- The East Dunbartonshire HSCP Self-Directed Support Implementation Plan (2024-27) was published
- The first local Advocacy Plan for East Dunbartonshire was developed in collaboration with local and national Advocacy Partners and published in September 2024
- The first part of the Older People’s Social Support Strategy has been completed
- Eligibility Criteria (Children and Families) and Fair Access to Social Care Support (Children and Families) policies were revised and approved in January 2025
- East Dunbartonshire maintained Green status for Medication Assisted Treatment (MAT) standards 1-5 and Provisional Green for standards 6-10

The performance measures 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 HSCP Annual Performance Report.

Icon	Performance Trend
	National ranking / performance improved in 2024/25
	National ranking / performance declined in 2024/25
	No change in national ranking / performance in 2024/25

Performance Measure	East Dunbartonshire	Scotland	National Rank
Premature mortality rate for people aged under 75yrs per 100,000 persons	303 	442	2 
Emergency admission rate for adults per 100,000 population	11,233 	11,859	12 
Emergency bed day rate for adults per 100,000 population	121,134 	120,407	19 
Readmission to hospital within 28 days for adults per 1,000 population	83 	104	6 
Proportion of last 6 months of life spent at home or in a community setting	88.3% 	88.9%	23 
Falls rate per 1,000 population aged 65+	21.9 	22.7	15 
Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	94.0% 	82.0%	N/A 
Percentage of adults with intensive care needs receiving care at home	65.5% 	64.7%	15 
Number of days people aged 75+ spend in hospital when they are ready to be discharged per 1,000 population	481 	952	7 
Rate of unplanned admissions per 1,000 population	99.9 	107.8	N/A
Rate of unplanned bed days per 1,000 population	876.6 	763.8	N/A
Rate of A&E attendances per 1,000 population	264.4 	238.6	N/A
Rate of delayed discharge bed days per 1,000 population	89.2 	140	N/A

Source: East Dunbartonshire 2024/25 Annual Performance Report

Areas identified for improvement in 2025/26 include:

- Work to redress the balance of care for looked after children by reviewing out of authority placements and continuing the Foster Carer recruitment campaign.

- Continue to use recovery plans to inform the return to previous levels of alcohol brief interventions delivery with alternative engagement methods being maximised, such as use of digital technology and rebuilding capacity within GP surgeries.

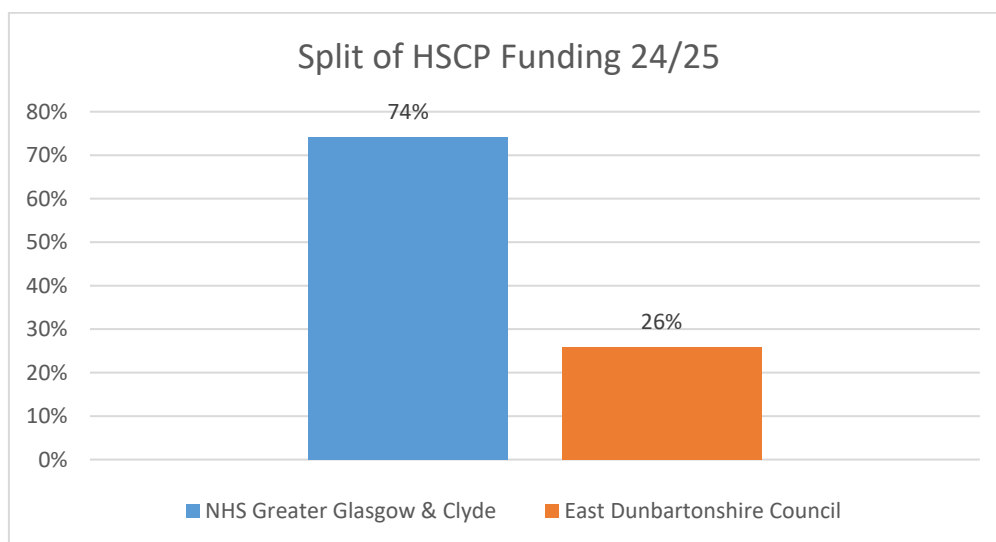
Covid-19 Pandemic Residual Impact, Response and Funding Consequences

In March 2020 the HSCP actively responded to the Covid-19 pandemic with further specific funding given to support residual activity. The majority of services have long since returned to business as usual with expenditure mainlined within HSCP budgets or alternative funding identified through other streams. The Covid-19 vaccination programme to the most vulnerable continues to be delivered through a NHSGGC board wide approach aligned to the Flu vaccination programme. Vaccinations within people's homes are delivered through the HSCP as well as ongoing support to local care homes. This programme is funded through Primary Care Improvement Programme (PCIP) for the housebound and care home element for those over 65 years with some additional funding from Scottish Government given on non-recurring basis for the covid-19 and extended elements of the flu programme.

HSCP BOARD'S FINANCIAL POSITION AT 31 MARCH 2025

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 7: Split of HSCP Funding 2024/25



The scope of budgets agreed for inclusion within the HSCP for 2024/25 from each of the partnership bodies were:-

