

Supplementary Agenda



Health and Social Care Partnership Audit and Performance Committee

Date: Thursday, 24 June 2021

Time: 10:00

Format: Zoom Conference Call

Contact: Lynn Straker, Committee Officer
Email: lynn.straker@west-dunbarton.gov.uk

Dear Member

ITEM TO FOLLOW

I refer to the agenda for the above meeting that was issued on 17 June and now enclose a copy of **Item 11** which was not available for issue at that time.

Yours faithfully

JOYCE WHITE

Chief Executive

Note referred to:-

11 UNAUDITED ANNUAL REPORT AND ACCOUNTS 2020-2021 133 - 192

Submit report by the Chief Financial Officer requesting the approval of the unaudited Annual Report and Accounts for the Health and Social Care Partnership Board covering the period 1 April 2020 to 31 March 2021.

Distribution:-

Voting Members

Denis Agnew (Chair)
Allan Macleod (Vice-Chair) Jonathan McColl
John Mooney
Rona Sweeney
Audrey Thompson

Non-Voting Members

Anne MacDougall
John Paterson

Senior Management Team – Health and Social Care Partnership

Ms A Priestman
Ms Z. Mahmood

Date of Issue: 21 June 2021

WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP AUDIT AND PERFORMANCE COMMITTEE

Report by Chief Financial Officer

24 June 2021

Subject: Unaudited Annual Report and Accounts 2020/21

1. Purpose

- 1.1** To request the approval of the unaudited Annual Report and Accounts for the HSCP Board covering the period 1 April 2020 to 31 March 2021.
- 1.2** Once approved the unaudited Accounts and associated working papers will be passed to our external auditors for their review. Their report on the Accounts will be submitted to a future meeting of the Audit & Performance Committee for consideration prior to being presented to the HSCP Board for final approval.

2. Recommendations

- 2.1** Members are asked to:
 - **Approve** the 2020/21 unaudited Annual Report and Accounts; and
 - **Note** that the unaudited Accounts should be presented for final approval no later than 30 November prior to submission to the Accounts Commission.

3. Background

- 3.1** Integrated Joint Board's are legal entities and must prepares its Accounts on an annual basis to 31 March and is required, by the Local Authority Accounts (Scotland) Regulations 2014, to submit these Accounts to the appointed auditor by 30 June of each year. The Local Authority (Capital Finance and Accounting) (Scotland) (Coronavirus) Amendment Regulations 2021 provides the IJB with the option to postpone the publication of these Accounts.
- 3.2** The 2020/21 Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom (ACOP) and requirements of International Financial Reporting Standards (IFRS). The ACOP seeks to achieve comparability of financial performance across all IJB's and therefore prescribes the format to be used in presenting income and expenditure information.
- 3.3** The Annual Accounts provide an overview of financial performance in 2020/21 for the HSCP Board.

4. Main Issues

- 4.1** The annual accounts for the HSCP Board (Appendix 1) have been prepared in accordance with appropriate legislation and guidance. An overview of the process is set out below.

Financial Governance & Internal Control

- 4.2** The regulations require the Annual Governance Statement to be approved by the HSCP Board or a committee of the HSCP whose remit include audit & governance. This will assess the effectiveness of the internal audit function and the internal control procedures of the HSCP Board.

- 4.3** The HSCP Board's Audit and Performance Committee was recommended to approve the 2020/21 Annual Governance Statement as a separate item on the agenda (item 10).

Unaudited Accounts

- 4.4** The regulations state that the unaudited accounts are submitted to the External Auditor no later than 30th June immediately following the financial year to which they relate. As stated in paragraph 3.1 above the HSCP Board has the option to postpone the publication of these Accounts. The HSCP Board intends to submit the 2020/21 unaudited accounts to the external auditor following the timescales outlined in the 2014 regulations and not take the option to postpone.

- 4.5** Scottish Government guidance states that best practice would reflect that the HSCP Board or committee whose remit includes audit and governance should consider the unaudited accounts prior to submission to the external auditor. The HSCP Board annual accounts for the year ended 31 March 2021 (Appendix 1) will be considered at this meeting of 24 June 2021.

Right to Inspect and Object to Accounts

- 4.6** The public notice period of inspection should start no later than 1st July in the year the notice is published. This will be for a period of 3 weeks and will follow appropriate protocol for advertising and accessing the unaudited accounts.

Approval of Audited Accounts

- 4.7** The regulations require the approval of the audited annual accounts by the HSCP Board or a committee of the HSCP whose remit include audit & governance. This will take account of any report made on the audited annual accounts by the "proper officer" i.e. Chief Financial Officer being the Section 95 Officer for the HSCP Board or by the External Auditor by the 30th September immediately following the financial year to which they relate. In addition any further report by the external auditor on the audited annual accounts should also be considered.

- 4.8** It is recognised that the ongoing restrictions of the pandemic may have an impact on the progress of the audit of the accounts. The flexibility contained within the Coronavirus (Scotland) Act 2020 in terms of the approval process

for the audited accounts has been extended to cover 2020/21 financial year with the 30 November being considered a 'Reasonably practicable' date.

- 4.9** Our external auditor (Audit Scotland) will endeavour to complete the audit process in line with normal timescales (30 September) and an update will be provided to the HSCP Board on progress with the audit at the earliest possible stage. The external audit report on the Accounts and the proposed audit certificate (ISA 260 report) will be made available to all members and will be submitted to a meeting of the Audit and Performance Committee for consideration prior to the meeting of the HSCP Board where the audited accounts are considered.

Publication of the Audited Accounts

- 4.10** The regulations require that the annual accounts of the HSCP Board be available in both hard copy and on the website for at least five years, together with any further reports provided by the External Auditor that relate to the audited accounts.

- 4.11** The annual accounts of the HSCP Board must be published by 31st October and any further reports by the External Auditor by 31st December immediately following the year to which they relate. As detailed above, the impact of the ongoing Coronavirus pandemic means that this date may also be subject to delay.

- 4.12** Key Documents: the regulations require a number of key documents (within the annual accounts) to be signed by the Chair of the HSCP Board, the Chief Officer and the Chief Financial Officer, namely:

Document	Signatory
Management Commentary	Chair of the HSCP Board Chief Officer
Statement of Responsibilities	Chair of the HSCP Board Chief Financial Officer
Remuneration Report	Chair of the HSCP Board Chief Officer
Annual Governance Statement	Chair of the HSCP Board Chief Officer
Balance Sheet	Chief Financial Officer

Draft Annual Report and Accounts (Appendix 1)

- 4.13** The draft annual report and accounts reflect the financial position reported to the HSCP Board throughout 2020/21. On 24 June the HSCP Board has been provided with the final outturn report to 31 March 2021 which sets out the unaudited position of a £13.744m (6.3%) underspend. This figure is reflective of planned increase in reserves and additional funding received late in the year from the Scottish Government.

4.14 The final year end position for 2020/21 as reflected in the draft annual report and accounts (attached at Appendix 1) has changed from the 25 March HSCP Board report to £13.744m underspend, as detailed in the table below.

Extract from 2020/21 Unaudited Annual Report and Accounts

West Dunbartonshire Integrated Joint Board Consolidated Health & Social Care	2020/21 Annual Budget £000	2020/21 Net Expenditure £000	2020/21 Underspend/ (Overspend) £000
Older People, Health and Community Care	47,983	45,717	2,266
Physical Disability	3,278	3,214	64
Children and Families	25,255	25,500	(245)
Mental Health Services	11,342	10,244	1,098
Addictions	3,520	2,933	587
Learning Disabilities	17,511	16,868	643
Strategy, Planning and Health Improvement	1,862	1,392	470
Family Health Services (FHS)	29,959	29,955	4
GP Prescribing	19,432	19,003	429
Hosted Services - MSK Physio	6,703	6,247	456
Hosted Services - Retinal Screening	840	719	121
Criminal Justice	198	(6)	204
HSCP Corporate and Other Services	7,145	4,468	2,677
Covid-19	10,810	5,840	4,970
IJB Operational Costs	329	329	0
Cost of Services Directly Managed by West Dunbartonshire HSCP	186,167	172,423	13,744
Set aside for delegated services provided in large hospitals	32,276	32,276	0
Assisted garden maintenance and Aids and Adaptations	505	505	0
Total Cost of Services to West Dunbartonshire HSCP	218,948	205,204	13,744

4.15 The draft accounts under “Final Outturn Position 2020/21” provide details of the key messages which are reflective of the significant variances and pressures reported in the June report.

4.16 As the audit progresses given that technical guidance around the treatment of some Covid funding is still to be finalised there is a risk that the unaudited position may be subject to change, however any change is not anticipated to impact on the level of reserves as detailed in 4.17.

4.17 As covered in the draft accounts (under Note 13. "Useable Reserve: General Fund") the opening reserves balance, transfers in and out and the proposed final balance for both un-earmarked and earmarked reserves are shown below. The transfers include an increase in earmarked reserves of £12.186m which brings the balance to £17.440m. An extract is provided below:

Balance as at 31st March 2020 £000	Total Reserves	Transfers Out 2020/21 £000	Transfers In 2020/21 £000	Balance as at 31st March 2021 £000
(5,254)	Total Earmarked Reserves	104	(12,290)	(17,440)
(2,809)	Total Un-Earmarked Reserves	0	(1,558)	(4,367)
(8,063)	Total General Reserves	104	(13,848)	(21,807)
	Overall Movement			(13,744)

4.18 The main highlight to note within earmarked reserves is the increase in existing earmarked reserves and the creation of new ones for Scottish Government policy initiatives, recovery and renewal within services and community engagement.

4.19 The financial outlook for Scotland, the UK and the rest of the world as it emerges from the Coronavirus pandemic is likely to be one of a depressed economy with significant public sector debt and a greater reliance on the public sector to support all its citizens. Therefore the requirement for strong financial management has never been more critical. The final outturn position for 2020/21, as reflected in these accounts, provide the HSCP Board with an opportunity to underwrite and element of the ongoing financial risk, with the proviso that the Scottish Government will continue to provide sufficient funding to public sector bodies to cover the unfunded costs of responding the pandemic.

4.20 The Chief Financial Officer would like to extend sincere thanks to colleagues across the HSCP, in particular the finance team; and partner organisations acknowledging the detailed work required in the 2020/21 year end closure process. This has been a year like no other but we have continued to work collegiately while abiding by "lockdown" conditions to support the health and well-being of all.

5. Options Appraisal

5.1 None required

6. People Implications

6.1 There are no people implications associated with this report.

7. Financial and Procurement Implications

7.1 There are no financial or procurement implications other than those detailed in the report.

8. Risk Analysis

8.1 There is a risk that the unaudited position may be subject to change.

9. Equalities Impact Assessment (EIA)

9.1 None required.

10. Environmental Sustainability

10.1 None required.

11. Consultation

11.1 This report was prepared in conjunction with NHSGGC and WDC colleagues.

12. Strategic Assessment

12.1 Proper budgetary control and sound financial practice are cornerstones of good governance and support the Partnership Board and officers to pursue the priorities of the Strategic Plan.

12.2 The report is in relation to a statutory function and is for HSCP Audit and Performance Committee approval.

12.3 This report links to the strategic financial governance arrangements of both parent organisations.

13. Directions

13.1 None required.

Julie Slavin – Chief Financial Officer

Date: 18 June 2021

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Appendices: Appendix 1 – Draft Unaudited Annual Accounts 2020/21

Background Papers: 2020/21 Financial Performance Update and 2021/22 Annual Budget Setting Update – March HSCP Board

Localities Affected: All

**West Dunbartonshire
Integration Joint Board**

Commonly known as

**West Dunbartonshire
Health and Social Care Partnership
Board**

Annual Accounts 2020/21

DRAFT

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MANAGEMENT COMMENTARY

INTRODUCTION

This publication contains the financial statements for the West Dunbartonshire Integration Joint Board (IJB), hereafter known as the Health and Social Care Partnership Board (HSCP Board) for the year ended 31 March 2021.

The Management Commentary aims to provide an overview of the key messages in relation to the HSCP Board's financial planning and performance for the 2020/21 financial year and how this has supported the delivery of its strategic priorities as laid out in its Strategic Plan. The commentary also outlines the future challenges and risks which influence the financial plans of the HSCP Board as it delivers high quality health and social care services to the people of West Dunbartonshire.

The global health emergency brought about by the rapid spread of Coronavirus (Covid-19) across the world from early January 2020 impacted on all aspects of daily life and work. As Scotland went into lockdown on the 23 March 2020 with the clear message to stay at home, health and social care services mobilised and re-organised to protect life and care for the most vulnerable in our society.

During 2020/21 West Dunbartonshire HSCP has responded to this unparalleled challenge as our staff throughout the HSCP, our commissioned services and our local carers displayed extraordinary commitment, resilience and resourcefulness in keeping critical services operational.

There have been many setbacks in the national road to recovery as the virus altered and infections rates varied, however the success of the Vaccination Programme together with strong public compliance with public health restrictions has seen a significant easing of restrictions in June 2021 and recovery will gather pace.

Going forward over the next year and beyond, the HSCP Board, together with its partners and stakeholders, will navigate through recovery and renewal phases with the overarching strategic intent of delivering better services with the residents of West Dunbartonshire, improving health and reducing inequalities.

