

West Dunbartonshire
Health & Social Care Partnership

West Dunbartonshire Integration Joint Board

Commonly known as
West Dunbartonshire
Health and Social Care Partnership
Board

Annual Report and Accounts 2023/24

www.wdhscp.org.uk

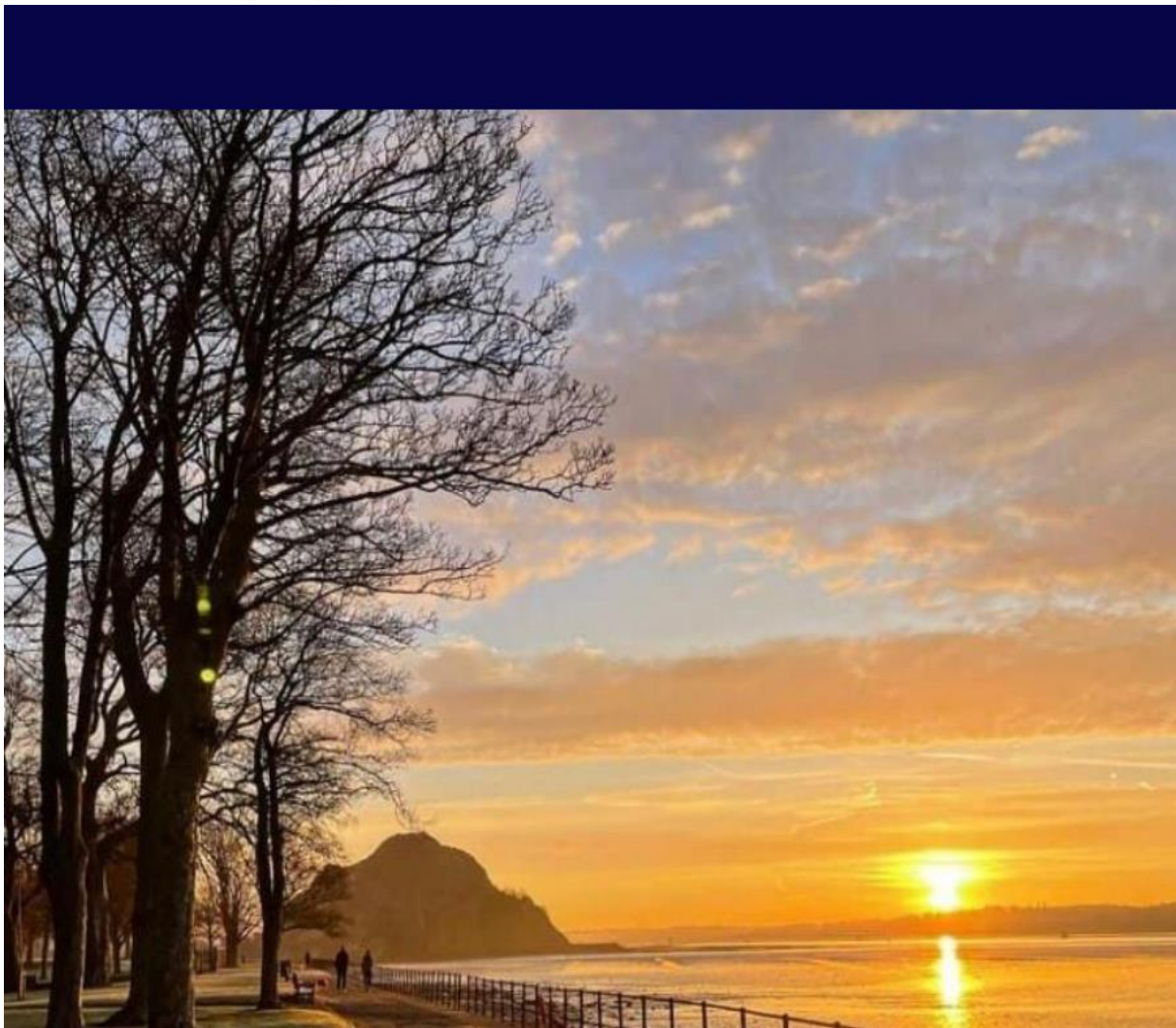


TABLE OF CONTENTS

MANAGEMENT COMMENTARY	1
Introduction	1
West Dunbartonshire HSCP Board Remit and Vision	2
West Dunbartonshire HSCP Board's Strategy and Business Model	4
Climate Change	13
Performance Reporting 2023/24	14
Performance Highlights 2023/24	16
Performance Challenges 2023/24	23
Recovery and Renewal	29
Financial Performance 2023/24	30
Conclusion	44
STATEMENT OF RESPONSIBILITIES	45
REMUNERATION REPORT	47
ANNUAL GOVERNANCE STATEMENT	50
Introduction	50
Scope of Responsibility	50
Purpose of the Governance Framework	51
Governance Framework and Internal Control System	51
Compliance with Best Practice	53
Review of Adequacy and Effectiveness	53
Update on Previous Governance Issues	56
Governance Issues 2023/24	57
Conclusion and Opinion on Assurance	58
Assurance and Certification	58
COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT	59
MOVEMENT IN RESERVES STATEMENT	60
BALANCE SHEET	61
NOTES TO THE FINANCIAL STATEMENTS.....	62
INDEPENDENT AUDITOR'S REPORT	73
APPENDIX 1: LIST OF WEBSITE LINKS	77

MANAGEMENT COMMENTARY

Introduction

Welcome to the West Dunbartonshire Integration Joint Board's (IJB), hereafter known as the Health and Social Care Partnership Board (HSCP Board), Annual Report and Accounts for the year ended 31 March 2024.

The purpose of this publication is to report on the financial position of the HSCP Board through a suite of financial statements, supported by information on service performance and to provide assurance that there is appropriate governance in place regarding the use of public funds.



West Dunbartonshire Health and
Social Care Partnership formally
established 1st July 2015



2023/24 budget of
£200.6 million

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 2023/24 financial year and how this has supported the delivery of its strategic outcomes as laid out in the Strategic Plan. The commentary also outlines future challenges and risks which influence the financial plans of the HSCP Board as it directs the delivery of high-quality health and social care services to the people of West Dunbartonshire.

The Management Commentary discusses our:

- Remit and Vision;
- Strategy and Business Model;
- Strategic Planning for Our Population;
- Climate Change;
- Performance Reporting, including our Highlights and Challenges for 2023/24;
- Recovery and Renewal;
- Financial Performance for 2023/24; and
- Financial Outlook.



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 sets out the partnership arrangements 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 six 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 HSCP Board directs Greater Glasgow and Clyde Health Board and West Dunbartonshire Council to work together in partnership to deliver delegated services. Here in West Dunbartonshire, NHSGGC and WDC deliver these services through the West Dunbartonshire Health and Social Care Partnership, often shortened to the HSCP. The HSCP is essentially the staff from both organisations working in partnership to plan and deliver the services under the direction of the HSCP Board.

Exhibit 1: HSCP Board's Delegated Services

Children & Families Social Work	Children's Specialist Health Services	Community Addiction Services	Community Older People's Services
Family Health Services	Children with Disabilities	Adult Care Services	Residential and Day Care Services
Health Visiting Service	Learning Disability Services	Community Hospital Discharge	Care at Home Services
Family Nurse Partnership	Community Mental Health Services	District Nursing	Criminal Justice Social Work
Looked After Children	Community Pharmacy Service	Musculoskeletal (MSK) Physiotherapy	Diabetic Retinal Screening

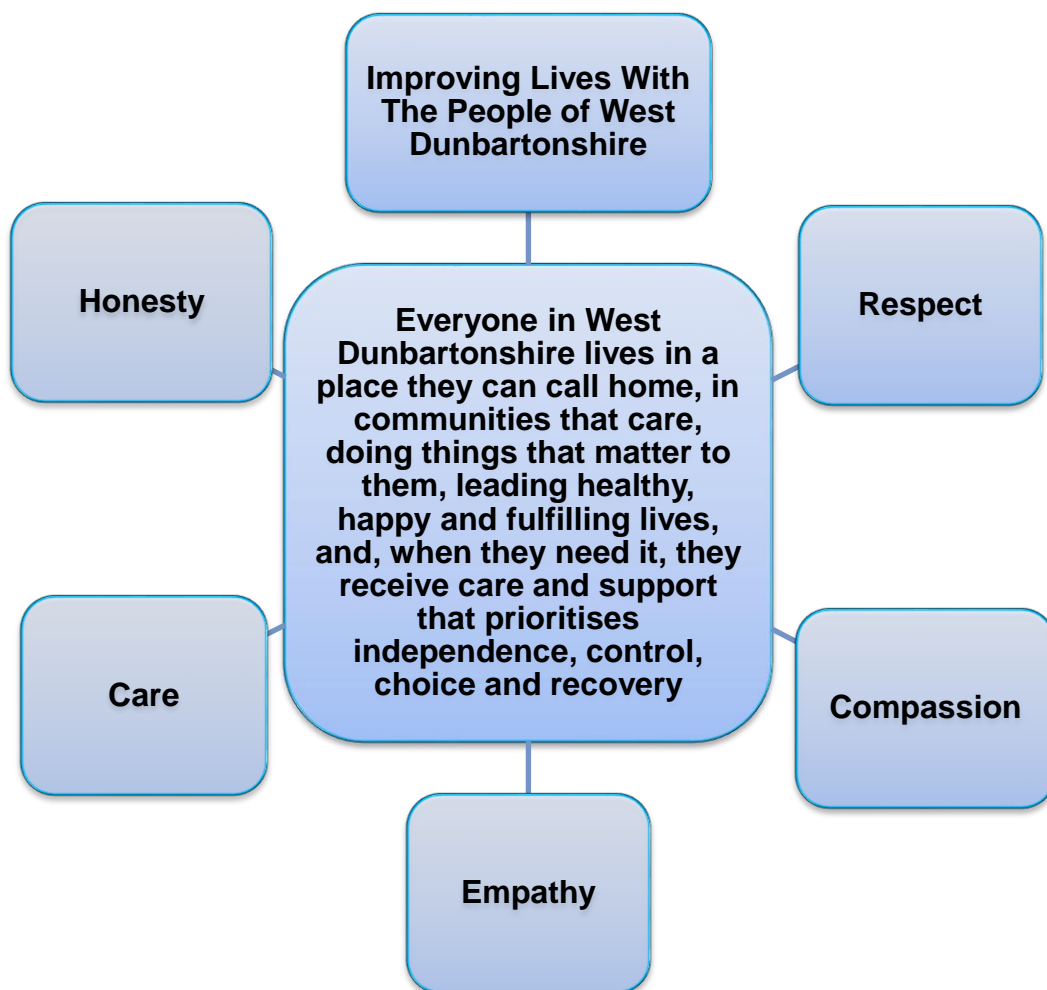
The 2014 Act requires that Integration Schemes undergo review within five years of establishment. The current scheme was revised during 2019/20 in collaboration with the other five HSCPs within Greater Glasgow and Clyde. Although the revisions were approved for consultation by WDC in February 2020, NHSGGC's approval was delayed due to emergency measures in response to the COVID-19 pandemic. Consultation on the integration scheme revisions occurred between December 2023 and January 2024, with all feedback considered. Final drafts are currently with WDC and NHSGGC legal teams for approval through individual partner's governance routes by the end of 2024. In the meantime, the current Integration Scheme remains in force.

West Dunbartonshire HSCP Board's Strategy and Business Model

The HSCP Board approved its **Strategic Plan 2023 – 2026 “Improving Lives Together”** on 15 March 2023. The full plan can be viewed [here](#) (see Appendix 1, 2).

The HSCP Vision of ***“Improving Lives with the People of West Dunbartonshire”*** remains unchanged from the previous Strategic Plan, as do many of our core values. The Strategic Plan contains four strategic outcomes which were designed to reflect the HSCP Vision.

Exhibit 2: HSCP Vision, Mission and Values



The HSCP Board's over-arching priority is to support sustained and transformational change in the way health and social care services are planned and delivered, emphasising the importance of integrating services around the needs of individuals, their carers, and other family members over the medium to long term.

The delivery of our vision is structured around four strategic outcomes of:

- Caring Communities;
- Healthy Communities;
- Safe and Thriving Communities; and
- Equal Communities.