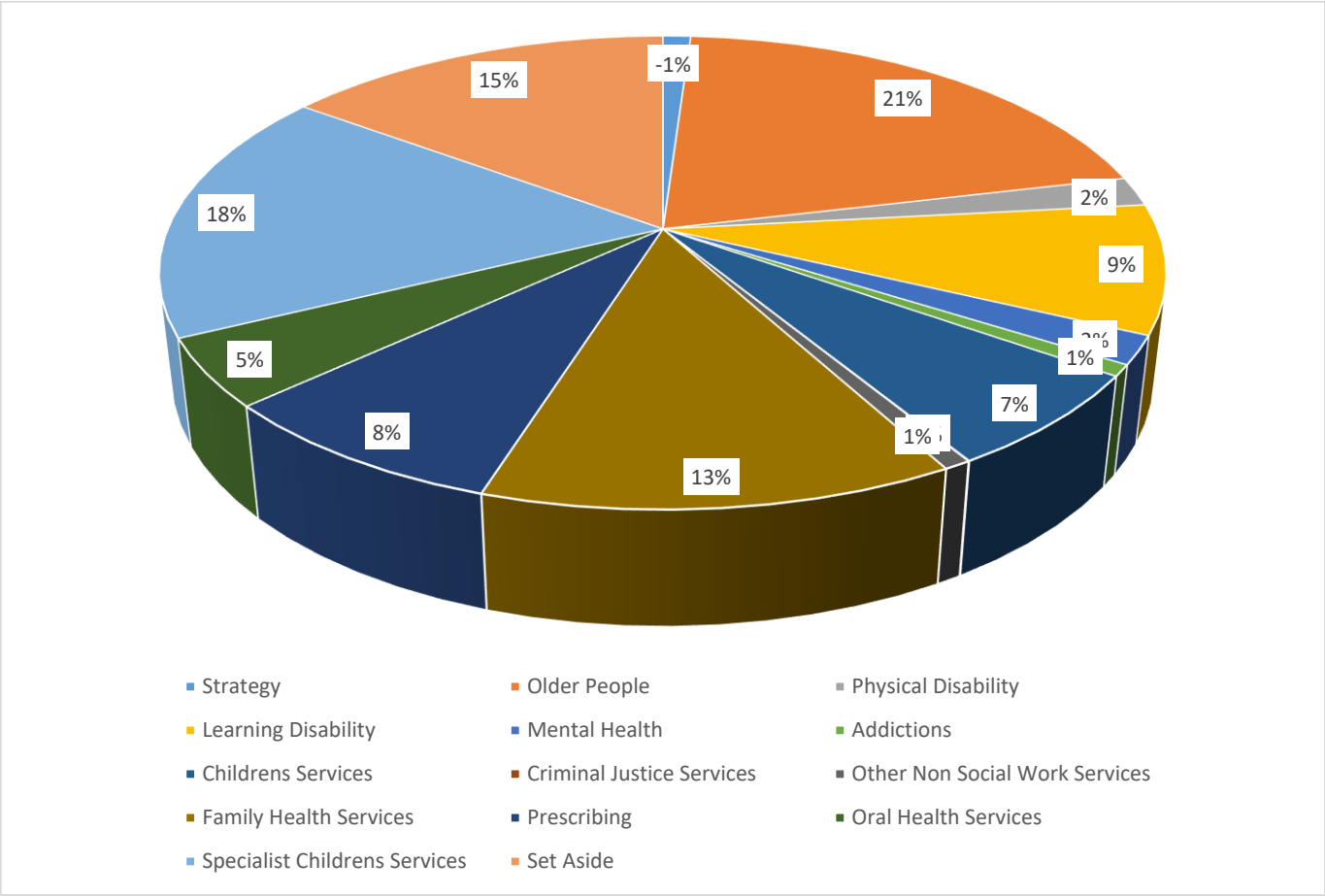
HSCP Board Budgets 2024/25 (from the 1 April 2024 to the 31 March 2025)

	Original Budget 2024/25 £000	In Year Adjustments £000	Final Budget 2024/25 £000
Functions Delegated by East Dunbartonshire Council	76,812	(4,124)	72,688
Functions Delegated by NHSGGC	136,526	28,733	165,259
Set Aside – Share of Prescribed Acute functions	38,382	4,375	42,757
TOTAL	<u>251,720</u>	<u>28,984</u>	<u>280,704</u>

The increases to the original budget for 2024/25 relate largely to funding allocations during the year relating to the public dental service, family health services and SG funding to support various policy initiatives such as mental health outcomes framework, alcohol and drugs, primary care improvements and Action 15 mental health monies as well as additional in year funding to support the pay uplifts.

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

Diagram 8: Care Group Budget 2024/25



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 (£12.6m) which is a service hosted by East Dunbartonshire HSCP and delivered across the other five partnership areas within NHSGGC’s boundaries since the inception of the IJB in 2015. In addition, East Dunbartonshire took on hosting arrangements for Specialist Children’s Services from the 1st April 2023. This consolidated a number of budgets from across the other five HSCP’s as well as budgets previously centralised within NHSGG&C. The totality of the budget for 2024/25 for SCS, now hosted in East Dunbartonshire is £44.7m.

The full extent of these budgets 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 9: The extent to which hosted services delivered across Greater Glasgow and Clyde are consumed by the population of East Dunbartonshire

2023/24			2024/25
£000	Host HSCP	Service Area	£000
447	West Dunbartonshire	MSK Physio	363
66	West Dunbartonshire	Retinal Screening	68
315	Renfrewshire	Podiatry	316
350	Renfrewshire	Primary Care Support	375
536	Glasgow	Continence	988
689	Glasgow	Sexual Health	713
1,689	Glasgow	Mental Health Services	1,519
23	East Renfrewshire	Augmentative and Alternative Communications	16
0	East Renfrewshire	Learning Disability Inpatient Services	800
960	East Dunbartonshire	Oral Health	1,028
2,906	East Dunbartonshire	Specialist Children's Services	3,604
544	Glasgow	Alcohol & Drugs	502
334	Glasgow	Prison Healthcare	290
218	Glasgow	Healthcare in Police Custody	234
3,601	Glasgow	General Psychiatry	3,721
2,078	Glasgow	Old Age Psychiatry	1,843
14,756	Total Cost of Services consumed within East Dunbartonshire		16,382

The levels of expenditure have increased in a number of areas since 2023/24, most notably within Specialist Children's Services as a result of additional Scottish Government investment in relation to Enhanced Mental Health Outcomes Framework, use of Learning Disability Inpatient beds and Continence.