The attached annual accounts have been prepared in accordance with current regulations and guidance.

Our Partnership Vision Statement is:

Improving lives with the people of West Dunbartonshire

WEST DUNBARTONSHIRE HSCP BOARD - REMIT and VISION

The Public Bodies (Joint Working) Act (Scotland) 2014 sets out the arrangements for the integration of health and social care across the country. The West Dunbartonshire IJB, commonly known as the HSCP Board was established as a “body corporate” by Scottish Ministers’ Parliamentary Order on 1st July 2015.

The HSCP Board’s Integration Scheme details the body corporate arrangement by which NHS Greater Glasgow and Clyde Health Board (NHSGGC) and West Dunbartonshire Council (WDC) agreed to formally delegate all community health and social care services provided to children, adults and older people, criminal justice social work services and some housing functions. West Dunbartonshire also hosts the MSK Physiotherapy Service on behalf of all 6 Glasgow HSCPs and the Diabetic Retinal Screening Service on behalf of NHSGGC. This way of working is referred to as “Health and Social Care Integration”. The full scheme can be viewed [here](#) (see Appendix 1, 1).

The 2014 Act requires that Integration Schemes are reviewed within five years of establishment; the current scheme was revised during 2019/20 in partnership with the other five HSCPs within Greater Glasgow and Clyde. The revised scheme was considered by the HSCP Board at its 19 February 2020 meeting before being remitted to WDC and NHSGGC for their approval to move to consultation. While WDC approved the revised scheme on 26 February 2020 it did not go through NHSGGC Board approval as the response to COVID-19 pandemic delayed some board business. This has been recognised by NHSGGC and will be taken forward in the coming months. Meantime, the current Integration Scheme will remain in force.

The HSCP Board’s primary purpose is to set the strategic direction for the delegated functions through its Strategic Plan. Our third Strategic Plan approved in March 2019, covering the three year period 2019 – 2022 and can be viewed [here](#) (see Appendix 1, 2.). The Plan, developed by the Strategic Planning Group, describes how we will use our resources to continue to integrate services in pursuit of national and local outcomes. There are nine [National Health and Wellbeing Outcomes](#) which provide the strategic framework for the planning and delivery of integrated health and social care services.

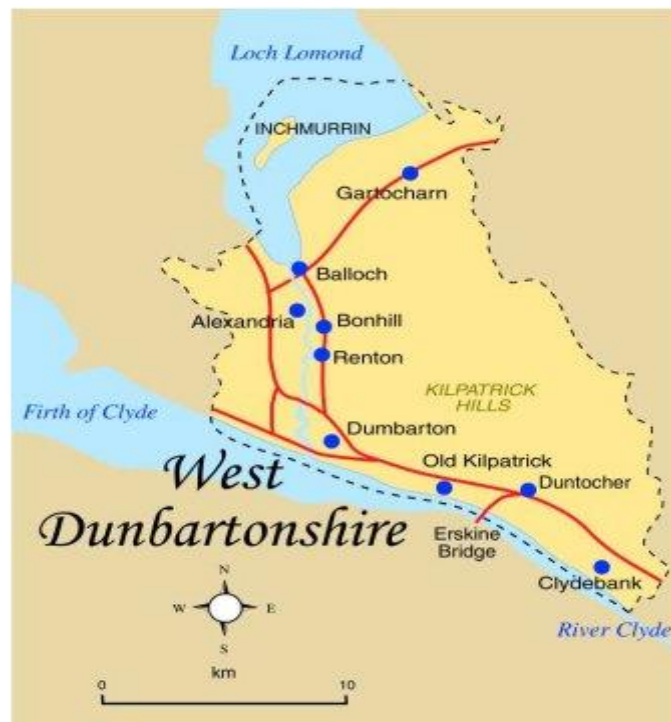
The pandemic response has not impacted on our vision despite a refocusing of priorities to protect our most vulnerable and their carers within their homes.

The current Strategic Plan clearly sets out the scale of the challenge around effective delivery of health and social care services in West Dunbartonshire in particular tackling multi-morbidity, poverty, addiction, domestic violence and mental health. As the full impact of the health, social and economic consequences of the COVID-19 pandemic reveal themselves the HSCP Board will continue to respond positively and plan for the future new model of service delivery.

Extracts on the profile of West Dunbartonshire along with the strategic priorities and outcomes are included below.

STRATEGIC PLANNING FOR OUR POPULATION

West Dunbartonshire lies north of the River Clyde encompassing around 98 square miles of urban and rural communities across the two localities of Clydebank and Dumbarton & Alexandria. The area has a rich past, shaped by its world famous shipyards along the Clyde, and has significant sights of natural beauty and heritage from Loch Lomond to the iconic Titan Crane as well as good transport links to Glasgow. It has a population of just fewer than 89,000 which accounts for approximately 1.7% of the Scottish population.



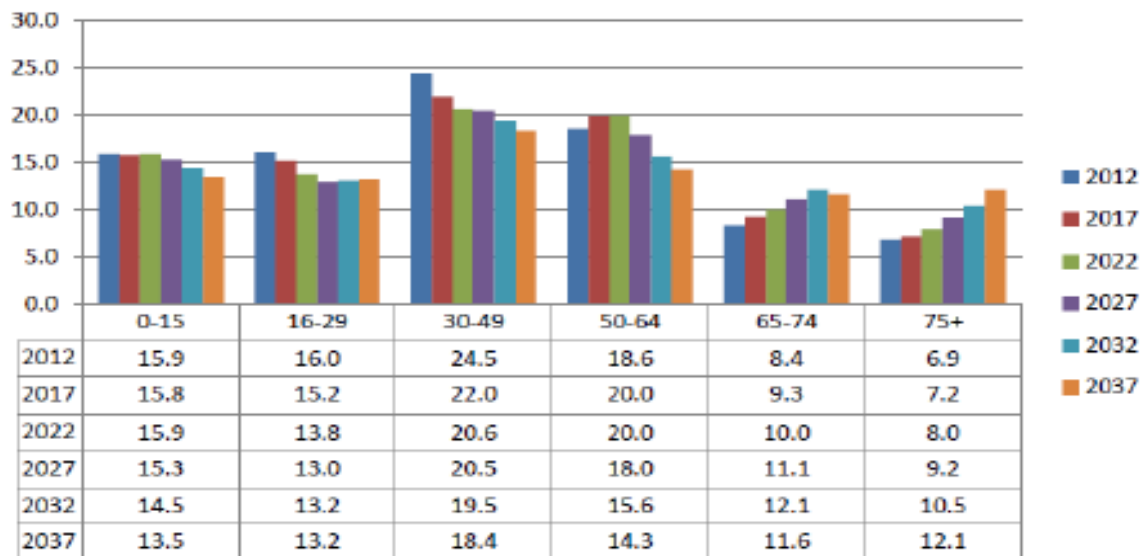
However the area has challenges in addressing deprivation, ill health and inequality, within the local population across the age categories, and is lower than the Scottish average in many key health and social care indicators e.g. income deprivation, employment and life expectancy. The 2020 Scottish Indices of Multiple Deprivation (SIMD) publication reported that [West Dunbartonshire](#) has one of the highest local share of data zones in the 20% most deprived (40%) and one of the lowest share of data zones in the 20% least deprived (5.8%). With an increase in the most deprived from 2019 to 2020 it can be concluded that the gap between the most deprived areas compared to the least deprived areas is widening.

West Dunbartonshire demographic profile is well documented within the strategic plan. Life expectancy is below the Scottish average and population projections indicate that the age groups of 65+ and 75+ will increase up to the year 2037 with other age bands decreasing.

Population Age Structure Estimates, 2019



Exhibit 1: Extract from Strategic Plan 2019 - 2022



Source: National Records for Scotland (2018) Population Projections

Pre Covid overall life expectancy in West Dunbartonshire was poor in comparison with Scotland as a whole as we ranked second bottom for mortality rates, with cancer being the main cause of death, however there were signs of improvement. Data published by the National Records of Scotland (NRS) in December 2020 revealed that over the period 2001-03 and 2017-2019, male life expectancy rose by 6.1% (higher than the 5.0% Scottish average) and female life expectancy rose by 2.3% (lower than the 2.9% Scottish average).

The HSCP Board is committed to working with its partners and communities to focus services to respond to the needs of our citizens and maximise the resources available by integrating health and social care services effectively and seamlessly.

The Strategic Plan identified **five key Strategic Priorities** aligned to the HSCP Board’s vision and Strategic Outcomes as follows:

- **Early Intervention** – clear pathways to support, anticipatory care planning, social prescribing, carers support, rehabilitation and re-ablement
- **Access** – primary care, self directed support, community link support
- **Resilience** – recovery groups, wellbeing support to staff and service users
- **Assets** – staff training and support, carers, partners, community
- **Inequalities** – locality groups, carers support, tackling poverty, employment opportunities

The case for integration was driven by the need to change the delivery of health and social care services as demand continued to rise and financial and staffing resources became more stretched. The case for change will be exacerbated by the legacy impact of the pandemic across our local population, bringing into sharper focus pre-existing inequalities.

COVID-19 PANDEMIC IMPACT AND RESPONSE

The importance of delivering on this strategic vision has been magnified as health and care services mobilised to respond to the COVID-19 pandemic. Shifting the balance of care from hospital based settings to community alternatives and being supported to remain at home when access and travel was subject to restrictions shaped the response to mobilising new services with some examples provided below:

- Community Assessment Centres – we established 2 centres based in Clydebank and Renton. Their purpose was to ensure that COVID-19 symptomatic people could be cared for within the community, while also ensuring hospital capacity was used for those with the most serious illnesses, reducing the exposure of patients at GP surgeries. Uniquely within NHSGGC, the CACs in West Dunbartonshire were organised and delivered by the local Primary Care team, reflecting the close working and sense of ownership developed within the HSCP.
- Children and Families – the Alternatives to Care Service leased an additional property to support young people in crisis and unaccompanied young asylum seekers needing a safe place to be supported while necessary Covid testing was undertaken. This has been a valuable resource and the HSCP Board has committed to the lease in 2021/22.
- Care Homes – a multi-disciplinary care home oversight group met on a daily basis. The group offers enhanced support, scrutiny and assurances of care quality within local care homes. An early audit of our internal Care Home provision provided assurance in relation to staffing, infection control and PPE usage. Fortnightly meetings with Care Home managers across West Dunbartonshire provided both a regular communication route and space for development of local approaches as the pandemic evolved.
- PPE Hubs – two hubs were opened during April 2020 in Clydebank and Dumbarton to distribute PPE and Lateral Flow Test kits supplied by National Services Scotland (NSS). The hubs provided PPE to our own social care services and those commissioned from the independent and third sector. The resource could also be accessed by personal assistants and anyone who presented as a carer. To May, 7.633 million items of PPE have been distributed which includes 1.715m Masks, 1.041m Gloves, 4.864m Aprons.
- Mental Health Services – a small team set up a hub model to support residents on the Shielding List. Each day call lists were generated for those shielding who required welfare support, food or medication with help to secure online shopping priority slots, referrals to the local crisis team, local food banks, and pharmacies. In excess of 4,000 calls were made with more than half of those contacted taking up some offer of support.
- MSK Physiotherapy Service – in the early months of the pandemic approximately 80% of MSK staff were redeployed to Acute Hospital sites, however by July the service recommenced virtually, by telephone and “Near Me” video consultation. The staff in MSK has also played a key roll in the delivery of the vaccination programme across the NHSGGC area.
- Care homes – care home staff received training from our Community Psychiatric Liaison Nurse on Stress/Distress behaviour which enabled staff to support residents in crisis, avoiding admissions to hospital.

PERFORMANCE 2020/21

The HSCP Audit and Performance Committee receive a Quarterly Public Performance Report at each meeting, which provides an update on progress in respect of key performance indicators and commitments. These can be viewed [here](#) (see Appendix 1, 3).

The Joint Bodies Act also requires all IJBs to produce an Annual Performance Report (APR), by the 31 July. The report content is governed by the 2014 Act and must cover the HSCP Board's performance against the nine national outcomes and 23 national indicators.

The Coronavirus (Scotland) Act 2020 has made provision to allow an extension to the APR publication deadline until 30 September 2021. The 2020/21 APR will be presented to the HSCP Audit and Performance Committee in September for approval and publication thereafter. As an interim measure the data included within this report is derived from the latest version of the quarterly performance report presented to the Audit and Performance Committee (Item 6) on the 24 June and covers both quarter 3 for publication and quarter 4 in draft. The report can be viewed [here](#) (see Appendix 1, 4).

The HSCP Board continues to further develop a performance management culture throughout the Partnership. The presentation of performance data has been refreshed to categorise the statutory key performance indicators under the five strategic priorities as detailed above.

The performance report has 43 performance indicators; these include a suite of challenging targets which demonstrates how our performance compares to local and national targets. The HSCP Audit and Performance Committee scrutinise these reports on a quarterly basis and throughout 2020/21 Members have complimented Officers on what they consider to be improvements in the presentation and quality of performance reports.









