East Dunbartonshire Health & Social Care Partnership

East Dunbartonshire Integration Joint Board

Unaudited Annual Accounts 2025/26

sustainable thriving achieving
East Dunbartonshire Council
www.eastdunbarton.gov.uk

NHS Greater Glasgow and Clyde

CONTENTS

Introduction

This document contains the financial statements for the 2025/26 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 2025 - 31 March 2026 were as follows:

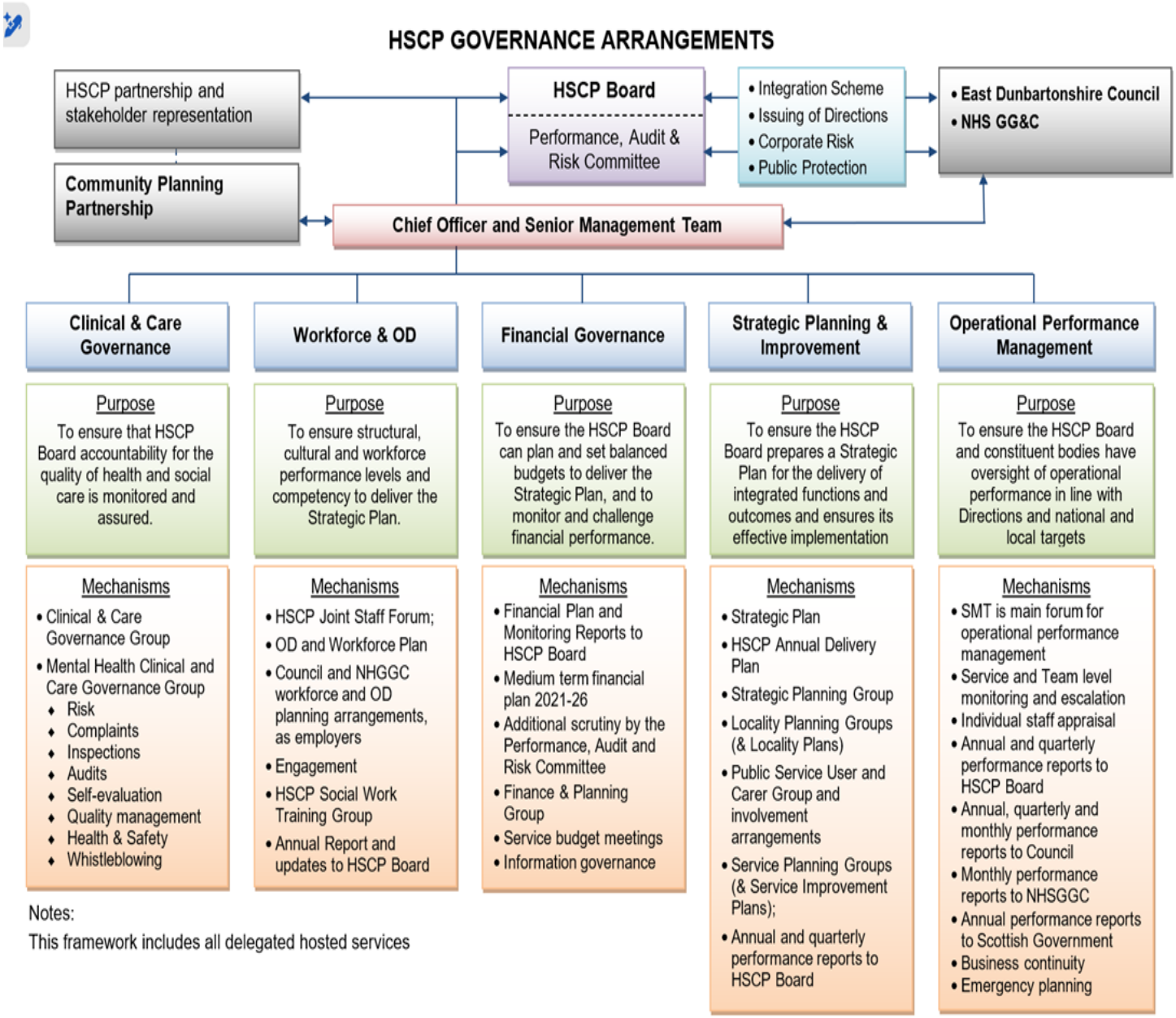
Voting Board Members 2025/26	Organisation
Libby Cairns (Chair)	NHSGGC Non-Executive Director
Calum Smith (Vice Chair)	EDC Councillor
Lesley McDonald	NHSGGC Non-Executive Director
Charles Vincent	NHSGGC Non-Executive Director
Aidan Marshall	EDC Councillor
Pamela Marshall	EDC Councillor
Non-Voting Board Members	**Organisation**
Derrick Pearce – Chief Officer	EDC
Alison McCready – Chief Finance and Resources Officer	NHSGGC

David Aitken – Chief Social Work Officer	EDC
Dr Calum Partick – Clinical Director From 04/08/25, previously held by Dr Judith Marshall	NHSGGC
Kathleen Halpin – Chief Nurse From 03/09/25, previously held by Leanne Connell	NHSGGC
Fiona Munro – Lead Allied Health Professional From 01/11/25, new Board Member	NHSGGC
Ann Innes – Voluntary Sector Representative	East Dunbartonshire Voluntary Association
Michael O'Donnell – Service User Representative	
Fiona McManus – Carer Representative	
Andrew McCready – Trades Union Representative From 18/07/25, previously held by Allan Robertson	NHSGGC
Craig Bell – Trades Union Representative	EDC
Mary Brown – Acute Representative From 03/09/25, previously held by Morven McElroy	NHSGGC

- *The Chair of the IJB rotates every 2 years between the Council and the NHS Board. The Chair rotated during financial year 2025/26 from EDC Councillor Calum Smith to NHSGGC Non-Executive Director Libby Cairns.*

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 for this year.

It is important to acknowledge that the landscape of health and social care has changed significantly. 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 the current 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.

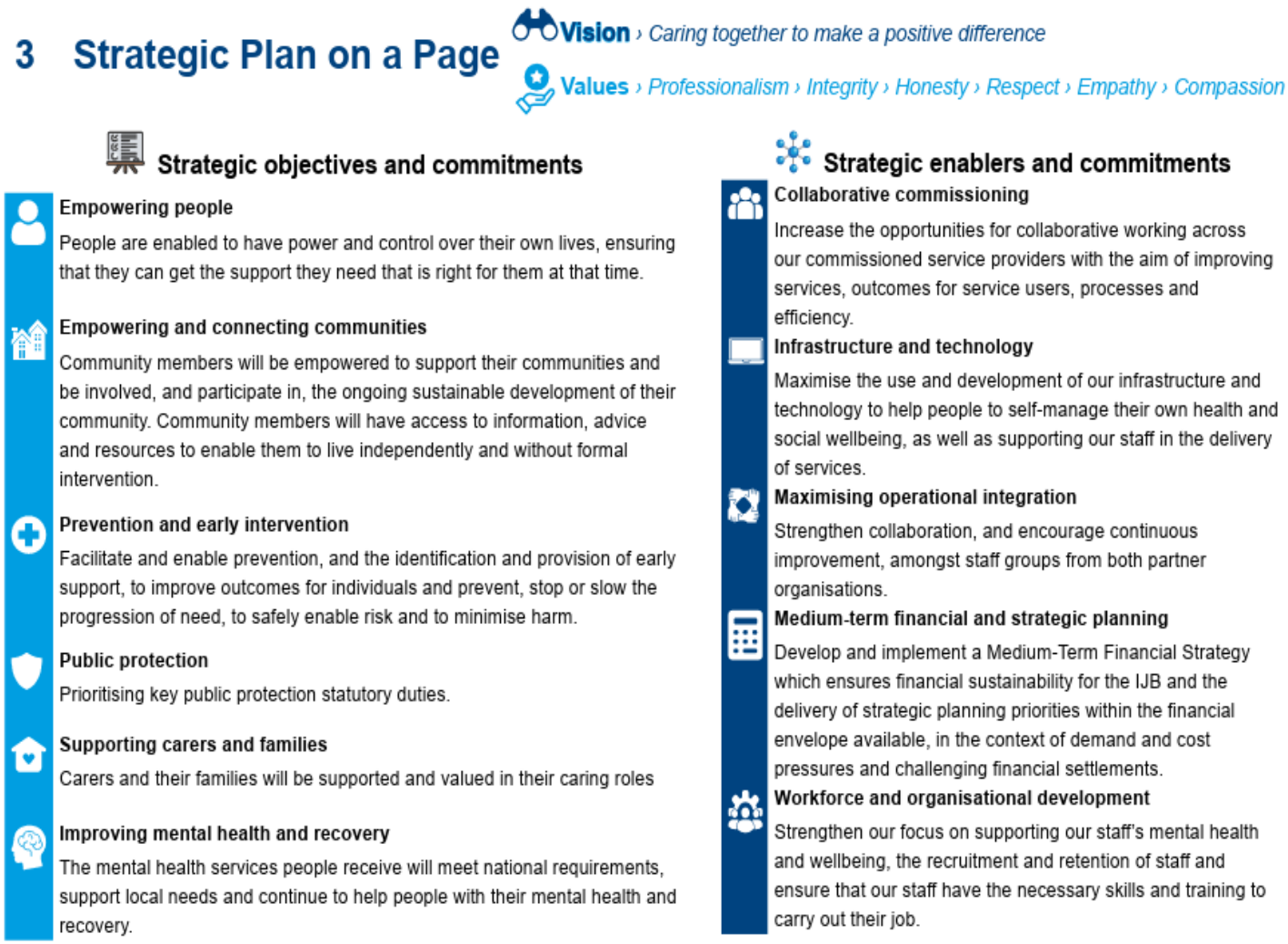
Where new funding streams are available, we aim to:

- 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]

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 and transforming 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 commitments:

Strategic Priority / Enabler	Commitment	Reducing Climate Impact
Infrastructure and Technology	Appropriate, modern facilities that offer opportunities to deliver high quality community-based services to people in the most appropriate setting	Developing local, integrated health and social care facilities, fewer in number and operating to higher efficiency standards, with services and resources under one roof. Reducing travelling costs for staff, by operating within practice localities and collaborating closely with primary care GP practices.
	Streamlined systems and processes to facilitate information sharing and recording	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.
Workforce and Organisational Development	Continue to support staff's health and wellbeing	Promoting flexible working practices, including home working that can positively reduce greenhouse gas emissions and building-based space requirements.

A Strategic and Environmental Impact Screening Assessment of this HSCP Strategic Plan was 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 cars 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

East Dunbartonshire Population

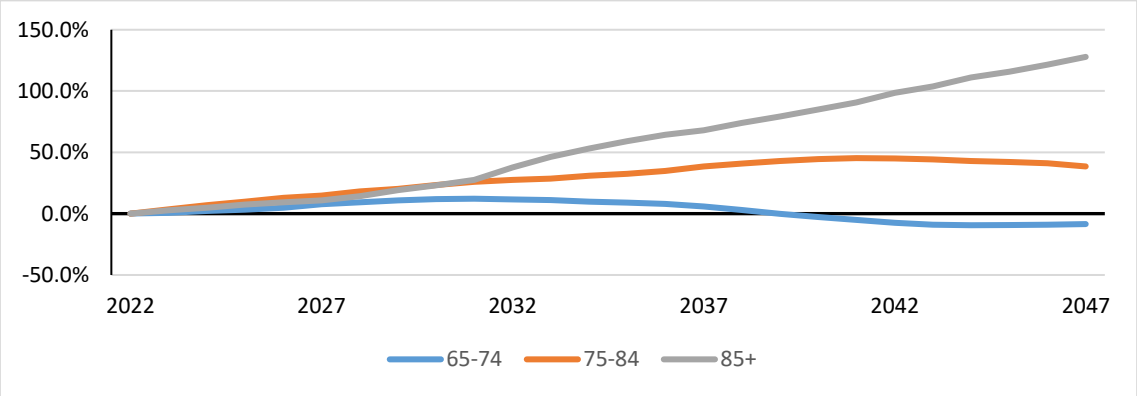
109,970 (based on NRS 2024 mid-year population estimates)

Age 0-14	Age 15-64	Age 65+
16.51%	58.55%	24.94%
18,155	64,387	27,428

The overall population of East Dunbartonshire is expected to increase by almost 10% between 2022 and 2047
(Source: NRS Subnational Population Projections: 2022 based).

The figure below shows the proportion of increase projected in the older population from 2022-2047. 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

84.2 years

Scottish: 81.1 years

Male life expectancy at birth

80.3 years

Scottish: 77.2 years

Female healthy life expectancy

64.6 years

Scottish: 59.4 years

Male healthy life expectancy

63.9 years

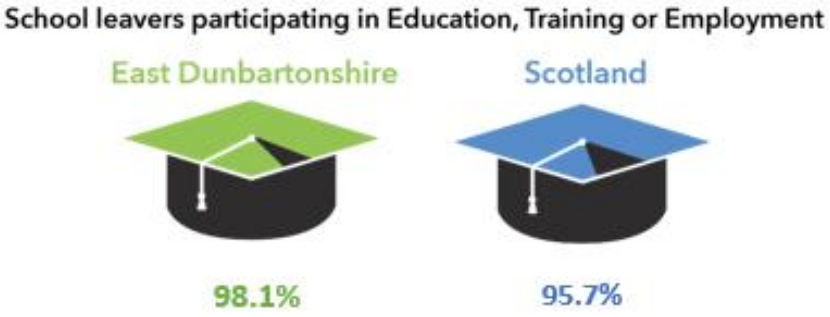
Scottish: 59.1 years

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 2022-24

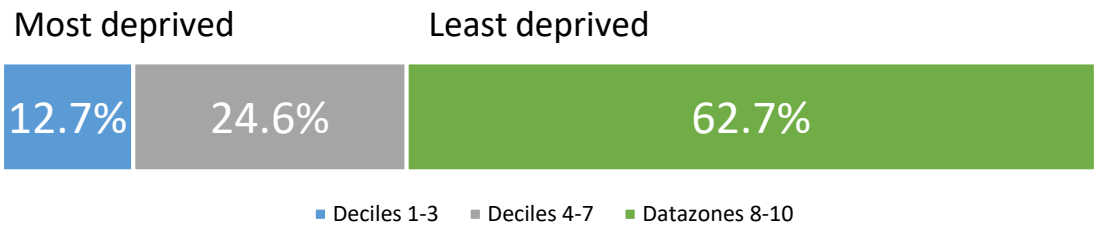
East Dunbartonshire has frequently been reported as one of the best areas to live in Scotland based on health, life expectancy, employment and school performance. Economic activity and employment rates are high and the level of crime is significantly below the Scottish average.

Source: 2022 Census



Source: Scottish Government Summary Statistics for Attainment and Initial Leaver Destinations

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.

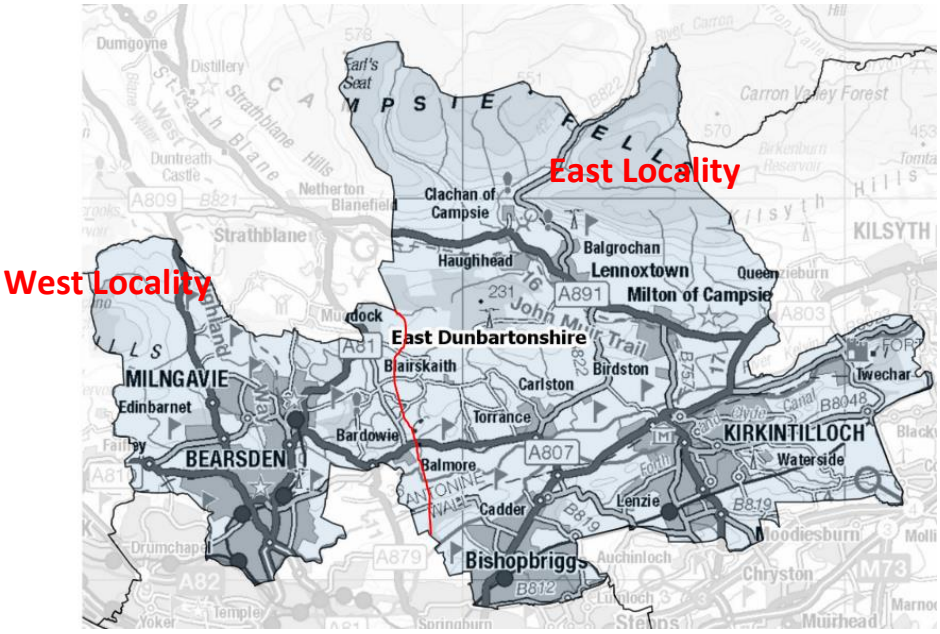


Although the majority of East Dunbartonshire live in the least deprived areas, there were three areas categorised amongst the 10% most deprived in Scotland, two in the Hillhead area of Kirkintilloch and one in Lennoxtown (Source: SIMD 2020).