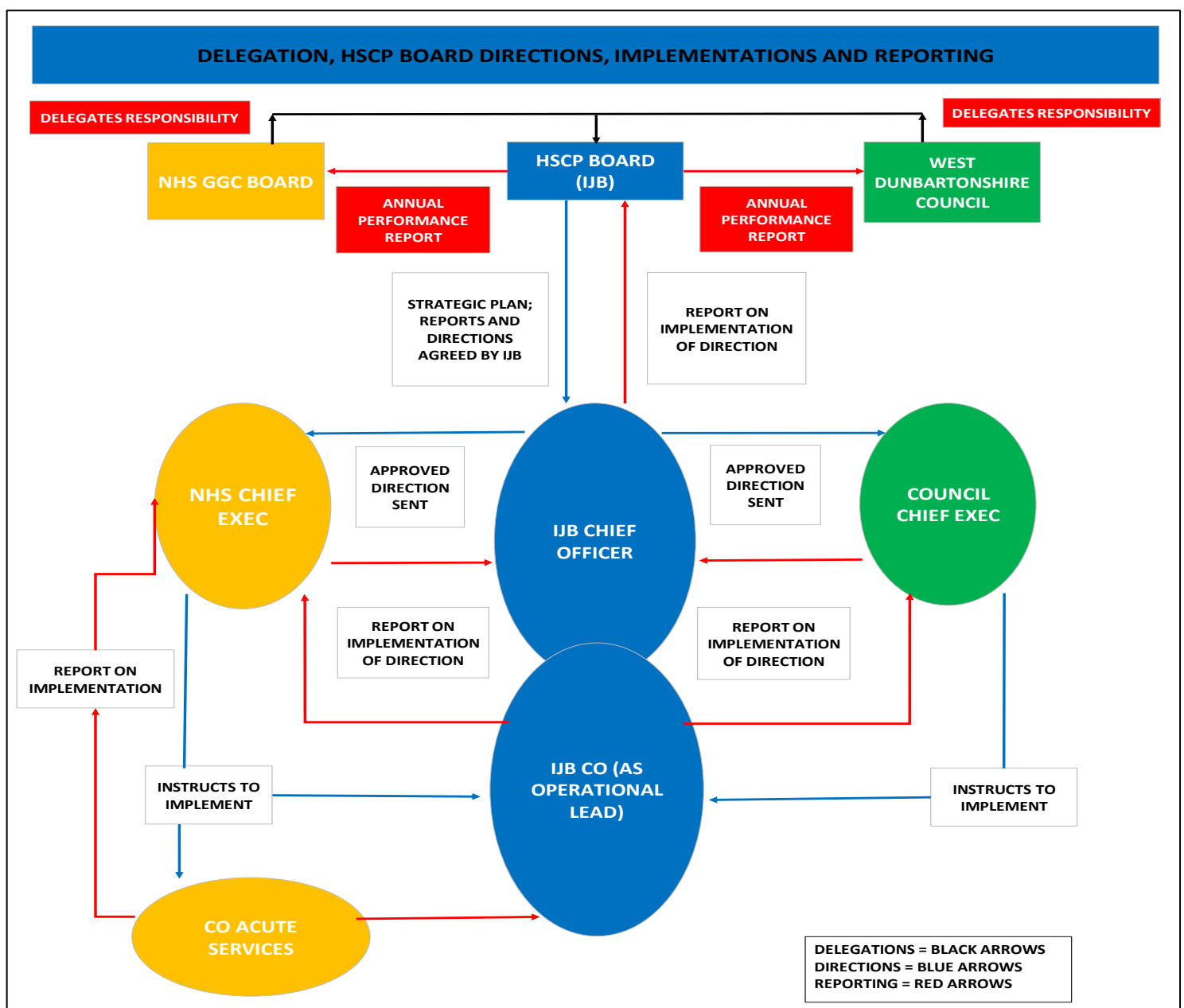
Exhibit 3: Strategic Outcomes



As set-out above, the HSCP Board is responsible for the strategic planning of integrated services as set out within Exhibit 1. The Board is also responsible for the operational oversight of the Health and Social Care Partnership (HSCP), which delivers integrated services; and through the Chief Officer, is responsible for the operational management of the HSCP. Directions from the HSCP Board to the Council and Health Board govern front-line service delivery in as much as they outline:

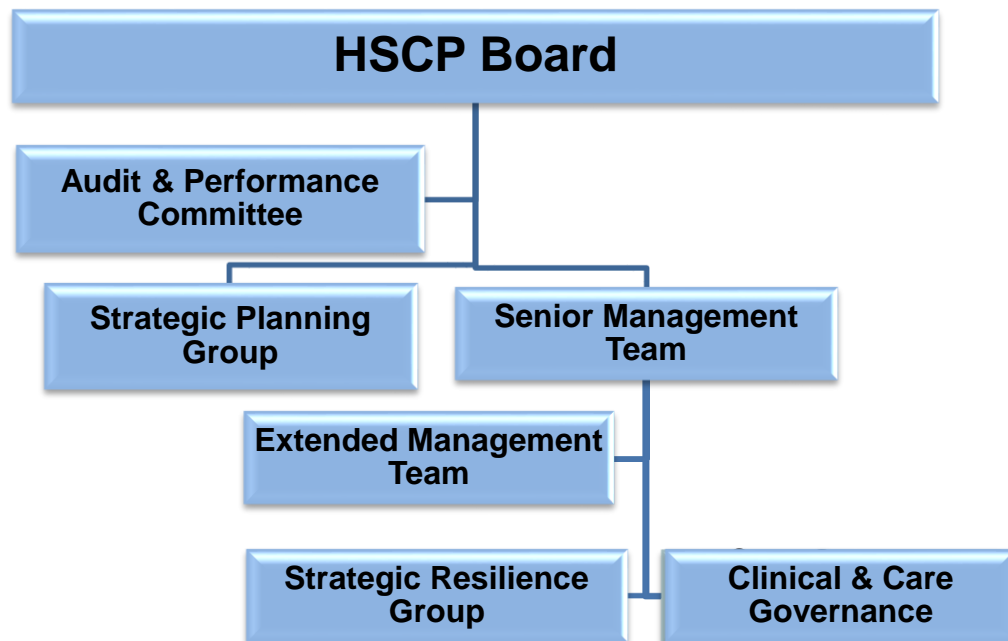
- What the HSCP Board requires both Council and Health Board to do;
- The budget allocated to this function(s); and
- The mechanism(s) through which the Council or Health Board's performance in delivering those directions will be monitored.

Exhibit 4: Integration Arrangements via Directions



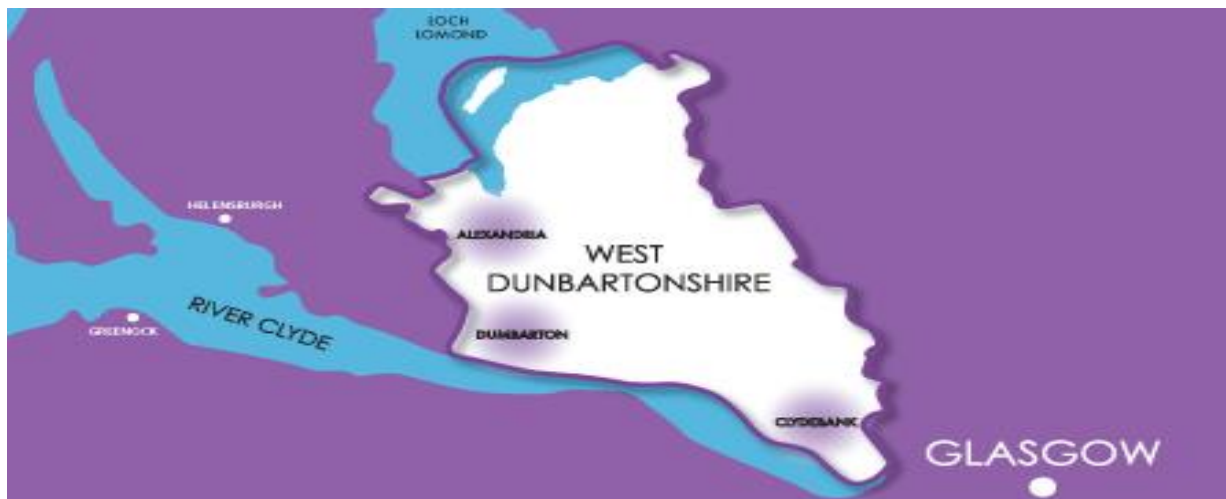
The business of the HSCP Board is managed through a structure of strategic and financial management core leadership groups that ensure strong integrated working. A summary of this is illustrated below.

Exhibit 5: High Level Overview of Structure



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 88,270 which accounts for approximately 1.6% of the Scottish population.



The HSCP Board's primary purpose is to set the strategic direction for the delegated functions through its Strategic Plan. Our fourth **Strategic Plan 'Improving Lives Together'** was approved on 15 March 2023, covering the three-year period 2023 – 2026. and describes how we will use our resources to continue to integrate services in pursuit of national and local outcomes and is supported by a Strategic Delivery Plan.

There are nine [National Health and Wellbeing Outcomes](#) (see Exhibit 6 below) which provide the strategic framework for the planning and delivery of integrated health and social care services.

Exhibit 6: National Health and Wellbeing Outcomes

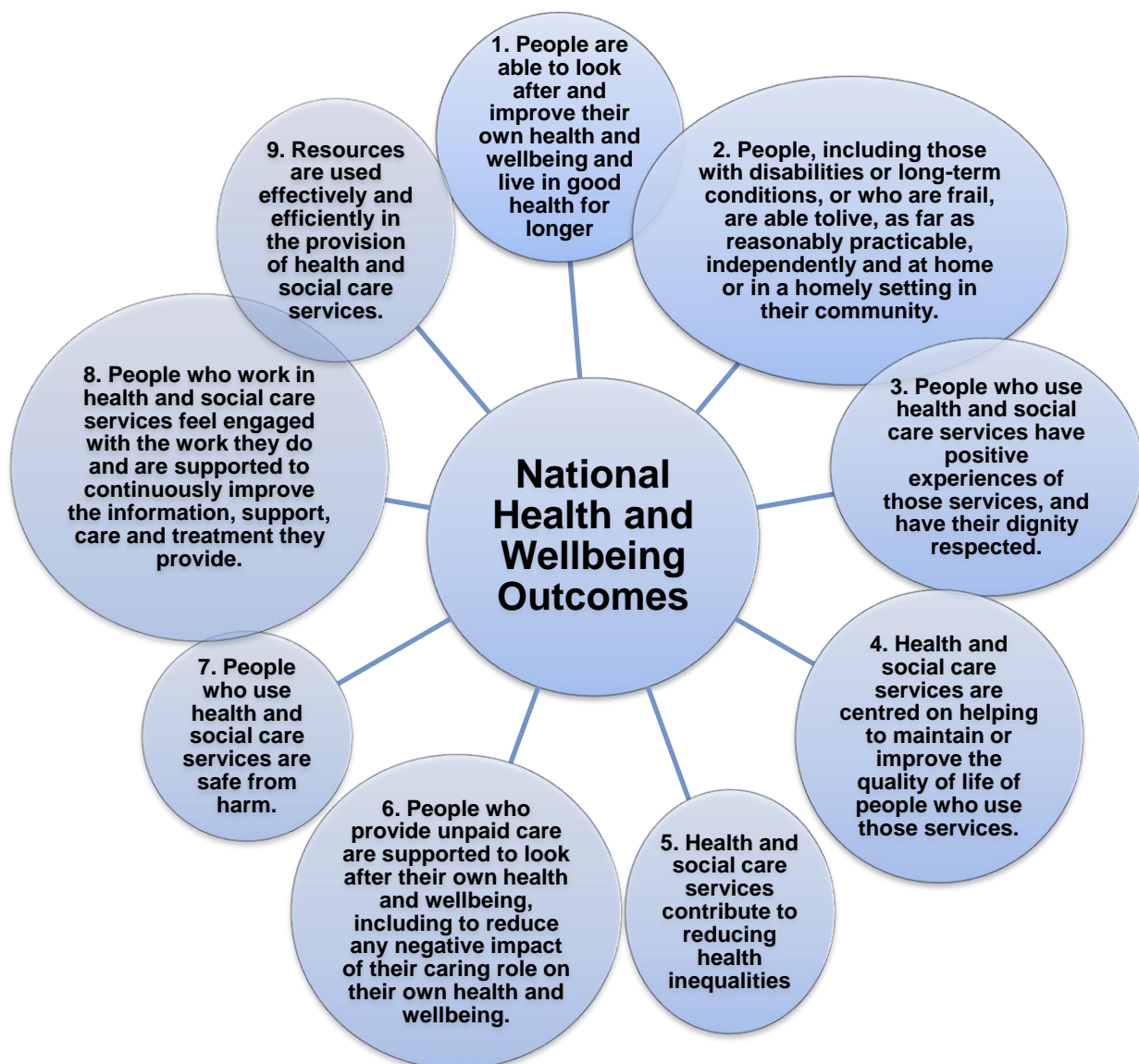


Exhibit 7: Cross Match of HSCP Strategic Outcomes with the National Health and Wellbeing Outcomes - Each of the HSCP Strategic Outcomes have been cross matched to the National Health and Wellbeing Outcomes as detailed below.

Caring Communities

- 3. People who use health and social care services have positive experiences of those services, and have their dignity respected.
- 4. Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.
- 5. Health and social care services contribute to reducing health inequalities.
- 6. People who provide unpaid care are supported to look after their own health and wellbeing, including reducing any negative impact of their caring role on their own health and well-being.
- 7. People who use health and social care services are safe from harm.
- 8. People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.
- 9. Resources are used effectively and efficiently in the provision of health and social care services.

Safe and Thriving Communities

- 1. People are able to look after, improve their own health and wellbeing, and live in good health longer.
- 2. People, including those with disabilities or long-term conditions, or who are frail, are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community.
- 3. People who use health and social care services have positive experiences of those services, and have their dignity respected.
- 4. Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.
- 5. Health and social care services contribute to reducing health inequalities.
- 7. People who use health and social care services are safe from harm.
- 9. Resources are used effectively and efficiently in the provision of health and social care services

Equal Communities

- 1. People are able to look after, improve their own health and wellbeing, and live in good health longer.
- 2. People, including those with disabilities or long-term conditions, or who are frail, are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community.
- 3. People who use health and social care services have positive experiences of those services, and have their dignity respected.
- 4. Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.
- 5. Health and social care services contribute to reducing health inequalities.
- 7. People who use health and social care services are safe from harm.
- 8. People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.
- 9. Resources are used effectively and efficiently in the provision of health and social care services.