Ongoing measurement against this suite of indicators provides an indication of how the HSCP Board is making progress towards the key objectives of integration, in particular how health and social care services support people to live well and independently in their communities for as long as possible.

Importantly they help to demonstrate how the HSCP Board is ensuring best value in respect of ensuring good governance and effective management of resources, with a focus on improvement, to deliver the best possible outcomes for the public.





















It is recognised that the factors influencing changes in performance can be various and complex. Our response to the COVID-19 pandemic and the changes in activity and demand in some services by our population through lockdown has been the key influencing factor throughout 2020/21. Performance monitoring arrangements continue to be refined and developed to ensure appropriate scrutiny and ownership of the factors and issues affecting performance.

Some key areas of performance (as defined by the Scottish Government) over the past year are detailed below. Subject to final ratification - Quarter 4 data was used where available, if not Quarter 3 is noted and will be revised for audited accounts.

KEY

PI Status		Short Term Trends	
	Alert		Improving
	Warning		No Change
	OK		Getting Worse
	Unknown		
	Data Only		

Extract from Quarter 4 Performance Report 2020/21

Strategic Priority and associated Performance Indicators	2019/20 Value	2020/21 Value	2020/21 Target	Status	Short Trend
Early Intervention					
Number of acute bed days lost to delayed discharges (including AWI) aged 65 years and over	4,417	2,256	1,104		
% of children on the Child Protection Register with a completed and current risk assessment	100%	100%	100%		
% of carers who feel supported to continue in their caring role when asked via their Carer Support Plan	95%	97%	95%		
% of patients seen within 4 weeks for musculoskeletal physiotherapy services - WDHSCP	21%	89%	90%		
Access					
% of people aged 65 and over who receive 20 or more interventions per week	33.10%	38.5%	35%		
% of identified patients dying in hospital for cancer deaths (Palliative Care Register)	25.3%	41.4%	32%		
% of Community Payback Orders attending an induction session within 5 working days of sentence	80%	85%	80%		
Resilience					
Child and Adolescent Mental Health Service (CAMHS) 18 weeks referral to treatment	40.50%	98.4%	90%		
% of patients who started Psychological Therapies treatments within 18 weeks of referral	43.60%	77.6%	90%		
Assets					
Prescribing cost per weighted patient	£165.07	Not yet available	TBC		
Inequalities					
Balance of Care for looked after children: % of children being looked after in the Community	91%	89.2%	90%		

PERFORMANCE CHALLENGES

The table above provides only a small extract of some strong and improving performance as we move from responding to the pandemic into recovery and renewal of services. The 2020/21 Annual Performance Report, when published, will bring this performance to life with real examples of how HSCP services positively impact on our service users and their families.

Even with the continued roll-out of the vaccination programme, delivering on the priority to protect our most vulnerable citizens and the front line staff who care for them, COVID-19 will be an on-going threat and our services will require to remain responsive to change. The following summary is intended to provide a snapshot in relation to the challenges the HSCP has experienced during the pandemic.

Child Protection

During the pandemic there has been extremely positive work across Children and Families Social Work services and quality assurance work has been undertaken to review those with child protection plans. Staffing has remained relatively stable and the service has been in a position to reintroduce supervised contact. Performance has fluctuated in respect of timescales between child protection investigations to case conference in respect of meeting the target timescale of 21 days. These fluctuations are not unusual and are anticipated where there is a requirement to gather high levels of required information. The service has implemented a number of improvement actions to ensure individual cases are closely monitored and tracked.

Child and Adolescent Mental Health (CAMHs)

By summer 2020, demand for WD CAMHs, alongside some staffing challenges, contributed to the longest wait for assessment of up to 66 weeks. The HSCP Board agreed to support some additional recruitment and this was augmented by NHS GGC as part of the CAMHS Waiting List Initiative. Consequently, by the end of March 2021 the performance had improved significantly and is now well within the 18 week waiting time to treatment target. However the wider implications of COVID-19 on younger people are still being revealed and the CAMHs team will continue to support the wider approaches of support being developed across children and young people's mental health and wellbeing.

Delayed Discharge

This has been a significant focus for the HSCP over the last year with the number of daily delays in the final quarter of the year peaking at 40 in mid-February and reducing to 34 at the end of March 2021. Closure of the Scottish Courts on March 2020 due to the COVID-19 pandemic has resulted in lengthy delays with complex cases where Guardianship applications are underway. While the courts have re-opened there are still significant backlogs. Public Health guidance on homes with suspected or confirmed Covid cases also resulted in care homes limiting the number of admissions. Although performance continues to be challenging significant efforts; monitored by the SMT, include:

- The deployment of additional resources into the Hospital Discharge Team including additional Mental Health Officer and Social Work capacity;

- Learning events have been held with neighbouring HSCPs to ensure practice is of the highest quality;
- The Adults with Incapacity Protocol has been revised including standards at each point of the process to ensure timely action is taken to progress discharges;
- A Delayed Discharge Action Plan is in place and is monitored by senior management team on a weekly basis alongside weekly meetings with Greater Glasgow and Clyde discharge co-ordinators and Vale of Leven Hospital to review current delays; and
- The Area Resource Group continues to consider all hospital discharge cases on a daily basis to expedite the agreement of care home offers or homecare packages wherever possible.

Palliative and End of Life Care

The provision of palliative and end of life care continued throughout the pandemic, provided by District Nursing with support from Care at Home Services. The District Nursing service strives to ensure people die in their chosen place of care, with most patients choosing to die at home.

Performance in relation to palliative care deaths in hospital has fluctuated due to the range of potential and unexpected complexities of non-cancer deaths. Another contributory factor in this complex area is the need to also care for carers and occasionally admissions can happen due to the sense they may have of being overwhelmed by their role at such an emotional time, particularly if the symptoms their loved one is experiencing are significant. Improvement work is underway and a review of palliative care community needs has been commenced. This, alongside emerging data in respect of the impact of the pandemic, will inform future service models and delivery.

Criminal Justice Social Work

For Justice Services, the easing of restrictions has enabled more unpaid work placements in the community to be undertaken. Alongside this, justice social work services have finalised their restart plans to enable greater face-to-face contact with users of services, ensuring that the organisation meets its statutory duties around risk and protection from harm.

Extremely positive relationships have been building with the third sector with colleagues providing virtual workshops enabling service users to continue their unpaid work hours. This is being further expanded to all services users on statutory supervision. The service has embraced exciting opportunities for change and an innovative online project with the third sector organisation, Streetcones, has been working with local women in the justice system to look creatively at issues affecting them and their involvement with services. This work will improve their insight into their offending and inform future service development.

The service continues to experience a substantial backlog of cases to be heard at court. This has generated additional pressures on staff and other resources. However, utilising additional government funding the service are now recruiting additional staff to address the backlog of unpaid work orders created by the pandemic and ensuing restrictions placed on the service. This will also further increase the capacity for the completion of Court Reports.

PERFORMANCE HIGHLIGHTS

While the impacts and response to the COVID-19 pandemic dominated HSCP Service delivery in 2020/21 there are many examples of positive performance and progress on delivering on our strategic priorities which are testament to the dedication of our staff, communities and partners. Some examples are detailed below:

- District nursing staff continued to deliver face to face care and regular phone contact throughout 2020/21 and patients reported their visits to be highly valued given that they were potentially isolated and lonely. The service also successfully delivered on the annual Flu Vaccination programme as well as community COVID-19 clinics.
- COVID-19 vaccination guidance was received from the Chief Medical Officer in December, and between the 18 to 30 December the all care home residents and staff had been offered their first dose of the vaccine.
- Bitesize training and development modules were undertaken by care home staff throughout the year on subjects such as infection control, recognising Sepsis and minimising the risk of UTIs (Urinary Tract Infections).
- After early COVID-19 related delays in completion on the new older people's residential care home in Clydebank, the new Queen's Quay Care home was completed on 9 November. The home replaced two council owned homes, Frank Downie and Mount Pleasant, and delivered a modern home with 84 en-suite bedrooms, cinema, bistro, art room and accessible gardens and outdoor space. After consultation with residents of the two existing homes, their families, staff and public health, 54 residents successfully and safely moved in during mid-December in time to enjoy Christmas in their new home. The comprehensive transition plan incorporated all relevant guidance to ensure COVID-19 was suppressed.
- The new Clydebank Health and Care Centre is located on the same site as Queen's Quay Care Home. This too was subject to COVID-19 related delays but the lost time has been partially re-couped with completion scheduled for November 2021.
- Wellbeing of our staff – there are numerous examples of how the HSCP Board, WDC and NHSGGC supported staff wellbeing throughout 2020/21 including access to Mindfulness sessions, R&R Hubs, 30 minute physical activity breaks and Mental Health Check-ins. Individual teams also came up with a range of activities to support one another from MS Teams or WhatsApp coffee breaks, or armchair yoga to walking groups.

RECOVERY AND RENEWAL

The impact of the Covid-19 pandemic and the infection control measures taken to control its spread have had a significant impact on the work of the HSCP during the financial year.

Although many services continued to operate during the response phase, albeit in a different way, in order to comply with Scottish Government guidance, some services had to be temporarily withdrawn or reduced with a greater concentration on resourcing key front line services.

On the 21 May 2020 the Scottish Government published a route map for lifting lock down restrictions, and on the 28 May 2020 the First Minister confirmed that Scotland would move into the first phase of a four phase recovery programme.

In anticipation of the HSCP's emergence from the response phase all HSCP services made plans for short and long term recovery, capturing the learning gained from the response phase and building on the agility and innovation demonstrated by teams to ensure the citizens of West Dunbartonshire continued to receive excellent services.

Throughout the pandemic the HSCP remained ambitious for the communities of West Dunbartonshire and approached recovery planning as an opportunity to build better services as part of its journey of continuous improvement. The HSCP has continued to work in partnership with its staff, trade union colleagues and citizens and, inline with its Strategic Plan, continued to focus on improving health and reducing inequalities.

The strategic intent of the HSCPs COVID-19 Recovery and Renewal Plan "Keep Building Better – A Journey of Continuous Improvement" was approved by the HSCP Board on the 23 September 2020:

"Over the next 18 months, driven by our staff and citizens, we will deliver better services to the people of West Dunbartonshire improving health and reducing inequalities."

The Plan included a set of overarching strategic principles as a framework for the HSCP's approach to recovery and renewal which were considered against the overarching priority of providing safe and effective services for all, including the need for social distancing, the provision of safe work practices and the potential disruption that future waves of COVID may bring.

There is no doubt that the redeployment of resources and the huge leadership effort to respond to COVID has had an impact on the ability of services to achieve the savings programme which was agreed as part of the original budget set in March 2020.

However, since September 2020 and in line with the Recovery Plan there has been a renewed focus on the service improvement agenda with a number of key work streams now under development, with some nearing completion, these include:

- Distress Brief Intervention Associate Programme: An early intervention programme where if someone presents as 'in distress' they will be offered contact from a trained member of staff within 24 hours. They will then be provided with a period of one-to-one support to help address issues which might be contributing to their distress.
- Dementia Strategy: Specifically the commitments from WDHSCP to improve health and social care services for people with dementia; recognising that a diagnosis of dementia should be the gateway to information, support, care and treatment.
- Digital Telecare: Full digital transition from current analogue systems.
- Day Service Criteria: Focusing on the post COVID-19 reopening of community-based day services, including specialised day centre environments.

- Care at Home: Focusing on the development of integrated care models to support people in their own homes and use resources effectively.
- My Life Assessment: A strengths-based approach to care by seeking to build on what's strong in people as well as identifying areas that require support in relation to their health, wellbeing and independent living. By working together with people who are being assessed, the new approach will devise tailor-made support specifically designed to improve lives through positive partnership and constructive communication.
- Single Point of Access: Developing a Single Point of Access (SPA) as a gateway or front door for all incoming contacts into appropriate HSCP services. The purpose of the SPA is to ensure that all contacts are dealt with in a timely and consistent manner so that service users and their families/carers receive high quality information and where necessary, support and protection from HSCP services and other agencies or professionals.

The COVID-19 pandemic has brought both significant challenges and exciting opportunities to the HSCP. Recovery data highlights a number of pressures on waiting times and backlog pressures caused as a result of the pandemic. As we move into 2021/22 and the transition from recovery to business as usual, it is recognised that there will be an increase in demand for, and a backlog of, statutory services all of which will have wide ranging resource implications, primarily staffing and financial.

These challenges and resource implications were acknowledged by the Scottish Government in the summer of 2020 in their Roadmap to Recovery:

'The re-opening of the economy and society, as well as limiting damage, will in the medium to longer term provide an opportunity to do things differently to address long standing structural inequalities'

Successful and strong integration of health and social care services will address the challenges faced by the people of West Dunbartonshire by ensuring that people have access to the services and support they need, so that their care feels seamless to them, and they experience good outcomes and high standards of support.

"Access to the right care, at the right time and in the right place"

The HSCP is seeking to address these by issues, through the use of reserves, mobilising short term additional resources in order to ensure these pressures are addressed in a timely, effective and efficient manner.