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% (68,156) of East Dunbartonshire's population, while the West Locality accounts for 38% (41,814) of the population (Source: NRS – 2024 Small Area Population Estimates). 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 2025/26

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 2025/26 report was presented to the HSCP Board for approval on 18 June 2026. 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 2025/26 is published on the HSCP website and can be found using the following link: Performance and demographics - East Dunbartonshire Council Health and Social Care

(Link will be updated to take directly to Annual Performance Report when published by end July 2026)

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 29 initiatives identified in the Annual Delivery Plan to be progressed during 2025/26. By the end of this period, progress towards these projects were as follows:

- 21 were successfully completed in 2025/26.
- 6 were partially achieved with elements continuing into 2026/27, 1 was delayed and carried forward in full, and 1 action was cancelled as it was progressed within another initiative.

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

- The overall financial transformation programme delivered savings of £6.7m in 2025/26 through a combination of approved service reviews and organisational redesign, maintaining safe staffing and protecting statutory functions throughout.
- Bishopbriggs Community Treatment and Care Centre opened December 2025, increasing planned clinical capacity from 22 to 40 sessions in a modern community setting.
- Medication Assisted Treatment Standards achieved green across all ten standards for the first time, providing strong assurance of access and quality in alcohol and drug recovery services.
- HSCP Digital Strategy 2025-30 approved, setting the strategic direction for digital and technology-enabled service delivery.
- HSCP Workforce Plan 2025-30 approved alongside workforce plans for Specialist Children's Services and the Oral Health Directorate.
- John Street House progressed from Weak to Good across all five Care Inspectorate key questions within a single year.
- UNICEF Baby Friendly Initiative Gold Award revalidated, providing independent assurance of quality across community children's services.
- Over £0.5m secured through the national Gambling Levy to deliver a three-year prevention-focused programme addressing gambling-related harm.

- Health Information Hubs established in every local library in East Dunbartonshire, improving community access to health information and signposting.
- The majority of regulated services continue to be graded good or better.
- CAMHS referral-to-treatment performance maintained above national standards, reaching 100% in February and March 2026.

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.

(Performance data below will be updated when Public Health Scotland data available for 2025/26 (expected mid July 2026))

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

Performance Measure	East Dunbartonshire	Scotland	National Rank
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

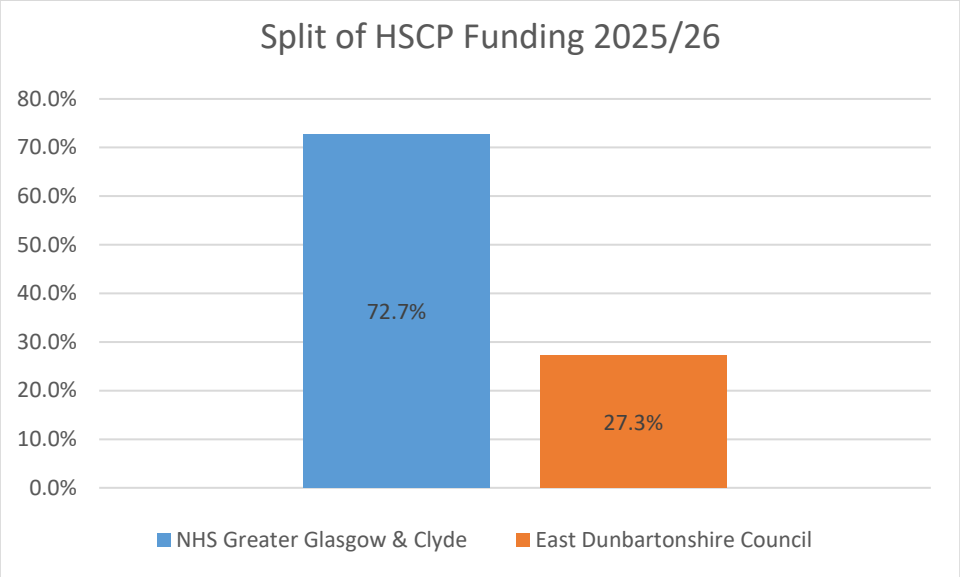
Source: East Dunbartonshire 2024/25 Annual Performance Report

The 2026/27 Annual Delivery Plan will build on the foundations established during 2025/26, with a continued focus on service transformation, prevention and early intervention, and delivering on the commitments of the Strategic Plan 2025-30 within the financial envelope available. Closing the medium-term financial gap will require further recurring savings, continued service redesign and sustained focus on shifting the balance of care towards community-based support and prevention.

HSCP BOARD'S FINANCIAL POSITION AT 31 MARCH 2026

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 2025/26



The scope of budgets agreed for inclusion within the HSCP for 2025/26 from each of the partnership bodies were:-

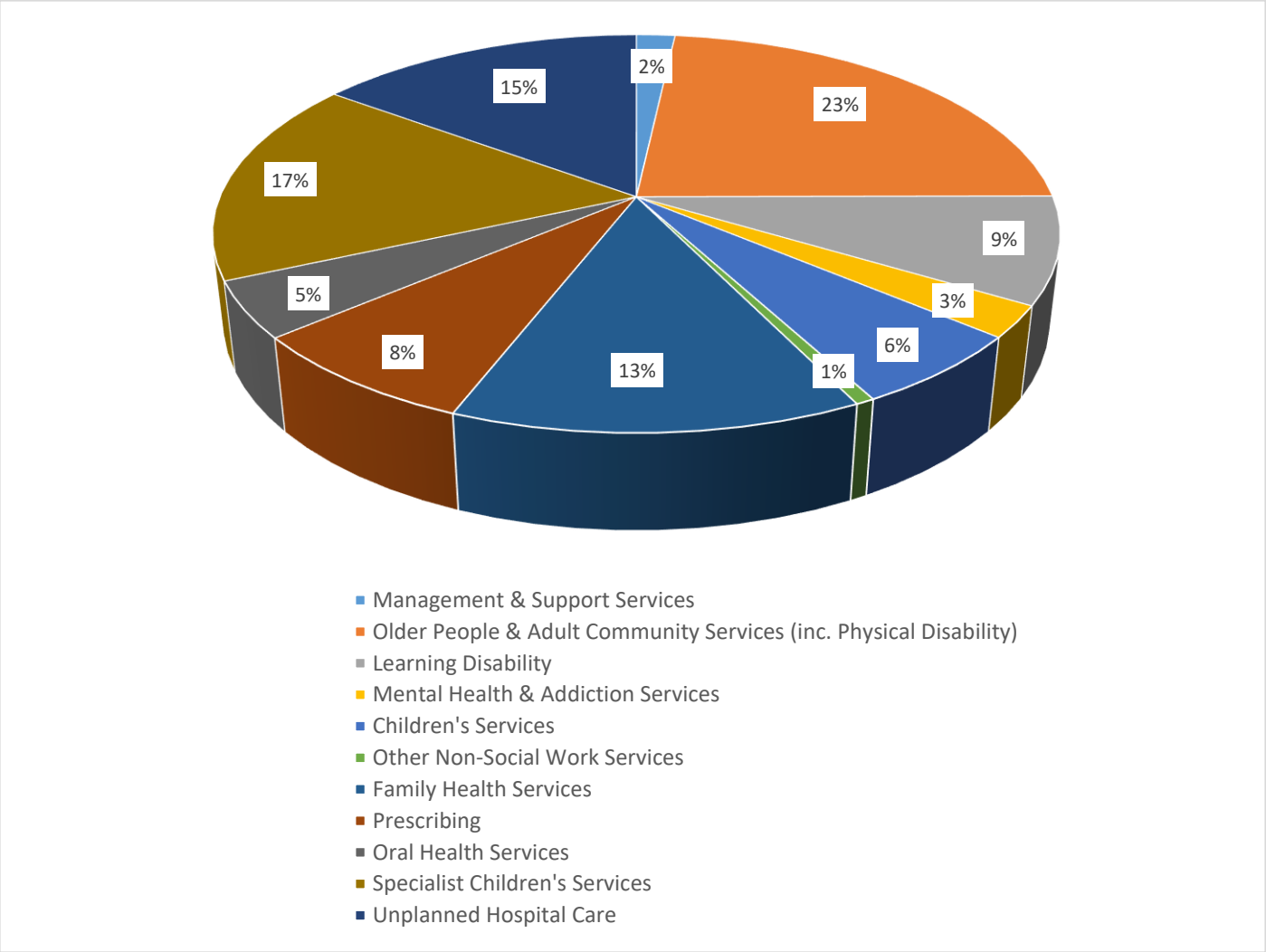
HSCP Board Budgets 2025/26 (from the 1 April 2025 to the 31 March 2026)