East Dunbartonshire HSCP use of general psychiatry remains the same as in 2023/24 at 4.9% with costs rising as a result of pay uplifts. There has been a reduction in usage of general psychiatry from 6.2% to 5.2% in 2024/25.

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 NHS GGC.

An allocation has been determined by NHS GGC for East Dunbartonshire of £42.757m for 2024/25 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 2024/25, the overall expenditure for NHSGGC has increased with the share of the overall activity for East Dunbartonshire across Acute Medicine and Older People increasing. The East Dunbartonshire share of the overall activity for Respiratory and emergency department attendances has reduced.

KEY RISKS AND UNCERTAINTIES

The period of public sector austerity remains extremely challenging and the HSCP Board must operate within an environment of financial restraint in the context of increasing demands, and complexity of demand, on the services it delivers.

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 is 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.

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 among individuals aged over 85, which is expected to rise by over 100% from 3,203 to 7,017 people between 2018 and 2043 (source: NRS). Older people are more likely to be affected by long-term conditions, with 70% of the population aged 75+ being treated for at least one long-term condition.
- 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 number of Unaccompanied Asylum Seeking Children (UASC) in East Dunbartonshire has increased in recent years. Prior to 2022/23 the numbers of UASC were always below 10, but this has increased to 27 by May 2024 putting additional pressure on children's services budgets.
- 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. 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, is 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 identifies the key areas of risk that impact the HSCP and the range of mitigating actions implemented to minimise any associated impact. This is subject to a quarterly review by the Senior Management

Team and reported quarterly through the PAR Committee with the latest version reported in September 2025.

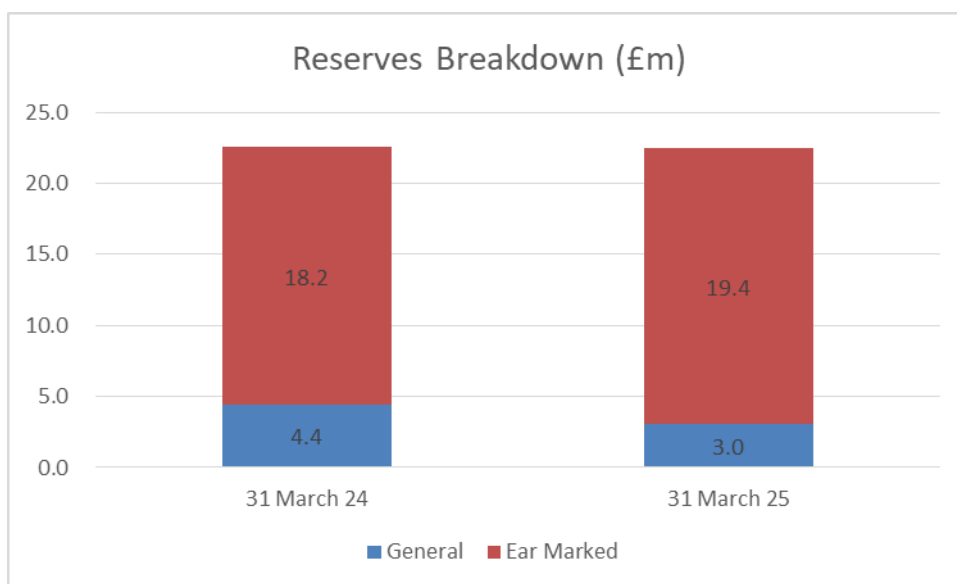
The key risk areas identified (as at September 2025) are:

Key Strategic Risks	Mitigating Actions
<p>Failure to deliver on actions to support the implementation of the Un-scheduled Care Commissioning Plan and inability to support early, effective discharge from hospital</p> <p>Current residual risk: High</p>	<ul style="list-style-type: none"> • Explore and mobilise options for maintaining capacity within care home and care at home provision through recruitment and retention. • Prioritise use of available funding to mitigate savings against direct care provision. • Risk management approach to ensure oversight of people awaiting admission to hospital. • Robust assurance and reporting processes in place to monitor impact on unscheduled care targets.
<p>Inability to achieve recurring financial balance</p> <p>Current residual risk: High</p>	<ul style="list-style-type: none"> • Continued liaison with other Chief Finance Officer's network / engagement with SG. • Monitoring of delivery of efficiency plans for the coming year through the HSCP Annual Delivery Plan board. • Review and update of a medium term financial plan to support longer term sustainability updated annually to reflect current financial landscape. • Ongoing review/re-designation of earmarked reserves. • Budget working group established including staff partnership to review budget savings options through the financial year.
<p>Risk of failure to achieving transformational change and service redesign plans within necessary timescales and at the pace required</p> <p>Current residual risk: High</p>	<ul style="list-style-type: none"> • Work through staff and leadership teams to identify further efficiency and redesign options to bring forward in year. • Fundamental shift in how services are delivered with a medium / longer term focus. • Review of reserves to support redesign / smooth in any change programme. • Budget working group established, including staff partnership, to review budget savings options through the financial year. • Continual monitoring of emerging macro financial pressures
<p>Inability to secure appropriate accommodation in the West Locality to deliver effective integrated health and social work services in that area.</p> <p>Current residual risk: High</p>	<ul style="list-style-type: none"> • Progression of actions within ED HSCP Property Strategy and in particular revisit the business case for an Integrated Health & Care Centre in the West Locality, continue to apply pressure locally and with the NHS Board for re-prioritisation of this option. • Explore opportunities for creation of capital funding within the HSCP and in collaboration with partners. • Explore alternative solutions to address capacity within HSCP accommodation. • Continue to explore all accommodation options within the west locality. • Alignment with the EDC Property Strategy.