The HSCP would also wish to celebrate the flexibility and agility of the workforce during this difficult period and work streams themed around training, quality and service improvement and digital transformation will support the HSCP to invest in, support and develop the workforce in order to upskill staff to build on the great work done throughout the pandemic.

FINANCIAL PERFORMANCE 2020/21

The Statement of Accounts contains the financial statements of the HSCP Board for the year ended 31 March 2021 and has been prepared in accordance with The Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

Financial performance is an integral element of the HSCP Board's overall performance management framework, with regular reporting and scrutiny of financial performance at each meeting of the HSCP Board. The full year financial position for the HSCP Board can be summarised as follows:

SUMMARY FINANCIAL POSITION 2020/21

1 April 2020 to 31 March 2021	West Dunbartonshire Council £000	Greater Glasgow & Clyde Health Board £000	Total £000
Funds Received from Partners	(71,377)	(147,571)	(218,948)
Funds Spent with Partners	66,082	139,136	205,204
Surplus in Year 2019/20	(5,309)	(8,435)	(13,744)

The Comprehensive Income and Expenditure Statement (CIES) on page 39 details the cost of providing services for the year to 31 March 2021 for all health and care services delegated or hosted by the HSCP Board.

The total cost of delivering services amounted to £205.204m against funding contributions £218.948m, both amounts including notional spend and funding agreed for Set Aside of £32.276m, (see Note 4 "Critical Judgements and Estimations" page 44). This therefore leaves the HSCP Board with an overall surplus (including planned transfers to earmarked reserves) on the provision of services of £13.744m, the composition of which is detailed within Note 13 "Usable Reserve: General Fund" page 48.

The HSCP Board's 2020/21 Financial Year

The HSCP Board approved the 2020/21 revenue budget on 25 March 2020. The report set out the funding offers from our partners WDC and NHSGGC as well as specific funding streams from the Scottish Government including Primary Care, Mental Health Action 15, Alcohol and Drug Partnership, Carers, Scottish Living Wage and Investment in Integration.

While there were budget gaps identified the HSCP Board accepted recommendations to balance the budget by the application of new funding streams, the release of funds from previously agreed savings programmes and additional resource transfer funds.

The regular financial performance reports provide members with a detailed analysis of progress of savings programmes, significant variances and reserves activity. The first quarter's financial performance report projected an underspend of £1.659m (0.97% of total budget), primarily as a consequence of the impact of the COVID-19 pandemic. This

projection was heavily caveated on the Cabinet Secretary commitment to fund all reasonable COVID-19 costs identified through the financial tracker returns to the Scottish Government.

Since mid-March the HSCP has been detailing its response to the COVID-19 pandemic in the Local Mobilisation Plan (LMP) and associated costs through the financial tracker returns to the Scottish Government. The final submission for 2020/21 was submitted in late April and detailed full year costs for the HSCP of £8.068m as detailed below.

2020/21 Covid-19 Spend against Funding

Covid-19	2020/21 £000's
Delayed Discharge Reduction- Additional Care at Home Packages	675
Personal Protection Equipment	384
Additional Staff Costs	1,486
Social Care Provider Sustainability	2,164
Mental Health Services	206
GP Support	423
Community Hubs	211
Hospice Support	2,228
Other	291
Total Spend	8,068
Social Care Funding	(5,880)
Health Care Funding	(1,754)
Hospice Funding	(2,228)
GP Funding	(423)
Funding received in advance	(2,753)
Total Income	(13,038)
Excess funding transferred to Earmarked Reserves	(4,970)

These costs have been fully funded by the Scottish Government and these accounts have been prepared on the assumption that this will continue to be the case moving forward into 2021/22. Total funding of £13.038m was received in 2020/21 resulting in a significant underspend of £4.970m which will be held in an earmarked reserve to address future COVID-19 cost pressures.

The hospice payments have been incurred by the HSCP Board under instruction from the Scottish Government and are therefore treated as an agency transaction within the annual accounts.

At the start of the pandemic the most significant cost that was yet to be fully understood was the cost of financial support to externally commissioned services, including residential care, especially for older people and social care support across all client groups. The Scottish Government had committed to support the social care sector throughout this pandemic to help the longer term sustainability of the sector. The HSCP Board currently commission approximately £47m with external providers, however the level of support and how long it will

continue for is an ongoing and emerging issue making costs difficult to predict. Early estimates of £4.2m were included in the financial tracker with final costs for 2020/21 being £2.164m.

The most significant element of this £2.164m sustainability cost was related to support to our care homes totalling £2.097m with other provider support of £0.067m. The sustainability support for other providers was mainly in relation to small amounts of PPE or social care support fund payments in accordance with relevant guidance. With the exception of care homes other providers continued to be paid based on planned levels of care until 30 November and at approved levels thereafter.

Within West Dunbartonshire as well as our two HSCP run older people residential care homes, we commission both adult nursing and residential care home placements from eight independent providers. These homes provide 495 places to both West Dunbartonshire citizens and those out of area who choose West Dunbartonshire to be their home. Pre Covid average occupancy was around 90%, however in the early months of the pandemic occupancy fell to below 70%. While there are early signs of recovery occupancy numbers are not yet back at pre pandemic levels.

The HSCP Board has followed all Scottish Government and COSLA Guidance to support social care commissioned services throughout 2020/21. The application of the providers sustainability principles have been complex and added a significant administrative burden on both providers and the HSCP. However we have ensured that all changes to guidance were communicated to providers and any requests for additional information were proportionate to the claims submitted while complying with best value and statutory responsibilities to ensure public funds are accounted for. The current guidance remains in place until 30 June 2021, however it is anticipated that there will an extension to some social care service areas.

Final Outturn Position 2020/21

The latest [Financial Performance Report](#) (Item 8) (see Appendix 1, 5.) issued to the HSCP Board on 25 March 2021, projected a total underspend of £11.349m (6.1%) for the financial year ended 31 March 2021. This figure excludes transfers to/from earmarked reserves along with transfers to general reserves with the components parts of this underspend (further explained below) being £7.140m for health care and £4.209m for social care.

The financial statements contained within these annual accounts finalise the outturn position for 2020/21 as at 31 March 2021. Again as above, excluding planned transfers to/from reserves and after accounting for all known adjustments, the recorded position is an underspend of £13.744m which is a movement of £2.395m mainly related to additional funding announcements, lower spend than anticipated within care homes, the final reported costs of the pandemic for 2020/21 along with the impact on provider sustainability payments.

The 2020/21 accounts also include the £500 “thank you” payment to NHS employees funded by the Scottish Government. The payment to Council employees and external providers will appear in the 2021/22 accounts and is reflective of when this was instructed for payment.

2020/21 Final Outturn against Budget

West Dunbartonshire HSCP Board	2020/21 Annual Budget £000	2020/21 Net Expenditure £000	2020/21 Underspend/ (Overspend) £000
Consolidated Health & Social Care			
Older People, Health and Community Care	47,983	45,717	2,266
Physical Disability	3,278	3,214	64
Children and Families	25,255	25,500	(245)
Mental Health Services	11,342	10,244	1,098
Addictions	3,520	2,933	587
Learning Disabilities	17,511	16,868	643
Strategy, Planning and Health Improvement	1,862	1,392	470
Family Health Services (FHS)	29,959	29,955	4
GP Prescribing	19,432	19,003	429
Hosted Services - MSK Physio	6,703	6,247	456
Hosted Services - Retinal Screening	840	719	121
Criminal Justice - Grant funding of £2.1m	198	(6)	204
HSCP Corporate and Other Services	7,145	4,468	2,677
Covid-19	10,810	5,840	4,970
IJB Operational Costs	329	329	0
Cost of Services Directly Managed by West Dunbartonshire HSCP	186,167	172,423	13,744
Set aside for delegated services provided in large hospitals	32,276	32,276	0
Assisted garden maintenance and Aids and Adaptations	505	505	0
Total Cost of Services to West Dunbartonshire HSCP	218,948	205,204	13,744

The Comprehensive Income and Expenditure Statement (CIES) on page 39 is required to show the surplus or deficit on services and the impact on both general and earmarked reserves. The final position for 2020/21 was an overall surplus of £13.744m with £1.558m transferred to general reserves and £12.186m transferred to earmarked reserves. Earmarked reserves are detailed in Note 13 of these accounts on page 48 coupled with some additional information detailed below in the “Key messages”.

While the CIES provides actual expenditure and income values for services in 2020/21 and their comparison to the previous financial year, it does not highlight the reported budget variations as the HSCP Board would consider them. Therefore the table above is presented to provide additional detail and context to the key financial messages listed below.

The key explanations and analysis of budget performance against actual costs are detailed below:

- Older People, Health and Community Care reports an underspend of £2.266m mainly related to the timing of the opening of the new Queens Quay Care Home, reducing demand

for care home/nursing beds arising from shorter stays, supporting people at home for longer and the impact of the pandemic on both care home resident numbers and the cost of care at home services.

- Mental Health Services reports an underspend of £1.098m mainly due to additional Action 15 funding, staffing vacancies and recruitment delays and additional income due from NHS Highland under the terms of the Service Level Agreement for access to in-patient beds. This is based on a 3 year rolling average.
- HSCP Corporate and Other Services reports an underspend of £2.677m mainly due to additional primary care funding and non recurring underspends from Scottish Government funding initiatives..
- Covid-19 reports an underspend of £4.970m mainly due to reduced spend on Community Assessment Centres and providers sustainability along with additional funding received in advance of need from the Scottish Government. This underspend has been transferred to an earmarked reserve for the ongoing response to the pandemic in 2021/22.
- The movement in earmarked reserves is an overall increase of £12.186m, bringing the closing balance to £17.440m. There were a number of drawdowns and additions amounting to £0.104m and £12.290m respectively as detailed in note 13.
- The movement in unearmarked, general reserves is an overall increase of £1.558m, bringing the closing balance to £4.367m which is in excess of the 2% target as set out in the Reserves Policy.

Key Risks, Uncertainties and Financial Outlook

The HSCP Board Financial Regulations confirms the responsibility of the Chief Officer to develop a local risk strategy and policy for approval by the Partnership Board. The HSCP Board Financial Regulations can be viewed [here](#) (see Appendix 1, 6).

The HSCP Board approved its Risk Management Strategy & Policy at its August 2015 meeting, however as part of the HSCP Board's 2020/21 Internal Audit Plan an audit was undertaken in tandem with the review and revision of the 2015 version. The outcome of the audit and the supporting revised Risk Management Strategy and Policy documents were presented to the 24 June 2021 HSCP Audit and Performance Committee (Item 7) for their approval and can be viewed [here](#) (see Appendix 1, 7).

Applying Audit Scotland's Best Value Risk Assessment toolkit, the audit focused on the high-level processes and procedures in relation to the Risk Management Policy and supporting strategy and concentrated on identifying areas of perceived higher risk, such as whether risk management is actively supported and promoted by senior officers.

The audit opinion was that the overall control environment was "Satisfactory" and three improvement actions were identified which were incorporated into the revised Strategy & Policy.

The Strategic Risk Register is reviewed by the Audit and Performance Committee before consideration by the HSCP Board. The latest review was February 2021 (Item 10) and the full report can be viewed [here](#) (see Appendix 1, 8).

The 11 key risks are summarised below with an extract of the main financial risk and mitigating actions to reduce the likelihood and impact of the risk.

- Financial Sustainability/Resource Allocation and Savings Targets;
- Procurement and Commissioning;
- Performance Management Information;
- Information Communication;
- Outcome of external scrutiny: Inspection recommendations;
- Delayed Discharge and Unscheduled Care;
- Workforce Sustainability;
- Waiting Times;
- Brexit;
- Pandemic – COVID-19 Variations; and
- Public Protection

Strategic Risk	Mitigation Actions
Failure to deliver HSCP Board priorities within approved budget incorporating allocated savings targets.	<ul style="list-style-type: none"> • Senior Management Team regular review of monthly monitoring reports; • Detailed financial performance reporting to the HSCP Board; • Active engagement with partner bodies in budget planning process – WDC, NHSGGC, Scottish Government • Delivery and refresh of a medium to long term budget strategy to reflect impacts of new demand and service improvement programmes.
Failure to manage contracting arrangements and fail to demonstrate Best Value	<ul style="list-style-type: none"> • HSCP working with WDC and NHSGGC Procurement Teams to progress procurement pipeline work; • All budget managers and commissioners of service attend procurement training.

Reserves

The HSCP Board has the statutory right to hold Reserves under the same legal status as a local authority, i.e. “A section 106 body under the Local Government (Scotland) Act 1973 Act, and is classified as a local government body for accounts purposes..., it is able to hold reserves which should be accounted for in the financial accounts and records of the Partnership Board”. Reserves are generally held to do three things:

- 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; and
- provide a means of building up funds, often referred to as earmarked reserves, to meet known or predicted liabilities.

Reserves are a key component of the HSCP Board's funding strategy. It is essential for the medium to longer term financial stability and sustainability of the board that sufficient useable funds are held for the reasons detailed above and to earmark specific funding to deliver on Scottish Government priorities.

The HSCP Board's Reserves Policy, which can be viewed [here](#) (Appendix 1, 9) recommends that its aspiration should be a general reserves level of 2% of its net expenditure (excluding Family Health Services). This would equate to approximately £2.9m, and for 2020/21 the final position is £4.367m (see Note 13: Usable Reserve: General Fund) which is approximately 1% in excess of the recommended target.