	Original Budget 2025/26 £000	In Year Adjustments £000	Final Budget 2025/26 £000
Functions Delegated by East Dunbartonshire Council	83,016	1,266	84,282
Functions Delegated by NHSGGC	161,857	16,544	178,401
Set Aside – Share of Prescribed Acute functions	42,474	3,563	46,037
TOTAL	**287,347**	**21,373**	**308,720**

The increases to the original budget for 2025/26 relate largely to funding allocations during the year relating to family health services, delegated non-social work services and SG funding to support various policy initiatives such as alcohol and drugs, primary care improvements, dementia, unscheduled care and hospital at home 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 2025/26



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 (£13m) 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 (SCS) 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 2025/26 for SCS, now hosted in East Dunbartonshire is £49m.

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

2024/25 £000	Host HSCP	Service Area	2025/26 £000
363	West Dunbartonshire	MSK Physio	345
68	West Dunbartonshire	Retinal Screening	68
316	Renfrewshire	Podiatry	329
375	Renfrewshire	Primary Care Support	388
542	Glasgow	Continence	676
713	Glasgow	Sexual Health	675
1,519	Glasgow	Mental Health Services	1,273
16	East Renfrewshire	Augmentative and Alternative Communications	28
800	East Renfrewshire	Learning Disability Inpatient Services	1,813
1,028	East Dunbartonshire	Oral Health	1,053
3,604	East Dunbartonshire	Specialist Children's Services	3,511
502	Glasgow	Alcohol & Drugs	497
290	Glasgow	Prison Healthcare	415
234	Glasgow	Healthcare in Police Custody	82
3,721	Glasgow	General Psychiatry	3,089
1,843	Glasgow	Old Age Psychiatry	1,876
15,935		**Total Cost of Services consumed within East Dunbartonshire**	**16,117**

The levels of expenditure have increased in a number of areas since 2024/25, most notably around the use of Learning Disability Inpatient beds and Continence.

East Dunbartonshire HSCP use of general psychiatry has seen a reduction in usage from 4.9% to 3.9% and Mental Health services a reduction in usage from 5.5% to 4.6% in 2025/26.

SET ASIDE BUDGET

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

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

An allocation has been determined by NHSGGC for East Dunbartonshire of £46.037m for 2025/26 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 2025/26, the overall expenditure for NHSGGC has increased with the share of the overall activity for East Dunbartonshire across Acute Medicine and Respiratory increasing. The East Dunbartonshire share of the overall activity for Older People 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 2022 – 2027 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 3,803 to 8,665 people between 2022 and 2047 (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 42 at May 2026 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 regular review by the Senior Management Team and reported quarterly through the PAR Committee with the latest version reported in June 2026.

The key risk areas identified (as at June 2026) are:

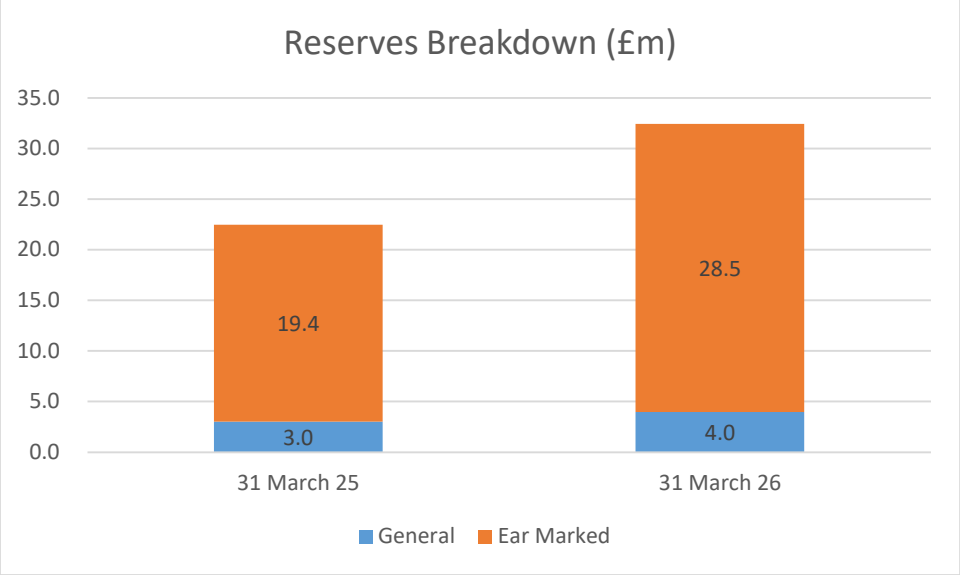
Key Strategic Risks	Mitigating Actions
Inability to achieve recurring financial balance Current residual risk: **Very High**	• Continued liaison with other Chief Finance Officer's network / engagement with SG. • Monitoring of delivery of efficiency plans for the coming year through the HSCP SMT and Financial Sustainability Partnership Group. • 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. • Development of a pipeline to generate further savings.
Failure to deliver actions to drive performance on Unscheduled Care with adverse impact on whole system flow Current residual risk: **High**	• Review further options for increasing capacity within care home provision and care at home through recruitment drive and further re-direction of staff. • Prioritise use of available funding to increase capacity across the HSCP in direct care services to support early and effective discharge. • 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.
Inability to secure sufficient accommodation in the West Locality to deliver effective integrated health and social work services in that area. Current residual risk: **High**	• Progression of actions within ED HSCP Property Strategy have included opening planned CTAC premises in Bishopbriggs in December 2025. There is a need to 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 allocation of capital funding within NHSGG&C and use of HSCP accommodation funding in collaboration with partners. • Explore alternative solutions to address remaining capacity within HSCP accommodation. • Continue to explore additional accommodation options within the west locality. • Alignment with the EDC Property Strategy through ongoing discussions • The SG 2026/27 budget announcement included reference to East Dunbartonshire inclusion in the first tranche of a primary and community care infrastructure investment programme. Details are to be confirmed and progressed with NHSGG&C Property team.
Inability to meet the demand for neurodevelopment disorder assessment and treatment. Current residual risk: **High**	• Waiting list additionality. • Strategic planning re Planning with People being developed. • Task and finish groups internally for efficiencies.