Healthy Communities

- 1. People are able to look after, improve their own health and wellbeing, and live in good health longer.
- 3. People who use health and social care services have positive experiences of those services, and have their dignity respected.
- 4. Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.
- 5. Health and social care services contribute to reducing health inequalities.

West Dunbartonshire's demographic profile is well documented within the new strategic plan. The 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. A key part in updating the Strategic Plan was the development of a Strategic Needs Assessment to enable the HSCP to continue to respond positively and plan for effective models of service delivery.

The West Dunbartonshire HSCP [Strategic Needs Assessment 2022](#) (see Appendix 1, 3) has taken a 'population view' by using an epidemiological approach to describe:

- Health and Social Care provision in the community;
- Why some population groups or individuals are at greater risk of disease e.g., socio-economic factors, health behaviours; and
- Whether the burden of diseases are similar across the population of West Dunbartonshire's localities.

The main sections are structured around:



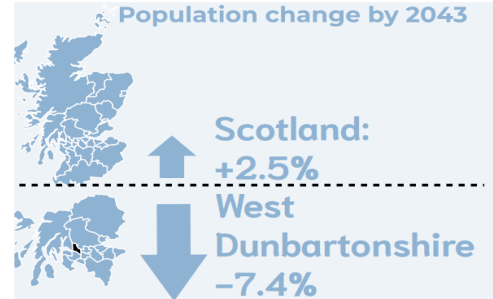
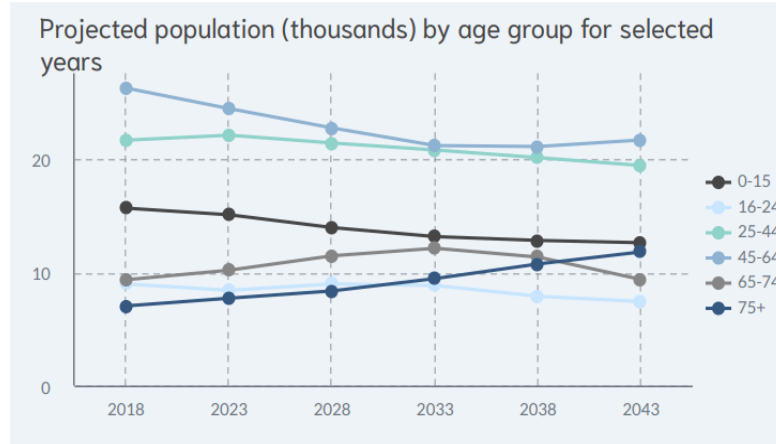
The SNA includes data for the financial year 2020/21 in which Scotland adopted emergency measures due to COVID-19. Therefore, the data should be interpreted in the context of the disruption the pandemic had on health and social care services and the impact on individuals' health. An extract of some of the key statistics is provided below within Exhibit 8.

Exhibit 8: Extract from [SNA Executive Summary](#) (see Appendix 1, 4)

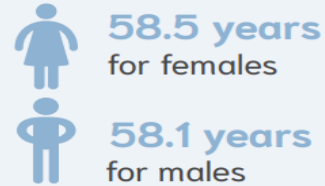




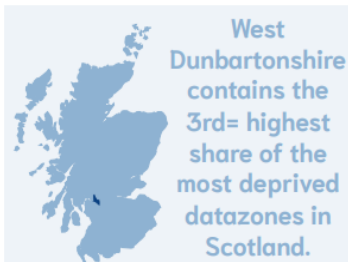
Life expectancy is lower than the Scottish average



Healthy life expectancy 2018–2020 in West Dunbartonshire:



Inequalities



41% in fuel poverty from April 2022



Housing Profile

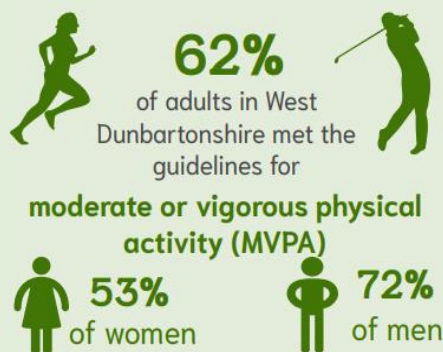


29% of West Dunbartonshire adults had a limiting long-term physical or mental health condition in 2019



42% of household heads will be **60+** by 2028

70.1% of dwellings in Council Tax band A–C



8.7% of people in West Dunbartonshire use active travel for their journey to work



71% of adults in West Dunbartonshire are overweight or obese

Rates in West Dunbartonshire are higher than for Scotland or NHS GGC.



Cancer is the top burden of disease.

3,511
people in West Dunbartonshire
had cancer in 2019

Prevalence rate
39.48 per 1,000

Most common
cancers:

**Breast
Prostate
Colorectal**

projected **increase** in new
cancer registrations by **2030**:

23.5% 
increase for males

9.1% 
increase for females

Cardiovascular Disease is the 2nd highest burden of disease.



Coronary Heart Disease
54.81 per 1,000

Stroke

25.64 per 1,000

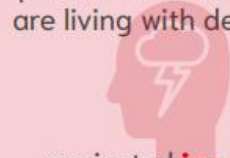
Hypertension

150.05 per 1,000

Rates of Coronary Heart Disease, Stroke and Hypertension are higher in West Dunbartonshire than in NHSGGC or Scotland

**Neurological Disorders are the
3rd highest burden of disease.**

688
people in West Dunbartonshire
are living with dementia



projected **increase** in
dementia
by **2030/31**:
16.3%

**Substance Use Disorders are the
4th highest burden of disease.**

**Deaths per 100,000
population**



Alcohol specific
28.51

Smoking specific
404



Drugs specific
35.66

Rates are higher in West Dunbartonshire
than NHSGGC or Scotland

**Mental Health Disorders are the
5th highest burden of disease.**



23.2%
of the population are
prescribed
drugs for anxiety,
depression or psychosis



on average
there are

11.8 suicides
per year



Across Scotland,
Young Carers
are more likely to live in
the **most deprived**
areas



Across Scotland,
**Adult Unpaid
Carers**
are much more likely to
be **female** than male.

End of life care

91%
of **palliative care patients** spend their last 6
months of life **at home or in a community
setting**



Climate Change

Climate change is an area of increasing concern and for the 2023/24 audits of public bodies, auditors are required to report on climate change arrangements in their Annual Audit Reports.

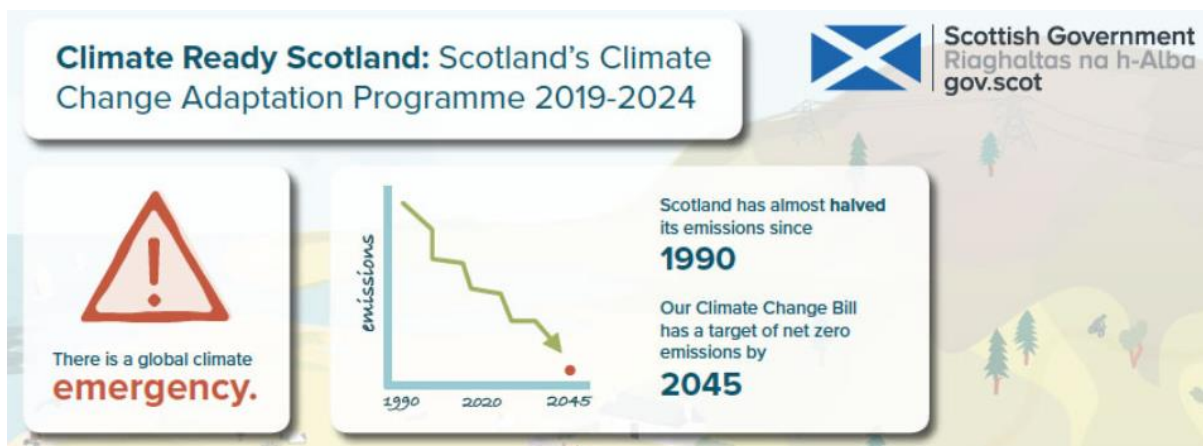
The accountability and responsibility for climate change governance in relation to the delivery of Health and Social Care Services lies with West Dunbartonshire Health & Social Care Partnership Board's partner statutory bodies i.e. West Dunbartonshire Council and Greater Glasgow and Clyde Health Board.

While the HSCP Board does not have a standalone climate change strategy or action plan, in broad terms the three-year Strategic Plan 2023 – 2026 “Improving Lives Together” recognises the strategic context in which the HSCP must operate and there is a clear line in the strategic delivery plan in relation to the HSCPs contribution to the delivery of NHSGGC and WDC’s sustainability goals.

The update to Scotland’s Climate Change Plan 2018–2032 recognises that the global pandemic has had a negative impact on our ability to meet statutory targets for net-zero emissions. This plan recognises climate change as a human rights issue and the transition to net zero as an opportunity to tackle inequalities. West Dunbartonshire HSCP and its partners must do all that they can to support vulnerable people through these challenges and make every effort to reduce their own carbon footprint.

There has been no current or expected material impact to be reported within this year’s financial statements, however demand for services delegated to the HSCP Board are driven by demographics and socio-economic factors of which climate change will impact at some point. The future refresh of the HSCP Board’s Medium Term Financial Plan will highlight any financial risk associated with climate change if required which could include the rising Cost of Living, including food and fuel poverty which is influenced by climate change.

The HSCP is developing a property strategy in partnership with WDC & NHSGGC which will reflect the embedded flexible working policy that will rationalise the use of buildings and reduce staff travel, i.e. positive impact on reducing carbon emissions.



Performance Reporting 2023/24

The HSCP Audit and Performance Committee receives 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, 5).

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 9 national outcomes and 23 national indicators.

The 2023/24 APR was scheduled to be presented to the HSCP Audit and Performance Committee in June 2024 for approval and publication thereafter, however this has been deferred until the 24 September HSCP Board. The report can be viewed [here](#) (see Appendix 1, 6).

The performance report has 46 performance indicators; these include a suite of challenging targets which demonstrates how our performance compares to local and national targets. 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.

The indicators also help to demonstrate how the HSCP Board is delivering 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. Changes in activity and demand in some services from our population continued to be the key influencing factor throughout 2023/24. 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. The categorisation of the indicators aligns to the 2023 – 2026 strategic priorities detailed above and align to the nine national health and wellbeing outcomes (refer to Exhibit 6 and 7).

KEY








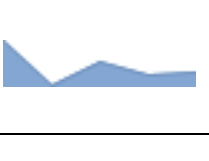

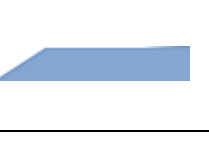


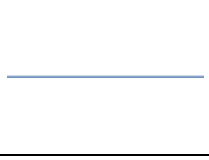

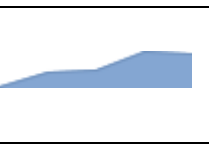

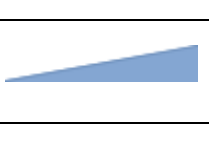



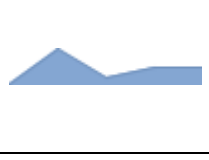

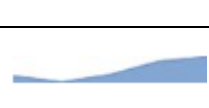
PI Status			
	Target achieved		Target missed by 15% or more
	Target narrowly missed		Data only - no target set

Exhibit 9: Extract from 2023/24 Annual Performance Report

Performance Indicator	2022/23	2023/24			5 Year Trend
	Value	Value	Target	Status	
Priority 1: Caring communities					
Percentage of carers who feel able to continue in their caring role when asked through their Adult Carer Support Plan	93.70%	92.80%	95%		
Balance of Care for looked after children: % of children being looked after in the Community	88.70%	88.90%	90%		
Child and Adolescent Mental Health Service (CAMHS) 18 weeks referral to treatment	99.10%	100%	90%		
Percentage of patients who started Psychological Therapies treatments within 18 weeks of referral	43.30%	60.20%	90%		
Priority 2: Safe and thriving communities					
Percentage of children on the Child Protection Register who have a completed and current risk assessment	100%	100%	100%		
Number of acute bed days lost to delayed discharges (incl. Adults with Incapacity) Age 65 years & over	11,390	10,765	9,112		
Percentage of people who receive 20 or more interventions per week	39.50%	40%	40%		
Priority 3: Equal communities					
Percentage of Community Payback Orders attending an induction session within 5 working days of sentence.	84.20%	80.30%	80%		
Priority 4: Healthy communities					
Percentage of patients seen within 4 weeks for musculoskeletal physiotherapy services - WDHSCP	43%	44%	90%		
Prescribing cost per weighted patient (Annualised)	£185.96	£193.03	£187.73		

Performance Highlights 2023/24

The following graphic present a pictorial view of performance highlights with more extensive detailed narrative following thereafter.

Exhibit 10 – Pictorial View of Performance Highlights



Our Workforce

We recognise that our workforce is our greatest asset, we take immense pride in celebrating the achievements of our staff throughout the year, culminating in the annual awards across the HSCP. Our annual HSCP staff excellence award event held on 3 November 2023, and a selection of the achievements celebrated are highlighted in the sections below:

- Team of the Year: HSCP Finance Team – to acknowledge collaborative working, strong values and their positive impact on services, providing a range of professional guidance and support.
- Employee of the Year: Laura Goodwin (Policy Assistant) – to acknowledge Laura's commitment, professionalism and positive attitude in her role.
- Leader of the Year: Morven Cowie (Senior Charge Nurse) – to recognise Morven's outstanding leadership, positive values and behaviours.
- Innovation of the Year: Alcohol and Drug Recovery Service – Harm Reduction Mobile Unit – for developing an amazing service providing support and treatment within the community.
- Volunteer of the Year – Becky Dunphy (Advanced Practice Physiotherapist) – to recognise Beck's commitment and proactive approach to global health.

