



East Dunbartonshire
Integration Joint Board

Unaudited Annual Accounts 2023/24



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Introduction

This document contains the financial statements for the 2023/24 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 2023 - 31 March 2024 were as follows:

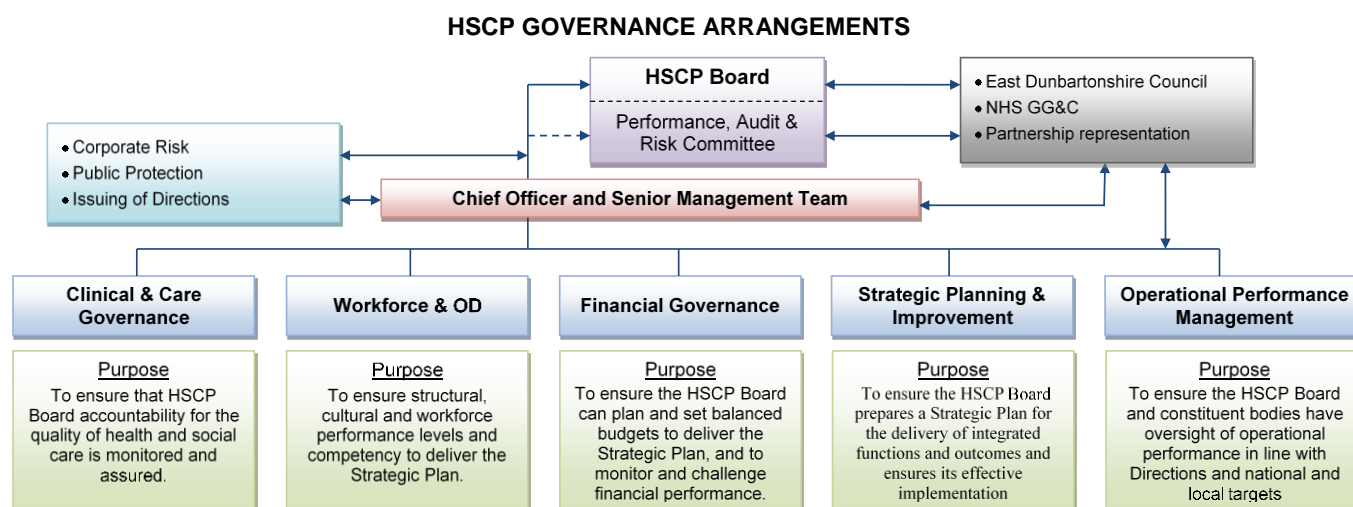
Voting Board Members 2023/24	Organisation
Jacqueline Forbes (Chair until 29 th June 2023 and then Vice Chair from that date)	NHSGGC Non -Executive Director
Ian Ritchie	NHSGGC Non- Executive Director
Ketki Miles	NHSGGC Non-Executive Director
Calum Smith (Vice Chair until 29 th June 2023 and then Chair from that date)	EDC Councillor
Susan Murray	EDC Councillor
Alan Moir	EDC Councillor

Non-Voting Board Members	Organisation
Caroline Sinclair – Chief Officer/Chief Social Work Officer	EDC
Jean Campbell – Chief Finance and Resources Officer	NHSGGC
Dr Judith Marshall – Clinical Director (from 2 nd October 2023)	NHSGGC
Leanne Connell – Chief Nurse	NHSGGC
Adam Bowman – Acute Representative	NHSGGC
Ann Innes – Voluntary Sector Representative	East Dunbartonshire Voluntary Association
Gordon Cox – Service User Representative (until 14th September 2023)	
Michael O’Donnell – Service User Representative (from 16 th November 2023)	
Fiona McManus – Carer Representative	
Allan Robertson – Trades union Representative	NHSGGC
Craig Bell – Trades Union Representative	EDC

- The Chair of the IJB rotates every 2 years between the Council and the NHS Board. This rotated during 2023/24 to East Dunbartonshire Council from the 29th June 2023.

Diagram 1 (below) HSCP Governance Arrangements

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



(This framework includes all delegated hosted services)

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

Diagram 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 spans the period 2022-25 with a review commencing during the last quarter of 2023-24 to inform the next iteration of the plan. The plan reflects on the progress the Partnership has made and sets out the strategic direction for the next three years. Our refreshed strategic priorities continue to reflect and support delivery of the national outcomes, demonstrating our achievement towards these will be the focus of annual performance reporting from this year.

However, it is important to acknowledge that the landscape of health and social care has changed markedly in the few short years since the last plan was published. Our aspiration to improve and develop services and partnerships in our 2018-21 Strategic Plan was affected significantly by financial pressures, which were shared with the Health Board and Council. This was compounded by increasing demand pressures, both in terms of increasing volume and increasing complexity

of levels of care. The impact of the Covid-19 pandemic has been substantial and may continue to be felt over the full period of our Strategic Plan 2022-25.

For these reasons, our Strategic Plan 2022-25 has aspirations based on the realities of the pressures being faced in the health and social care sectors and building towards a fair, equitable, sustainable, modern and efficient approach to service delivery. Some of these areas of redesign will take longer than the period of the Strategic Plan to deliver. Without new resource streams, any requirement to invest further in one service area will require greater efficiency or disinvestment in another. Implementing the Plan will also continue to be based on certain assumptions and dependencies that can in reality be fragile. Our overall focus will be to:

- Invest in early intervention and prevention and where appropriate sign post individuals to services available within local communities to support lower level needs;
- Empower people and communities by encouraging more informal support networks at a local level;
- Ensure that people have access to better information earlier, to allow them to access the right support at the right time, from the right person.

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

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

Diagram 3: HSCP Strategic Plan on a Page

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

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

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

The Strategic Plan also links to the Community Planning Partnership's Local Outcome Improvement Plan (LOIP) whereby the HSCP has the lead for, or co-leads:

- Outcome 3 – “Our children and young people are safe, healthy and ready to learn”,
- Outcome 5 – “Our people experience good physical and mental health and well being with access to a quality built and natural environment in which to lead healthier and more active lifestyles” and
- Outcome 6 – “Our older population and more vulnerable citizens are supported to maintain their independence and enjoy a high quality of life, and they, their families and carers benefit from effective care and support services”.

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

Climate Action

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

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

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

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

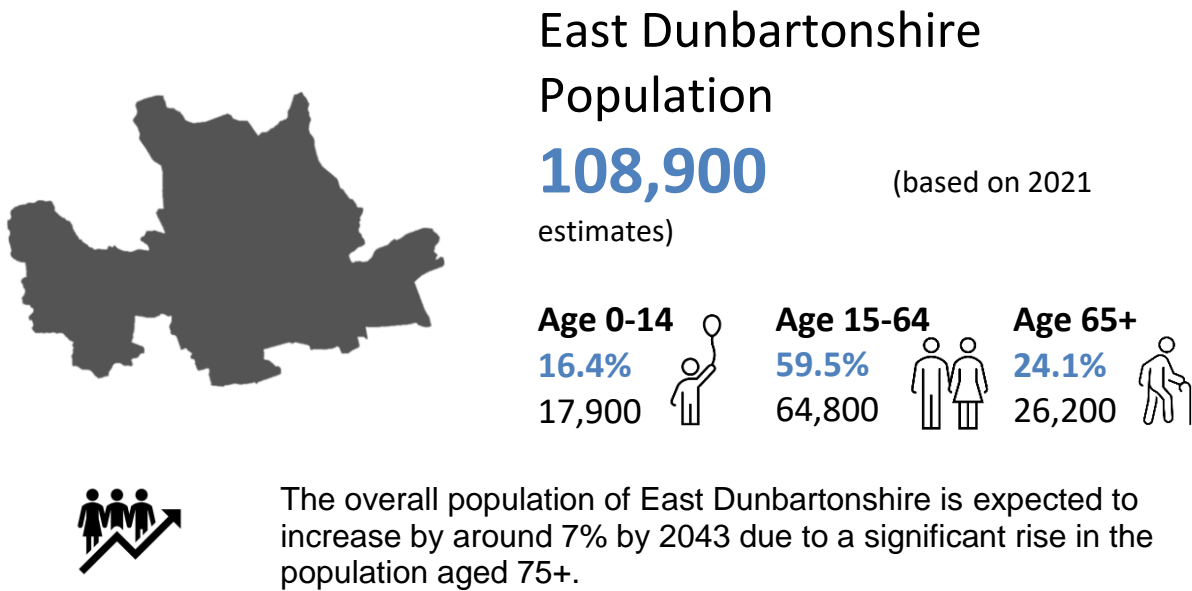
A Strategic and Environmental Impact Screening Assessment of this HSCP Strategic Plan has been undertaken as part of its preparation.