Key Strategic Risks	Mitigating Actions
Inability to deliver an intensivised CAMHS pathway for Scotland West. Current residual risk: **High**	• Develop an implementation group • Escalation through NHSGG&C Corporate Management team and subnational structures
Failure to comply with General Data Protection Regulations (GDPR) resulting in loss, inappropriate sharing or unlawful processing of sensitive personal data, including risks arising from emerging technologies (e.g. AI/LLMs). Current residual risk: **High**	• "Strengthen and clarify organisational guidance on the use of emerging technologies, including AI/LLMs, with clear “dos and don’ts” and decision support for staff. • Enhance Information Governance training to include practical scenarios relating to AI use and handling of sensitive data, with targeted input for higher-risk roles (e.g. analytical and reporting teams). • Increase communication and awareness activity to reinforce good Information Governance practice and highlight risks associated with non-approved tools. • Review and enhance technical controls, including: - Data Loss Prevention (DLP) measures - Web filtering and access controls - Monitoring of large data exports and unusual system activity • Further develop audit and monitoring arrangements for access to sensitive datasets, including routine review of anomalies and escalation where required. • Undertake periodic compliance and assurance activity across services, with targeted review of high-risk areas. • Test and strengthen incident response arrangements through regular exercises, including scenarios involving emerging technologies and data breaches."

FINANCIAL PERFORMANCE 2025/26

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 underspend of £9.972m against the partnership funding available for 2025/26. Adjusting this position for in year movements in earmarked reserves provides an underlying positive variance on budget of £0.926m for 2025/26 which represents £1.576m underspend on operational service delivery for the year offset by £0.650m re-designated from general reserves to an earmarked transformation reserve which 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 £22.456m at the year ending 31 March 2025 to that of a balance of £32.428m as at year ending 31 March 2026 (as detailed in the reserves statement on page 43). The reserves can be broken down as follows:



Financial Outturn Position 2025/26

The budget for East Dunbartonshire HSCP was approved by the IJB on the 20th March 2025. This provided a total net budget for the year of £287.347m (including £42.474m related to the set aside budget). This included £9.462m 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 £0.049m 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 2025 which has increased the annual budget for 2025/26 to £308.720m. These adjustments relate mainly to family health services, delegated non-social work services and SG funding to support various policy initiatives such as alcohol and drugs, primary care improvements, dementia, unscheduled care and hospital at home as well as additional in year funding to support the pay uplifts for NHS and social work staff.

A breakdown of the year end variance against the allocation from each partner agency is set out in the table below:

Partner Agency	Annual Budget 2025/26 £000	Actual Expenditure 2025/26 £000	Year End Variance 2025/26 £000
East Dunbartonshire Council	84,282	84,410	(128)
NHS GG&C	224,438	214,338	10,100
TOTAL	308,720	298,748	9,972

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

- Additional SG funding earmarked for investment in hospital at home, unscheduled care and Agenda for Change reform, in particular for the areas of reduced working week and Band 5 to 6 nursing review.
- Under - achievement of the budget savings programme for 25/26 is creating some pressures on budget. There are some 'smoothing reserves' set aside in expectation that some programmes would take time to bed in, however these have not been utilised due to delays/ difficulties in recruitment mitigating the unachieved savings in year.

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

Care Group Analysis	Annual Budget 2025/26 £000	Actual Expenditure 2025/26 £000	Year End Variance 2025/26 £000
Strategic & Resources	5,412	2,802	2,610
Community Health & Care Services	71,547	67,920	3,627
Mental Health, Learning Disability, Addictions & Health Improvement	34,601	34,667	(66)
Children & Criminal Justice Services	18,471	18,962	(491)
Other Non SW - PSHG / Care & Repair/Fleet	1,890	1,457	433
FHS - GMS / Other	40,749	40,900	(151)
FHS - Prescribing	24,329	23,598	731
Oral Health - hosted	14,010	13,437	573
Specialist Children - hosted	51,674	48,968	2,706
Set Aside	46,037	46,037	0
Net Expenditure	**308,720**	**298,748**	**9,972**

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 (underspend of £2.610m) – this underspend related to SG funding allocated for Agenda for Change reform which was aligned to an earmarked reserve to cover the costs of backfilling the hours lost as a result of the reduced working week and the Band 5 to 6 nursing review. Pressures from unachieved savings in this care group were offset by the underspend from movements in the final outturn position for prescribing for 2024/25 resulting in a one-off credit of £0.327m in year and a reduced forecast position for 2025/26 of £0.740m.

- Community Health and Care Services – Older People / Physical Disability (underspend of £3.627m) – this underspend related to SG funding allocated for Hospital at Home and Unscheduled Care which was aligned to an earmarked reserve to cover development of these services. There were pressures related to Older People's residential accommodation, daycare in relation to demands and unachieved savings. These pressures were offset by underspends across other service packages and from underspends on NHS staffing budgets due to vacancies on hold within the elderly mental health service until the service review was complete.

- Mental Health, Learning Disability, Addiction Services, Health Improvement (overspend of £0.066m) – an overspend on addictions services in relation to costs planned to be funded from ADP earmarked reserve. Underspends on supported living and transitions due to delays in finding suitable care packages were offset by pressures as a result of unachieved savings and transport costs. Overall any pressures were further mitigated through delays in recruitment and turnover of staff within community health services.

- Children and Criminal Justice Services (overspend of £0.491m) – overspends in relation to residential packages, support hours, respite and taxi costs were partially offset by underspends for kinship care, fostering, voluntary organisations and direct payments. Additional income received from the home office for Unaccompanied Asylum Seeking children has also helped to mitigate some of the pressure.

- Other Non-Social Work (underspend of £0.433m) - 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 planning & commissioning vacancies.

- Family Health Services (excluding prescribing) (overspend of £0.151m) - Superannuation costs represent the biggest cost pressure for 2025-26. The allocation of superannuation was uplifted in 2024-25 to address current pressures, although this did not close the gap. No uplift was applied in 2025-26. GP income and salaries were increased in line with 4% DDRB uplift. In addition to this workforce funding was paid to practices which also increased salary costs. Any increase in salaries will have a direct impact on superannuation payments with no uplift to Board Admin funding to support this inflationary pressure. Locum cost for maternity/paternity and sickness are another significant pressure. Maternity/paternity costs have increased by 11% compared with the prior year and sickness cover has reduced by 7%. The overall cost of cover is above the allocated funding within board admin. The reported locum costs are net of superannuation costs which are reported within GMS superannuation. Any increase in locum costs will directly result in an increase in superannuation costs. GMS premises expenditure continues to be a pressure with the cost of rent increasing by 2% and rates by 1% with no uplift in funding allocations to support inflationary increases in costs.

- Prescribing (underspend of £0.731m) – a reduction on forecast price and volume for the year has resulted in an underspend. Dapagliflozin moved to being a generic drug with the price reducing significantly. The price of Trizepatide has increased but has been offset by additional rebate for this drug. The discount rate reduced from 3.62% to 0% resulting in a pressure in year with discount anticipated to be reinstated for the coming year but at this stage it is unclear to what rate.

  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. Prices across the market are expected to continue to increase due to global factors outwith the control of the HSCP, however use of alternative medicines will form part of the programme of initiatives being rolled out across East Dunbartonshire and more widely across GG&C.

- Oral Health (underspend of £0.573m) - 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 £2.706m) – delays and difficulties in filling of vacancies across all of Specialist Children's services has resulted in this year's underspend. Work continues to recruit to vacancies with review of skill mix and workforce models as required to create sustainable models for future service delivery. The underspend has been allocated to an earmarked reserve to support recruitment of additional staffing to address CAMHS allocation waits, neurodevelopmental waiting lists and additional staffing for Skye House.

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 1973. 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 £5.0m for the partnership (including hosted services).

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 2025, the HSCP had a general (contingency) reserves balance of £3.029m. The surplus on operational service delivery generated during 2025/26 (£1.576m) will increase the level of general reserves with the agreed movement to an earmarked transformation reserve reducing the level of general reserves (£0.650m). The overall movement of £0.926m will increase the general reserve available to £3.955m (1.6% of net expenditure excluding set aside) and means the HSCP will not comply with its Reserves Policy. The HSCP however allocates any underspends for Hosted services to an earmarked reserve for the specific Hosted service therefore if net expenditure excluded set aside and hosted services the general reserve would be 2.1% of net expenditure and would comply with the Reserves Policy.