The overall movement in reserves is covered above in the "2020/21 Final Outturn against Budget" section. Detailed analysis of the movements in earmarked reserves is available at Note 13 Useable Reserves – General Fund.

A number of commitments made in 2020/21 in relation to local and national priorities will not complete until future years (£7.722m). This is higher than normal and is reflective of the scale and timing of the funding received which made it difficult to secure full spend before the financial year end. These include funding for expenditure linked to responding to the pandemic, primary care plans and alcohol and drug partnership funding. This relates to ring-fenced funding which has been received to meet specific commitments and must be carried forward to meet the conditions attached to the receipt of this funding.

We started the year with £5.254m earmarked reserves and during the year £0.104m was drawn down. The main areas of spend being funding of technology enabled care and child and adolescent mental health services (CAMHS). We also added £10.176m to earmarked reserves throughout the year with the main areas being for late allocation of Scottish Government funding (£7.722m), care home recovery (£0.891m), and underspends related to hosted services (£0.557m) and prescribing (£0.429m).

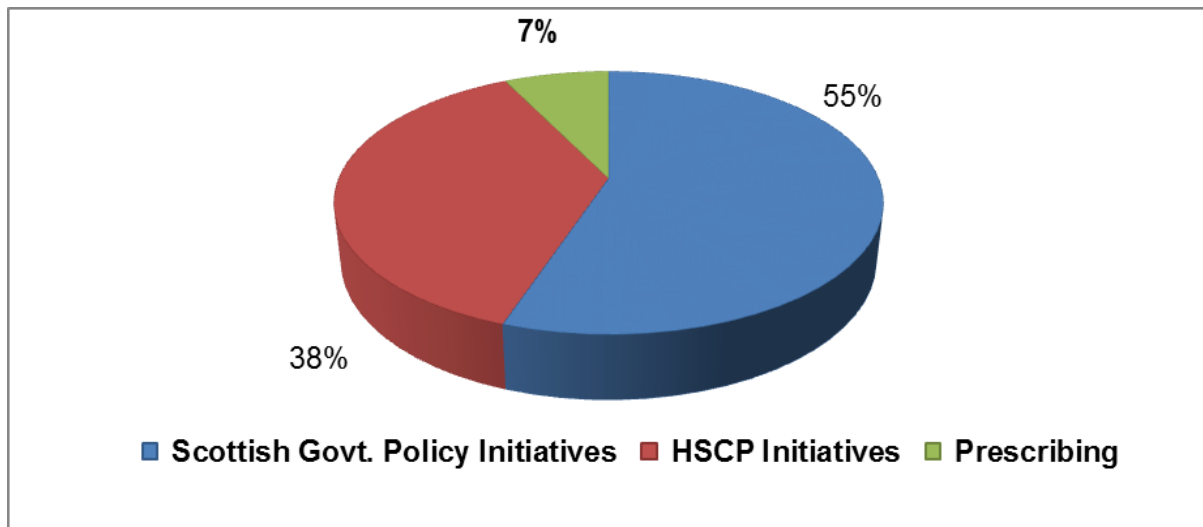
A robust review of all reserves was undertaken by the HSCP Senior Management Team and included a process of peer support and challenge considering 68 proposals for all earmarked reserves as well as for potential new earmarked reserves which could be funded from the additional un-earmarked reserves.

The outcome of the review was reported to the HSCP Board on 24 June 2021 and recommended that £2.114m of un-earmarked reserves were earmarked to enhance existing transformation reserves and create new ones for future HSCP initiatives such as community engagement and recovery and renewal.

After reallocation the final balance of un-earmarked reserves is £4.367m which equates to approximately 3% of net expenditure (excluding Family Health Services). While this is above the 2% target detailed within the HSCP Board's Reserves Policy this is considered a prudent level of un-earmarked reserves to hold taking into account uncertainties related to the ongoing response and recovery from Covid-19 and the level of anticipated budget gaps as reported to the 25 March 2021 HSCP Board.

The balance of earmarked reserves is £17.440m and an analysis is detailed below.

Exhibit 1: Profile of Earmarked Reserves

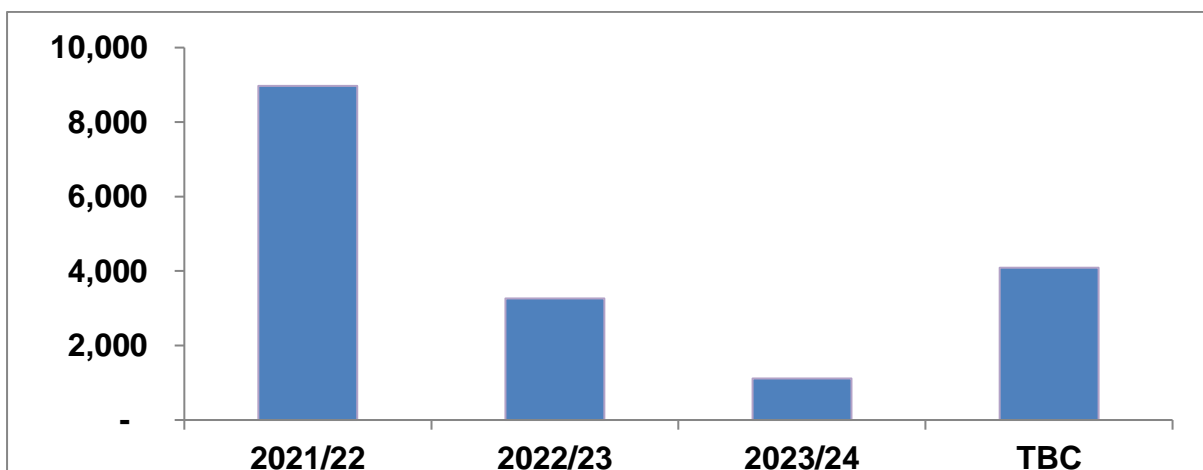


The analysis shows that:

- 55% relate to Scottish Government funding to COVID-19 recovery and renewal and Scottish Government policy commitments including Primary Care Improvement, Mental Health Action 15, Alcohol and Drugs Partnership, Scottish Living Wage, Carers and Free Personal Care (under 65). The flow of funding for some of these policy commitments is linked to quarterly returns detailing the activity and cost of various programme strands;
- 38% relate to HSCP initiatives to support service redesign and transformation, community engagement and recovery and renewal in services; and
- 7% relates to reserves held for prescribing to mitigate potential volatility in pricing and short supply issues arising from both Britain’s exit from the European Union and the ongoing impact of the COVID-19 pandemic.

The review also included an analysis of the anticipated spend profile of earmarked reserves as summarised below. The analysis shows that approximately 50% of all earmarked reserves are anticipated to be drawn down in 2021/22.

Exhibit 2: Anticipated Spend Profile of Earmarked Reserves



Financial Outlook – Medium Term Financial Plan

The first medium term financial plan was approved by the Board on 25 March 2020 covering the period 2020/21 to 2024/25. The full report can be viewed [here](#) (Appendix 1, 10).

The 2021/22 revenue budget was approved on 25 March 2021 (Item 8) while the HSCP continued to react to, and look to recover from, the COVID-19 pandemic. The identified budget gaps and actions taken to close these gaps, to present a balanced budget, took into account current levels of service, however it was recognised that the longer term impact of the pandemic are unquantifiable at this time. The full report can be viewed [here](#) (Appendix 1, 11).

The HSCP Board revenue budget for 2021/22 to deliver our strategic priorities is £200.948m, including £30.851m relating to set aside (notional budget allocation). The budget identified a potential funding gap of £0.941m which will be addressed through an application of earmarked reserves totalling £0.323m and a number of approved savings programmes equating to £0.618m, mainly relating to service redesign projects currently underway.

In 2021/22 the HSCP Board will closely monitor progress on the delivery of its approved savings programmes, through robust budget monitoring processes and its Project Management Office (PMO). As part of its commitment to a strong governance framework around regular and robust budget and performance monitoring and on-going assessment of risk, the HSCP Board and its senior officers will monitor such developments and will take appropriate action as required.

Agreeing a mechanism to transfer actual funding from the notional set aside resource must be progressed, but there is a risk that it will come with a savings target attached. The six partnerships within NHSGGC continue to further develop the Unscheduled Care Commissioning Plan which will strive to mitigate this risk.

The longer term impact of Britain's exit from the European Union is still a threat, however it has been overshadowed by the ongoing reaction to and recovery from the Covid-19 pandemic and its devastating impact on families, jobs, business, education and health and social care services including disruption to the medicines supply chain and global markets. All current predictions on economic growth, plans for taxation both in a national context and devolved tax raising powers of the Scottish Government will require significant revision.

The risk of financial sustainability has long been identified as a key strategic risk of the HSCP Board and the ongoing reaction to and recovery from the pandemic adds a further layer of risk to its stability going forward. The indicative budget gaps for 2022/23 and 2023/24 are detailed below and illustrate the scale of the risk.

Indicative Budget Gaps for 2021/22 to 2023/24

	2021/22 £m	2022/23 £m	2023/24 £m
Indicative Revenue Budget	72.244	74.424	76.717
Indicative Funding (including application of earmarked reserves)	72.744	71.211	72.226
Indicative Budget Gaps	nil	3.213	4.491

Due to uncertainties surrounding the legacy impact of the Covid-19 pandemic the update of the plan has been delayed and the refresh is anticipated to be reported to the Board in November 2021.

It is also anticipated that this refresh will incorporate any quantifiable impact of the Scottish Government progressing with the recommendations of the [Independent Review of Adult Social Care](#) published on 3 February 2021.

The review had been commissioned by the Scottish Government in September 2020 as part of their Programme for Government. The review's principal aim was to recommend improvements to adult social care in Scotland, primarily in terms of the outcomes achieved by and with people who use services, their carers and families, and the experience of people who work in adult social care.

The overriding approach to the review has been one of social care support as right and a measure of Scotland's commitment to equalities and human rights.

The report makes 53 recommendations which can be summarised into 3 key themes:

- Shifting the Paradigm – change the old way of thinking about social care as a burden instead consider it an investment;
- Strengthening the Foundations – bridging the gap between policy intent and lived experience; and
- Redesigning the System – a new delivery system through the creation of a National Care Service.

It is acknowledged within the report that Integration Authorities are still new organisations with complicated governance arrangements and funding constraints, however the review heard evidence:

“that those Integration Joint Boards, which have gone beyond the statutory delegation minimum of all adult social care, and that have all children’s services and criminal justice social work also delegated, have performed well in relation to those services.”

Many of the recommendations have a financial consequence and the report estimates those to be £0.660 billion per annum, which is equivalent to a 20% increase in real terms over the 2018/19 investment in social care. Given the projected required level of investment it is likely that any reform would be implemented in stages and could include reforms to current Integration legislation.

Conclusion

In 2020/21 the West Dunbartonshire Health and Social Care Partnership Board has continued to demonstrate its commitment to strong financial governance while delivering on its strategic priorities. The Medium Term Financial Plan will be updated in 2021/22 along

with a new Strategic Plan for 2022 and the Unscheduled Care Commissioning Plan as the HSCP moves through the renewal and recovery phase of the COVID-19 pandemic.

While the 2020/21 financial year has been dominated by the cost of responding to the pandemic, running in parallel is the well documented strategic priorities of shaping services that support the demographic profile of West Dunbartonshire and deliver on the ambitious Programme for Government against a climate of inflationary pressures and challenging financial settlements.

In 2021/22 the HSCP Board will respond to these challenges by continuing to build on the strong governance frameworks already in place as documented within the Governance Statement, continue to engage and collaborate with our stakeholders, manage and mitigate risk and invest in our workforce and communities.

Allan Macleod
HSCP Board Chair

Date: 24 June 2021

Beth Culshaw
Chief Officer

Date: 24 June 2021

Julie Slavin CPFA
Chief Financial Officer

Date: 24 June 2021

STATEMENT OF RESPONSIBILITIES

Responsibilities of the Health and Social Care Partnership Board

The Health and Social Care Partnership 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 partnership, that officer is the Chief Financial 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 HSCP Audit and Performance Committee on 24 June 2021.

Signed on behalf of the West Dunbartonshire Health & Social Care Partnership Board.

Allan Macleod
HSCP Board Chair

Date: 24 June 2021

Responsibilities of the Chief Financial Officer

The Chief Financial 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 Financial 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 Financial Officer has also:

- kept proper accounting records which were up to date; and
- 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 West Dunbartonshire Health and Social Care Partnership Board as at 31 March 2021 and the transactions for the year then ended.

Julie Slavin CPFA
Chief Financial Officer

Date: 24 June 2021

REMUNERATION REPORT

Introduction

The Local Authority Accounts (Scotland) Regulations 2014 (SSI No. 2014/200) require local authorities and IJB's in Scotland to prepare a Remuneration Report as part of the annual statutory accounts.

It discloses information relating to the remuneration and pension benefits of specified WDHSCP Board members and staff. The information in the tables below is 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.