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

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

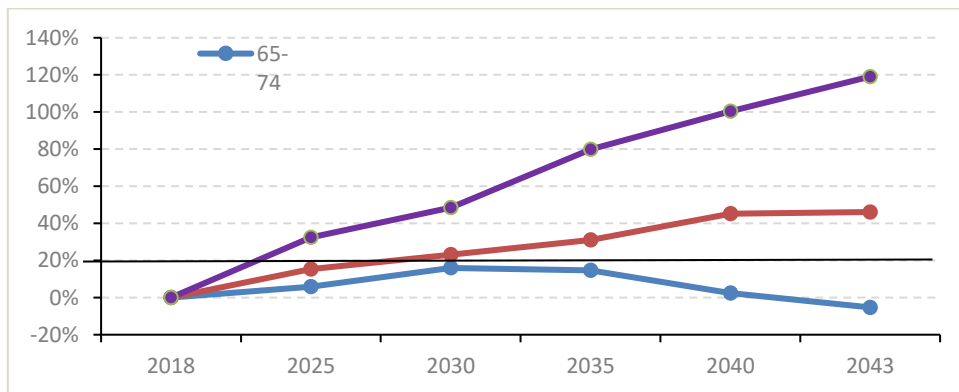
East Dunbartonshire

Diagram 4: East Dunbartonshire population by age group





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

Diagram 5: East Dunbartonshire population projection % by age group 2018-2043



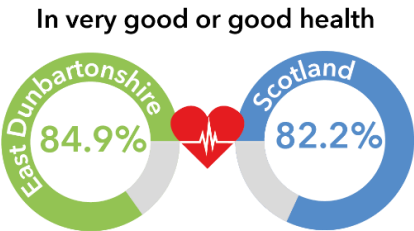
The demographic pressures for older people present particular challenges within East Dunbartonshire.

<p>Female life expectancy at birth 83.5 years Scottish: 80.7 years</p> 	<p>Male life expectancy at birth 79.9 years Scottish: 80.7 years</p> 
<p>Female healthy life expectancy 65.6 years Scottish: 61.1 years</p>	<p>Male healthy life expectancy 66.3 years Scottish: 60.4 years</p>

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 years was also higher than Scotland the Scottish average for both.



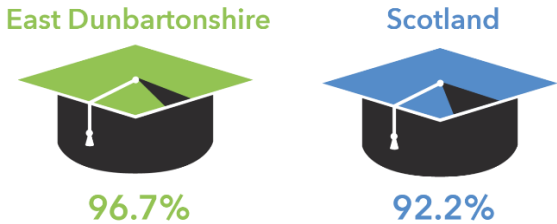
East Dunbartonshire has frequently been reported in quality of life surveys as one of the best areas to live in Scotland based on health, life expectancy, employment and school performance. Economic activity and employment rates are high and the level of crime is significantly below the Scottish average.



40% increase in number of children being referred to Social Work services. Non-engaging families was the most common area of concern alongside neglect, domestic violence and parental alcohol misuse.

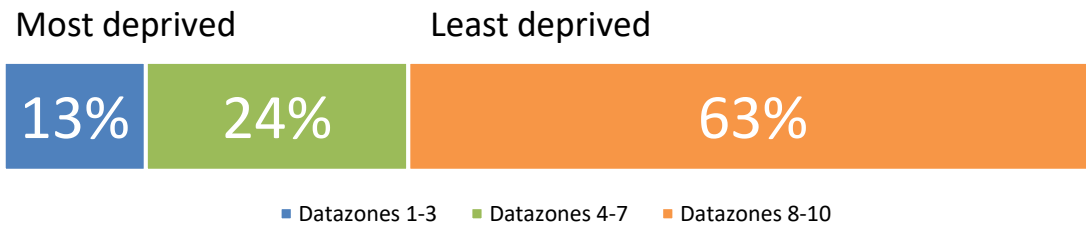
The number of young people with disabilities transitioning to adult services is experiencing a notable increase, both numerically and in terms of complexity.

School leavers participating in Education, Training or Employment





The Scottish Index of Multiple Deprivation ranks datazones (small areas with an average population of 800) from the most deprived to the least deprived. These use deciles with 1 being the most deprived and 10 being the least deprived.

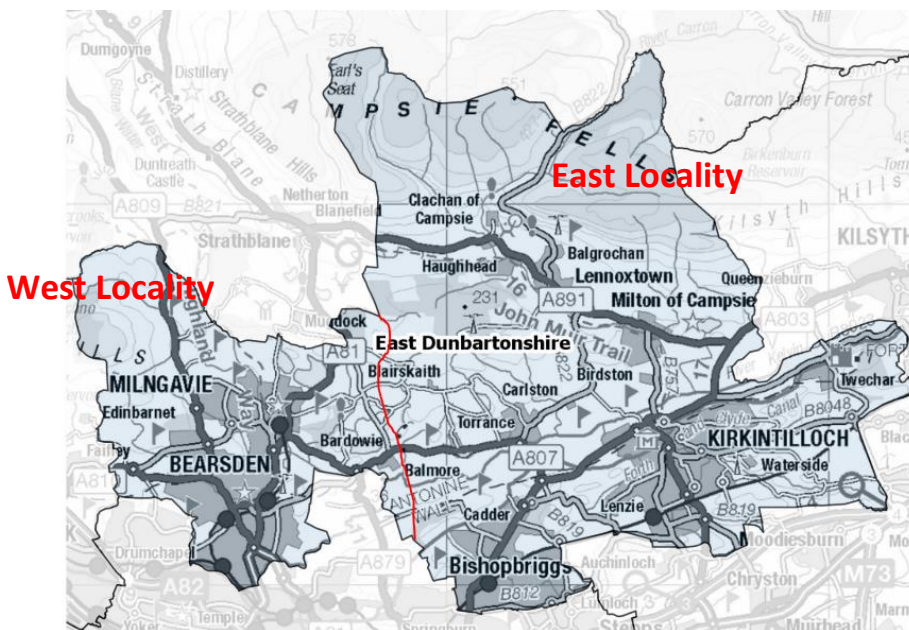


Although the majority of East Dunbartonshire live in the least deprived areas, there were four areas categorised amongst the most deprived in Scotland, three in the Hillhead area of Kirkintilloch and one in Lennoxton.

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

HSCP BOARD OPERATIONAL PERFORMANCE FOR THE YEAR 2023/24

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 2023/24 report was presented to the HSCP Board for approval on 27 June 2024 and published by the end of July 2024. 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 2023/24 will be published on the HSCP website: [East Dunbartonshire Health and Social Care Partnership Board | East Dunbartonshire Council](#).




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 24 initiatives identified in the Annual Delivery Plan to be progressed during 2023/24. By the end of this period, progress towards these projects were as follows:























- 11 were successfully completed in 2023/24.
- 5 were programmed to continue beyond 2023/24 and are on track for delivery.
- 8 were delayed and are carried forward for delivery in 2024/25.