In addition, the HSCP holds total earmarked reserves of £28.473m. As part of setting the budget for 2026/27, it was agreed to re-designate a number of earmarked reserves totalling £1.704m to the 'HSCP Budget Smoothing' Reserve to set a balanced budget for 2026/27 and provide further contingency for any unplanned pressures.

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

The total level of partnership reserves is now £32.428m as set out in the table on page 43.

Financial Outlook

In setting the budget for 2026/27, the partnership had a funding gap of £8.192m following 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 2025/26 (excl. Set aside)	80.671	163.840	244.511
Add: Non recurring re determination - prior year	0.028		0.028
Set Aside		44.959	44.959
Total Recurring Budget 2026/27	80.699	208.799	289.498
Cost Pressures - 26/27	12.969	6.294	19.262
2026/27 Budget Requirement	93.668	215.093	308.760
2026/27 Financial Settlement / Budget 2026/27	86.025	212.825	298.850
2026/27 Additional Funding	0.126	1.593	1.719
Financial Challenge 26/27	7.517	0.675	8.192
To be Met from:			
Savings Proposals 26/27 - Management Actions and Efficiencies	(1.791)	(0.615)	(2.406)
Savings Proposals 26/27 - Service Change and Budget Reduction Options	(1.380)	(1.501)	(2.881)
Use of Earmarked Reserves balances	(2.905)		(2.905)
Residual Financial Gap 26/27 or (Underspend)	**1.441**	**(1.441)**	**(0.000)**

Savings plans, including a combination of management actions, efficiencies, service changes and budget reduction options of £5.287m were identified to mitigate the financial pressures in March '26 leaving a residual financial gap of £2.905m requiring to be taken from earmarked reserves to set a balanced budget.

The aforementioned £2.594m smoothing reserve plus the additional £1.704m agreed to be re-designated as part of the budget setting process for 2026/27 increases the overall smoothing reserve to £4.298m and was created to help to mitigate any savings plans that could not be implemented on a full year basis in 2026/27 and cover the residual financial gap until further savings plans could be identified.

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 2026/27 with price and volume pressures in relation to prescribing expected to continue during the new financial year; pressures in the GMS contract in relation to superannuation contributions, locum cover and premises costs; pressures on contractual spend for Social Work care providers and the impact of the cost of living crisis on these providers; continuing demographic pressures related to increasing elderly population and increasing numbers of looked after and accommodated children (LAAC); emerging unavoidable expenditure in the course of fulfilling statutory duties with increasingly complex care packages often required for individuals not previously known to services; 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 recourse to reserves, service levels will need to be managed within the current financial envelope.

This has necessitated the creation of a Strategic Management Team forum which meets fortnightly and an HSCP Financial Sustainability Partnership Group which meets four weekly, 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 2022 – 2027 which outlines the financial outlook over that period 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:-

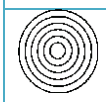
- The medium term financial outlook for the IJB provides a number of cost pressures with levels of funding not matching the full extent of these pressures requiring a landscape of identifying cost savings through a programme of transformation and service redesign. Given

the scale of the financial challenge there will require to be increased focus on prioritisation of resources which may result in 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 worst case 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 five year period.
- 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 £8.2m and £11.7m each year from 2024/25 onwards. This was at its highest in 2024/25 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 the option to use reserves to balance the budget in future financial years will remain a possibility.

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

Key areas identified to close the financial gap

	Delivering Services Differently through Transformation and Service Redesign • Development of a programme for Transformation and service redesign which focuses on identifying and implementing opportunities to redesign services using alternative models of care in line with the ambitions of the HSCP Strategic Plan.
	Efficiency Savings • Implementing a range of initiatives which will ensure services are delivered in the most efficient manner.
	Strategic Commissioning • Ensuring that the services purchased from the external market reflect the needs of the local population, deliver good quality support and align to the strategic priorities of the HSCP.
	Shifting the Balance of Care • Progressing work around the 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.
	Prevention and Early Intervention • Through the promotion of good health and wellbeing, self-management of long term conditions and intervening at an early stage to prevent escalation to more formal care settings.
	Demand Management • Implementing a programme focussed on managing demand and eligibility for services which enable demographic pressures to be delivered without increasing capacity. This is an area of focus through the Review of Adult Social Care.

E Cairns IJB Chair 29th June 2026	D Pearce Chief Officer 29th June 2026	A McCready Chief Finance and Resources Officer 29th June 2026

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 29th June 2026.

Signed on behalf of the East Dunbartonshire HSCP Board.

E Cairns
IJB Chair
29th June 2026

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).

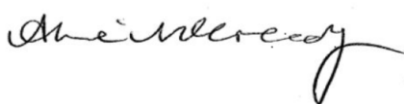
In preparing the Annual Accounts, the Chief Finance and Resources Officer has:

- 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 2026 and the transactions for the year then ended.



A McCready
Chief Finance and Resources Officer
29th June 2026

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 2025/26, the Board Chair alternated from Calum Smith (EDC Councillor) to Libby Cairns (NHSGGC Non-Executive Director).

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, 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.

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 2024/25 £	Senior Employees	Salary, Fees and Allowances £	Compensation for Loss of Office £	Total 2025/26 £
55,821	**C Sinclair** Chief Officer 6th January 2020 to 28th July 2024	-	-	-
74,006	**D Pearce** Chief Officer 29th July 2024 to present	119,940	0	119,940
58,323	**J Campbell** Chief Finance and Resources Officer 9th May 2016 to 23rd October 2024	-	-	-
-	**A McCready** Chief Finance and Resources Officer 5th May 2025 to present	94,141	0	94,141
188,150	**Total**	**214,081**	**0**	**214,081**

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 31/03/25 £	For Year to 31/03/26 £		As at 31/03/26 £	*Difference from 31/03/25* *£*
C Sinclair (left 28/07/24)	2,578	-	Pension	-	-
Chief Officer			Lump sum	-	-
D Pearce (from 29/07/24)	4,810	7,796	Pension	18,661	*2,863*
Chief Officer			Lump sum	0	*0*
J Campbell (left 23/10/24)	13,123	-	Pension	-	-
Chief Finance and Resources Officer			Lump sum	-	-
A McCready (from 05/05/25)	-	21,182	Pension	175	*175*
Chief Finance and Resources Officer			Lump sum	0	*0*
Total	**20,511**	**28,978**	**Pension**	**18,836**	***3,038***
			Lump Sum	**0**	***0***

(The Local Government Pension Scheme contribution reduced from 19.3% in 23/24 to 6.5% in 24/25 and continued at 6.5% in 25/26. The NHS Superannuation scheme contribution increased from 20.7% in 23/24 to 22.5% in 24/25 and continued at 22.5% in 25/26.)

The Chief Officer's detailed above are members of the Local Government Superannuation Scheme and the Chief Finance and Resources Officer's members 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
29th June 2026

D Pearce
Chief Officer
29th June 2026

ANNUAL GOVERNANCE STATEMENT

Executive Summary

Subject to the sections below, and on the basis of the assurances provided, we consider the governance arrangements operating during 2025/26 to be fit for purpose in that they are operating effectively and support the achievement of the HSCP's strategic priorities. Areas for improvement that will be actioned in 2026/27 are outlined in the sections below. 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.

This statement has been prepared in accordance with Delivering Good Governance in Local Government: Framework (CIPFA/Solace, 2016) Addendum 2025.

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.

There were no significant governance issues or failures identified by the HSCP's governance review in the year 2025/26 or between 31 March 2026 and the date of signing. Actions in support of improvements to the governance arrangements in 2026/27 include actions in response to internal and external audit, and those actions outlined at the relevant sections below. The HSCP Board is committed to ensuring that governance arrangements remain fit for purpose and effective in 2026/27 and beyond.

E Cairns
IJB Chair
29th June 2026

D Pearce
Chief Officer
29th June 2026

Our Assessment of Effectiveness

East Dunbartonshire HSCP Board has responsibility for annually 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 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' polices and promotes achievement of each organisation's aims and objectives, as well as those of the HSCP Board.