FINANCIAL PERFORMANCE 2024/25

The partnership's financial performance is presented in these Annual Accounts. The Comprehensive Income and Expenditure Statement (CIES) (see page 42) describes expenditure and income by care group across the IJB and shows an over spend of £0.088m against the partnership funding available for 2024/25. Adjusting this position for in year movements in earmarked reserves provides an underlying negative variance on budget of £1.357m for 2024/25 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 increased the overall reserves position for the HSCP from a balance of £22.544m at the year ending 31 March 2024 to that of a balance of £22.456m as at year ending 31 March 2025 (as detailed in the reserves statement on page 43). The reserves can be broken down as follows:



Financial Outturn Position 2024/25

The budget for East Dunbartonshire HSCP was approved by the IJB on the 28th March 2024. This provided a total net budget for the year of £251.720m (including £38.382m related to the set aside budget). This included £6.409m of agreed savings to be delivered through efficiencies, service redesign and transformation to contribute towards setting a balanced budget for the year and moving forward into future years. In addition to this it was proposed that £5.284m of earmarked reserves would be needed to set a balanced budget from re-designating earmarked reserves to a smoothing reserve and use of the prescribing earmarked reserve.

There have been a number of adjustments to the budget since the HSCP Board in March 2024 which has increased the annual budget for 2024/25 to £280.704m. 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.

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

Partner Agency	Annual Budget 2024/25 (£000)	Actual Expenditure 2024/25 £000	Year End Variance 2024/25 £000
East Dunbartonshire Council	72,688	79,554	(6,867)
NHS GG&C	208,016	201,238	6,778
TOTAL	280,704	280,792	(88)

In summary, the main areas which account for the variance to budget relate to:

- Under - achievement of the budget savings programme for 24/25 is creating some pressures on budget. There are some 'smoothing reserves' set aside in expectation that some programmes would take time to bed in.
- Social work payroll pressures within Learning Disability (LD) residential units (John Street and Pineview), mental health officer cover, LD day services and challenging turnover savings across SW staffing budgets. These are offset to some extent through delays in recruitment and turnover in relation to community health staff.
- There continued to be in year pressures in relation to pathways payments mainly for children with the Unaccompanied Asylum Seeking service.
- Prescribing pressures experienced in the previous financial year continued with volumes continuing to increase by an average 2.3% from the previous year. Average prices fell from the previous year by 1.3% as a resulting of a number of medicines coming off patent. This was offset in year by underspends across other NHS budgets.

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

Care Group Analysis	Annual Budget 2024/25 (£000)	Actual Expenditure 2024/25 £000	Year End Variance 2024/25 £000
Strategic & Resources	(3,039)	4,087	(7,126)
Community Health & Care Services	63,757	63,926	(169)
Mental Health, Learning Disability, Addictions & Health Improvement	32,903	32,215	688
Children & Criminal Justice Services	18,772	17,723	1,049
Other Non SW - PSHG / Care & Repair/Fleet	2,150	1,894	256
FHS - GMS / Other	36,760	36,831	(71)
FHS - Prescribing	23,654	23,979	(325)
Oral Health - hosted	13,262	12,634	628
Specialist Children - hosted	49,727	44,747	4,981
Set Aside	42,757	42,757	0
Net Expenditure	280,704	280,792	(88)

The main reasons for the variances to budget for the HSCP during the year, within each care group area, are set out below:

- **Strategic and Resources (overspend of £7.126m)** – this overspend related to unspecified savings which were planned to be offset from the re-designated smoothing reserve as part of budget setting for 2024/25
- **Community Health and Care Services – Older People / Physical Disability (overspend of £0.169m)** – there were pressures related to Older People's residential accommodation and also daycare in relation to demands. Pressures were partly offset by underspends across supported living for older people, external care at home and with underspends on NHS staffing budgets in this area due to staffing vacancies held within elderly MH service in expectation of a transfer of service to North Lanarkshire HSCP, delays and difficulties in recruitment in this care group area.
- **Mental Health, Learning Disability, Addiction Services, Health Improvement (underspend of £0.688m)** – an underspend from a decrease in the costs in relation to residential care and supported living and £1.0m funding aligned for individuals transitioning from Children's services for packages of care to support daily living was offset by pressures on SW staffing budgets within Addictions, day services, John Street and Pineview. A challenging turnover saving in this care group only resulted in Adult Protection, the Joint Learning Disability service and Mental Health services achieving the saving through vacancies being unfilled. Overall any pressures were further mitigated through delays in recruitment and turnover of staff within community health services.

- **Children and Criminal Justice Services (underspend of £1.049m)** – underspends in relation to secure accommodation, external fostering, support hours, respite and direct payments as children move onto positive destinations. Additional income received from the home office for Unaccompanied Asylum Seeking children, Low Moss for Prison social work service, peer navigator and criminal justice funding has added to the underspend. This underspend was reduced by pressures in relation to pathway payments for children within the Unaccompanied Asylum Seeking service and taxi costs.
- **Other Non Social Work (underspend of £0.256m)** - there are a number of other budgets delegated to the HSCP related to private sector housing grants, fleet provision, sheltered housing and planning & commissioning support. These services are delivered within the Council through the Place, Neighbourhood and Corporate Assets Directorate and the Corporate Directorate – there were positive variances in relation to care & repair and aids & adaptations.
- **Family Health Services (excluding prescribing) (overspend of £0.071m)** – overspend in relation to funding for the falls and weight management service which was retained within acute services at the health board.
- **Prescribing (overspend of £0.325m)** - pressures in relation to price and volume increases across a range of medicines have been reported throughout the previous financial year which has resulted in a continued adverse variance in this area beyond assumptions built into the budget for 2024/25. There has been a slight downturn in the average price increases due to Apixaban moving off patent generating some price reductions in this area as well as opportunities for switching to more cost effective alternatives.