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

- Development and consultation on the Learning Disability Strategy 2024-29
- Development and consultation on an updated three-year plan to meet the national Self Directed Support Standards
- Successful move to Allander Resource Centre to support adults with learning disabilities to access meaningful day activities
- Community Justice Outcome Improvement Plan 2023-26 published
- HSCP Carers Strategy 2023-26 published
- Delivery of Year 3 of the Children's House Project has been completed, designed to improve the outcomes for care experienced young people moving on from care placements
- Updated Alcohol and Drug Partnership Strategy 2023-26
- Development of a local action plan for 2024/25 in response to the new National Strategy on Dementia
- Green status for Medication Assisted Treatment standards for standards 1-5 and Provisional Green for standards 6-10

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

Icon	Performance Trend
	National ranking / performance improved in 2023/24
	National ranking / performance declined in 2023/24
	No change in national ranking / performance in 2023/24

Performance Measure	East Dunbartonshire	Scotland	National Rank
Premature mortality rate for people aged under 75yrs per 100,000 persons	302.3 	442.1	3 
Emergency admission rate for adults per 100,000 population	11,288 	11,614	12 
Emergency bed day rate for adults per 100,000 population	116,048 	110,257	19 
Readmission to hospital within 28 days for adults per 1,000 population	84 	104	7 
Proportion of last 6 months of life spent at home or in a community setting	88.5% 	89.2%	23 
Falls rate per 1,000 population aged 65+	22.6 	22.7	16 
Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	86.7% 	75.2%	3 
Percentage of adults with intensive care needs receiving care at home	65.1% 	64.8%	15 
Number of days people aged 75+ spend in hospital when they are ready to be discharged per 1,000 population	444.1 	902.1	7 
Rate of unplanned admissions per 1,000 population	100.3 	106.5	N/A
Rate of unplanned bed days per 1,000 population	854.0 	735.6	N/A
Rate of A&E attendances per 1,000 population	240.0 	265.8	N/A
Rate of delayed discharge bed days per 1,000 population	71.7 	120.5	N/A

Areas identified for improvement in 2024/25 include:

- Work to redress the balance of care for looked after children by reviewing out of authority placements and continuing the Foster Carer recruitment campaign.
- Continue to use recovery plans to inform the return to previous levels of alcohol brief interventions delivery with alternative engagement methods being maximised, such as use of digital technology and rebuilding capacity within GP surgeries.

- Work to reduce the rate of delayed discharge bed days through actions including the delivery of the Joint Unscheduled Care Plan for East Dunbartonshire.
- Build on the improved performance of the percentage of young people seen or otherwise discharged from the CAMHS waiting list who had experienced a wait of less than 18 weeks.

Covid-19 Pandemic Residual Impact, Response and Funding Consequences

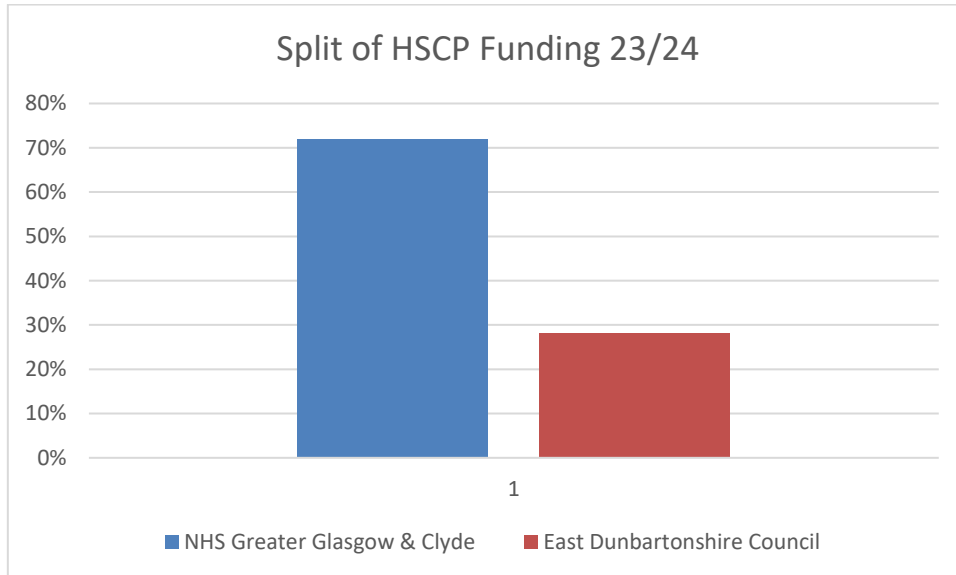
The HSCP has been actively responding to the Covid-19 pandemic since March 2020. During 2023/24 this moved to a business as usual footing. There was no further specific funding from SG to support covid-19 residual activity, therefore expenditure was mainlined within HSCP budgets or alternative funding identified through other streams. There were a small number of measures which remained in place and are expected to continue into the foreseeable future:

- The Covid-19 vaccination programme to the most vulnerable continues to be delivered through a NHSGGC board wide approach aligned to the Flu vaccination programme. Vaccinations within people's homes are delivered through the HSCP as well as ongoing support to local care homes. This programme is funded through Primary Care Improvement Programme (PCIP) for the housebound and care home element for those over 65 years with some additional funding from Scottish Government given on non-recurring basis for the covid-19 and extended elements of the flu programme.
- Support to staff through wellbeing initiatives continues.
- Continued contribution to the delivery of Mental Health Assessment Units to minimise attendance of Mental Health patients at Emergency Departments and also deliver a streamlined service for assessments. Given the success of this model, recurring funding streams have been identified through Action 15 funding to ensure this remains in place going forward.

HSCP BOARD’S FINANCIAL POSITION AT 31 MARCH 2024

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 2023/34



The scope of budgets agreed for inclusion within the HSCP for 2023/24 from each of the partnership bodies were:-

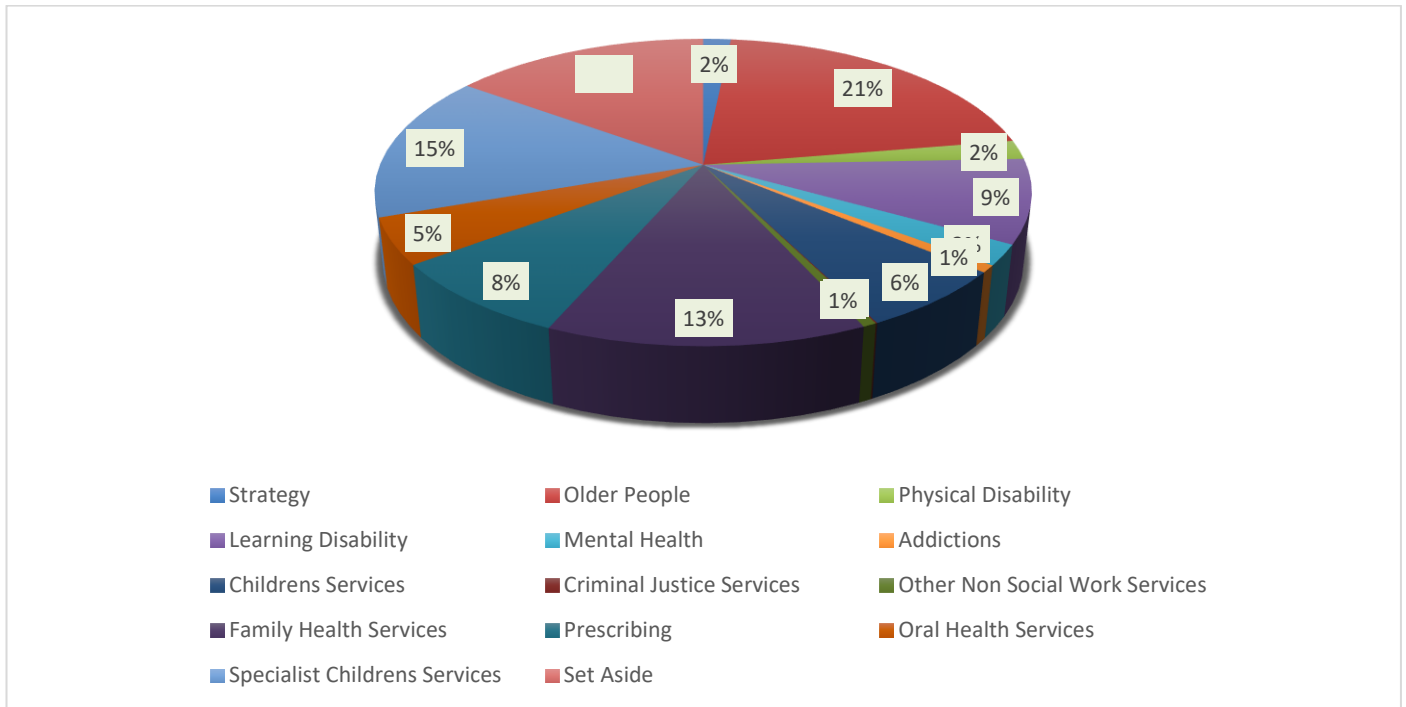
HSCP Board Budgets 2023/24 (from the 1 April 2023 to the 31 March 2024)

	Original Budget 2023/24 £000	In Year Adjustments £000	Final Budget 2023/24 £000
Functions Delegated by East Dunbartonshire Council	73,226	1,988	75,214
Functions Delegated by NHSGGC	123,354	29,457	152,811
Set Aside – Share of Prescribed Acute functions	38,382	1,862	40,244
TOTAL	<u>234,962</u>	<u>33,307</u>	<u>268,269</u>

The increases to the original budget for 2023/24 relate largely to non-recurring funding allocations during the year relating to the public dental service, family health services and SG funding to support various policy initiatives such as mental health outcomes framework, alcohol and drugs, primary care improvements and Action 15 mental health monies as well as additional in year funding to support the pay uplifts.