Addiction Services

























Under the Public Bodies (Scotland) Act 2014 the Scottish Government has undertaken ministerial direction to ensure the implementation of Medicated Assisted Treatment (MAT) Standards. The MAT standards define what is needed for the consistent delivery of safe and accessible drug treatment and support in Scotland. The standards apply to all services and organisations responsible for the delivery of care in a recovery orientated system. The first phase of the MAT implementation standards 1-5 required to be embedded within local treatment systems.

West Dunbartonshire Alcohol and Drug Partnership (ADP) have a MAT Standards Implementation Steering Group, consisting of all adult services operating across the ADP. The group is chaired by the local clinical lead for the standards. Clear progress has been demonstrated across MAT 1-5 with significant work being undertaken by the operational improvement group to achieve this, including a co-production approach with the recovery community.

The MAT Implementation Support Team advised the ADP of the ratings for each standard with West Dunbartonshire achieving green status for Mat standards 1 to 5, and provisional green status for all other standards as highlighted below. It was acknowledged that overall, the results are extremely good and demonstrate year on year improvement and consistency in standards of care reflecting innovation, hard work and sharing of good practice by local teams.

MAT Standards Benchmarking by Reporting Year

MAT Standards Benchmarking by Reporting Year

Reporting Year	West Dunbartonshire										
	MAT 1	MAT 2	MAT 3	MAT 4	MAT 5	MAT 6	MAT 6 & 10	MAT 7	MAT 8	MAT 9	MAT 10
2022						N/A	N/A	N/A	N/A	N/A	N/A
2023							N/A				
2024						N/A					N/A

RAGB colour legend

-  Red
-  Provisional Amber
-  Amber
-  Provisional Green
-  Green

2022 – MAT 6 to MAT 10 were not assessed
 2023 – MAT 6 and MAT 10 were assessed separately
 2024 – MAT 6 and MAT 10 were assessed jointly

Named as the winner of the Innovation of the Year award at the WDHSCP Local Staff Awards, the Harm Reduction Mobile Unit offers Out of Hours provision to local areas where drug related deaths and harms are more prevalent. This service is provided by specialist trained Harm Reduction Nurses and seeks to provide care, treatment and support to the most vulnerable people in West Dunbartonshire.

The Mobile Unit is staffed by a group of experienced Practitioners from Addiction Services who, in addition to their day jobs, visit a different location every evening. Services offered include Blood Borne Virus (BBV) testing & treatment, provision of injecting equipment, safer injecting advice, wound care assessment, provision of antibiotics, naloxone training, assessment for same day access for opiate substitution therapy, sexual health advice and basic food supplies.

By removing barriers and building up trust, those in need can access treatment and support beyond normal clinic hours. The Harm Reduction Mobile Unit does more than provide a service, it offers a lifeline to people who might otherwise not engage in traditional healthcare pathways and gives them the chance to maintain a level of stability in their lives and the lives of their families.

Adult Community Mental Health

The number of individuals who seeking assessment through their GP for attention deficit hyperactivity disorder (ADHD) and subsequently referred to Adult Mental Health services for assessment confirmation has increased by 700% since 2019 across NHS Greater Glasgow and Clyde.

The three Adult Community Mental Health Teams (CMHTs) in West Dunbartonshire and Helensburgh receive approximately 50 referrals per month. In February 2024, following a review of service delivery, nursing roles were enhanced to create a Specialist Nurse Practitioner role. This role will undertake the assessment of individuals with ADHD symptoms and provide support to both patients and colleagues. As a result of these changes, waiting times for new ADHD referrals has significantly decreased, from six months to between six and eight weeks.

Learning Disability Services

The Community Learning Disability Team (CLDT), comprising health and social work staff, relocated to Clydebank Health & Care Centre (CHCC) on 21 August 2023. This relocation has been incredibly positive as CLDT is now co-located with other HSCP teams and enhances multidisciplinary communication and team working.

The CLDT had been in their previous location for many years and was no longer fit for purpose. It lacked reliable access to the most up to date technology for both NHS and Council staff as well as limited clinical space. The move to CHCC required a huge amount of work, including planning, logistics, archiving and updating of risk assessments, to ensure there was minimum disruption to both employees and service users. The new environment has a range of facilities, and the team can see clients in clinic, treatment and meeting rooms within the same location. Having CHCC as a base is more cost effective and promotes best value, which is in line with WDHSCP Strategic Delivery Plan.

Throughout 2023/24 our Learning Disability services continued to work hard to promote and support the rights of people with a Learning Disability. As our health team continue to see a reduction in waiting times, we have faced staffing challenges within social work. The team have worked hard to embed the Dynamic Support Register (DSR) and its processes and reporting.

The Scottish Government launched the DSR in May 2023, as one of the key recommendations from “The Coming Home Implementation Report”. The aims of the DSR are to review the care of people with a Learning Disability and complex needs by trying to improve monitoring of those at risk of placement breakdown to prevent inappropriate admission to hospital or out of area placements. It also looks at the regular review of out of area placements and reducing delayed discharges. Public Health Scotland gather and report on the data received from all Health and Social Care Partnerships within Scotland. We also continue to work with Children and Families colleagues to review Transitions to Adult services to ensure we are applying the eligibility criteria and providing a statutory service to those with critical or substantial need.

A review of Learning Disability Services is due to commence in 2024/25. A key driver for this is the need to ensure that strategies and legislation, such as the Self-directed Support (Scotland) Act 2013, are fully implemented within learning disability services to increase choice in support available for individuals and their carers, to live their lives as independently as possible.

The “Just Enough Support” training programme has empowered staff to empower citizens to take greater responsibility for their own outcomes and trauma-informed training across the workforce has further underpinned WDHSCP’s approach to engagement.

Delivery of this action is supported by the Coming Home Implementation Report, published by the Scottish Government in February 2022, which aims to improve care for people with learning disabilities and complex needs. Measures include reducing delayed discharge and providing care closer to home.

District Nursing

Our District Nursing Team’s Pressure Ulcer Prevention improvement activity has yielded positive results, against a background of increasing caseload acquired pressure ulcer rates reflecting the increased frailty in caseloads. West Dunbartonshire’s rate for avoidable pressure ulcer rates per /1000 caseload has seen sustained improvement with a rate = 0/1000 against NHSGGC 0.34/1000.

Delivering Palliative and End of Life Care in the most appropriate setting for individuals and their families is a key priority for the team. Earlier this year a performance management report on this service recorded the West Dunbartonshire team as the highest performing across the Board area over the period February 2024 (100%) to April 2024 (95%).

Reablement Service

The Reablement Service started taking referrals from September 2023. This team led by Occupational Therapists, provides goal focussed interventions to maximise independence and in doing so reduce the need for onward referrals to other HSCP services. The key principle of Reablement is to support people who are at risk of needing social care and can participate in a programme of care to regain functioning, maintain life skills, rebuild their confidence and promote wellbeing. Established initially as a test of change, the service has evolved to deliver a reablement approach across Care at Home.

Since September, the service has received 118 referrals, of whom 20 (17%) were transferred to mainstream Care at Home for ongoing support. Of those, 80% were transferred requiring minimum packages of care. This demonstrates a significant impact in both positive outcomes for citizens and in reducing demand on the Care at Home service.

Focussed Intervention Team

The Focussed Intervention Team (FIT) is a multi-disciplinary team established to provide a rapid and preventative response for those at risk of admission to hospital. This team was established just prior to the Covid 19 pandemic and has been increasing its referral rates since 2022. The team not only prevent admissions to hospital; they also work closely with Acute sites, including the Vale of Leven Hospital, to turn people around at the front door. This reduces the number of people being admitted via Emergency Departments and facilitates rehabilitation programmes of care at home, thereby enhancing health and social care outcomes.

A new falls pathway was introduced across NHSGCC which allows the Scottish Ambulance Service contact or refer directly to the Focused Intervention Team who will visit within two hours and conduct a full assessment, and provide any treatment indicated, aimed at maintaining the patient safely within their own home. In 2023 the team received an average of 160 referrals per month, predominantly for those at risk of admission to hospital with fifty patients maintained at home safely over a twelve-month period.

The FIT Team rapid response means we support patients safely at home where appropriate who previously would have been conveyed to hospital.

Diabetic Retinopathy Services (DRS)

Optical Coherence Tomography (OCT) has been introduced as part of the retinal screening outcome pathway. This was established to more effectively identify patients who require Ophthalmology intervention, versus those patients who could be safely monitored as part of the Screening Programme. OCT clinics have now been introduced in Greenock, Gartnavel General Hospital and Vale of Leven Hospital. The introduction of these clinics has reduced the travelling for patients who require further examination. Further work is proposed to introduce another OCT clinic in south side of the city.

Justice Services

Justice Services are funded directly from government and reporting on National outcome measures continues to demonstrate strong performance, an example being 100% of Multi Agency Public Protection meetings taken place within prescribed timescales to effectively manage high risk offenders.

Since the Scottish Courts have returned to pre pandemic activity, the service has seen notable increases in demand for the service. Additional non-recurring funding has been made available to support this additional demand on resources.

Caledonian Domestic Abuse System

Managers and staff have completed relevant training in all aspects of risk assessment and delivery of the Caledonian system. Recruitment has been successful in securing additional staff to implement this intervention. Provision of reports and assessments to Courts commenced in January 2024.

Community Justice

The recruitment of a full time Community Justice Co-ordinator has enabled the Community Justice partnership to grow and evolve into a strong multi agency partnership. The Community Justice Outcome Improvement Plan has outlined the local priorities for West Dunbartonshire, working with key stakeholders to address local needs.

Self-Directed Support Policy and Work with Carers

Learning from the short breaks pilot (working in partnership with the Carers of West Dunbartonshire) has allowed the SDS team to review and streamline the process of option 1 “direct payments”, we have now reduced the paperwork involved, moving to online contact for almost all service users/carers and ensuring a 28 day maximum turnaround when processing payment requests (on receipt of correctly completed documentation from social work staff). Faster processing of payments allows service users/carers to start working towards their identified outcomes sooner whether this be employing staff, commissioning services, or purchasing agreed items and allows for maximum impact to be seen before package reviews are completed annually.

In Control Scotland have completed an evaluation of the My Life Assessment (MLA) and My Life Assessment Screening (MLA-S), reviewing implementation of the MLA and MLA-S process and exploring if the MLA-S is supporting practitioners to establish needs of service users quickly and signpost to appropriate early intervention and community resources. Several recommendations have been made from the evaluation which are currently being reviewed as we work to create an updated action and improvement plan. The full evaluation report will be presented to HSCP Board in August 2024.

Within the local area, with support from the SDS team, two third sector organisations: Improving Lives and Carers of West Dunbartonshire, have been successful in funding bids for “Support in the Right Direction” funds. This funding (£0.300m over 3 years) will support them to host independent SDS advice and guidance services.

Distress and Brief Intervention Programme for Young People 16 -24 Years

The West Dunbartonshire Distress Brief Intervention (DBI) Associate Programme for young people aged 16 years to 24 years (26 years for care experienced young people) is specifically to support young people who are experiencing ‘emotional distress’ and not requiring clinical interventions. The service launched on 1 March 2022 with Scottish Action for Mental Health

(SAMH) commissioned by the HSCP on behalf of Community Planning Partners to deliver an associate DBI service for young people in West Dunbartonshire.

Initially patient pathways were established in Primary Care and Education settings for those aged 16 years and over. Consultation with partners highlighted a need for access to the service for those under 16 years and agreement to pilot a referral pathway for 14-15year olds in line with the national pilot was given for West Dunbartonshire to be the 5th pilot site contributing to the national evaluation to understand the effectiveness of DBI in young people under 16 years.

A tri-partite pathway linking School Pupil Support Teams, CAMHS and DBI Level 2 services supported fast and effective communication of a young person's needs, ensuring they receive the right support, from the right people at a time when they need it. The patient pathway for 14- and 15-year-olds launched in January 2023.

Demand for the service continues to increase averaging 18 per month with service outcome measures indicating that between October 2022 and September 2023 young people reported an improvement of 5 points in their distress rating post intervention compared to their rating when referral made. The data suggests that young people accessing the service have an improved ability to manage their distress and feel more able to manage future distress post intervention.

Next steps are underway to expand the patient pathway for 14- and 15-year-olds to primary care settings.

Performance Challenges 2023/24

The following summary is intended to provide a snapshot in relation to the challenges the HSCP has experienced over the last year. While teams across the HSCP have embraced innovative new approaches delivering services and supporting external inspection work, increasing demand for services versus staffing resources has remained a challenge. The Scottish Government have acknowledged recruitment and retention of Health and Social Care staff as a national issue.

Our Workforce

Workforce sustainability across all health and social care sectors remains a key ambition, and across the HSCP this is a recognised strategic risk. This ambition is underpinned by a commitment to achieve the best outcomes for our people, the most efficient use of our resources, and building the capacity and capability to transform our services for the future. We continued to review our workforce to ensure that we both recruit and retain staff across all job families to support delivery of the HSCP strategic ambition.