There continues to be a number of cost saving initiatives 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. The HSCP has invested some spend to save funding locally to target waste within care homes with someone now appointed to take this work forward and we expect to see a positive impact as this is bedded in. Prices across the market are expected to continue to increase due to global factors out with 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. If pressures continue then it is clear a more fundamental approach will be needed to manage demand and cost pressures in this area including a national approach to support the real changes required.

- **Oral Health (underspend of £0.628m)** - the underspend relates to delays in filling vacancies during the year, in particular difficulties in recruitment of Dental Officer posts. Workforce plans are under review to look at the best ways of providing a sustainable service in the future.
- **Specialist Children's Services (underspend of £4.981m)** – there were issues around late clarification of funding from SG which has resulted in significant underspends during the year. This compounded with delays and difficulties in filling of vacancies across all of Specialist Children's services has resulted in this year's underspend.

Partnership Reserves

The requirement to hold financial reserves is acknowledged in statute with explicit powers being provided under schedule 3 of the Local Government (Scotland) Act 1975. Such powers allow for

the creation and maintenance of a general reserve and for elements to be earmarked for specific purposes. It is the responsibility of the CFO to provide advice on appropriate and prudent level of reserves taking into account the scale of the partnership budgets, and the levels of risk to the partnership's financial position.

In common with local authorities, 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 11th August 2016. This provides for a prudent reserve of 2% of net expenditure which equates to approximately £4.8m for the partnership.

As part of the annual budget setting process the CFRO should review the level of reserves in terms of the adequacy of these reserves in light of the IJB's medium term financial plan and the extent to which these:

- create a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of general reserves;
- create a contingency to cushion the impact of unexpected events or emergencies – this also forms part of general reserves; and
- create a means of building up funds, often referred to as earmarked reserves, to meet known or predicted liabilities.

As at the 1 April 2024, the HSCP had a general (contingency) reserves balance of £4.386m. The deficit on operational service delivery generated during 2024/25 (£1.357m) will reduce the level of general reserves available to £3.029m and means the HSCP will not comply with its Reserves Policy.

In addition, the HSCP holds total earmarked reserves of £19.427m. As part of setting the budget for 2025/26, it was agreed to re-designate a number of earmarked reserves totalling £2.586m to the 'HSCP Budget Smoothing' Reserve to set a balanced budget for 2025/26.

A breakdown of the HSCP earmarked reserves is set out in note 10, page 52.

The total level of partnership reserves is now £22.456m as set out in the table on page 43.

Financial Outlook

In setting the budget for 2025/26, the partnership had a funding gap of £9.511m 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 2024/25 (excl. Set aside)	71.689	156.538	228.227
LA Budget Adjustments	4.690		4.690
Set Aside		42.474	42.474
Total Recurring Budget 2025/26	76.379	199.012	275.391
Cost Pressures - 25/26	11.853	7.270	19.122
2025/26 Budget Requirement	88.232	206.282	294.513
2025/26 Financial Settlement / Budget 2025/26	80.671	204.331	285.002
Financial Challenge 25/26	7.560	1.951	9.511
To be Met from:			
Savings Proposals 25/26 - Management Actions and Efficiencies	(2.559)	(0.801)	(3.360)
Savings Proposals 25/26 - Service Change and Budget Reduction Options	(3.221)	(0.126)	(3.347)
Savings Proposals 25/26 - Management Actions and Efficiencies	(0.573)	(0.783)	(1.356)
Savings Proposals 25/26 - Service Change and Budget Reduction Options	(1.178)	(0.221)	(1.399)
Use of Earmarked Reserves balances	(0.029)	(0.020)	(0.049)
Residual Financial Gap 25/26	0.000	0.000	0.000

Savings plans, including a combination of management actions, efficiencies, service changes and budget reduction options of £6.707m were initially identified to mitigate the financial pressures in August 24 leaving a residual financial gap of £2.804m. Additional savings plans were identified thereafter in March 25 of £2.804m reducing the financial gap to £0.049m requiring to be taken from earmarked reserves to set a balanced budget. The £2.586m smoothing reserve was created to help to mitigate any savings plans that could not be implemented on a full year basis in 2025/26.

The impact to the HSCP Board in accessing previously earmarked reserves is set out below:

- The ability to deliver on the IJB Property Strategy and accommodation redesign is severely compromised with limited access to capital funding due to Partner funding constraints. The IJB was reliant on reserves funding to take forward the outcome of feasibility studies for its existing properties - Milngavie Clinic, Woodlands and Kirkintilloch Health and Care Centre and increase clinical capacity in the delivery on its strategic priorities and in particular Primary Care Improvement Plan contractual requirements. In the absence of progress in the new development in the West Locality, the ability to scope alternative options in this area is limited.
- The ability to lever in transformation and undertake tests of change on new service models will be hampered, impacting in turn on the ability to deliver meaningful service change and redesign.
- The ability to deliver on the IJB Digital Strategy will be curtailed due to lack of ability to invest in new digital approaches and solutions.
- The ability to support effective winter planning and respond to surge demand will be impacted and there will be limited resilience to respond to any additional demands for services.

There are a number of significant financial risks to the HSCP moving into 2025/26 with uncertainty on the funding to support employers national insurance uplift for directly employed staff and providers; price and volume pressures in relation to prescribing expected to continue during the new financial year; pressures on contractual spend for Social Work care providers; continuing demographic pressures related to increasing elderly population and increasing numbers of looked after and accommodated children (LAAC); risks to the delivery of the savings programme in full and diminishing reserve balances.

Given the financial climate, it is clear that more needs to be done to identify recurring savings options, with a focus on service redesign and transformation. Significant decisions will be required on what services the IJB will continue to deliver, and to what levels, in order to achieve a sustainable long term strategy. In the interim, and in the absence of any provision for new demand within the budget, and limited resort to reserves, service levels will need to be managed within the current financial envelope.