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

Diagram 8: Care Group Budget 2023/24



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 (£13.0m) 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 has taken on hosting arrangements for Specialist Children’s Services from the 1st April 2023. This consolidated a number of budgets from across the other five HSCP’s as well as budgets previously centralised within NHSGG&C. The totality of the budget for 2023/24 for SCS, now hosted in East Dunbartonshire is £41.3m.

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

2022/23 £000	Host HSCP	Service Area	2023/24 £000
571	West Dunbartonshire	MSK Physio	447
61	West Dunbartonshire	Retinal Screening	66
303	Renfrewshire	Podiatry	315
340	Renfrewshire	Primary Care Support	350
502	Glasgow	Continence	536
704	Glasgow	Sexual Health	689
1,259	Glasgow	Mental Health Services	1,689
27	East Renfrewshire	Augmentative and Alternative Communications	23
1,114	East Dunbartonshire	Oral Health	960
0	East Dunbartonshire	Specialist Children's Services	2,906
815	Glasgow	Alcohol & Drugs	544
196	Glasgow	Prison Healthcare	334
183	Glasgow	Healthcare in Police Custody	218
3,116	Glasgow	General Psychiatry	3,601
1,947	Glasgow	Old Age Psychiatry	2,078
11,138		Total Cost of Services consumed within East Dunbartonshire	14,756

The levels of expenditure have increased in a number of areas since 2022/23, most notably the establishment of Specialist Children’s Services as a hosted function within East Dunbartonshire HSCP. In addition we have seen increases in general psychiatry with East Dunbartonshire using an increased share of bed days within Stobhill, Gartnavel and Leverdale increasing from 5.7% in 2022/23 to 6.28% in 2023/24.

East Dunbartonshire HSCP has also increased its usage of mental health services from 5.1% in 2022/23 to 5.32% in 2023/24 with expenditure in this area having increased by 30% across Specialist & Central MH service as a result of pay uplifts including those for junior doctors and extra contractual referrals during the year with individuals placed outwith the GG&C estate at additional cost. There have been some reductions in usage related to alcohol and drug services with the share of activity reducing from 5.2% in 2022/23 to 3.37% in 2023/24 and in oral health services expenditure due to one off funding available in 2022/23 no longer a feature for 2023/24 to support adult winter planning and ventilation works.

SET ASIDE BUDGET

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

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

An allocation has been determined by NHSGGC for East Dunbartonshire of £40.244m for 2023/24 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 2023/24, the overall expenditure for NHSGGC has increased but the share of the overall activity for East Dunbartonshire across Acute Medicine, Older People, Respiratory and emergency department attendances has reduced. This has resulted in a small reduction in the set aside total for East Dunbartonshire.

KEY RISKS AND UNCERTAINTIES

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

The Partnership, through the development of an updated strategic plan, has prepared a Medium Term Financial Strategy 2023 – 28 aligned to its strategic priorities. The aim is to plan ahead to meet the challenges of demographic growth and policy pressures, taking appropriate action to maintain budgets within expected levels of funding and to maximise opportunities for delivery of the Strategic Plan through the use of reserves. This is reviewed on an annual basis and updated to reflect up to date assumptions and known factors which may have changed since the original strategy was written.

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

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

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

Senior Management Team and reported quarterly through the PAR Committee with the latest version reported in June 2024.

The key risk areas identified (as at June 2024) are:

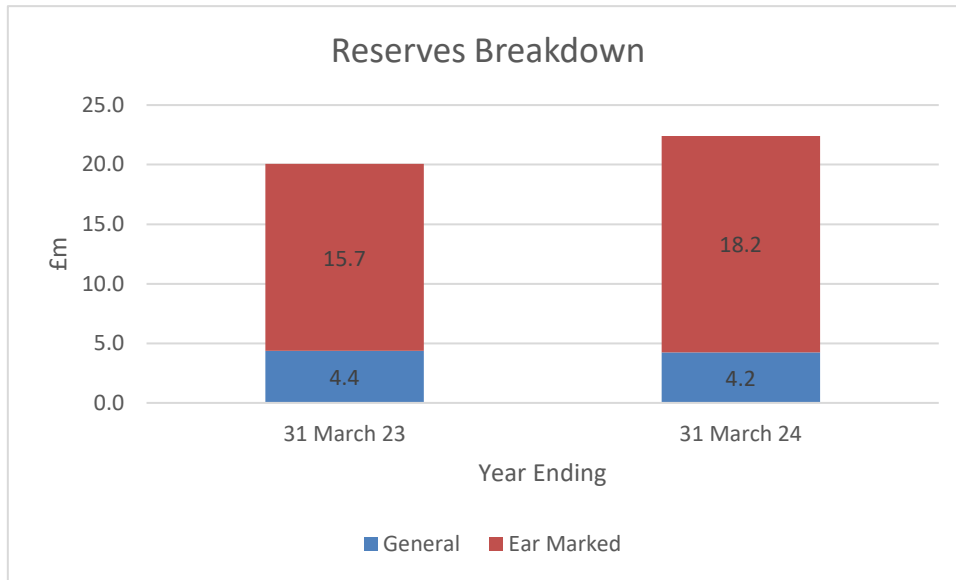
Key Strategic Risks	Mitigating Actions
<p>Failure to deliver on actions to support the implementation of the Un-scheduled Care Commissioning Plan and inability to support early, effective discharge from hospital</p> <p>Current residual risk: High</p>	<ul style="list-style-type: none"> • Explore and mobilise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

FINANCIAL PERFORMANCE 2023/24

The partnership’s financial performance is presented in these Annual Accounts. The Comprehensive Income and Expenditure Statement (CIES) (see page 40) describes expenditure and income by care group across the IJB and shows an under spend of £2.344m against the partnership funding available for 2023/24. Adjusting this position for in year movements in

reserves provides an underlying negative variance on budget of £0.123m for 2023/24 which represents operational service delivery for the year and has been reported throughout the year to the IJB through regular revenue monitoring updates.

This has increased the overall reserves position for the HSCP from a balance of £20.062m at the year ending 31 March 2023 to that of a balance of £22.406m as at year ending 31 March 2024 (as detailed in the reserves statement on page 41). The reserves can be broken down as follows:



Financial Outturn Position 2023/24

The budget for East Dunbartonshire HSCP was approved by the IJB on the 23rd March 2023. This provided a total net budget for the year of £234.962m (including £38.382m related to the set aside budget). This included £3.894m of agreed savings to be delivered through efficiencies, service redesign and transformation to deliver a balanced budget for the year and moving forward into future years.

There have been a number of adjustments to the budget since the HSCP Board in March 2023 which has increased the annual budget for 2023/24 to £268.269m. These adjustments relate mainly to non-recurring funding from SG specific to the dental health bundle, family health services, PCIP, ADP and the pay award for NHS and social work staff.