Governance arrangements have been in place throughout the year and up to the date of approval of the statement of accounts. 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. This self-assessment is publicly available and is published alongside the draft accounts each year.

Our assessment has concluded that each of the core arrangements for the local code are operating effectively in support of achievement of the HSCP's Strategic Priorities. Where points for improvement have been identified these are detailed in the relevant section below.

Best Value Assurance

Governance arrangements are in place and are aligned to support the HSCP's delivery of strategic priorities and to meet its responsibilities for best value.

An annual best value self-assessment is conducted and published alongside the draft accounts. In addition, the external Auditors Forvis Mazars have wider scope responsibilities as set out in the Code of Audit Practice 2021 which allow them to use to report on their consideration of the IJB's performance of best value and make recommendations for improvement and, where appropriate, conclude on the IJB's performance.

Overall, Forvis Mazars concluded in the Annual Audit Report for 2024/25 that the IJB has appropriate arrangements in place for managing and monitoring performance and reporting on its efforts to secure Best Value. Recommendations were made by Forvis Mazars for the HSCP to publish a formal meeting schedule for the Performance, Audit & Risk Committee and also to retain a final signed version of the integration scheme. An action plan to address these points was agreed by management.

Internal Audit Conclusion

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. In reaching this conclusion the Chief Internal Auditor noted risks raised by Internal Audit in relation to controls over social care payments made via the CareFirst case management system. These issues, however, do not significantly impair the HSCP's systems of internal control as a whole. Management have reported significant progress towards completion of the actions with all High risks raised deemed to be addressed. Further internal audit work is planned in this area in 2026/27 to provide further assurance over the correct operation of controls in practice.

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 2025/26. 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.

External Assurance Providers

Effective scrutiny and service improvement activities are supported by the formal submission of reports, findings and recommendations from Forvis Mazars the external auditor, Inspectorates and the Internal Audit section to the Corporate Management Team, and the Performance, Audit and Risk Committee.

Forvis Mazars Annual Audit Report for 2024/25 accounts notes the status of the audit as substantially complete with an anticipated unqualified opinion, without modification, subject to the satisfactory conclusion of the remaining audit. Forvis Mazars made recommendations for improvement with regards to internal controls in its Annual Audit Report. These recommendations have been accepted and an action plan agreed with management.

Purpose of the Governance Framework

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 arrangements include 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.

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.

Scope of responsibility

The Public Bodies (Joint Working) (Scotland) Act 2014 required the establishment of an 'integration authority' to deliver nationally agreed outcomes for health and social care. The Act aims to integrate health and social care services by delegating the planning, commissioning and oversight of a range of health services and adult social care. In East Dunbartonshire, this is achieved via a separate legal body, the Integration Joint Board, known as the HSCP Board. East Dunbartonshire Council and the NHS Greater Glasgow and Clyde have delegated the relevant portion of their budgets to the HSCP to enable the achievement of the HSCP Strategic Plan.

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.

Compliance with Best Practice

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 HSCP complies with the requirements of the CIPFA Statement on 'The Role of the Head of Internal Audit in Public Organisations 2019'.

Where our Governance Needs to Improve

The following areas of improvement have been identified in 2025/26 as part of the HSCP's self-assessment against the CIPFA Financial Management Code including the six CIPFA/Solace principles of good governance, which will seek to enhance governance arrangements within the partnership in 2026/27 and beyond: These will be monitored as part of the next annual review in 2026/27.

Improvement Area identified in 2025/26	**Responsible Officer**
Continue to review outcomes of internal audit reviews of internal controls taking remediation actions where required.	**Chief Officer**
Continue to progress actions plans to improve the contractual underpinning of social work commissioned spend with the development of local frameworks where appropriate.	**Chief Officer**
Continue to update the Medium-Term Financial Outlook in the context of the changing financial environment within which the IJB operates and continue focus on transformation and service redesign opportunities which deliver a balanced budget into	**Chief Finance and Resources Officer**

Improvement Area identified in 2025/26	Responsible Officer
future financial years and deliver financial sustainability for the IJB.	
Consider the allocation of specific targets to areas of transformation and service redesign over the medium term. Focus has been on annual targets for each service area once the extent of the financial certainty is known. This should include a wider process of engagement and consultation with key stakeholders.	**Chief Officer**
The IJB could be engaging more widely with stakeholders on the development of the annual budget and proposals for transformation and service redesign more widely and on the medium / longer term implications for the IJB.	**Chief Officer**
Improved reporting to IJB on bad debt provision and movements / write offs. While this is held on the Council balance sheet it has relevance to the IJB as impacts on the financial expenditure for the IJB during the year.	**Chief Finance and Resources Officer**
The IJB has not met all of its statutory reporting deadlines for submission of draft accounts to the external auditors for 2024/25 due to unforeseen circumstances with issues in the implementation of a new council ledger system. There has been significant improvement throughout 2025/26 with draft accounts available for audit at the end of Jun'26 with the expectation that statutory reporting deadlines will be met going forward.	**Chief Finance and Resources Officer**

How we have improved our governance arrangements in 2025/26

The table below provides an update on improvements implemented in the year 2025/26. In addition to these actions listed in the table below, improvements have been implemented in 2025/26 as a result of recommendations from Forvis Mazars the external auditor and Inspectorates.

Improvement Area identified by 2023/24 and/or 2024/25 Exercises	Update
Further to the completion of the internal audit work for 2024/25, and following up on previously	**Complete**

Improvement Area identified by 2023/24 and/or 2024/25 Exercises	Update
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.	The high risk actions contained in the CareFirst payments report are complete. It is anticipated that Internal Audit will complete further work on this in 2026/27 to provide further assurance that controls are now operating as intended. The Allpay cards actions have also been completed and the control environment strengthened.
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.	**Ongoing** SMT implements and reviews governance arrangements to comply with legislative requirements. Action plan in place to manage staff's adherence to GDPR including Information Asset register and Information Management Liaison Officer (IMLO) role. Digital GDPR training now mandatory for staff with network access along with specific training delivered by Information Governance Leads for NHSGG&C. Review of file classification and rationalisation of number of information assets continuing.

Future Governance Considerations

The HSCP continues to recognise the need to exercise strong management arrangements to manage the financial pressures common to all HSCPs that are expected to continue into 2026/27 and beyond.

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2024/25				2025/26		
Gross Expenditure £000	Gross Income £000	Net Expenditure £000	Care Group	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
3,137	(104)	3,033	Strategic / Resources	2,557	(64)	2,493
2,584	(11)	2,573	Addictions	3,044	(10)	3,034
59,393	(1,819)	57,574	Older People	62,692	(1,199)	61,493
25,953	(667)	25,286	Learning Disability	26,779	(480)	26,299
5,463	(97)	5,366	Physical Disability	5,212	(87)	5,125
6,888	(750)	6,138	Mental Health	7,395	(760)	6,635
19,843	(1,999)	17,844	Children & Families	20,859	(1,633)	19,226
1,500	(1,629)	(129)	Criminal Justice	1,826	(1,820)	6
2,022	(129)	1,893	Other - Non Social Work	1,583	(126)	1,457
13,724	(1,091)	12,633	Oral Health	14,454	(1,017)	13,437
57,904	(13,157)	44,747	Specialist Childrens Services	61,779	(13,080)	48,699
38,375	(1,544)	36,831	Family Health Services	42,653	(1,753)	40,900
23,980	(1)	23,979	Prescribing	23,598	0	23,598
42,757	0	42,757	Set Aside for Delegated Services to Acute Services	46,037	0	46,037
267	0	267	HSCP Board Operational Costs	309	0	309
303,790	**(22,998)**	**280,792**	**Cost of Services Managed By East Dunbartonshire HSCP**	**320,777**	**(22,029)**	**298,748**
	(280,704)	(280,704)	Taxation & Non Specific grant Income		(308,720)	(308,720)
303,790	**(303,702)**	**88**	**(Surplus) or deficit on Provision of Services**	**320,777**	**(330,749)**	**(9,972)**
		88	**Total Comprehensive Income and Expenditure**			**(9,972)**

There are no statutory or presentation adjustments which affect the IJB's application of the funding received from partner organisations. The movement in the General Fund balance is therefore solely due to the transactions shown in the CIES. Consequently, an Expenditure and Funding Analysis is not provided in these Annual Accounts as it is not required to provide a true and fair view of the IJB's finances.