This has necessitated the creation of a HSCP Financial Sustainability Group, including the HSCP senior management team and staff partnership and trade union representation to scope, develop and implement short, medium and longer term options for service redesign, efficiencies and prioritisation of service delivery to ensure the HSCP remains financially sustainable going forward. This will inevitably have an impact on service users and carers who currently receive services through the HSCP.

The Financial Challenge

The HSCP has a Medium Term Financial Strategy (MTFS) for the period 2023 – 2028 which outlines the financial outlook over the next few 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.







The 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 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. Given the scale of the financial challenge there will require to be service reduction and cessation options as it is clear that the IJB cannot continue to deliver the range and levels of services currently delivered.
- The IJB is planning for a range of scenarios ranging from best to poor outcomes, based on assumptions around cost increases and future funding settlements. This will require the identification of savings between £46.0m to £88.9m with the most likely scenario being a financial gap of £48.9m over the next five years.
- This gap could extend to £94.9m 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 £8.5m and £11.7m each year from 2024/25 onwards. This is at its highest in 2024/25 (£12.7m) due to the need to identify recurring savings options for the earmarked reserves balances used to balance the budget in this financial year. It is unlikely that there will be options to use reserves to balance the budget in this way in future financial years.

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

	<p>Delivering Services Differently through Transformation and Service Redesign</p> <ul style="list-style-type: none"> 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.
	<p>Efficiency Savings</p> <ul style="list-style-type: none"> Implementing a range of initiatives which will ensure services are delivered in the most efficient manner.
	<p>Strategic Commissioning</p> <ul style="list-style-type: none"> 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.
	<p>Shifting the Balance of Care</p> <ul style="list-style-type: none"> Progressing work around the unscheduled care commissioning plan to address a shift in the balance of care away from hospital based services to services delivered within the community. This within the context of a fragile primary care and community services infrastructure also needing redesign.
	<p>Prevention and Early Intervention</p> <ul style="list-style-type: none"> 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.
	<p>Demand Management</p> <ul style="list-style-type: none"> 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.

E Cairns
IJB Chair

6th November 2025

D Pearce
Chief Officer

6th November 2025

A McCready
Chief Finance and
Resources Officer
6th November 2025

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 6th November 2025.

Signed on behalf of the East Dunbartonshire HSCP Board.

E Cairns

IJB Chair

6th November 2025

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).

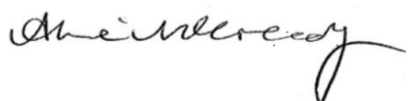
In preparing the Annual Accounts, the Chief Finance and Resources Officer has:

- 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 2025 and the transactions for the year then ended.



A McCready

Chief Finance and Resources Officer
6th November 2025

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 every 2 years. During 2024/25, the Board Chair remained as 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 and left the position on 28th July 2024. Thereafter Mr Pearce was appointed to the role of Chief Officer from 29th July 2024. Mr Pearce is employed by East Dunbartonshire Council and seconded to the HSCP Board (as was Mrs Sinclair).

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 2023/24 £	Senior Employees	Salary, Fees and Allowances £	Compensation for Loss of Office £	Total 2024/25 £
117,533	C Sinclair Chief Officer 6 th January 2020 to 28 th July 2024	55,821	0	55,821
-	D Pearce Chief Officer 29 th July 2024 to present	74,006	0	74,006
99,575	J. Campbell Chief Finance and Resources Officer 9 th May 2016 to 23 rd October 2024	58,323	0	58,323
217,108	Total	188,150	0	188,150

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 31/03/24 £	For Year to 31/03/25 £		Difference from 31/03/24 £	As at 31/03/25 £
C Sinclair (left 28/07/24)	22,685	2,578	Pension	3,000	50,000
Chief Officer			Lump sum	0	45,000
D Pearce (from 29/07/24)	-	4,810	Pension	-	16,000
			Lump sum	0	0
J. Campbell (left 23/10/24)	20,615	13,123	Pension	1,000	17,000
Chief Finance and Resources Officer			Lump sum	0	0
Total	43,300	20,511	Pension	4,000	83,000
			Lump Sum	0	45,000

(The Local Government Pension Scheme contribution reduced from 19.3% in 23/24 to 6.5% in 24/25. The NHS Superannuation scheme contribution increased from 20.7% in 23/24 to 22.5% in 24/25.)

The Chief Officer's detailed above are members of the Local Government Superannuation Scheme and the Chief Finance and Resources Officer a member of the NHS Superannuation Scheme (Scotland). 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.

E Cairns
IJB Chair
6th November 2025

D Pearce
Chief Officer
6th November 2025

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 2024/25 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 2025-30 outlines six key priorities and five enablers to be delivered over the five 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 is revised and approved at each meeting of the Performance, Audit & Risk Committee. The latest version was presented to the September 2025 HSCP Board meeting. The HSCP Board is required to develop and review strategic risks linked to the business of the Board twice yearly.
- 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. A Progress Update Review (PUR) on the RMP was brought to the IJB for approval in March 2023 and thereafter submitted to the Keeper. The HSCP was invited to do a PUR which is a voluntary submission but let the Keeper know on 17th January 2025 that the HSCP would look to a PUR submission in 2026 or a refresh of the RMP.
- 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 has 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 2024/25 in accordance with Public Sector Internal Audit Standards (PSIAS), the Chief Internal Auditor has concluded that reasonable assurance can be placed on the adequacy and effectiveness of the HSCP's internal control system. A number of additional recommendations have been made by the internal audit team in 2024/25 in order to further improve controls, 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 2023/24 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 finding relating to the number of social care services being provided without an up-to-date contract is now considered closed.
- 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 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. Two reports were issued with limited assurance relating to the administration of Allpay cards within the partnership and to Carefirst Payments. A number of recommendations have been made for areas for further improvement and action plans agreed 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 2024/25 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 2024/25. 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.