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

Partner Agency	Annual Budget 2023/24 (£000)	Actual Expenditure 2023/24 £000	Year End Variance 2023/24 £000
East Dunbartonshire Council	75,214	77,723	(2,509)
NHS GG&C	193,055	188,202	4,853
TOTAL	268,269	265,925	2,344

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

- Cost pressures related to the pay uplift for Social Work staff for which funding was not sufficient to cover the full extent of the costs.
- Social work payroll pressures within Learning Disability (LD) residential units (John Street and Pineview), mental health officer cover, LD day services and challenging turnover savings across SW staffing budgets. These are offset to some extent through delays in recruitment and turnover in relation to community health staff.
- There continued to be in year pressures in relation to Unaccompanied Asylum Seeking Children (USAC) where placements within in house provision is at capacity and requires the purchase of costly externally purchased placements to address the needs and demands as they are presenting.
- Prescribing pressures experienced in the previous financial year continued with price increases and demand pressures in this area. This has abated slightly with some medicines moving off patent causing average price increases to drop from October. However volumes and prices generally remain at an average of 3.8% and 3.7% respectively over the levels experienced in the previous financial year. This was offset in year by underspends across other NHS budgets.
- Under - achievement of the budget savings programme for 23/24 is creating some pressures on budget. There are some 'smoothing reserves' set aside in expectation that some programmes would take time to bed in.

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

Care Group Analysis	Annual Budget 2023/24 £000	Actual Expenditure 2023/24 £000	Year End Variance 2023/24 £000
Strategic & Resources	4,327	4,058	269
Community Health & Care Services	61,010	61,421	(411)
Mental Health, Learning Disability, Addictions & Health Improvement	31,408	31,837	(429)
Children & Criminal Justice Services	17,557	18,114	(557)
Other Non SW - PSHG / Care & Repair/Fleet/CC	1,557	1,125	432
FHS - GMS / Other	35,806	35,884	(78)
FHS - Prescribing	22,034	23,108	(1,074)
Oral Health - hosted	12,974	12,318	656
Specialist Children - hosted	41,352	37,816	3,536
Set Aside	40,244	40,244	0
Net Expenditure	268,269	265,925	2,344

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

- **Community Health and Care Services – Older People / Physical Disability (overspend of £0.411m)** – there were pressures related to in house homecare staffing budgets (use of overtime and continued displaced staff) which was managed through the number of vacancies in the care at home staffing establishment. There continued to be increasing pressures on care home placements and purchased homecare in response to demands, however these are largely covered through the planned application of adult winter planning reserves. Pressures were also offset by underspends across supported living and daycare budgets for older people and with underspends on NHS staffing budgets in this area due to staffing vacancies held within elderly MH service in expectation of a transfer of service to North Lanarkshire HSCP, delays and difficulties in recruitment and continuing care funding which is delivering an overall underspend in this care group area.
- **Mental Health, Learning Disability, Addiction Services, Health Improvement (overspend of £0.429m)** - the overall variance related to significant pressures on SW staffing budgets due to continued use of agency staff to fill mental health officer posts where there have been difficulties in recruitment – a proposal was developed to mitigate the use of agency in this area but will take time to embed with recruitment processes. There is also use of agency within John Street and Pineview contributing to staffing pressures. There are challenging savings targets in this area related to a review of supported accommodation and daycare where the planned use of smoothing reserves was sought to mitigate pressures as these plans are progressed. Overall pressures were further mitigated through delays in recruitment and turnover of staff within community health services.
- **Children and Criminal Justice Services (overspend of £0.557m)** – there were pressures on SW payroll budgets related to use of agency staff within Lowmoss Prison service and challenging turnover savings, There continued to be pressures in relation to Unaccompanied Asylum Seeking Children (USAC) where placements within in house provision is at capacity and will require the purchase of externally purchased placements to accommodate children as continuing needs and demands present. A proposal was approved in year to develop provision to address the needs of USAC within the local area which was implemented in December 2023 through a commissioned service provider which had a positive impact during the final stages of the year. Pressures were mitigated by reductions in external fostering as children move onto positive destinations and underspends on NHS payroll budgets due to ongoing recruitment delays in school nursing and health visiting.
- **Housing Aids and Adaptations and Care of Gardens (underspend of £0.432m)** - there are a number of other budgets delegated to the HSCP related to private sector housing grants, care of gardens, 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 Private sector housing grants and care & repair provision with fleet recharges on budget albeit a review continues of fleet costs which may result in additional costs recharged to the HSCP in future years.
- **Prescribing (overspend of £1.074m)** - pressures in relation to price and volume increases across a range of medicines have been reported throughout the previous financial year which has resulted in a continued adverse variance in this area beyond assumptions built into the budget for 2024/25. There has been a slight downturn in the average price increases due to

Apixaban moving off patent generating some price reductions in this area as well as opportunities for switching to more cost effective alternatives.

There continue to be a number of cost saving initiatives to target the volume and types of prescriptions dispensed such as script-switch, review of use of formulary vs non formulary, waste reduction, repeat prescription practices. The HSCP has invested some spend to save funding locally to target waste within care homes with someone now appointed to take this work forward and we expect to see a positive impact as this is bedded in. Prices across the market are expected to continue to increase due to global factors 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. If pressures continue then it is clear a more fundamental approach will be needed to manage demand and cost pressures in this area including a national approach to support the real changes required.

- **Oral Health (underspend of £0.656m)** - 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 best ways of providing services in future.
- **Specialist Children's Services (underspend of £3.536m)** – there were issues around late clarification of funding from SG which has resulted in significant underspends during the year. This compounded with delays in filling of vacancies across all of Specialist Children's services has resulted in this year's underspend.

Partnership Reserves

The requirement to hold financial reserves is acknowledged in statute with explicit powers being provided under schedule 3 of the Local Government (Scotland) Act 1975. Such powers allow for the creation and maintenance of a general reserve and for elements to be earmarked for specific purposes. It is the responsibility of the CFO to provide advice on appropriate and prudent level of reserves taking into account the scale of the partnership budgets, and the levels of risk to the partnership's financial position.

In common with local authorities, IJB's are empowered under the Public Bodies (Joint Working) Scotland Act 2014 (section 13) to hold reserves and recommends the development of a reserves policy and reserves strategy. A Reserves policy was approved by the IJB on the 11th August 2016. This provides for a prudent reserve of 2% of net expenditure which equates to approximately £4.5m for the partnership.

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

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

As at the 1 April 2023, the HSCP had a general (contingency) reserves balance of £4.371m. The deficit on operational service delivery generated during 2023/24 (£0.123m) will reduce the level of general reserves available and means the HSCP will not comply with its Reserves Policy.

In addition, the HSCP holds total earmarked reserves of £18.158m. As part of setting the budget for 2024/25, it was agreed to re-designate a number of earmarked to further the ‘HSCP Budget Smoothing’ Reserve by £5.284m to set a balanced budget for 2024/25.

A breakdown of the HSCP earmarked reserves is set out in note 10, page 49.

The total level of partnership reserves is now £22.406m as set out in the table on page 41.

Financial Outlook

In setting the budget for 2024/25, the partnership had a funding gap of £11.693m following an analysis of cost pressures set against the funding available to support health and social care expenditure in East Dunbartonshire, this is set out in the table below:

	Delegated SW Functions (£m)	Delegated NHS Functions (£m)	Total HSCP (£m)
Recurring Budget 2023/24 (excl. Set aside)	73.459	136.526	209.985
Less: Non recurring re determination - prior year	(0.170)		(0.170)
LA Budget Adjustments	(0.039)		(0.039)
Set Aside		38.382	38.382
Total Recurring Budget 2023/24	73.250	174.908	248.158
Cost Pressures - 24/25	12.073	3.182	15.255
2024/25 Budget Requirement	85.323	178.090	263.413
2024/25 Financial Settlement / Budget 2024-25	76.812	174.908	251.720
Financial Challenge 24/25	8.511	3.182	11.693
To be Met from:			
Savings Proposals 24/25 - Management Actions and Efficiencies	(1.152)	(2.380)	(3.532)
Savings Proposals 24/25 - Service Change and Budget Reduction Options	(2.632)	(0.245)	(2.876)
Use of Earmarked Reserves balances	(4.727)	(0.557)	(5.284)
Residual Financial Gap 24/25	0.000	(0.000)	0.000

Savings plans, including a combination of management actions, efficiencies, service change and budget reduction options of £6.408m were identified to mitigate the financial pressures leaving a residual financial gap of £5.284m. In order to set a balanced budget for 2024/25, the HSCP Board required to use reserves balances totalling £5.284m, this included the use of £0.557m of remaining prescribing reserves to address these specific pressures with the balance of £4.727m identified through a review and re-designation of earmarked reserves.