We want to create the conditions where all our leaders work together towards a common vision, supporting our workforce to progress in their careers, focussing on accessibility to training and development opportunities, and effectively use individual skill sets in the most effective way. The HSCP has developed a 3-year Workforce Plan, aligned with our Annual Delivery and Financial Plans, setting out how we will manage local workforce pressures, this

also links to support training and recruitment and aligned to recognising that our workforce is our greatest asset.

Supporting workforce wellbeing, both physically and mentally is paramount. A fit, healthy, and engaged workforce will ensure that productivity remains high, and high-quality services are delivered efficiently. Across both West Dunbartonshire Council and NHS Greater Glasgow & Clyde there have been regular campaigns, projects, activities, and workforce communications issued highlighting a range of dedicated resources.

Prescribing

The pricing of drugs is hugely complex and is not only influenced by UK and global inflation, rising interest rates and sterling exchange rates, but also by the NHS Scotland and Community Pharmacy Scotland (CPS) contract arrangements. The HSCP has a local prescribing group chaired by the Clinical Director with a focus on safe prescribing and applying the principles of realistic medicine.

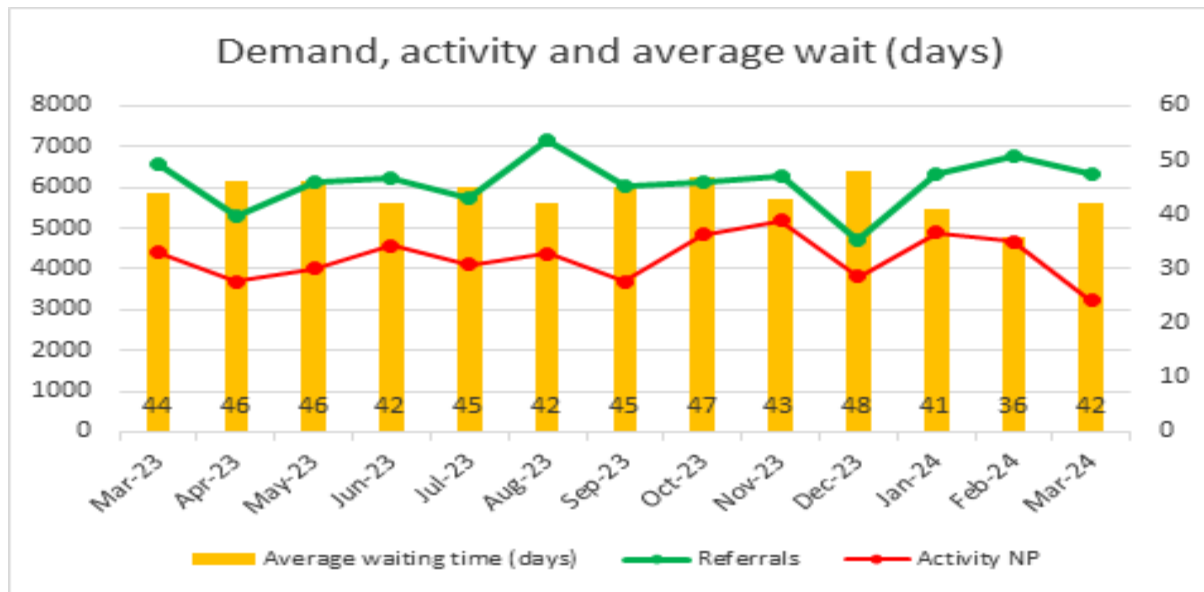
The GP prescribing budget is the largest area of subjective spend other than staffing. Given the level of financial risk it is important that efficiencies are realised wherever possible. While WDHSCP has performed well compared to the overall NHSGCC area, with average increases of 1.8% in volumes and £10.70 average cost per item compared 3.3% and £10.72 respectively both the volume of drugs dispensed and average cost per item have increased to above pre pandemic levels. Table 4 on page 32 compares the £22.667m final outturn for prescribing against a budget of £21.323m for 2023/24 resulting in a net deficit of £1.344m.

A prescribing burden of £2.212m, circa 10.6%, over the 2023/24 recurring budget was added to the 2024/25 prescribing budget and is reflective of anticipated increases in cost and volume. Offset against this burden is a challenging and ambitious efficiency programme totalling £1.332m across a range of measures.

Musculoskeletal (MSK) Physiotherapy

The Scottish Government target for MSK AHP services is that 90% patients are seen within 4 weeks of referral. At present all patients are clinically triaged and all patients categorised as urgent are seen within the 4-week target. This has been a challenge for the MSK service as demand increases and routine waiting times extend beyond the 4-week target.

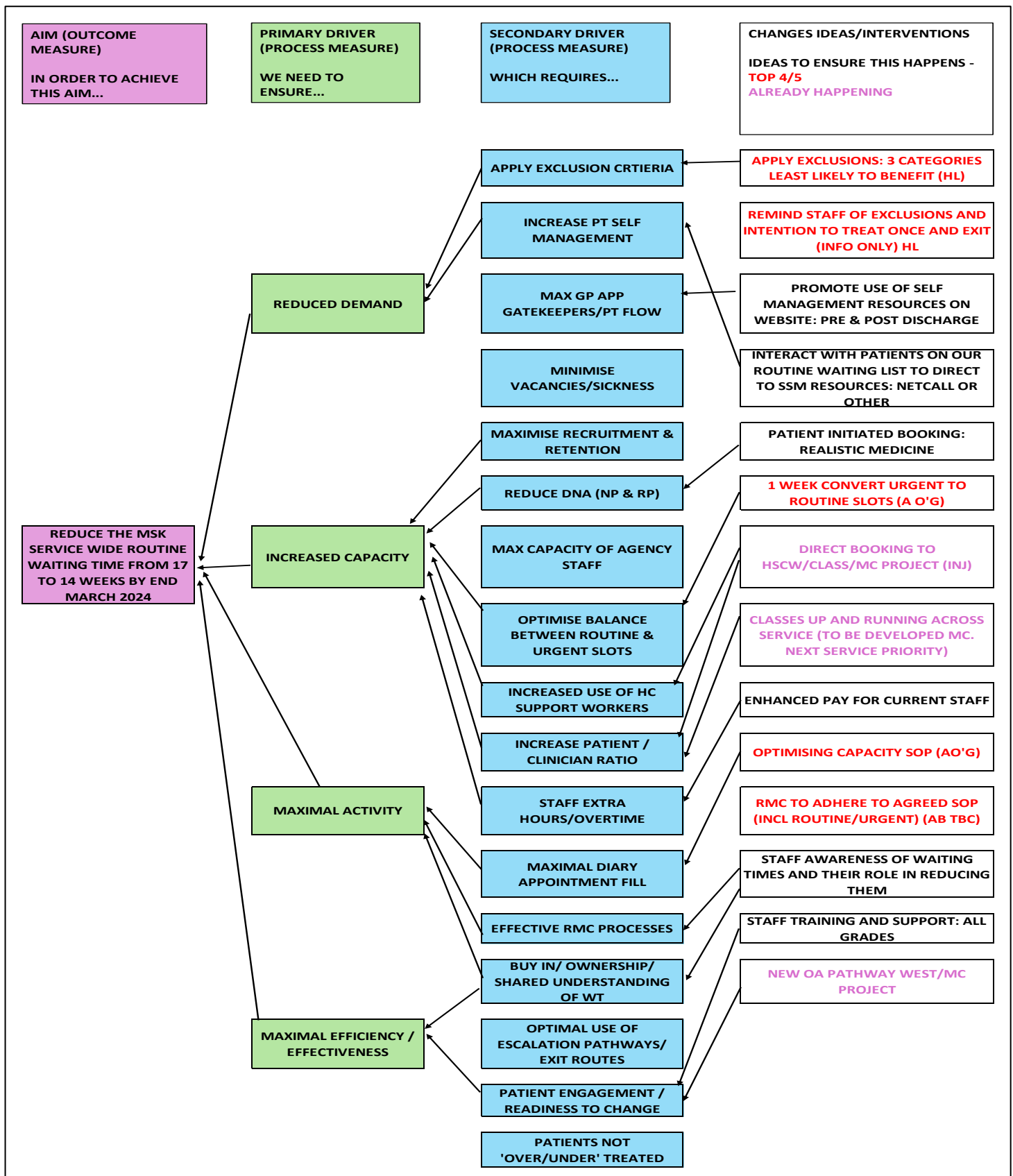
Demand, Activity and Average Waiting Times



The graph above shows demand, capacity and waiting times for the MSK service. The gap between the green and red line demonstrates that demand is consistently higher than service capacity. There was a 13.3% increase in referrals in 2023/24 when compared to the previous year (i.e. the service received 73,680 referrals in 2023/24 c/f 65,017 referrals in 2022/23). Despite this increase in demand maximum routine waiting times remained relatively static throughout 2023/24 at between 12 to 13 weeks. The increased activity (i.e. the additional 7825 NP appointments) from the priority project work was effective in maintaining static maximum routine waiting times despite increased demand.

The MSK service therefore had an ongoing priority project which focussed on reducing routine waiting times. Quality Improvement methodology was used within the project work. The driver diagram for the project work is included below.

Driver diagram demonstrating Quality Improvement Approach to waiting times project.



Waiting times are multifactorial and based on demand vs capacity. The change ideas/interventions were therefore multi-faceted. The combined effect of these tests of change was that the service offered an additional 7825 New Patient (NP) Appointments when compared to the previous year (65,141 NPs in 2023/24 compared to 57,316 NPs in 2022/23).

Children's Services

Budgetary pressures continue in relation to care provision for children in West Dunbartonshire.

The HSCP Board approved the Children's Health and Care Services Strategy, "Improving Lives with Children and Young People in West Dunbartonshire, What Would It Take? 2024 - 2029" on 28 March 2024. It will be delivered by key projects with related key performance measures and milestones. The Strategy presents the road map to deliver sustainable services, aligned to The Promise and Shift the Balance of Care which will ensure that children and young people, where possible, can remain supported at home with the necessary scaffolding of support, with family or in a community setting.

The What Would It Take? Strategy is a five-year plan which recognises the importance of using service design to evaluate Children and Families services. The Scottish Approach to Service Design (SAtdSD) encourages service change to be deliberate and purposeful, as opposed to organic and reactive, informed by data and evidence. It also emphasises that service user's voices, both providers and recipients of a services, should be at the centre of service design and, sustainability and future proofing considered throughout.

Delivery of the plan will take time, resources, and a shared commitment to improve outcomes for children and young people. It recognises our commitment to work with partners and communities to ensure our children grow up loved, safe, and respected so that they can realise their full potential.

Child Protection

Having commenced in October 2021 a Community Planning Inspection of Services for Children and Young Persons at Risk of Harm in West Dunbartonshire concluded in March 2022 with the interim report on phases one and two published on 24 May 2022. This was followed with the Community Planning Partnership (CPP) engaging in supported improvement activity with the Joint Inspection Team during the third phase of inspection of ongoing monitoring and evaluation between May 2022 and February 2023.

On 13 April 2023, the CPP received a letter from detailing the outcome from the further period of monitoring and evaluation. The letter highlighted several areas for continuing focus and improvement, which also reflects the CPPs self-assessment and progress made. The care inspectorate identified that the children's service partnership 'had made considerable effort in addressing the findings of the joint inspection....and we are confident that the partnership has in place a strengthened approach to self-evaluation and improvement'. Recommendations were as follows:

- Sustain additional investment to address capacity challenges;
- Maintain enhanced governance to continue to provide appropriate support and challenge for improvement work;
- Refine the existing inspection Improvement plan to provide a greater focus on the outcomes for children and young people at risk of harm;
- Build on the work already started to ensure that children and young people are meaningfully and appropriately involved in decisions about their lives;
- Continue to undertake and place emphasis on self -evaluation activity that focuses not only on how much or how well services are delivering but what difference the support is making; and
- Continue to seek external support where this is necessary to achieve change.

In response to the inspection, the Partnership undertook the following actions:

- Developed an Improvement Action Plan to prioritise activity and address the areas identified through self-assessment activity and the conclusions from phase inspection process;
- Establishment of additional short to medium term governance arrangements in March 2022 to provide leadership, guidance and support to deliver the improvement actions arising from the self-assessment and inspection process;
- Work to strengthen the assurance and risk management processes and better align strategic planning priorities to reflect the needs of children and young people at risk of harm;
- A review of the subgroup structure to reflect the development priorities resulting in two additional posts to support the work of the independent chair and the lead officer in relation to learning and development and quality assurance; and
- To strengthen scrutiny, management oversight and collaborative leadership the creation of an earmarked reserve will fund several additional fixed term posts.

While it is too early to determine to what extent their actions had in relation to improved outcomes for children and young people at risk of harm in West Dunbartonshire, the HSCP is confident that the partnership has in place a strengthened approach to self-evaluation and improvement. Change remains at an early stage and continuing focus will be necessary to consolidate progress and drive forward further improvement”.

Recognising the outcome of the recent joint inspection of children at risk of harm, service continues to drive and maintain the pace and energy to implement, embed and sustain the improvements required to achieve Scotland’s ambitions for children and young people. It is vital that the What Would It Take? strategy ensures the findings and actions within the inspection are included in the Plan.

Unscheduled Care and Delayed Discharges

Unscheduled care work across NHSGGC is directed by the Unscheduled Care Design and Delivery Plan 2022/23 to 2024/25 which details how HSCP’s would seek to operate in conjunction with acute sector colleagues to meet the unprecedented levels of unscheduled

care across NHSGGC and meet the continuing challenges of an aging population with increasing complex care needs. The plan will be refreshed in 2024.