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 2024/25, 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 the HSCP's Records Management Plan (RMP) in 2021, the Assessment Team for National Records Scotland provided a Progress Update Review (PUR) on our records management provisions in 2023. This is a voluntary arrangement that has provided the IJB with feedback and advice. The conclusion of the review was that the proper record management arrangements outlined by the various elements in the authority's plan continue to be properly considered. Nonetheless there are actions for the HSCP and its partners following this review.
- Internal Audit Reports – Further to the completion of the internal audit work for 2024/25, and following up on previously raised internal audit actions, the main

areas that the Internal Audit Team highlighted as requiring further improvement was Carefirst payments and administration of Allpay cards within the Partnership. Action plans have been agreed with management, progress is being made towards completion, and any outstanding audit actions will continue to be monitored for compliance.

Assurance

The system of governance (including the system of internal control) operating in 2024/25 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.

E Cairns
IJB Chair
6th November 2025

D Pearce
Chief Officer
6th November 2025

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2023/24 Restated			2024/25			
Gross Expenditure £000	Gross Income £000	Net Expenditure £000	Care Group	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
3,177	(66)	3,110	Strategic / Resources	3,137	(104)	3,033
2,254	(8)	2,246	Addictions	2,584	(11)	2,573
56,542	(1,758)	54,784	Older People	59,393	(1,819)	57,574
25,397	(460)	24,937	Learning Disability	25,953	(667)	25,286
5,405	(66)	5,339	Physical Disability	5,463	(97)	5,366
7,200	(750)	6,450	Mental Health	6,888	(750)	6,138
19,377	(1,320)	18,057	Children & Families	19,843	(1,999)	17,844
1,852	(1,594)	258	Criminal Justice	1,500	(1,629)	(129)
1,281	(150)	1,131	Other - Non Social Work	2,022	(129)	1,893
13,378	(1,061)	12,317	Oral Health	13,724	(1,091)	12,633
53,913	(16,313)	37,600	Specialist Childrens Services	57,904	(13,157)	44,747
37,154	(1,270)	35,884	Family Health Services	38,375	(1,544)	36,831
23,108	(1)	23,107	Prescribing	23,980	(1)	23,979
0	0	0	Covid	0	0	0
40,244	0	40,244	Set Aside for Delegated Services to Acute Services	42,757	0	42,757
322	0	322	HSCP Board Operational Costs	267	0	267
290,604	(24,817)	265,787	Cost of Services Managed By East Dunbartonshire HSCP	303,790	(22,998)	280,792
	(268,269)	(268,269)	Taxation & Non Specific grant Income		(280,704)	(280,704)
290,604	(293,086)	(2,482)	(Surplus) or deficit on Provision of Services	303,790	(303,702)	88
		(2,482)	Total Comprehensive Income and Expenditure			88

The expenditure for 2023/24 has been restated in line with the reduction in bad debt provision (BDP) advised by the Council on 25th September 2025. This adjustment of £138k is below the material threshold advised by the external auditors. This provides a more accurate costing for the BDP by including details of the write offs processed in prior years and the approach to provision being more consistent between types of debt.

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 2024/25	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2024	(4,386)	(18,158)	(22,544)
Total Comprehensive Income and Expenditure (Increase) / Decrease 2024/25	1,357	(1,269)	88
Closing Balance at 31 March 2025	(3,029)	(19,427)	(22,456)

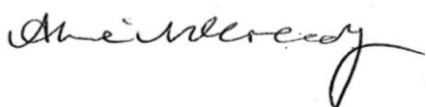
Movements in Reserves During 2023/24	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2023	(4,371)	(15,691)	(20,062)
Total Comprehensive Income and Expenditure (Increase) / Decrease 2023/24	(15)	(2,467)	(2,482)
Closing Balance at 31 March 2024	(4,386)	(18,158)	(22,544)

BALANCE SHEET

The Balance Sheet shows the value as at the 31 March 2025 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.

Restated 31 March 2024 £000		Notes	31 March 2025 £000
22,544	Short term Debtors	9	22,456
	Current Assets		
22,544	Net Assets		22,456
(4,386)	Usable Reserve: Contingency	10	(3,029)
(18,158)	Usable Reserve: Earmarked	10	(19,427)
(22,544)	Total Reserves		(22,456)

The unaudited accounts were issued on 6th November 2025 and the audited accounts were authorised for issue on xxxx 2025. 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 2025 and its income and expenditure for the year then ended.



A McCready
Chief Finance and Resources Officer
6th November 2025

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

General Principles

The Financial Statements summarise the transactions of East Dunbartonshire HSCP Board for the 2024/25 financial year and its position at the year-end of 31 March 2025.

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 NHS GGC 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 2024/25, 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.

In accordance with the CIPFA Code of Local Government Accounting (2024/25), the IJB is required to prepare its financial statements on a going concern basis unless informed by the relevant national body of the intention for dissolution without transfer of services or function to another entity. The IJB's funding from and directions to partners has been confirmed for 2024/25, and medium-term financial planning for the period to 2028 (updated annually as part of the budget process) continues to progress.

The Integration Scheme outlines the actions required in the event of an overspend which includes the implementation of a recovery plan to recover the overspend, use of reserve balances and if this is unsuccessful partner bodies can consider making additional funds available. Therefore, the IJB considers there are no material uncertainties around its going concern status in the period to 6th November 2025.

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 only Usable Reserve is the General Fund and these are classified as either Usable Reserves: Contingency or Usable Reserves: Ear-marked.