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 2024/25 with uncertainty on the funding to support pay uplifts for Social Work staff; price and volume pressures in relation to prescribing expected to continue during the new financial year; pressures on contractual spend for Social Work care providers with funding only available to support the Scottish Living Wage (SLW) element of any rate increases; continuing demographic pressures related to increasing elderly population and increasing numbers of looked after and accommodated children (LAAC); risks to the delivery of the savings programme in full and diminishing reserve balances.

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

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

The Financial Challenge

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

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 MTFS was updated as part of the Budget Setting for 2024/25 in March 2024.

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







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

cessation options as it is clear that the IJB cannot continue to deliver the range and levels of services currently delivered.

- The IJB is planning for a range of scenarios ranging from best to poor outcomes in terms of assumptions around cost increases and future funding settlements. This will require the identification of £46.0m to £88.9m of savings (previously £17.2m to £38.4m) with the most likely scenario being a financial gap of £48.2m over the next five years.
- This will extend to £94.3m (previously £42.3m) 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 £7.6m and £12.7m (previously £4.1m and £4.5m) each year from 2024/25 onwards. This is at its highest in 2025/26 (£12.7m) due to the need to identify recurring savings options for the earmarked reserves balances used to balance the budget in this financial year. It is unlikely that there will be options to use reserves to balance the budget in this way in future financial years.

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

Key areas identified to close the financial gap

	<p>Delivering Services Differently through Transformation and Service Redesign</p> <ul style="list-style-type: none"> • Development of a programme for Transformation and service redesign which focuses on identifying and implementing opportunities to redesign services using alternative models of care in line with the ambitions of the HSCP Strategic Plan.
	<p>Efficiency Savings</p> <ul style="list-style-type: none"> • Implementing a range of initiatives which will ensure services are delivered in the most efficient manner.
	<p>Strategic Commissioning</p> <ul style="list-style-type: none"> • Ensuring that the services purchased from the external market reflect the needs of the local population, deliver good quality support and align to the strategic priorities of the HSCP.
	<p>Shifting the Balance of Care</p> <ul style="list-style-type: none"> • Progressing work around the unscheduled care commissioning plan to address a shift in the balance of care away from hospital based services to services delivered within the community. This within the context of a fragile primary care and community services infrastructure also needing redesign.
	<p>Prevention and Early Intervention</p> <ul style="list-style-type: none"> • Through the promotion of good health and wellbeing, self-management of long term conditions and intervening at an early stage to prevent escalation to more formal care settings.
	<p>Demand Management</p> <ul style="list-style-type: none"> • Implementing a programme focussed on managing demand and eligibility for services which enable demographic pressures to be delivered without increasing capacity. This is an area of focus through the Review of Adult Social Care.

A handwritten signature in black ink, appearing to read 'J Robertson', written in a cursive style.

Councillor C Smith
IJB Chair
30th January 2025

D Pearce
Chief Officer
30th January 2025

J Robertson
Chief Finance Officer
30th January 2025

STATEMENT OF RESPONSIBILITIES

Responsibilities of the HSCP Board

The HSCP Board is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the board has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this authority, that officer is the Chief Finance and Resources Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- Approve the Annual Accounts.

I confirm that these Annual Accounts were approved for signature at a meeting of the Performance, Audit and Risk Committee on the 30th January 2025.

Signed on behalf of the East Dunbartonshire HSCP Board.

Councillor C Smith
IJB Chair
30th January 2025

Responsibilities of the Chief Finance and Resources Officer

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

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

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent
- complied with legislation
- complied with the local authority Code (in so far as it is compatible with legislation)

The Chief Finance and Resources Officer has also:

- kept proper accounting records which were up to date
- taken reasonable steps for the prevention and detection of fraud and other irregularities

I certify that the financial statements give a true and fair view of the financial position of the East Dunbartonshire HSCP Board as at 31 March 2024 and the transactions for the year then ended.

A handwritten signature in black ink, appearing to read 'J Robertson', with a horizontal line underneath.

J Robertson
Chief Finance Officer
30th January 2025

REMUNERATION REPORT

Introduction

This Remuneration Report is provided in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It discloses information relating to the remuneration and pension benefits of specified HSCP Board members and staff.

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

Remuneration: HSCP Board Chair and Vice Chair

The voting members of the HSCP Board are appointed through nomination by EDC and NHSGGC in equal numbers being three nominations from each partner agency. Nomination of the HSCP Board Chair and Vice Chair post holders alternates between a Councillor and a Health Board Non-Executive Director. During 2023/24, the Board Chair switched from was Jacqueline Forbes (Non – Executive Director NHSGGC) to Calum Smith (EDC Councillor) on the 29th June 2023 with Ms Forbes reverting to the role of Vice Chair from that date.

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

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

The HSCP Board does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the HSCP Board. The HSCP Board does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. There were no taxable expenses paid by the HSCP Board to the Chair and Vice Chair.

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

Remuneration: Officers of the HSCP Board

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

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

Chief Officer

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

Other Officers

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

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

Total 2022/23 £	Senior Employees	Salary, Fees and Allowances £	Compensation for Loss of Office £	Total 2023/24 £
110,849	C Sinclair Chief Officer 6 th January 2020 to present	117,533	0	117,533
94,638	J. Campbell Chief Finance and Resources Officer 9 th May 2016 to present	99,575	0	99,575
205,487	Total	217,108	0	217,108

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 31/03/23	For Year to 31/03/24		Difference from 31/03/23	As at 31/03/24
	£	£		£	£
C Sinclair	21,394	22,685	Pension	37,000	47,000
Chief Officer			Lump sum	45,000	45,000
J. Campbell	19,779	20,615	Pension	5,000	16,000
Chief Finance and Resources Officer			Lump sum	0	0
Total	41,173	43,300	Pension	42,000	63,000
			Lump Sum	45,000	45,000

(The accrued pension and lump sum benefits figures for the Chief Officer have seen a considerable increase during 2023/24 due to Local Government Pension Scheme Service transferring from Orkney Council in October 2023. Had these been reflected in the previous year accounts the differences from the previous year would have been less - £5,000 for Pension and £3,000 for the lump sum)

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

Councillor C Smith
IJB Chair
30th January 2025

D Pearce
Chief Officer
30th January 2025

ANNUAL GOVERNANCE STATEMENT

Scope of Responsibility

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

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

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

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

The Governance Framework and Internal Control System

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

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

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

Key features of the governance framework in 2023/24 are:

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

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

- HSCP Boards are ‘devolved public bodies’ for the purposes of the Ethical Standards in Public Life (Scotland) Act 2000, which requires them to produce a code of conduct for members. The members of the HSCP Board have adopted and signed up to the Code of Conduct for Members of Devolved Public Bodies and have committed to comply with the rules and regularly review their personal circumstances on an annual basis.
- The HSCP Board has produced and adopted a Scheme of Administration that defines the powers, relationships and organisational aspects for the HSCP Board. This includes the Integration Scheme, Standing Orders for meetings, Terms of reference and membership of HSCP Board committees, the Scheme of Delegation to Officers and the Financial Regulations.
- The Strategic Plan for 2022-2025 outlines eight key priorities to be delivered over the three year period and provides specific commitments and objectives against each of these. It sets out the identified strategic priorities for the HSCP and links the HSCP’s priorities to National Health and Wellbeing Outcomes. Planning and consultation on a new strategic plan with a start date of April 2025 is underway.
- Financial regulations have been developed for the HSCP in accordance with the Integrated Resources Advisory Group (IRAG) guidance and in consultation with EDC and NHSGGC. They set out the respective responsibilities of the Chief Officer and the Chief Finance and Resources Officer in the financial management of the monies delegated to the partnership. The HSCP complies with the CIPFA Statement on ‘The Role of the Chief Financial Officer in Local Government 2016’ and the CIPFA Financial Management Code. The IJB’s Chief Officer, Finance & Resources has overall responsibility for the IJB’s financial arrangement and is professionally qualified and suitably experienced to lead the IJB’s finance function and to direct finance staff.
- The Risk Management Policy sets out the process and responsibilities for managing risk in the HSCP. The Corporate Risk Register is revised and approved at each meeting of the Performance, Audit & Risk Committee. The latest version was presented to the March 2024 HSCP Board meeting for context around the financial planning for 2024/25. The HSCP Board is required to develop and review strategic risks linked to the business of the Board twice yearly.
- Internal control processes are in place to mitigate fraud risks in accordance with the CIPFA publication ‘*Code of Practice on Managing the Risk of Fraud and Corruption*’ across a range of critical processes and are subject to regular audit review. Fraud events are recorded within respective partner agency fraud teams. An annual internal control checklist is prepared by senior management and informs Chief Officer sign-off on the effectiveness of internal controls during each financial year.