The HSCP Board does not directly employ any staff. All staff working within the HSCP are employed through either NHSGGC or WDC; and remuneration for senior staff is reported through those bodies. This report contains information on the HSCP Board Chief Officer and Chief Financial Officer's remuneration together with details of any taxable expenses relating to HSCP Board voting members claimed in the year.

Membership of the HSCP Board is non-remunerated; for 2020/21 no taxable expenses were claimed by members of the partnership board.

Health and Social Care Partnership Board

The six voting members of the HSCP Board were appointed, in equal numbers, through nomination by Greater Glasgow and Clyde Health Board and West Dunbartonshire Council. Nomination of the HSCP Board Chair and Vice Chair post holders alternates, every 3 years, between a Councillor from WDC and a NHSGGC Health Board representative.

The HSCP Board does not pay allowances or remuneration to voting board members; voting board members are remunerated by their relevant nominating organisation.

The HSCP Board does not have responsibilities, either in the current year or in future years, for funding any pension entitlements of voting members. Therefore, no pension rights disclosures are provided for the Chair or Vice Chair. For 2020/21 no voting member received any form of remuneration from the HSCP Board as detailed in the table over.

Voting Board Members 2020/21	Organisation
Allan Macleod (Chair)	NHS Greater Glasgow & Clyde Health Board
Marie McNair (Vice Chair)	West Dunbartonshire Council
John Mooney	West Dunbartonshire Council
Denis Agnew	West Dunbartonshire Council
Rona Sweeney	NHS Greater Glasgow & Clyde Health Board
Audrey Thompson	NHS Greater Glasgow & Clyde Health Board

Senior Officers

The HSCP Board does not directly employ any staff. All staff working within the HSCP are employed through either NHSGGC or WDC; and remuneration for senior staff is reported through those bodies.

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.

Ms Culshaw is employed by WDC, and holds an honorary contract with NHSGGC.

Chief Officer and Chief Financial Officer posts funding is included equally in the partner contributions.

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 below.

Total Earnings 2019/20 £	Senior Officers	Salary, Fees and Allowance £	Compensation for Loss of Office £	Total Earnings 2020/21 £
113,721	B Culshaw Chief Officer	115,158	-	115,158
78,352	J Slavin Chief Financial Officer	85,878	-	85,878

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 Officers	In Year Contributions			Accrued Pension Benefits	
	For Year to 31/03/2020 £000	For Year to 31/03/2021 £000		For Year to 31/03/2020 £000	For Year to 31/03/2021 £000
B Culshaw Chief Officer	22	23	Pension Lump Sum	6 -	9 -
J Slavin Chief Financial Officer	12	12	Pension Lump Sum	5 -	7 -

The officers detailed above are all members of the NHS Superannuation Scheme (Scotland) or Local Government Scheme. The pension figures shown relate to the benefits that the person has accrued as a consequence of their total public sector service, and not just their current appointment. The contractual liability for employer pension's contributions rests with NHS Greater Glasgow & Clyde and West Dunbartonshire Council. On this basis there is no pension liability reflected on the HSCP Board balance sheet.

Disclosure by Pay Bands

As required by the regulations, the following table shows the number of persons whose remuneration for the year was £50,000 or above, in bands of £5,000.

Remuneration Band	Number of Employees 31/03/2020	Number of Employees 31/03/2021
£75,000 - £79,999	1	
£85,000 - £89,999		1
£110,000 - £114,999	1	
£115,000 - £119,999		1

Allan Macleod
HSCP Board Chair

Date: 24 June 2021

Beth Culshaw
Chief Officer

Date: 24 June 2021

ANNUAL GOVERNANCE STATEMENT

Introduction

The Annual Governance Statement explains the HSCP Board's governance arrangements as they meet the requirements of the "Code of Practice for Local Authority Accounting in the UK" (the Code) and reports on the effectiveness of the HSCP Board's system of internal control, including the reliance placed on the governance frameworks of our partners.

Scope of Responsibility

The HSCP Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. It also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003.

To meet this responsibility the HSCP Board has in place robust arrangements for the governance of its affairs and the effectiveness of its functions, including the identification, prioritisation and the management of risk. It has an established Audit and Performance Committee to support the board in its responsibilities for issues of risk, control, performance and governance and associated assurance through a process of constructive challenge and promoting a culture of continuous improvement across the partnership.

In discharging this responsibility the Chief Officer has put in place arrangements for governance which includes a system of internal control. The system is intended to manage risk to a reasonable level and to support the delivery of the HSCP Board's policies, aims and objectives. Reliance is also placed on Greater Glasgow and Clyde Health Board (NHSGGC) and West Dunbartonshire Council's (WDC) systems of internal control that support compliance with both partner organisations' policies and promotes the achievement of each organisation's aims and objectives, as well as those of the HSCP Board.

The Chief Internal Auditor reports directly to the HSCP Board's Audit and Performance Committee on all audit matters, with the right of access to the Chief Officer, Chief Financial Officer and Chair of the Audit and Performance Committee on any matter.

Impact of Covid-19 Response on Governance Arrangements

From mid-March 2020 in response to the Covid-19 pandemic, those charged with the delivery of public services, especially health and social care services, had mobilise rapidly to support vital frontline services to meet the challenge of the pandemic and adapt, as appropriate, current governance frameworks.

The HSCP Board reacted quickly, with the support of WDC Committee Services, to move to virtual meetings. For the first virtual meeting on 25 March 2020 the members considered an urgent [item](#) - Temporary Decision Making Arrangements (Appendix 1, 12) which recommended:

- Approve the suspension of normal governance arrangements during the Covid-19 pandemic and accept the alternative Board meeting arrangements; and
- Approve delegation of authority to the Chief Officer, in consultation with the Chair and Vice Chair of the HSCP Board and the Chief Financial Officer, be enacted “if required”, to meet immediate operational demand on decisions normally requiring Board approval.

Only one meeting of each of the Audit and Performance Committee (1 April 2020) and of the HSCP Board (27 May 2020) were cancelled with any relevant reports, decisions log/approval tracker and action sheets published on the HSCP Website. From June 2020 the meeting schedule resumed on a virtual platform (accessible by press and public on request), with agendas streamlined to cover required statutory and strategic reports requiring board noting and/or approval. These arrangements continue to remain in place with all board reports and minutes available on the HSCP website.

There has also been a schedule of weekly meetings with the Chief Officer, Chief Financial Officer, Chair and Vice Chair of the HSCP Board to cover a variety of local issues including infection rates, impact of local and national restrictions, vaccination programme, mobilisation and re-mobilisation plans. The Chief Officer issued briefings to all board members (weekly in the early months of the pandemic and then monthly) which updated on key service impacts of Covid-19 and the interpretation of national guidance on local services. The HSCP Senior Management Team also contributed to the comprehensive WDC “Covid-19 Update Reports” presented monthly at full council.

The Civil Contingencies Act 2004 requires both Local Authorities and NHS Bodies to prepare for adverse events and incidents as Category One Responders. The Chief Officer and the HSCP Senior Management Team, through their roles as senior operational leaders within WDC and NHSGGC formally contributed to the pandemic response and recovery plans by being key participants in Covid-19/Business Continuity response, tactical and strategic resilience groups. The Health and Sport Committee recognised the contribution made by HSCPs and questioned why Integrated Joint Boards (IJBs), responsible for the strategic delivery of health and social care services since 2015, did not have the same legal status as Local Authorities and Health Boards? After a period of Scottish Government consultation from 12 October to 22 November 2020 the Civil Contingencies Act 2004 has been amended to include IJBs as Category One Responders, effective from the 16 March 2021.

A comprehensive COVID-19 Impact Risk Register was developed covering all aspects of service delivery ranging from risk to service delivery from staff absence, system failure, insufficient PPE, Carer illness and increased demand for emergency support for various vulnerable individuals and families. To help mitigate some of these risks there were daily Situation Reports (Sit Reps) and absence reports aligned to a newly developed “Resource Requirements” spreadsheet. These captured the composition of all teams across the HSCP, their minimum staffing requirements to deliver on statutory responsibilities and staff potentially available for redeployment: e.g. the transfer of Day Centre support workers to Care Homes and Care at Home to reduce the risk of absence on service delivery.

The Scottish Government required that NHSGGC and each of the six HSCPs within Glasgow’s boundary prepared a Local Mobilisation Plan. The Local Mobilisation Plan (LMP)

and associated Financial Cost Tracker set out the impact of the pandemic on services and their response as well as considering new service areas that required to be established to support health and care services. New services included the opening of two Covid-19 Hubs (Clydebank and Dumbarton) to distribute the necessary Personal Protective Equipment (PPE), two Community Assessment Centres (Clydebank and Renton) to support the clinical assessment and testing of people referred with potential Covid-19 symptoms, a Mental Health Assessment Unit, as an alternative to presentation at Emergency Department and the creation of vaccination teams to support the delivery on the ongoing vaccination programme.

The performance of these new services was captured daily and their effectiveness reviewed by HSCP Chief Officers and other senior health officials through revised governance arrangements, an extract of which is shown below:

Exhibit 3:



The financial costs aligned to the LMP were submitted at least monthly to the Scottish Government and formed the basis of all funding received. The HSCP Board, through the regular financial performance reports, considered the impacts of this on the overall projected position including the impact on savings programmes, demand for services and financial support to social care providers for commissioned services including care homes and support delivered to individuals and their carers.

The final position is set-out in detail within these accounts and confirms that full funding was received in 2020/21 to cover all Covid-19 related costs as well as advance funding for 2021/22 to support both the ongoing impact and the move to recovery.

The Governance Framework and Internal Control System

The governance framework is comprised of systems and processes and cultures and values by which the HSCP is directed and controlled. It is not static and is updated to reflect new legislative requirements and best practice. This has never been more apparent as the HSCP Board, its partner organisations and numerous stakeholders have had to adapt to respond to the impact of the Covid-19 pandemic.

The system of internal control is based on an ongoing process designed to identify, prioritise and manage the risks facing the organisation. It enables the HSCP Board to monitor and

evaluate the achievements of the strategic objectives laid out within its Strategic Plan and consider whether these have been delivered in an appropriate and cost effective manner.

The HSCP Board adopted governance arrangements are consistent with the Chartered Institute of Public Finance and Accounting (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) framework “Delivering Good Governance in Local Government”. Based on the framework’s seven core principles a Local Code of Good Governance is in place which is reviewed annually and evidences the HSCP Board’s commitment to achieving good governance and demonstrates how it complies with the recommended CIPFA standards. A copy of the code is available [here](#) (Appendix 1, 13) on the HSCP website.

The main features of the HSCP Board’s governance framework and system of internal control is reflected in its Local Code, with the key features for 2020/21 summarised below:

- The HSCP Board is the key decision making body, comprising of a Chair, five other voting members and a number of professional and stakeholder non-voting members;
- The HSCP Board is formally constituted through the Integration Scheme which sets out the local governance arrangements, including definition of roles, workforce, finance, risk management, information sharing and complaints;
- The HSCP Board has two governance sub-committees; Audit and Performance Committee and the Strategic Planning Group;
- In line with statutory guidance the Directions Policy was approved on 23 September 2020;
- Reports considered by the HSCP Board and the Audit and Performance Committee are published on the HSCP website;
- The scope, authority, governance and strategic decision making of the HSCP Board and Audit and Performance Committee is set out in key constitutional documents including the HSCP Strategic Plan 2019 – 2022, terms of reference, code of conduct, standing orders and financial regulations (reviewed by HSCP Board on 5 August 2020), records management and complaints handling;
- The Performance Management Framework commits to regular performance and financial reporting to the HSCP Board and Audit and Performance Committee, enhanced by a programme of development sessions, enabling members to interrogate performance and policy in greater detail. This includes the weekly Chief Officer reports considered by the SMT and used as the basis for reporting at an executive level to our partners at corporate management teams and formal Organisational Performance Reviews (OPRs);
- Establishment of the Programme Management Office (PMO) – to support, oversee and implement the strategic work programme and projects to the delivery of key objectives at a local level. The PMO meets monthly to consider project updates and critical issues and possible steps for resolution;
- Clinical and Care Governance Group – provide oversight and scrutiny of all aspects of clinical and care risk and effectiveness as well as how patient centred care is delivered;

- The Risk Management Strategy, including the risk management policy and strategic risk register (underpinned by operational and Covid-19 related risk registers), are scrutinised at least annually by the Audit and Performance Committee (25 February 2021) with level of risk, its anticipated effect and mitigating action endorsed before being referred to the HSCP Board. The current policy and strategy will be reviewed at the 24 June 2021 meeting;
- The Reserves Policy is reviewed as part of the annual budget setting process and has identified a reasonable level of both general and earmarked reserves;
- A performance appraisal process is in place for all employees and staff who are also required to undertake statutory and mandatory training to reinforce their obligations to protect our service users, including information security; and
- Effective scrutiny and service improvement activities are supported by the formal submission of reports, findings, recommendations and associated action plans by Audit Scotland, Ministerial Strategic Group, our external and internal auditors and the Care Inspectorate.

The governance framework described, operates within the system of internal financial controls, including management and financial information, financial regulations, administration (including segregation of duties), management supervision and a system of delegation and accountability. Development and maintenance of these systems is undertaken by the Council and the Health Board as part of the operational delivery arrangements of the HSCP.