West Dunbartonshire HSCP continues to face challenges in demonstrating a sustainable downward trend in delayed discharges. Analysis of these challenges has identified multifactorial issues: staffing and recruitment, complexity of care packages, and improving the pathways of care across the HSCP and the three acute hospitals. Acute sites faced significant pressures in bed availability across November and December 2023. Scrutiny continues to be applied to all those delayed past their planned date of discharge (PDD) with the HSCP Community Hospital Discharge Team (CHDT) and Head of Service. Recent quality improvement activity includes a test of change with older adult wards at Gartnavel General Hospital, with a multi-disciplinary focus on all WDHSCP inpatients to ensure pathways of care were appropriate and early discharges encouraged.

Care at Home Redesign

The Care at Home Service is now in the implementation phase of the redesign process. An Implementation Group was established in April 2024 with representation from employees, the Joint Trade Union, and senior management. As the implementation progresses the efficiencies associated with the redesign, both financial and to ensure the right staff are in the right place at the right time, will be realised.

Recovery and Renewal

On the 15 March 2023, the HSCP Board approved the Strategic Plan 2023 – 2026: Improving Lives Together. The Strategic Planning Group will monitor the progress of the Strategic Plan, supported by the robust Delivery Plan also approved by the Board in March.

While the COVID-19 threat has diminished from a public health perspective, it brought both significant challenges and exciting opportunities to the HSCP. As we move into 2024/25 it is recognised that there will continue to be an increase in demand for statutory services all of which will have wide ranging resource implications, primarily staffing and financial.

While the timescale and implementation plan of the move to a National Care Service is unclear the HSCP Board will continue to work with all its partners, including the Scottish Government, to deliver on its strategic outcomes. 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.

Financial Performance 2023/24

The Statement of Accounts contains the financial statements of the HSCP Board for the year ended 31 March 2024 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:

Table 1: Summary Financial Position 2023/24

1 April 2023 to 31 March 2024	West Dunbartonshire Council £000	Greater Glasgow & Clyde Heath Board £000	Total £000
Funds Received from Partners ¹	(85,298)	(159,561)	(244,859)
Funds Spent with Partners	93,483	158,905	252,388
(Surplus)/Deficit in Year 2023/24	8,185	(656)	7,529

Note: Totals may not add due to rounding

The Comprehensive Income and Expenditure Statement (CIES) on page 58 details the cost of providing services for the year to 31 March 2024 for all health and care services delegated or hosted by the HSCP Board.

The total cost of delivering services amounted to £252.388m against funding contributions of £244.859m, both amounts including notional spend and funding agreed for Set Aside of £43.914m, (see Note 4 "Critical Judgements and Estimations" page 64). This therefore leaves the HSCP Board with an overall deficit on the provision of services of £7.529m prior to planned transfers to and from reserves, the composition of which is detailed within Note 13 "Usable Reserve: General Fund" page 69 and 70.

The HSCP Board's 2023/24 Financial Year

The HSCP Board approved the 2023/24 revenue budget on 15 March 2023. The report, set out the funding offers from our partners NHSGGC and WDC as well as specific funding streams from the Scottish Government totalling £1.494m for support related to Scottish Living Wage and Free Personal Care uplifts and removal of non-recurring winter planning funding. The Board approved a total indicative net revenue budget of £189.098m (excluding Set Aside estimated budget of £34.292m). This was supplemented with an allocation from earmarked

¹ Inclusive of Set Aside of £43.914m and Assisted Garden Maintenance and Aids and Adaptations of £0.302m

reserves of £1.918m to close the gap between funding and estimated cost of services, resulting in a total opening budget of £191.016 million.

Throughout 2023/24 there were a significant number of budget adjustments to account for additional Scottish Government funding on both a recurring and non-recurring basis. See tables below.

Table 2: Budget Reconciliations 2023/24

2023/24 Budget Reconciliation	Health Care £000	Social Care £000	Total £000
Budget Approved on 15 March 2023	104,536	86,480	191,016
Rollover Budget Adjustments	836	0	836
Primary Care	3,148	0	3,148
Adult and Older People Services	1,965	0	1,965
Children's Services	220	319	539
Family Health Services	1,179	0	1,179
Other	3,868	9	3,877
Reported Budget 2023/24	115,753	86,808	202,561
Funded from Earmarked Reserves	(106)	(1,812)	(1,918)
Funded from Partner Organisations²	115,647	84,996	200,643

Note: Totals may not add due to rounding

The regular financial performance reports provide members with a detailed analysis of progress of savings programmes, significant variances, and reserves activity.

Final Outturn Position 2023/24

The latest Financial Performance Report can be found [here](#) (see Appendix 1, 7) was issued to the HSCP Board on 28 March 2024, projected a gross overspend of £8.098m (4.04%) for the financial year ended 31 March 2024 prior to planned transfers to/from earmarked reserves (including the drawdown of reserves on a recovery plan basis) to leave a net overspend of £1.607m to be funded from un-earmarked reserves with the main element of this overspend being the cost of social care unfunded pay uplifts at £1.557m.

Every 2023/24 Financial Performance Report contained a suite of detailed appendices providing members with information on all budget transfers, significant variances across HSCP services, progress on the achievement of previously approved savings and a line-by-line breakdown of all earmarked reserves movements.

² Excluding Set Aside of £43.914m and Assisted Garden Maintenance and Aids and Adaptations of £0.302m

The HSCP Board received monitoring information on approved savings and service redesign efficiencies totalling £7.862m. Due to the complexities involved in delivering some programmes, the total savings span the financial years 2020/21 to 2023/24. The final outturn position reports that approximately 71% (£5.590m) of savings have been delivered as planned with the balance being funded from recovery plan application of earmarked reserves.

The financial statements finalise the outturn position for 2023/24 as at 31 March 2024. Again prior to planned transfers to/from earmarked reserves and after accounting for all known adjustments, the position is a gross overspend of £7.529m and a net overspend of £1.731m which are movements of £0.569m and £0.124m respectively from the March position. Table 3 provides highlights of the main movements, while Tables 4 and 5 provides a high-level summary of the final outturn position by service area and by subjective analysis.

Table 3: Movement from March 2024 Projected Outturn

Reconciliation of Movements in Reported Position between Final Outturn and March 2024 HSCP Board Report	Final/Forecast Full Year £000's	Drawdown / (Transfer to) Earmarked Reserves £000's	Drawdown / (Transfer to) Unearmarked Reserves £000's
Final Adverse Variance Reported - Impact on Reserves	(7,529)	(5,798)	(1,731)
Period 10 Adverse Variance Reported - Impact on Reserves	(8,098)	(6,491)	(1,607)
Movement	569	693	(124)
Represented By:			
Childrens Services Community	160	209	(49)
Adult Community Services	339	10	329
Addictions	388	254	134
Mental Health Adult Community	228	(26)	254
GP Prescribing	(484)	0	(484)
Children's Community Placements	(130)	0	(130)
Children's Residential Schools	(104)	0	(104)
Childcare Operations	(133)	(25)	(108)
Residential Accommodation for Older People	397	(102)	499
External Residential Accommodation for Elderly	310	97	213
Community Health Operations	88	(467)	555
Residential - Learning Disability	32	138	(106)
Day Centres - Learning Disability	173	0	173
Care at Home	(911)	0	(911)
HSCP - Corporate	219	432	(213)
Other	(3)	173	(176)
Total	569	693	(124)

Note: Totals may not add due to rounding

Table 4: Final Outturn against Budget 2023/24 by Service Area

West Dunbartonshire Integrated Joint Board Consolidated Health & Social Care	2023/24 Annual Budget £000	2023/24 Net Expenditure £000	2023/24 Underspend/ (Overspend) £000	2023/24 Reserves Adjustment £000	2023/24 Underspend/ (Overspend) £000
Older People, Health, and Community Care	54,612	57,210	(2,598)	(1,626)	(972)
Physical Disability	3,485	3,402	83	0	83
Children and Families	30,761	32,238	(1,477)	(321)	(1,156)
Mental Health Services	13,893	13,631	262	(124)	386
Addictions	4,131	4,021	110	(166)	276
Learning Disabilities	21,276	21,147	129	(120)	249
Strategy, Planning and Health Improvement	2,341	1,889	452	143	309
Family Health Services (FHS)	33,004	33,075	(71)	0	(71)
GP Prescribing	21,323	22,667	(1,344)	0	(1,344)
Hosted Services - MSK Physio	7,450	8,262	(812)	(748)	(64)
Hosted Services - Retinal Screening	879	879	0	(87)	87
Criminal Justice	0	274	(274)	0	(274)
HSCP Corporate and Other Services	7,116	9,105	(1,989)	(2,750)	761
IJB Operational Costs	372	372	0	0	0
Cost of Services Directly Managed by West Dunbartonshire HSCP	200,643	208,172	(7,529)	(5,798)	(1,731)
Set aside for delegated services provided in large hospitals	43,914	43,914	0	0	0
Assisted garden maintenance and Aids and Adaptions	302	302	0	0	0
Total Cost of Services to West Dunbartonshire HSCP	244,859	252,388	(7,529)	(5,798)	(1,731)

Note: Totals may not add due to rounding

Table 5: Final Outturn against Budget 2023/24 by Subjective Analysis

West Dunbartonshire Integrated Joint Board Consolidated Health & Social Care	2023/24 Annual Budget £000	2023/24 Net Expenditure £000	2023/24 Underspend/ (Overspend) £000	2023/24 Reserves Adjustment £000	2023/24 Underspend/ (Overspend) £000
Employee	90,083	93,357	(3,274)	(3,667)	393
Property	1,286	1,568	(282)	(52)	(230)
Transport and Plant	1,355	1,321	34	(7)	41
Supplies, Services and Admin	6,560	5,030	1,530	1,325	205
Payments to Other Bodies	64,141	67,212	(3,071)	(1,453)	(1,618)
Family Health Services	33,971	34,050	(79)	0	(79)
GP Prescribing	21,323	22,667	(1,344)	0	(1,344)
Other	2,633	2,920	(287)	(238)	(49)
Gross Expenditure	221,352	228,125	(6,773)	(4,092)	(2,681)
Income	(20,709)	(19,953)	(756)	(1,706)	950
Net Expenditure	200,643	208,172	(7,529)	(5,798)	(1,731)

Note: Totals may not add due to rounding

The Comprehensive Income and Expenditure Statement (CIES) on page 58 is required to show the surplus or deficit on services and the impact on both general and earmarked reserves. The final position for 2023/24 was an overall deficit of £7.529m with £5.798m and £1.731m drawn down from earmarked and un-earmarked reserves respectively. Earmarked reserves are detailed in Note 13 of these accounts on page 69 and 70 coupled with some additional information detailed below in the “Key messages”.

While the CIES provides actual expenditure and income values for services in 2023/24 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 tables above are 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 for individual service areas are detailed below:

- **Older People, Health, and Community Care** – this service grouping covers older people’s residential accommodation and day care, care at home, community health operations and other community health services with analysis as follows:
 - Older People Residential accommodation realised a net underspend of £0.286m mainly due to property income being higher than anticipated and a reduction in overall nursing packages;
 - Older People Day Care realised a net underspend of £0.324m due to delays in re-employing staff since Covid-19 restrictions ceased;
 - The Care at Home Service realised a net overspend of £2.408m due to the cost of the unfunded pay settlement, scheduling issues and increased use of agency staff and overtime to cover unprecedented levels of sickness; and

- Community health operations and other community health services realised a net underspend of £0.953m due to staff turnover, recruitment challenges and funding of hospital discharge agency costs from earmarked reserves.
- **Children and Families** – net overspend of £1.156m due to an increase in client numbers within both community placements and residential care settings, increase in Scotland Excel negotiated rates and previously approved savings currently unachieved.
- **Mental Health Services** – net underspend of £0.386m due to high levels of staff turnover, recruitment delays and income higher than anticipated.
- **Addictions** – Net underspend of £0.276m due to recruitment challenges and increased levels of staff turnover.
- **Learning Disabilities** – net underspend of £0.249m due to a number of vacant posts and transport savings due to using less vehicles than budgeted.
- **Strategy Planning and Health Improvement** – net underspend of £0.309m due to ongoing recruitment challenges.
- **GP Prescribing** – Net overspend of £1.344m due to an increase in volume numbers year on year and an increase in the average cost of prescribing per item since the start of the year.
- **Criminal Justice** – Net overspend of £0.274m mainly due to the cumulative impact of unfunded pay awards since 2021/22 and 10% of an intensive support package that is not funded by the Scottish Government.
- **HSCP Corporate and Other Services** – net underspend of £0.761m due to ongoing recruitment challenges, higher than anticipated staff turnover and the release of uncommitted funding related to non-recurring savings.
- The **Set Aside** outturn position is shown as a nil variance as remains a notional budget to the HSCP Board. While the actual activity or consumption of set aside resources for the West Dunbartonshire population is detailed above, there is no formal cash budget transfer by NHS GGC. The actual expenditure share related to our HSCP for 2023/24 was calculated as £43.914m. This figure includes expenditure related to staff costs, increased bed activity, changes to pathways, cleaning, testing, equipment, and PPE, all fully funded by the Scottish Government.

In addition to the above the key explanations and analysis of budget performance against actual costs by subjective analysis are detailed below:

- **Employee Costs** – The net underspend is related to higher than budgeted levels of staff turnover and ongoing recruitment challenges.
- **Payment to Other Bodies** – The net overspend is mainly related to financial pressures within Children and Families.
- **Income** – The net over-recovery of income has mainly arisen within Older People Residential Care and is due to client contributions and property income being substantially more than budgeted.