The balance of the General Fund as at 31 March 2025 shows the extent of resources which the HSCP Board can use in later years to support service provision and complies with the Reserves Policy for the partnership. This policy recommends the holding of contingency reserves at 2% of net expenditure.

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 above the material threshold.

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 2024/25 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 unaudited Annual Accounts were authorised for issue by the Chief Finance and Resources Officer on 6th November 2025. There were no events that occurred between 1 April 2024 and the date that the Annual Accounts were authorised for issue that would have an impact on the financial statements.

5. Expenditure and Income Analysis by Nature

Restated 2023/24 £000		2024/25 £000
110,429	Employee Costs	112,136
653	Property Costs	695
7,774	Supplies and Services	9,083
69,019	Contractors	73,869
919	Transport and Plant	886
1,015	Administrative Costs	1,800
37,119	Family Health Service	38,317
23,108	Prescribing	23,979
40,244	Set Aside	42,757
322	HSCP Board Operational Costs	267
(24,815)	Income	(22,997)
265,787	Net Expenditure	280,792
(268,269)	Partners Funding Contributions and Non-Specific	(280,704)
(2,482)	(Surplus) or Deficit on the Provision of Services	88

The HSCP Board does not directly employ staff but does however have responsibility for funding the employee costs for partner organisations for those staff working across HSCP services. The property costs included in the table above relate to leased premises which the HSCP has responsibility for funding on behalf of partner organisations.

6. HSCP Board Operational Costs

2023/24 £000		2024/25 £000
289	Staff Costs	233
33	Audit Fees	34
322	Total Operational Costs	267

External Audit Costs

The appointed Auditors to ED HSCP were Forvis Mazars. Fees payable to Forvis 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

2023/24 £000	Partner Funding Contributions	2024/25 £000
75,214	Funding Contribution from East Dunbartonshire Council	72,688
193,055	Funding Contribution from NHS Greater Glasgow & Clyde	208,016
268,269	Taxation and Non-specific Grant Income	280,704

The funding contribution from the NHSGGC shown above includes £42.757m 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

<i>Restated</i> 31 March 2024 £000		31 March 2025 £000
0	NHS Greater Glasgow and Clyde	0
22,544	East Dunbartonshire Council	22,456
22,544	Debtors	22,456

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.

Restated		HSCP RESERVES			
Balance at		Re-designated	Transfers	Transfers	Balance at
31 March			Out	In	31 March
2024		2024/25	2024/25	2024/25	2025
£000		£000	£000	£000	£000
(1,100)	HSCP Transformation	575	0	0	(525)
(3,000)	HSCP Accommodation Redesign	2,400	0	0	(600)
(120)	HSCP Smoothing Reserve	(4,727)	4,847	0	(0)
(500)	HSCP Digital Redesign	500	0	0	0
(282)	SG - Integrated Care / Delayed Discharge	282	0	0	0
(2,817)	Oral Health	0	0	(628)	(3,445)
(3,450)	Specialist Children	0	39	(4,980)	(8,391)
(146)	SG - Primary Care Improvement	0	60	0	(86)
(236)	SG – Action 15 Mental Health	0	0	(681)	(917)
(1,329)	SG – Alcohol & Drugs Partnership	0	17	(150)	(1,462)
(229)	GP Premises	0	0	0	(229)
(1,518)	Prescribing	0	600	(420)	(1,338)
(188)	Community Living Charge	0	67	0	(121)
(1,558)	Adult Winter Planning Funding	401	0	0	(1,157)
0	Mental Health Recovery & Renewal	0	0	0	0
(296)	Community Link Workers	0	0	0	(296)
(225)	MH Estate Funding	0	0	0	(225)
(1,164)	Miscellaneous Reserves	569	20	(60)	(635)
(18,158)	Total Earmarked	0	5,650	(6,919)	(19,427)
(4,386)	Contingency	0	1,357	0	(3,029)
(22,544)	General Fund	0	7,007	(6,919)	(22,456)

HSCP Transformation, Accommodation, Smoothing Reserve, Digital Redesign and Prescribing reserves – HSCP ring-fenced funds earmarked to support transformation of current services into services sustainable for the future. This will be achieved via service reviews including review of accommodation and digital requirements.

All other earmarked reserves relate to Scottish Government funding balances ring-fenced to be carried forward for specific policy initiatives. This represents the continuation of commitments matched to funding within services to ensure continuity and completion.

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.

2023/24 £000	PARTNER FUNDING CONTRIBUTIONS	2024/25 £000
(193,055)	Funding Contribution received from the NHS Board	(208,016)
169,832	Expenditure on Services by the NHS Board	182,905
	Key Management Personnel: Non-Voting Board	
145	Members	115
(23,078) Net Transactions with the NHS Board		(24,996)

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.

31 March 2024 £000	Balances with NHS Greater Glasgow and Clyde	31 March 2025 £000
0	Debtor balances: Amounts due from the NHS Board	0
0	Net Balance with the NHS Board	0

Restated 2023/24 £000	PARTNER FUNDING CONTRIBUTIONS	2024/25 £000
(75,214)	Funding Contribution received from the Council	(72,688)
95,633	Expenditure on Services by the Council	97,620
144	Key Management Personnel: Non-Voting Board Members	118
33	Support Services	34
20,596 Net Transactions with the Council		25,084

Restated 31 March 2024 £000	Balances with East Dunbartonshire Council	31 March 2025 £000
22,544	Debtor balances: Amounts due from the Council	22,456
22,544	Net Balance with the Council	22,456

Related parties also include organisations which we may not transact with but can still exert significant influence over our financial and operating policy decisions. The Scottish Government is such a related party of the IJB as it can exert significant influence through legislation and funding of the IJB's Partner Bodies, and therefore can indirectly influence the financial and operating policy decisions of the IJB. The value of transactions directly with the Scottish Government in 2024/25 and 2023/24 was nil.

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 2025.

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**