Compliance with Best Practice

The HSCP Board's financial management arrangements conform to the governance requirements of the CIPFA statement "*The Role of the Chief Financial Officer in Local Government (2010)*". To deliver these responsibilities the Chief Financial Officer must be professionally qualified and suitably experienced and lead and direct a finance function that is resourced and fit for purpose.

The HSCP Board complies with the requirements of the CIPFA Statement on "*The Role of the Head of Internal Audit in Public Organisations 2010*". The HSCP Board's appointed Chief Internal Auditor has responsibility for the internal audit function and is professionally qualified and suitably experienced to lead and direct internal audit staff. The Internal Audit service generally operates in accordance with the CIPFA "*Public Sector Internal Audit Standards 2013*".

The HSCP Board's Audit and Performance Committee operates in accordance with CIPFA's "*Audit Committee Principles in Local Authorities in Scotland*" and "*Audit Committees: Practical Guidance for Local Authorities (2018)*". In September 2020, the Committee considered Audit Scotland's – "Covid-19 Guide for Audit and Risk Committees" and agreed that the Chair and Vice Chair, supported by the Chief Internal Auditor consider the key issues posed. The Chief Internal Auditor has initially worked with the HSCP SMT throughout February to complete the template covering:

- Internal Controls and Assurance;
- Financial Management and Reporting;
- Governance; and
- Risk Management

The responses have been considered by the Chief Internal Auditor and the Chief Financial Officer and no significant issues were identified by the review. The Chair and Vice Chair have been briefed on the conclusion of the review and reassured that the committee has had effective arrangements in place throughout 2020/21 to support the HSCP Board decision making throughout the pandemic.

Review of Adequacy and Effectiveness

The HSCP Board is committed to continuous improvement and is responsible for conducting at least annually, a review of its governance framework including the system of internal control. The review of the effectiveness of the framework is informed by the work of the Chief Officer and the Senior Management Team who has the responsibility for the development and maintenance of the governance environment and the work of internal and external audit and other review agencies including the Care Inspectorate.

As stated above the HSCP Board adopted “The Code of Practice for Local Authority Accounting”, recommendation that the local code is reviewed each year in order that it can inform the Governance Statement. For the June 2021 review the 24 June HSCP Board agreed that there were no areas assessed to be non-compliant and more than three quarters were considered fully compliant.

There were a number of improvement actions identified in 2018/19 and 2019/20 and an update on these is provided below under “Update of Previous Governance Issues”. This year’s review has recognised that as the HSCP responded to the global health emergency to safeguard the delivery of essential services, some of the improvement actions remain ongoing. The priority for 2021/22 will be to progress these actions to further strengthen the governance framework.

Also supporting the review of the HSCP Board’s governance framework are the processes of internal controls of West Dunbartonshire Council and Greater Glasgow and Clyde Health Board.

Within WDC Chief Officers completes a Local Code of Governance Checklist which is a self-assessment against each aspect of council’s local code. These are considered by the Chief Internal Auditor and inform each Chief Officer’s Certificate of Assurance as well as the Council’s Governance Statement.

Within NHSGGC a similar process is in operation which required the Chief Officer to complete a “Self Assessment Checklist” covering all the key areas of the internal control framework.

Other reviews to support continuous improvements and the control environment include the work undertaken by WDC & NHSGGC internal audit teams. Any specific control issues emerging from these audits are considered through each organisation's own Audit Committee and recommendations on improvements agreed. The HSCP Board are updated on any control issues that would impact on HSCP service performance through regular performance and financial updates reports.

There were no new social care audits undertaken in 2020/21; however two audits completed in 2019/20 had their recommendations and action plans finalised.

- Social Care – Attendance Management; and
- Social Work – Case Management

These audits and associated actions were reported in the 2019/20 Annual Governance Statement. Each audit identified control risks and recommendations agreed by management used to populate action plans to be delivered within appropriate timescales. Progress of actions is reviewed regularly by the HSCP Chief Officer, the WDC Performance Management Review Group (PMRG) and the WDC Audit Committee. The HSCP service response to the Covid-19 pandemic did impact on the target dates for implementation for some actions, however in consultation with the Chief Internal Auditor, and approvals by the PMRG, dates were reviewed and progress regularly reviewed.

There were no health care based audits carried out by the internal auditors of NHSGGC that directly impacted on HSCP service priorities.

In 2020/21 in relation to the HSCP Board's, the appointed Chief Internal Auditor undertook review work to assess aspects of the HSCP Governance Framework which were:

- Review of the Adequacy and Effectiveness of the Risk Management Process;
- Assess the new Directions Policy to ensure compliance with statutory guidance; and
- Monitor the progress of the implementation of the agreed internal audit action plans by HSCP management.

Update on Previous Governance Issues

The 2019/20 Annual Governance Statement set-out a number of Improvement Actions based on the annual review of the Local Code and Areas for Improvement by each Head of Service. These are updated below:

- Develop a robust Commissioning Plan – this is ongoing and will be considered as part of the development of the new Strategic Plan for 2022 and includes the production of Joint Strategic Needs Assessments (JSNAs). The JSNAs will assess the care needs of a local population in order to improve the physical and mental health and wellbeing of individuals and communities;

- Increase the % of spend on commissioned social care services being compliant with financial and procurement regulations – significant progress continues to be made and compliance maintained. Since 2019/20 the % of compliant commissioned spend of £48.3m has increased from 79.2% to 97.1% as reported within WDC’s Annual Procurement Report;
- Improve Children & Families case recording and assessment – all actions have been completed and will be maintained through ongoing case sampling, activity reports and a programme of quality assurance being developed by the Lead Officer for Child Protection;
- Improve sickness absence rates – this is ongoing with targeted interventions for areas with higher absence levels to support line managers and ensure individual absences are being managed in an appropriate manner to support return to work;
- Ministerial Strategic Group Review on the Progress of Integration Action Plan – progress continues to be made including the implementation of the Directions Policy. The strong partnership approach (Local Government, Health Boards and HSCPs) in responding to the pandemic including streamlining processes, sharing data and intelligence and supporting Chief Officers supports a number of the improvement actions;
- Strengthen budget setting arrangements with WDC and NHSGGC and produce a robust Medium Term Financial Plan (MTFP) – the 25 March 2020 HSCP Board agreed the MTFP 2020/21 – 2024/25 which was developed based on pre-Covid activity levels and demand assumptions. At the 25 March 2021 meeting the Board accepted the funding offer from WDC and the indicative funding offer from NHSGGC subject to confirmation of all recurring budgets. The MTFP anticipated budget gaps for 2022/23 to 2023/24 were updated with the commitment to revisit them as the HSCP progress through their “Recovery and Renewal Plan”; and
- Review and revise the format of reports to reflect the guidance on Statutory Directions – this is complete. As stated above the new Directions Policy was agreed by the Board on 23 September 2020 and all HSCP Board reports consider the requirement to issue directions.

Governance Issues 2020/21

The 2020/21 Internal Audit Annual Report for the HSCP Board identifies no significant control issues. As stated above the HSCP Board must also place reliance on the Council and Health Board’s internal control framework. The Council’s Internal Audit Annual Report has concluded that the Council’s control procedures in key areas are operating as expected during 2020/21.

As stated above under “Review of Adequacy and Effectiveness” the Chief Officer of the HSCP completes a self-assessment of the HSCP’s operational performance against the WDC local code. The council’s Chief Internal Auditor has considered this and has identified some areas for improvement which form part of the WDC Annual Governance Statement

and progress will be monitored through the Performance Management Review Group (PMRG) and the WDC Audit Committee. These include:

- Further team development and maintenance of strong supervision practices;
- Continue to undertake targeted interventions in high absence areas;
- Stronger process for tracking audit action plans and meeting agreed deadlines; and
- Progress with service reviews within Learning Disability Services, Children and Families and Care at Home to ensure services are fit for the future, post pandemic.

The Health Board's internal auditor has yet to release their annual report opinion, however based on in-year reports the opinion is expected to be one that reasonable assurance can be placed on the adequacy and effectiveness of the current governance and control systems and processes.

Recovery and Renewal

While there have been fluctuating local infection rates the progress on the lifting of restrictions has been variable. However in recent months with the success of the ongoing Covid-19 Vaccination Programme many services have now fully re-mobilised and others continue to make steady progress. The 23 September HSCP Board considered the "Covid-19 Recovery and Renewal Plan – Keep Building Better, A Journey of Continuous Improvement" (Item 10). A copy of the plan is available [here](#) (Appendix 1, 14) on the HSCP website.

This plan defined: the strategic recovery objectives; an overview of how these objectives would be delivered; the impact of the pandemic on our services and communities; the capacity and financial implications and the governance arrangements. In the months since the HSCP Board has continued to be updated and the 24 June meeting will consider the significant strengths identified in the "Covid-19 Reflection and Learning Strategic Analysis Report", based on the self –assessment online survey undertaken in February, and the identified improvement actions.

The "new normal" will have an impact on service demand and the financial consequences of this will have to be clearly laid out within the current performance reporting framework.

Conclusion and Opinion on Assurance

Overall the Chief Internal Auditor's evaluation of the control environment concluded that; based on the audit work undertaken, the assurances provided by the Chief Officers of the HSCP Board, West Dunbartonshire Council and Greater Glasgow and Clyde Health Board, the review of the local code and knowledge of the HSCP Board's governance, risk management and performance monitoring arrangements:

"It is my opinion, based on the above, that reasonable assurance can be placed upon the adequacy and effectiveness of systems of governance, risk management and internal control in the year to 31 March 2021 within the Council and the Health Board from which the

Health and Social Care Partnership Board requires to receive assurances and within the Health and Social Care Partnership Board itself.

Covid-19

The significant incident in late March 2020 tested how well the HSCP Board's risk management, governance and internal controls framework operated.

There were examples of innovations, new business processes and solutions and new technology being embraced in order to deliver services to the community. This was achieved using amended governance arrangements, new ways of decision-making, leadership and implementation including virtual meetings and secure remote access to systems to allow employees to work from home. The Chief Officer and the senior management team were actively involved in the local resilience planning through their dual roles in West Dunbartonshire Council and NHS Greater Glasgow and Clyde.

Regular COVID-19 update reports were provided to the HSCP Board throughout 2020/21 which included approval requirements for any decisions with financial implications for the HSCP Board. There were also weekly meetings between the Chief Officer, Chief Financial Officer, the Chair and Vice Chair of the HSCP Board.

The "new normal" will have an impact on service demand and the consequences of this will have to be clearly laid out within the current performance management and reporting framework.

Assurance and Certification

Whilst recognising that improvements are required, as detailed above, it is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the HSCP Board's system of governance, taking into account the governance changes as a result of the response to the Covid-19 pandemic.

We consider the internal control environment provides reasonable and objective assurance that any significant risks impacting on our principal objectives will be identified and actions taken to mitigate their impact and deliver improvement.

Allan Macleod
HSCP Board Chair

Date: 24 June 2021

Beth Culshaw
Chief Officer

Date: 24 June 2021

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2019/20 Gross Expenditure £000	2019/20 Gross Income £000	2019/20 Net Expenditure £000	West Dunbartonshire Integrated Joint Board Health and Social Care Partnership	2020/21 Gross Expenditure £000	2020/21 Gross Income £000	2020/21 Net Expenditure £000
Consolidated Health & Social Care						
53,584	(8,058)	45,526	Older People Services	52,222	(6,505)	45,717
3,099	(215)	2,884	Physical Disability	3,379	(165)	3,214
26,122	(1,223)	24,899	Children and Families	27,302	(1,802)	25,500
12,195	(2,764)	9,431	Mental Health Services	13,244	(3,000)	10,244
3,520	(635)	2,885	Addictions	3,556	(623)	2,933
17,784	(626)	17,158	Learning Disabilities services	17,600	(732)	16,868
28,484	(1,057)	27,427	Family Health Services (FHS)	30,074	(119)	29,955
19,432	0	19,432	GP Prescribing	19,003	0	19,003
6,572	(202)	6,370	Hosted Services - MSK Physio	6,451	(204)	6,247
824	0	824	Hosted Services - Retinal Screening	719	0	719
2,170	(2,170)	0	Criminal Justice	2,338	(2,344)	(6)
5,675	(770)	4,905	Other Services	6,413	(553)	5,860
0	0	0	Covid-19	5,840	0	5,840
281	0	281	IJB Operational Costs	329	0	329
179,742	(17,720)	162,022	Cost of Services Directly Managed by WD HSCP	188,470	(16,047)	172,423
28,389	0	28,389	*Set aside for delegated services provided in large hospitals	32,276	0	32,276
661	0	661	Assisted garden maintenance and Aids and Adaptations	505	0	505
208,792	(17,720)	191,072	Total Cost of Services to WD HSCP	221,251	(16,047)	205,204
0	(191,955)	(191,955)	Taxation & Non- Specific Grant Income (contribution from partners) Note 7	0	(218,948)	(218,948)
208,792	(209,675)	(883)	(Surplus) or Deficit on Provisions of Services	221,251	(234,995)	(13,744)

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.