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 2025/26	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2025	**(3,029)**	**(19,427)**	**(22,456)**
Total Comprehensive Income and Expenditure (Increase) / Decrease 2025/26	(926)	(9,046)	(9,972)
Closing Balance at 31 March 2026	**(3,955)**	**(28,473)**	**(32,428)**

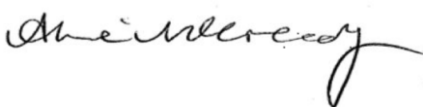
Movements in Reserves During 2024/25	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2024	**(4,386)**	**(18,158)**	**(22,544)**
Total Comprehensive Income and Expenditure (Increase) / Decrease 2024/25	1,357	(1,269)	88
Closing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

BALANCE SHEET

The Balance Sheet shows the value as at the 31 March 2026 of the HSCP Board's assets and liabilities. The net assets of the HSCP Board (assets less liabilities) are matched by the reserves held by the HSCP Board.

31 March 2025 £000		Notes	31 March 2026 £000
22,456	Short term Debtors	9	32,428
	Current Assets		
22,456	**Net Assets**		**32,428**
(3,029)	Usable Reserve: Contingency	10	(3,955)
(19,427)	Usable Reserve: Earmarked	10	(28,473)
(22,456)	**Total Reserves**		**(32,428)**

The unaudited accounts were issued on 29th June 2026 and the audited accounts were authorised for issue on xxxx 2026. 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 2026 and its income and expenditure for the year then ended.



A McCready
Chief Finance and Resources Officer
29th June 2026

NOTES TO THE FINANCIAL STATEMENTS

1. Material Accounting Policies

General Principles

The Financial Statements summarise the transactions of East Dunbartonshire HSCP Board for the 2025/26 financial year and its position at the year-end of 31 March 2026.

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

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26, 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 (2025/26), 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 2026/27, 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 29th June 2026.

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: Earmarked.

The balance of the General Fund as at 31 March 2026 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 earmarked 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 has been allocated for specific purposes but not spent in year.

VAT

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

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

Indemnity Insurance

The HSCP Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. The EDC and NHSGGC have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide.

Unlike NHS Boards, the HSCP Board does not have any 'shared risk' exposure from participation in CNORIS. The HSCP Board participation in the CNORIS scheme is therefore analogous to normal insurance arrangements.

Known claims are assessed as to the value and probability of settlement. Where it is material the overall expected value of known claims, taking probability of settlement into consideration, is provided for in the HSCP Board's Balance Sheet.

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

2. Prior Year Restatement

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

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

There have not been any prior year re-statements.

3. Critical Judgements and Estimation Uncertainty

In applying the accounting policies set out above, the HSCP Board has had to make critical judgement relating to services hosted within East Dunbartonshire HSCP for other HSCPs within the NHSGGC area. In preparing the 2025/26 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 29th June 2026. There were no events that occurred between 1 April 2026 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

2024/25 £000		2025/26 £000
112,136	Employee Costs	119,408
695	Property Costs	699
8,864	Supplies and Services	9,066
73,869	Contractors	76,824
886	Transport and Plant	879
1,800	Administrative Costs	1,468
38,536	Family Health Service	42,489
23,979	Prescribing	23,598
42,757	Set Aside	46,037
267	HSCP Board Operational Costs	309
(22,997)	Income	(22,029)
280,792	Net Expenditure	298,748
(280,704)	Partners Funding Contributions and Non-Specific	(308,720)
88	**(Surplus) or Deficit on the Provision of Services**	**(9,972)**

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

2024/25 £000		2025/26 £000
233	Staff Costs	274
34	Audit Fees	35
267	**Total Operational Costs**	**309**

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

2024/25 £000	Partner Funding Contributions	2025/26 £000
72,688	Funding Contribution from East Dunbartonshire Council	84,282
208,016	Funding Contribution from NHS Greater Glasgow & Clyde	224,438
280,704	**Taxation and Non-specific Grant Income**	**308,720**

The funding contribution from the NHSGGC shown above includes £46.037m in respect of 'set aside' resources relating to acute hospital and other resources. These are provided by NHSGGC which retains responsibility for managing the costs of providing the services. The HSCP Board however has responsibility for the consumption of, and level of demand placed on, these resources.

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

9. Debtors

31 March 2025 £000		31 March 2026 £000
0	NHS Greater Glasgow and Clyde	0
22,456	East Dunbartonshire Council	32,428
22,456	**Debtors**	**32,428**

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

10. Usable Reserve: General Fund

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

- To earmark, or build up, funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management.

- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the HSCP Board's risk management framework.

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

Balance at 31 March 2025 £000	HSCP RESERVES	Re-designated 2025/26 £000	Transfers Out 2025/26 £000	Transfers In 2025/26 £000	Balance at 31 March 2026 £000
(525)	HSCP Transformation	(125)	0	0	(650)
(600)	HSCP Accommodation Redesign	600	0	0	0
(0)	HSCP Smoothing Reserve	(2,594)	0	0	(2,594)
(3,445)	Oral Health	0	0	(572)	(4,017)
(8,391)	Specialist Children	0	669	(3,342)	(11,064)
(86)	SG - Primary Care Improvement	0	46	0	(40)
(917)	SG – Action 15 Mental Health	0	0	0	(917)
(1,462)	SG – Alcohol & Drugs Partnership	0	717	(10)	(755)
0	Hospital at Home	0	0	(1,565)	(1,565)
0	Unscheduled Care	0	0	(1,912)	(1,912)
0	Afc Reform	0	0	(1,616)	(1,616)
(229)	GP Premises	229	0	0	(0)
(1,338)	Prescribing	0	0	(731)	(2,069)
(121)	Community Living Charge	0	0	0	(121)
(1,167)	Adult Winter Planning Funding	736	0	0	(431)
(296)	Community Link Workers	0	0	0	(296)
(225)	MH Estate Funding	0	0	0	(225)
(625)	Miscellaneous Reserves	504	5	(85)	(201)
(19,427)	Total Earmarked	(650)	1,437	(9,833)	(28,473)
(3,029)	Contingency	650	0	(1,576)	(3,955)
(22,456)	**General Fund**	**0**	**1,437**	**(11,409)**	**(32,428)**

HSCP Transformation, Smoothing Reserve and Prescribing reserves – HSCP ring-fenced funds earmarked to support transformation of current services into services sustainable for the future via service reviews aligned to the HSCP financial sustainability programme.

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.

2024/25 £000	PARTNER FUNDING CONTRIBUTIONS	2025/26 £000
(208,016)	Funding Contribution received from the NHS Board	(224,438)
182,905	Expenditure on Services by the NHS Board	196,614
115	Key Management Personnel: Non-Voting Board Members	137
(24,996)	**Net Transactions with the NHS Board**	**(27,687)**

Key Management Personnel: The non-voting Board members employed by the NHS Board and Council 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 EDC and NHSGGC. The details of the remuneration for some specific post-holders are provided in the Remuneration Report.

31 March 2025 £000	Balances with NHS Greater Glasgow and Clyde	31 March 2026 £000
0	Debtor balances: Amounts due from the NHS Board	0
0	**Net Balance with the NHS Board**	**0**

2024/25 £000	PARTNER FUNDING CONTRIBUTIONS	2025/26 £000
(72,688)	Funding Contribution received from the Council	(84,282)
97,620	Expenditure on Services by the Council	101,825
118	Key Management Personnel: Non-Voting Board Members	137
34	Support Services	35
25,084	**Net Transactions with the Council**	**17,715**

31 March 2025 £000	Balances with East Dunbartonshire Council	31 March 2026 £000
22,456	Debtor balances: Amounts due from the Council	32,428
22,456	**Net Balance with the Council**	**32,428**

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 2025/26 and 2024/25 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 2026.

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