- A programme of Internal Audit Work is carried out each year in accordance with the Annual Audit Plan, and with the role of the Chief Internal Auditor being aligned to the CIPFA publication '*The role of the head of internal audit*'.
- Performance Reporting – Regular performance reports are presented to the HSCP Board to monitor progress on an agreed suite of measures and targets against the priorities set out in the strategic plan. This includes the provision of exception reports for targets not being achieved identifying corrective action and steps to be taken to address performance not on target. This scrutiny is supplemented through the Performance, Audit and Risk Committee. A performance management framework has been developed and implemented across the HSCP to ensure accountability for performance at all levels in the organisation. This includes regular presentations on team / service performance to the Senior Management team at a more detailed level and informs higher level performance reporting to the partner agency Chief Executives as part of regular organisation performance reviews (OPRs) and ultimately to the HSCP Board.
- The Performance, Audit and Risk Committee advises the Partnership Board and its Chief Finance and Resources Officer on the effectiveness of the overall internal control environment.
- Clinical and Care Governance arrangements have been developed and led locally by the Clinical Director for the HSCP and through the involvement of the Chief Social Work Officer for EDC.
- Information Governance – the Public Records (Scotland) Act 2011 (Section 1 (1)) requires the HSCP Board to prepare a Records Management Plan setting out the proper arrangements for the authority's public records. The HSCP Board updated and approved this in March 2021, prior to submission to the Keeper of the Records of Scotland. A Progress Update Review (PUR) on the RMP was brought to the IJB for approval in March 2023 and thereafter submitted to the Keeper.
- Under the Freedom of Information (Scotland) Act, the HSCP Board published a Freedom of Information Publication Scheme in March 2017.
- The HSCP Board is a formal full partner of the East Dunbartonshire Community Planning Partnership Board (CPPB) and provides regular relevant updates to the CPPB on the work of the HSCP.

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

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

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

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

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

Based on Internal Audit work completed in 2023/24 in accordance with Public Sector Internal Audit Standards (PSIAS), the Chief Internal Auditor has concluded that reasonable assurance can be placed on the adequacy and effectiveness of the HSCP's internal control system. A number of additional recommendations have been made by the internal audit team in 2023/24 in order to further improve controls, and action plans developed with management to address the risks identified. The Chief Internal Auditor has conducted a review of all HSCP and EDC Internal Audit reports issued in the financial year, together with summary reports on NHSGGC Internal Audit work and Certificates of Assurance from the EDC and partnership Senior Management Team. Although no system of internal control can provide absolute assurance, nor can Internal Audit give that assurance, based on the audit work undertaken during the reporting period, the Chief Internal Auditor is able to conclude that a reasonable level of assurance can be given that the system of internal control is operating effectively within the organisation.

Update on Previous Governance Issues

The 2022/23 Annual Governance Statement set out a number of Improvement Actions to enhance the governance arrangements within the partnership or which the partnership relies on to support effective internal controls. These are updated below:

- EDC Internal Audit Reports – EDC Internal Audit have performed a follow up review which confirmed that a high-risk prior year finding relating to the number of social care services being provided without an up-to-date contract is now considered closed.
- External Reports – it was stated in last year's governance statement that the HSCP would take cognisance of external reports and develop action plans that

seek to improve governance arrangements in line with best practice. This has occurred, with the partnership developing action plans in response to reports from the Care Inspectorate.

- Management Identified Improvements – As a result of an overpayment to NHSGGC that was identified in 2022/23, improvements have been made to communication between management and Finance colleagues of decisions with financial implications. In addition, at least annually there is now a review of the recharges in place to ensure that these remain appropriate and should continue.

Review of Effectiveness

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

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

A range of internal audit assignments has been completed that reviewed the operation of internal controls of relevance to the HSCP Board. These were generally found to operate as intended, with reasonable assurance provided on the integrity of controls. Two reports were issued with limited assurance relating to Social Work Payment Arrangements and Interim Care Home Funding. A number of recommendations have been made for areas for further improvement and action plans agreed to address the risks identified. Senior Officers have provided assurances that the issues raised by Internal Audit have been or will be addressed. Auditors will conduct testing following completion of the actions, as part of the 2024/25 audit programme.

There has been specific work undertaken by each partner's audit functions. The HSCP's Chief Internal Auditor has considered the conclusions on the areas reviewed by NHSGGC internal auditors in 2023/24. An opinion of reasonable assurance has been provided by the NHSGGC's auditors, Azets, whilst specific areas for improvement have been highlighted in the course of the year. Similarly, consideration has been made of the opinion provided of reasonable assurance provided by the Council's auditors on its systems, governance and risk management systems.

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

Governance Improvement Plans

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

- External Reports – the HSCP will take cognisance of external reports and develop action plans that seek to improve governance arrangements in line with best practice.
- Following the agreement of the HSCP's Records Management Plan (RMP) in 2021, the Assessment Team for National Records Scotland provided a Progress Update Review (PUR) on our records management provisions in 2023. This is a voluntary arrangement that has provided the IJB with feedback and advice. The conclusion of the review was that the proper record management arrangements outlined by the various elements in the authority's plan continue to be properly considered. Nonetheless there are actions for the HSCP and its partners following this review.
- Internal Audit Reports – Further to the completion of the internal audit work for 2023/24, and following up on previously raised internal audit actions, the main areas that the Internal Audit Team highlighted as requiring further improvement was areas of Social Work Payment Arrangements and Interim Care Home Funding. Action plans have been agreed with management, progress is being made towards completion, and any outstanding audit actions will continue to be monitored for compliance.

Assurance

The system of governance (including the system of internal control) operating in 2023/24 provides reasonable assurance that transactions are authorised and properly recorded; that material errors or irregularities are either prevented or detected within a timely period; and that significant risks to the achievement of the strategic priorities and outcomes have been mitigated.

Certification

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

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

Councillor C Smith
IJB Chair
30th January 2025

D Pearce
Chief Officer
30th January 2025

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2022/23			2023/24			
Gross Expenditure £000	Gross Income £000	Net Expenditure £000	Care Group	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
3,815	(73)	3,742	Strategic / Resources	3,177	(66)	3,111
1,698	(7)	1,691	Addictions	2,254	(8)	2,246
49,146	(1,595)	47,551	Older People	56,706	(1,758)	54,948
23,877	(497)	23,380	Learning Disability	25,390	(460)	24,930
5,169	(76)	5,093	Physical Disability	5,412	(66)	5,346
6,743	(685)	6,058	Mental Health	7,166	(750)	6,416
16,141	(1,211)	14,930	Children & Families	19,391	(1,320)	18,071
2,216	(1,760)	456	Criminal Justice	1,852	(1,594)	258
1,083	(100)	983	Other - Non Social Work	1,275	(150)	1,125
13,642	(904)	12,738	Oral Health	13,378	(1,061)	12,317
0	0	0	Specialist Childrens Services	53,913	(16,313)	37,600
34,248	(1,030)	33,218	Family Health Services	37,154	(1,270)	35,884
22,028	(1)	22,027	Prescribing	23,108	(1)	23,107
9,964	(7,034)	2,930	Covid	0	0	0
40,306	0	40,306	Set Aside for Delegated Services to Acute Services	40,244	0	40,244
304	0	304	HSCP Board Operational Costs	322	0	322
230,380	(14,973)	215,407	Cost of Services Managed By East Dunbartonshire HSCP	290,742	(24,817)	265,925
	(208,479)	(208,479)	Taxation & Non Specific grant Income		(268,269)	(268,269)
230,380	(223,452)	6,928	(Surplus) or deficit on Provision of Services	290,742	(293,086)	(2,344)
		6,928	Total Comprehensive Income and Expenditure			(2,344)