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, 8)

The HSCP Board's Risk Management Strategy and Policy was reviewed and updated during 2021/22 as part of a scheduled update which was initially presented to the 24 June 2021 HSCP Audit and Performance Committee for their approval and can be viewed [here](#) on pages 33 to 57 (see Appendix 1, 9).

On the 16 May 2023 as part of a six-monthly update on the HSCP Strategic Risk Register, the Integration Joint Board (IJB), known locally as the HSCP Board, agreed to supplement the risk policy with a risk appetite statement.

On 27 October 2023, the Board considered this matter at an informal session, this was followed up by formal reports to the Audit and Performance Committee on the 14 November 2023 and 19 March 2024. The risk appetite statement is based on the matrix within the guidance document [Risk Appetite Matrix for Health and Social Care Partnership | Good Governance \(good-governance.org.uk\)](#), can be viewed [here](#) on pages 91 to 107 (See Appendix 1, 10) and will be reviewed annually.

Risk Appetite Levels are defined as follows:

- **Avoid:** Avoidance of risk and uncertainty is a key organisational objective.
- **Minimalist:** Preference for ultra-safe business delivery options that have a low degree of inherent risk and only have a potential for limited reward.
- **Cautious:** Preference for safe delivery options that have a low degree of residual risk and may only have limited potential for reward.
- **Open:** Willing to consider all potential delivery options and choose the one that is most likely to result in successful delivery while also providing an acceptable level of reward (and value for money etc).
- **Seek:** Eager to be innovative and to choose options offering potentially higher business rewards, despite greater inherent risk

A full review of the Strategic Risk Register is undertaken every six months with the latest review being presented to the 27 June 2024 Audit and Performance Committee for their approval and can be viewed [here](#) (see Appendix 1, 11).

The current eleven key strategic risks are summarised below with an extract of the main Financial Sustainability risk, the cause of the risk and the controls in place to reduce the likelihood and impact of the risk.

1. Financial Sustainability;
2. Procurement and Commissioning;
3. Performance Management;
4. Information and Communication;

5. Delayed Discharge and Unscheduled Care;
6. Workforce Sustainability;
7. Workforce Planning (Children and Families Social Work);
8. Care Home Viability;
9. Waiting Times;
10. Public Protection: Service Risk; and
11. Public Protection: Legislation Risk;

Table 6: Extract of Strategic Risk Register

Description	Cause	Controls in Place
<p>Risk Owner: Julie Slavin</p> <p>West Dunbartonshire HSCP Board (IJB) being unable to achieve and maintain financial sustainability within the approved budget in the short to medium term due to the financial challenge of delivering services with increasing costs and demographic pressures against a backdrop of flat-cash allocations from partners.</p>	<ol style="list-style-type: none"> 1. Insufficient funding allocations from partner bodies that fail to reflect demographic pressures, the impacts of poverty, the impacts of health inequalities or inflationary cost of delivering health and social care services. 2. Unable to deliver on all approved savings from current and previous years. 3. Unable to fully mitigate the financial impacts of wider economic issues, in particular UK and global inflation. Financial risks to staffing costs, commissioning of care services, GP prescribing costs (inflation, import challenges and short supply), utilities, food, and equipment costs. 4. New demand across services e.g. legacy impacts of COVID-19 on general health, increase in secure placements and impact of cost-of-living pressures on families. 5. Impact of NRAC and GAE allocations from the Scottish Government to deliver on a range of policy 	<p>Active engagement with all partner bodies in budget planning process and throughout the year. This includes HSCP senior officers being active members of both council and health board corporate management teams.</p> <p>Working in partnership across the 6 GGC HSCPs. Also working collectively in local and national forums for health and social care e.g. National Chief Officers Group, CIPFA Chief Financial Officers Section, Scottish Government Sustainability and Value Groups. Local and NHSGGC Prescribing Efficiency Programmes. CIPFA CFO Section working with Scottish Government and COSLA officials on the importance of timely notification of funding, the need to have recurring allocations that attract inflationary uplifts to support full delivery and financial sustainability of policies.</p> <p>The regular financial reports to the HSCP Board. Budget monitoring reports are prepared and informed by the range of actions, controls, and mitigations. These reports support the HSCP Board to agree on any corrective actions required to support financial sustainability. All actions are predicated on the adherence to Financial Regulations, Standing Financial Instructions, Procurement Regulations, and implementation of Directions issued by the Board.</p> <p>Service Redesign Programmes managed by Project Boards and scrutinised by the Project Management Office (PMO).</p> <p>Regular analysis of performance and financial data with updates to SMT.</p> <p>Regular meetings with operational budget holders to monitor progress of savings as well as overall budgetary performance and corrective action taken as required.</p> <p>Focus on service redesign programmes and regular programmes of review that support the outcomes of service users and patients.</p>

	<p>commitments and requirement to use earmarked reserves for core delivery.</p> <p>6. Increasing resilience on use of non-recurring savings options and use of reserves to close the financial gap.</p>	<p>Weekly Vacancy Management Panel to scrutinise and challenge recruitment requests. Balanced against reduction in use of agency staff.</p> <p>Review and update the Medium-Term Financial Plan (MTFP). The MTFP, the annual budget setting report and the regular financial performance reports update on key financial risks and any mitigating actions.</p> <p>Robust Reserves Policy and protection of earmarked reserves to support short to medium term financial planning. This includes the creation, maintenance, and application of some key earmarked reserves for GP Prescribing, Redesign and Transformation, Un-achievement of Savings and Fair Work Practices.</p> <p>Robust commissioning processes linked to strategic priorities and eligibility and self-directed support. Strengthening of governance processes including a refreshed Area Resource Group.</p> <p>Robust application of Eligibility Criteria in completion of new My Life Assessments and regular reviews of current packages of care. Further supported by Supervision Policy.</p>																									
Risk level (initial)	5 x 5 Very High = 25	<table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5
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Risk level (current)	5 x 4 Very High = 20	<table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5
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Risk level (target)	3x3 Medium = 9	<table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5
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To further support the HSCP Board's assurance processes around the management of risk the Chief Internal Auditor's prepares an "Internal Audit Annual Strategy and Plan" which sets out the internal audit approach to annual audit planning as risk-based and aligns it to the HSCP Board's strategic planning processes and management's own risk assessment.

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. Integration Authorities ability to hold reserves used by the Scottish Government as a mechanism to provide advance funding to cover known policy commitments. 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, 12) recommends that its aspiration should be a un-earmarked reserves level of 2% of its net expenditure (excluding Family Health Services) which would equate to approximately £4.231m, and for 2023/24 the final position is £3.504m (see Note 13: Usable Reserve: General Fund) which equates to a reserves level of 1.66%.

Our overall movement in reserves is covered above in the "2023/24 Final Outturn against Budget" section. Detailed analysis of the movements in earmarked reserves is available at Note 13 Useable Reserves – General Fund.

Several commitments made in 2023/24 in relation to local and national priorities will not complete until future years (£9.311m) and is reflective of the scale and timing of funding received and the complexity of ongoing projects. These include national funding for Mental Health Recovery and Renewal and Alcohol and Drug Partnerships, and local funding for mental health transitional programmes, the "What Would It Take" children and families five-year strategy, ongoing work related to unscheduled care, development and implementation of a property strategy, carers funding, and underwriting the cost of complex care packages / supporting delayed discharges.

We started the year with £21.874m earmarked reserves and during the year a total of £8.667m was drawn down as detailed below:

- £1.812m (Social Care only) approved in March 2023 to balance the 2023/24 budget
- £1.670m was approved as a recovery planning measure in November 2023
- £5.185m was drawn down to cover planned expenditure for unpaid carers, mental health, children and family priorities, hosted services, and the cost of complex care packages.

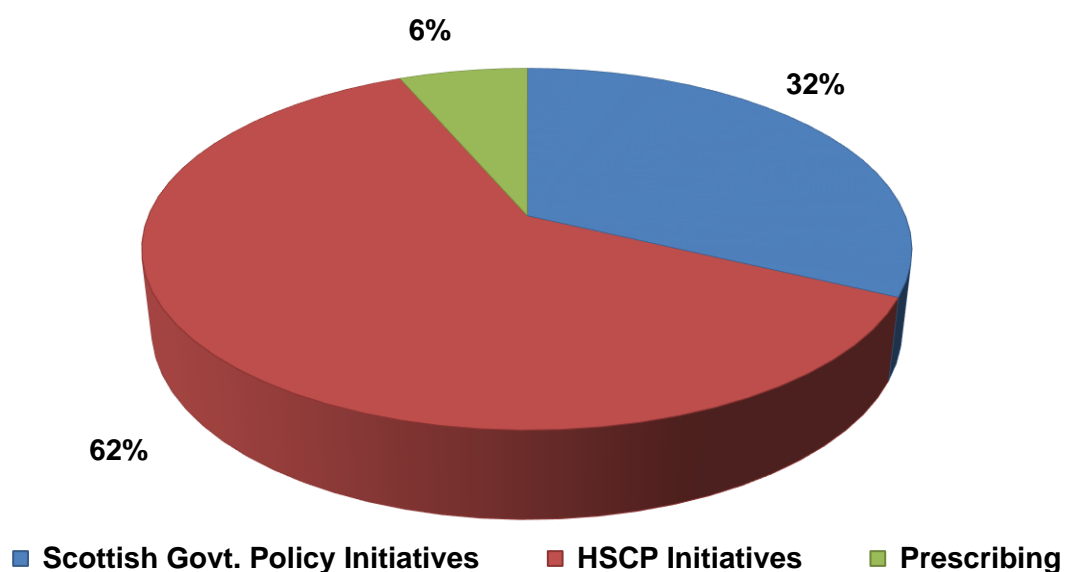
We also added £3.131m to earmarked reserves throughout the year with £1.767m being an increase to existing reserves (mainly for un-achievement of savings and property strategy) and £1.364m for the creation of new reserves (mainly for the “What Would It Take” Strategy).

A robust review of all reserves has been undertaken to ensure that all earmarked reserves are appropriate and fully committed. The outcome of the review was that £1.189m of earmarked reserves were un-earmarked.

After reallocation, the final balance of un-earmarked reserves is £3.504m which equates to approximately 1.66% of net expenditure (excluding Family Health Services). While this is below the 2% target detailed within the HSCP Board’s Reserves Policy work to replenish un-earmarked reserves is considered a priority with a view to increasing them back to, or beyond, 2% in the short to medium term, details of which will be reflected in the refreshed Medium Term Financial Plan.

The final balance on earmarked reserves is £15.100m and a profile of the 2023/24 earmarked closing balance is detailed in Figure 1 below:

Figure 1: Profile of Earmarked Reserves

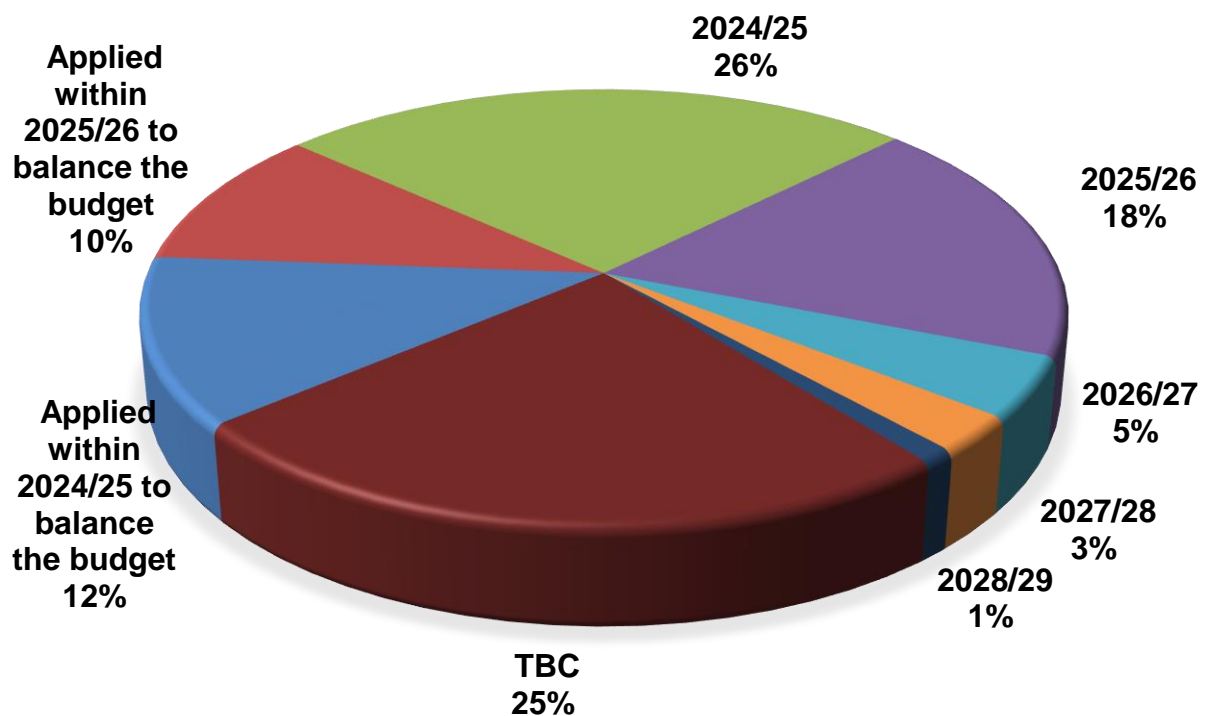


The analysis shows that:

- 32% relate to Scottish Government policy commitments including Unpaid Carers, Mental Health Recovery and Renewal, Alcohol and Drugs Partnership and Winter Pressures funding for enhancing care at home, multi-disciplinary teams and employing more health care support workers. The flow of funding for some of these policy commitments is linked to regular returns detailing the activity and cost of various programme strands;
- 62% relate to HSCP initiatives to support service redesign and transformation, community engagement and recovery and renewal in services; and
- 6% relates to reserves held for prescribing to mitigate potential volatility in pricing and short supply issues.