Movement in Reserves During 2020/21	Unearmarked Reserves Restatement Balance £000	Earmarked Reserves Restatement Balance £000	Total General Fund Reserves £000
Opening Balance as at 31 March 2020	(2,809)	(5,254)	(8,063)
Total Comprehensive Income and Expenditure (Increase)/Decrease 2020/21	(1,558)	(12,186)	(13,744)
Closing Balance as at 31 March 2021	(4,367)	(17,440)	(21,807)

Movement in Reserves During 2019/20	Unearmarked Reserves Restatement Balance £000	Earmarked Reserves Restatement Balance £000	Total General Fund Reserves £000
Opening Balance as at 31 March 2019	(2,457)	(4,723)	(7,180)
Total Comprehensive Income and Expenditure (Increase)/Decrease 2019/20	(352)	(531)	(883)
Closing Balance as at 31 March 2020	(2,809)	(5,254)	(8,063)

BALANCE SHEET

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

2019/20 £000		Notes	2020/21 £000
8,113	Short Term Debtors	9	21,807
8,113	Current Assets		21,807
0	Short Term Creditors	10	0
(50)	Provisions	11	0
(50)	Current Liabilities	-	0
8,063	Net Assets	-	21,807
(2,809)	Usable Reserves: General Fund	12	(4,367)
(5,254)	Usable Reserves: Earmarked	12	(17,440)
(8,063)	Total Reserves	-	(21,807)

The unaudited accounts were issued on 24 June 2021 and the audited accounts were authorised for issue on Date to be confirmed.

Julie Slavin CPFA
Chief Financial Officer

Date: 24 June 2021

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

1.1 General Principles

The Financial Statements summarises the HSCP Board's transactions for the 2020/21 financial year and its position at the year-end of 31 March 2021.

The HSCP Board was established under the terms of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a joint venture between West Dunbartonshire Council and NHS Greater Glasgow and Clyde Health Board.

The HSCP Board is a specified Section 106 body under the Local Government (Scotland) Act 1973 and as such is required to prepare their financial statements in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21, 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.

1.2 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

1.3 Funding

The HSCP Board is primarily funded through contributions from the statutory funding partners, WDC and NHSGGC. Expenditure is incurred as the HSCP Board commission's specified health and social care services from the funding partners for the benefit of service recipients in West Dunbartonshire and service recipients in Greater Glasgow and Clyde, for services which are delivered under Hosted arrangements.

1.4 Cash and Cash Equivalents

The HSCP Board does not operate a bank account or hold cash and therefore has not produced a cashflow statement for these annual accounts 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 2021, is represented as a debtor or creditor on the HSCP Board's Balance Sheet.

1.5 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.

1.6 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 2021 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 2021, 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 2021, 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.

1.7 Reserves

The HSCP Board's reserves are classified as either Usable or Unusable Reserves.

The HSCP Board's only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March 2021 shows the extent of resources which the HSCP Board can use in later years to support service provision or for specific projects.

1.8 Indemnity Insurance

The HSCP Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding HSCP Board member and officer responsibilities. Greater Glasgow and Clyde Health Board and West Dunbartonshire Council 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's 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.

1.9 VAT

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

2. Prior Year Re-Statement

No prior year re-statement has taken place.

3. Accounting Standards Issued Not Yet Effective

The Code requires the disclosure of information relating to the expected 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.

4. Critical Judgements and Estimation Uncertainty

The set aside resource for delegated services provided in large hospitals is determined by analysis of hospital activity and cost information. For 2020/21 the set aside value is based on a detailed approach including actual spend and activity levels.

5. Events After the Reporting Period

The Annual Accounts were authorised for issue by the Chief Financial Officer on 24 June 2021. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2021, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

During 2020/21 National Services Scotland (NSS) supplied PPE to Scottish Health Boards free of charge. As health boards were consuming the PPE, they were the 'customer' in terms of IFRS 15. This means that they are required to account for the PPE as principal which entails recognising a non-cash amount at fair value and an equivalent amount of notional expenditure.

However, as highlighted to LASAAC, from practitioners and Audit Scotland this is also a consideration for councils and IJBs where NSS has supplied PPE. Once the relevant guidance clarifying the accounting treatment for these supplies has been received from LASAAC the IJB Accounts for 2020/21 will be updated to reflect any relevant changes.

6. Expenditure and Income Analysis by Nature

2019/20 £000	West Dunbartonshire Integrated Joint Board Health & Social Care Partnership Consolidated Health & Social Care Services	2020/21 £000
70,609	Employee Costs	76,254
1,062	Property Costs	1,002
1,472	Transport	1,138
4,985	Supplies and Services	4,334
51,615	Payment to Other Bodies	53,954
24,014	Prescribing	24,473
23,773	Family Health Services	24,422
0	Capital Charges	0
2,185	Other	2,868
27	Audit Fee	27
661	Assisted Garden Maintenance and Aids and Adaptations	505
28,389	Set Aside for Delegated Services Provided in Large Hospitals	32,276
(17,720)	Income	(16,047)
(191,955)	Taxation and non specific grant income	(218,948)
(883)	Surplus on the Provision of Services	(13,744)

There are no statutory or presentational adjustments which reflect the WDHS CP Board's application of the funding received from partners. The movement in the General Fund balance is therefore solely due to the transactions shown in the Comprehensive Income and Expenditure Statement. Consequently an Expenditure and Funding Analysis is not provided in these annual accounts.

7. Taxation and Non-Specific Grant Income

The funding contribution from the NHS Greater Glasgow and Clyde Health Board shown below includes £32.276m in respect of 'set aside' resources relating to acute hospital and other resources. These are provided by the Health Board 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 set aside resource for delegated services provided in acute hospitals is determined by analysis of hospital activity and actual spend for that year. For 2020/21 the actual figures for set aside have increased. The impact of Covid-19 resulted in a reduction in activity however this reduction in activity is offset by an increase in additional expenditure. The additional expenditure was predominantly as a result of additional staff costs, increased beds and additional cleaning, testing, equipment and PPE. The costs associated with Covid-19 were fully funded by Scottish Government.

2019/20 £000	Taxation and Non-Specific Grant Income	2020/21 £000
(95,322)	NHS Greater Glasgow and Clyde Health Board	(115,295)
(67,583)	West Dunbartonshire Council	(70,872)
(28,389)	NHS GGCHB Set Aside	(32,276)
(661)	Assisted garden maintenance & Aids and Adaptations	(505)
(191,955)	Total	(218,948)

8. Hosted Services

Consideration has been made on the basis of the preparation of the 2020/21 accounts in respect of MSK Physiotherapy, Retinal Screening and Old Age Psychiatry Services hosted by West Dunbartonshire HSCP Board for other IJBs within the NHSGGC area. The HSCP Board is considered to be acting as a “principal”, with the full costs of such services being reflected in the 2020/21 financial statements. The cost of the hosted services provided to other IJBs for 2020/21 is detailed in the table below:

2019/20 £000 Net Expenditure of Other IJB Activity	Host Integrated Joint Board	Service Description	2020/21 £000 Net Expenditure of Other IJB Activity
5,845	West Dunbartonshire	MSK Physiotherapy	5,733
746	West Dunbartonshire	Retinal Screening	657
64	West Dunbartonshire	Old Age Psychiatry	0
6,655		Cost to GGC IJBs for Services Hosted by WD	6,390

Similarly, other IJBs’ within the NHSGGC area act as the lead manager (or host) for a number of delegated services on behalf of the WD HSCP Board. The table below details those services and the cost of providing them to residents of West Dunbartonshire, based on activity levels, referrals and bed days occupied.

2019/20 £000 Net Expenditure by WD HSCP	Host Integrated Joint Board	Service Description	2020/21 £000 Net Expenditure by WD HSCP
625	East Dunbartonshire	Oral Health	624
846	East Renfrewshire	Learning Disability	653
4	East Renfrewshire	Augmentative and Alternative Communication	3
283	Glasgow	Continence	301
560	Glasgow	Sexual Health	656
1,257	Glasgow	Mental Health Services	1,448
1,046	Glasgow	Addictions	1,039
806	Glasgow	Prison Healthcare	818
188	Glasgow	Health Care Police Custody	183
4,552	Glasgow	General/Old Age Psychiatry	4,880
13	Inverclyde	General/Old Age Psychiatry	4
0	Renfrewshire	General/Old Age Psychiatry	14
535	Renfrewshire	Podiatry	525
306	Renfrewshire	Primary Care Support	281
11,021		Cost to WD for Services Hosted by Other IJBs	11,429

9. Debtors

2019/20 £000	Short Term Debtors	2020/21 £000
0	NHS Greater Glasgow and Clyde Health Board	0
8,113	West Dunbartonshire Council	21,807
8,113	Total	21,807

10. Creditors

2019/20 £000	Short Term Creditors	2020/21 £000
0	NHS Greater Glasgow and Clyde Health Board	0
0	West Dunbartonshire Council	0
0	Total	0

11. Provisions

The 2019/20 provision was released in 2020/21 due to the settlement of the insurance claim. No provision is required in 2020/21.

2019/20 £000	Provisions	2020/21 £000
(50)	Insurance Claim	0
(50)	Total	0

12. Related Party Transactions

The HSCP Board has related party relationships with the Greater Glasgow and Clyde Health Board and West Dunbartonshire Council. 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.

Both NHSGGC and WDC provide a range of support services to the HSCP Board which includes legal advice, human resources support, some financial services and technical support. Neither organisation levied any additional charges for these services for the year ended 31 March 2021.

Transactions with Greater Glasgow and Clyde Health Board

2019/20 £000		2020/21 £000
(123,711)	Funding Contributions Received from the NHS Board	(147,571)
123,237	Expenditure on Services Provided by the NHS Board	139,136
(474)	Net Transactions with NHS Board	(8,435)

Transactions with West Dunbartonshire Council

2019/20 £000		2020/21 £000
(68,244)	Funding Contributions Received from the Council	(71,377)
67,554	Expenditure on Services Provided by the Council	65,739
281	Key Management Personnel: Non Voting Members	329
(409)	Net Transactions with West Dunbartonshire Council	(5,309)

13. Useable 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.

Balance as at 31 March 2020 £000	Total Reserves	Transfers Out 2020/21 £000	Transfers In 2020/21 £000	Balance as at 31 March 2021 £000
	Scottish Government Policy Initiatives			
0	Covid-19	0	(4,970)	(4,970)
(118)	Primary Care	0	(1,441)	(1,559)
(300)	Adult and Older People Services	34	(1,308)	(1,574)
(117)	Children's Services	9	(314)	(422)
(183)	Carers Funding	0	(83)	(266)
(847)	Other	5	0	(842)
	HSCP Initiatives			
(892)	Service Redesign & Transformation	19	(833)	(1,706)
0	Community Engagement	0	(300)	(300)
(1,942)	Recovery and Renewal in Services	37	(2,612)	(4,517)
	Prescribing			
(855)	Prescribing	0	(429)	(1,284)
(5,254)	Total Earmarked Reserves	104	(12,290)	(17,440)
(2,809)	Total Un-earmarked Reserves	0	(1,558)	(4,367)
(8,063)	Total General Fund Reserves	104	(13,848)	(21,807)
	Overall Movement			(13,744)

14. External Audit Costs

In 2020/21 the HSCP Board incurred external audit fees in respect of external audit services undertaken in accordance with the Code of Audit Practice:

2019/20 £000		2020/21 £000
27	Fees Payable	27

INDEPENDENT AUDITOR'S REPORT

For Draft Accounts – this page is left intentionally blank

APPENDIX 1: LIST OF WEBSITE LINKS

1. <http://www.wdhscp.org.uk/media/1215/wdhscp-integration-scheme-may-2015.pdf>
2. <http://www.wdhscp.org.uk/media/2158/hscp-strategic-plan-2019-2022.pdf>
3. <http://www.wdhscp.org.uk/about-us/public-reporting/performance-reports/>
4. <http://www.wdhscp.org.uk/media/2423/audit-and-peformance-papers-24621.pdf>
5. <http://www.wdhscp.org.uk/media/2403/document-pack-bookmarked-hscp-board-250321r.pdf>
6. <http://www.wdhscp.org.uk/media/2356/wd-hscp-board-financial-regulations.pdf>
7. <http://www.wdhscp.org.uk/media/2423/audit-and-peformance-papers-24621.pdf>
8. <http://www.wdhscp.org.uk/media/2399/hscp-audit-and-performance-committee-250221.pdf>
9. <http://www.wdhscp.org.uk/media/2305/reserves-policy-april-2020.pdf>
10. <http://www.wdhscp.org.uk/media/2299/appendix-8-wdhscp-draft-medium-term-plan-202021-to-202425.pdf>
11. <http://www.wdhscp.org.uk/media/2403/document-pack-bookmarked-hscp-board-250321r.pdf>
12. <http://www.wdhscp.org.uk/media/2300/urgent-item-temporary-decision-making-arrangements.pdf>
13. <http://www.wdhscp.org.uk/media/2320/wdhscp-local-code-of-good-governance-2020.pdf>
14. <http://www.wdhscp.org.uk/media/2361/hscp-board-agenda-230920.pdf>