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 2023/24	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2023	(4,371)	(15,691)	(20,062)
Total Comprehensive Income and Expenditure (Increase) / Decrease 2023/24	123	(2,467)	(2,344)
Closing Balance at 31 March 2024	(4,248)	(18,158)	(22,406)

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

BALANCE SHEET

The Balance Sheet shows the value as at the 31 March 2024 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 2023		Notes	31 March 2024
£000			£000
<u>20,062</u>	Short term Debtors	9	<u>22,406</u>
	Current Assets		
<u>20,062</u>	Net Assets		<u>22,406</u>
(4,371)	Usable Reserve: Contingency	10	(4,248)
(15,691)	Usable Reserve: Earmarked	10	(18,158)
<u>(20,062)</u>	Total Reserves		<u>(22,406)</u>

The unaudited accounts were issued on 30th January 2025 and the audited accounts were authorised for issue on xxxx 2025. I certify that the financial statements present a true and fair view of the financial position of the East Dunbartonshire HSCP as at 31 March 2024 and its income and expenditure for the year then ended.



J Robertson
Chief Finance Officer
30th January 2025

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

General Principles

The Financial Statements summarise the transactions of East Dunbartonshire HSCP Board for the 2023/24 financial year and its position at the year-end of 31 March 2024.

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 2023/24, 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 (2023/24), the IJB is required to prepare its financial statements on a going concern basis unless informed by the relevant national body of the intention for dissolution without transfer of services or function to another entity. The IJB's funding from and directions to partners has been confirmed for 2024/25, and medium-term financial planning for the period to 2029 (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 30 September 2025.

Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when settlement in cash occurs. In particular:

- Expenditure is recognised when goods or services are received and their benefits are used by the HSCP Board.
- Income is recognised when the HSCP Board has a right to the income, for instance by meeting any terms and conditions required to earn the income, and receipt of the income is probable.
- Where income and expenditure have been recognised but settlement in cash has not taken place, a debtor or creditor is recorded in the Balance Sheet.
- Where debts may not be received, the balance of debtors is written down.

Funding

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

Cash and Cash Equivalents

The HSCP Board does not operate a bank account or hold cash. All transactions are settled on behalf of the HSCP Board by the funding partners. Consequently the HSCP Board does not present a 'Cash and Cash Equivalent' figure on the balance sheet. The funding balance due to or from each funding partner, as at 31 March, is represented as a debtor or creditor on the HSCP Board's Balance Sheet.

Employee Benefits

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

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

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

Provisions, Contingent Liabilities and Contingent Assets

Provisions are liabilities of uncertain timing or amount. A provision is recognised as a liability on the balance sheet when there is an obligation as at 31 March due to a past event; settlement of the obligation is probable; and a reliable estimate of the amount can be made. Recognition of a provision will result in expenditure being charged to the Comprehensive Income and Expenditure Statement and will normally be a charge to the General Fund.

A contingent liability is a possible liability arising from events on or before 31 March, whose existence will only be confirmed by later events. A provision that cannot be reasonably estimated, or where settlement is not probable, is treated as a contingent liability. A contingent liability is not recognised in the HSCP Board's Balance Sheet, but is disclosed in a note where it is material.

A contingent asset is a possible asset arising from events on or before 31 March, whose existence will only be confirmed by later events. A contingent asset is not recognised in the HSCP Board's Balance Sheet, but is disclosed in a note only if it is probable to arise and can be reliably measured.

Reserves

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

The balance of the General Fund as at 31 March 2024 shows the extent of resources which the HSCP Board can use in later years to support service provision and complies with the Reserves Policy for the partnership. This policy recommends the holding of contingency reserves at 2% of net expenditure.

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

VAT

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

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

Indemnity Insurance

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

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

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

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

2. Prior Year Restatement

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

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

There have not been any prior year re-statements.

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 2023/24 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 Officer on 30th January 2025. There were no events that occurred between 1 April 2023 and the date that the Annual Accounts were authorised for issue that would have an impact on the financial statements.

5. Expenditure and Funding Analysis by Nature

2022/23 £000		2023/24 £000
53,350	Employee Costs	110,429
445	Property Costs	653
6,702	Supplies and Services	7,912
71,159	Contractors	69,019
1,499	Transport and Plant	919
401	Administrative Costs	1,015
34,186	Family Health Service	37,119
22,028	Prescribing	23,108
40,306	Set Aside	40,244
304	HSCP Board Operational Costs	322
(14,973)	Income	(24,815)
215,407	Net Expenditure	265,925
(208,479)	Partners Funding Contributions and Non-Specific	(268,269)
6,928	(Surplus) or Deficit on the Provision of Services	(2,344)

6. HSCP Board Operational Costs

2022/23 £000		2023/24 £000
274	Staff Costs	289
30	Audit Fees	33
304	Total Operational Costs	322

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

2022/23 £000	Partner Funding Contributions	2023/24 £000
71,437	Funding Contribution from East Dunbartonshire Council	75,214
137,042	Funding Contribution from NHS Greater Glasgow & Clyde	193,055
208,479 Taxation and Non-specific Grant Income		268,269

The funding contribution from the NHSGGC shown above includes £40.244m 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 2023 £000		31 March 2024 £000
0	NHS Greater Glasgow and Clyde	0
20,062	East Dunbartonshire Council	22,406
20,062 Debtors		22,406

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 2023 £000	HSCP RESERVES	Transfers Out 2023/24 £000	Transfers In 2023/24 £000	Balance at 31 March 2024 £000
(1,100)	HSCP Transformation	0	0	(1,100)
(3,000)	HSCP Accommodation Redesign	0	0	(3,000)
(594)	HSCP Smoothing Reserve	474	0	(120)
(500)	HSCP Digital Redesign	0	0	(500)
(282)	SG - Integrated Care / Delayed Discharge	0	0	(282)
(2,575)	Oral Health	414	(656)	(2,817)
0	Specialist Children	0	(3,450)	(3,450)
(316)	SG - Primary Care Improvement	181	(11)	(146)
(145)	SG – Action 15 Mental Health	0	(91)	(236)
(1,240)	SG – Alcohol & Drugs Partnership	39	(128)	(1,329)
(229)	GP Premises	0	0	(229)
(1,185)	Prescribing	0	(333)	(1,518)
(341)	Community Living Charge	153	0	(188)
(2,503)	Adult Winter Planning Funding	945	0	(1,558)
(119)	Mental Health Recovery & Renewal	119	0	0
(267)	Community Link Workers	0	(29)	(296)
(255)	MH Estate Funding	30	0	(225)
(1,040)	Miscellaneous Reserves	113	(237)	(1,164)
(15,691)	Total Earmarked	2,468	(4,935)	(18,158)
(4,371)	Contingency	123	0	(4,248)
(20,062)	General Fund	2,591	(4,935)	(22,406)

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.

2022/23 £000	PARTNER FUNDING CONTRIBUTIONS	2023/24 £000
(137,042)	Funding Contribution received from the NHS Board	(193,055)
119,264	Expenditure on Services by the NHS Board	169,832
	Key Management Personnel: Non-Voting Board	
137	Members	145
(17,641) Net Transactions with the NHS Board		(23,078)

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

31 March 2023 £000	Balances with NHS Greater Glasgow and Clyde	31 March 2024 £000
0	Debtor balances: Amounts due from the NHS Board	0
0	Net Balance with the NHS Board	0

2022/23 £000	PARTNER FUNDING CONTRIBUTIONS	2023/24 £000
(71,437)	Funding Contribution received from the Council	(75,214)
95,839	Expenditure on Services by the Council	95,771
	Key Management Personnel: Non-Voting Board	
137	Members	144
30	Support Services	33
24,569 Net Transactions with the Council		20,734

31 March 2023 £000	Balances with East Dunbartonshire Council	31 March 2024 £000
20,062	Debtor balances: Amounts due from the Council	22,406
20,062 Net Balance with the Council		22,406

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 2023/24 and 2022/23 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 2024.

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**