The review also included an analysis of the anticipated spend profile of earmarked reserves as summarised below. The analysis shows that approximately 38% of all earmarked reserves are anticipated to be drawn down in 2024/25 with 12% applied as part of the annual budget setting report to balance the budget.

Figure 2: Anticipated Spend Profile of Earmarked Reserves



Financial Outlook – Medium Term Financial Plan

The HSCP Board approved the indicative 2024/25 Revenue Budget on the 28 March 2024. The identified budget gaps and actions taken to close these gaps, to present a balanced budget, considered current levels of service. The full report can be viewed [here](#) on pages 57 to 173 (Appendix 1, 13).

The challenging financial landscape for all our funding partners (i.e. the Scottish Government, WDC and NHS GGC) in relation to future service demands, global inflation, and Scottish Government policy commitments (e.g. Mental Health Recovery and the National Drugs Mission), protracted the annual budget setting exercise. This was exacerbated by ongoing discussions regarding the confirmation of funding for pay uplifts within Social Care and the requirement to pass through an appropriate share of funding received by West Dunbartonshire Council to the HSCP.

The Scottish Government has published its Public Sector Pay Policy in May 2024 which shows an improved position regarding inflationary expectations; however, its Medium-Term Financial Plan has been delayed due to the announcement of the UK general election on 4 July 2024 which adds a further layer of risk to our financial stability going forward.

Both WDC and NHS GGC complied with the Scottish Government directives on funding to the HSCP Board for 2024/25. For WDC the direction was at least roll-over of the 2023/24 recurring budget (i.e. flat cash) plus share of allocated funding for social care in relation to Scottish Living Wage and uprating of Free Personal Care. For NHS GGC the direction was a flat cash allocation from health boards with the caveat that funding arrangements for Boards will be revisited by the Scottish Government following the outcomes of the pay negotiations in the new financial year and that it should be assumed that additional funding will be allocated to support a deal.

For health services the flat cash allocation was accepted on the basis that pay and other inflation was set at 0%, pending confirmation of pay arrangements, with Prescribing uplifted by circa 10.6%. Prescribing is hugely complex and during 2023/24 both the volume of drugs dispensed and the average cost per item have increased over 2022/23 levels as reflected in the actual outturn for 2023/24.

The WDC flat cash allocation for social care services, in essence, required the HSCP Board to cover all inflationary pressures (circa £11.5m) for pay awards and commissioned services, national insurance uplifts and demographic pressure, from a combination of service efficiencies, approved savings options, baseline adjustments (adjustments to the base budget to reflect the cost of current level of service such as reduced demand for specific budget lines) and application of earmarked reserves.

The HSCP Board is clear that it needs to be as financially well placed as possible to plan for and deliver services in a difficult financial climate, whilst maintaining enough flexibility to adapt and invest where needed to redesign and remodel service delivery moving forward depending on the funding available in future years.

The indicative budget gaps for 2025/26 and 2026/27 are detailed in Table 7 below and illustrate the scale of the risk.

Table 7: Indicative Budget Gaps

Budget Gap Analysis	2024/25	2025/26	2026/27
	£000	£000	£000
Social Care	96,765	104,339	111,967
Health Care	111,586	113,435	115,358
Set Aside	40,596	40,596	40,596
Total Indicative Spend	248,947	258,370	267,921
West Dunbartonshire Council	88,948	93,409	98,333
NHSGCC	108,565	109,236	109,920
Set Aside	40,596	40,596	40,596
Total Resources	238,109	243,241	248,849
Indicative Budget Gap	10,838	15,129	19,072
Cumulative Budget Gap	10,838	25,967	45,039
Management Adjustments	3,879	3,142	3,142
Savings Options	1,109	1,535	1,535
Superannuation Savings	3,700	3,700	3,700
Application of Reserves	2,150	1,809	195
Measures to Balance the Budget	10,838	10,186	8,572
Indicative Budget Gap	0	4,943	10,500
Cumulative Budget Gap	0	4,943	15,443

Note: Totals may not add due to rounding

Through 2024/25 the Financial Performance Reports will continue to reflect all quantifiable variations against the approved budget as well as anticipating and reporting on any material changes or risks

The current 2022/23 – 2026/27 MTFP (approved in March 2022) set out the broad key themes on how we will work towards minimising future pressures and remain financially sustainable. These are:

- **Better ways of working** – integrating and streamlining teams including the benefits of information technology to deliver services more efficiently will release financial savings and protect front line services;
- **Community Empowerment** - support the vision for resilient communities with active, empowered and informed citizens who feel safe and engaged to be a main contributor to service change across health and social care;

- **Prioritise our services** – local engagement and partnership working are key strengths of the HSCP. We must think and do things differently and find new solutions to providing support to those who need it;
- **Equity and Consistency of approach** – robust application of Eligibility Criteria for new packages of care and review of current packages using the My Life Assessment tool; and
- **Service redesign and transformation** – build on the work already underway redesigning support to people to remain or return to their own homes or a homely setting for as long as possible. This will be across all care groups including older people, learning, physical and mental disabilities and children and families, in partnership with Housing services, third sector and local providers.

As we continue to experience uncertainties surrounding the legacy impact of the Covid-19 pandemic, the impact of global inflation on cost of living and pay uplifts, and timescales around the implementation of National Care Service, the update of the Medium-Term Financial Plan has been delayed and the refresh is anticipated to be reported to the Board in August 2024.

Conclusion

Throughout 2023/24 West Dunbartonshire HSCP Board continued to strive to deliver on its strategic priorities as well as responding to and adapting services.

We have demonstrated our commitment to strong financial governance through our performance reporting and this annual report. The ability to utilise reserves in a planned way supports our short- and medium-term position as we face the challenges 2024/25 will bring and the ongoing implementation of the 2023 – 2026 Strategic Plan, shaped by our Strategic Needs Assessment.

In 2024/25 we will respond to these challenges by continuing to build on the strong governance frameworks already in place as documented within the Governance Statement and continue to engage and collaborate with our stakeholders, manage, and mitigate risk and invest in our workforce and communities.

Michelle Wailes

Michelle Wailes (Sep 27, 2024 14:11 GMT+1)

Michelle Wailes

HSCP Board Chair

Date: 27 September 2024

Beth Culshaw

Beth Culshaw (Sep 27, 2024 13:40 GMT+1)

Beth Culshaw

Chief Officer

Date: 27 September 2024

Julie Slavin

Julie Slavin (Sep 27, 2024 13:37 GMT+1)

Julie Slavin

Chief Financial Officer

Date: 27 September 2024

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 at a meeting of the HSCP Board on 24 September 2024.

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

Michelle Wailes
Michelle Wailes (Sep 27, 2024 14:11 GMT+1)
Michelle Wailes
HSCP Board Chair

Date: 27 September 2024

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 2024 and the transactions for the year then ended.


Julie Slavin (Sep 27, 2024 13:37 GMT+1)

Julie Slavin CPFA
Chief Financial Officer

Date: 27 September 2024

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 HSCP Board members and staff. The information in the tables below is subject to external audit.

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. These posts are funded equally by both partner bodies.

Membership of the HSCP Board is non-remunerated; for 2023/24 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 holder's 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 2023/24 no voting member received any form of remuneration from the HSCP Board as detailed below.

Table 8: Voting Board Members from 1 April 2023 to 31 March 2024

Voting Board Members 2023/24	Organisation
Michelle McGinty (Chair until 31 July 2024)	West Dunbartonshire Council
Rona Sweeney (Vice Chair)	NHS Greater Glasgow & Clyde Health Board
Martin Rooney	West Dunbartonshire Council
Clare Steel	West Dunbartonshire Council
Michelle Wailes (Chair from 1 August 2024)	NHS Greater Glasgow & Clyde Health Board
Dr Lesley Rousselet	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 must be appointed and the employing partner must 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.

Table 9: Remuneration

Total Earnings 2022/23 £	Senior Officers	Salary, Fees & Allowance £	Compensation for Loss of Office £	Total Earnings 2023/24 £
127,564	B Culshaw (Chief Officer)	129,755	0	129,755
94,632	J Slavin (Chief Financial Officer)	99,323	0	99,323

Note: Totals may not add due to rounding

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.

Table 10: Pension Benefits

Senior Officers	In Year Contributions		Accrued Pension Benefits		
	For Year to 31/03/2023 £000	For Year to 31/03/2024 £000		For Year to 31/03/2023 £000	For Year to 31/03/2024 £000
B Culshaw Chief Officer	25	25	Pension Lump Sum	14 0	19 0
J Slavin Chief Financial Officer	20	21	Pension Lump Sum	11 0	15 0

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 because 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.

Table 11: Pay Bands

Remuneration Band	Number of Employees 31/03/2023	Number of Employees 31/03/2024
£90,000 - £94,999	1	
£95,000 - £99,999		1
£125,000 - £129,999	1	1

Michelle Wailes
Michelle Wailes (Sep 27, 2024 14:11 GMT+1)

Michelle Wailes
HSCP Board Chair

Date: 27 September 2024

Beth Culshaw
Beth Culshaw (Sep 27, 2024 13:40 GMT+1)

Beth Culshaw
Chief Officer

Date: 27 September 2024

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. The Board also aims to cultivate a culture of continuous improvement in the performance of its functions and to make arrangements to secure best value.

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 continuous improvement across the partnership.

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.

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 HSCP Board has adopted governance arrangements that 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. A copy of the code is available [here](#) (Appendix 1, 14) on the HSCP website.

Purpose of the Governance Framework

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.

The system of internal control is a significant element of the governance framework. Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. The system is maintained on an ongoing basis to identify, prioritise and manage the risks facing the organisation. It enables the HSCP Board to monitor and evaluate the achievements of the strategic outcomes laid out within its Strategic Plan and consider whether these have been delivered in an appropriate and cost-effective manner.

Governance Framework and Internal Control System

The HSCP Board is the key decision-making body, comprising of six voting members, with one from each partner organisation assuming the role of Chair and Vice Chair. West Dunbartonshire Council nominates three elected members and NHSGGC Health Board nominates three non-executive members. There are also a number of non-voting professional and stakeholder members on the HSCP Board. Stakeholder members currently include third sector, carer and staff-side representatives; professional members include the Chief Officer, Chief Financial Officer, a Nurse Lead, a GP (joint Clinical Director) and the Chief Social Work Officer.

The HSCP Board is scheduled to meet six times per year and all agendas, meeting papers and minutes are available on the HSCP Board website. Audio recordings of each meeting are available to download by the public.

The governance framework, 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.

The main features of the HSCP Board's governance framework are summarised below:

- The HSCP Board is formally constituted through the Integration Scheme agreed by WDC and NHSGGC and approved by Scottish Ministers as required by the Public Bodies (Joint Working) (Scotland) Act 2014. The scheme (currently at the final stages of review as required by statute every five years) sets out the local governance arrangements, including definition of roles, workforce, finance, risk management, information sharing and complaints;
- The overarching strategic vision, priorities and outcomes of the HSCP Board are set-out within its Strategic Plan 2023 – 2026: Improving Lives Together. The production of this

- plan was led by the Strategic Planning Group, established as required by the 2014 Act, with a cross-cutting membership of local internal and external partners and stakeholders;
- The Health & Social Care Partnership Board positively promotes the principles of sound corporate governance within all areas of its affairs. It has established the Audit and Performance Committee as an essential component of the governance framework. The committee is scheduled to meet in public four times per year;
 - 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 Terms of Reference, Code of Conduct, Standing Orders and Financial Regulations, Directions Policy, Records Management and Complaints Handling Policy;
 - The Chief Officer has established an HSCP Resilience Group as IJB's are now Category One responders. This group reviews the business continuity plan and pandemic flu plan.
 - The Performance Management Framework commits to regular performance and financial reporting to the Senior Management Team, HSCP Board and Audit and Performance Committee. These reports review the effectiveness of the integrated arrangements including delivery of the strategic priorities and the financial management of the integrated budget;
 - The Medium-Term Financial Plan 2022/23 – 2026/27 and the high-level review of future funding gaps presented to the HSCP Board in March 2023, outlines the financial challenges and opportunities the HSCP Board faces over the next five years and provides a framework which will support financial sustainability;
 - Programme Management Office (PMO) supports the co-ordination of work across multiple programmes and projects designed to facilitate transformational change that is sustainable and delivers best value;
 - Clinical and Care Governance Group – provides oversight and scrutiny of all aspects of clinical and care risk, quality and effectiveness to ensure that it remains safe, and person centred. The group produces an annual report on the output of its work.
 - The Risk Management Strategy, including the risk management policy and strategic risk register, are scrutinised bi-annually by the Audit and Performance Committee with level of risk, its anticipated effect and mitigating action endorsed before being referred to the HSCP Board;
 - 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;
 - Self-assessment of compliance with the CIPFA Financial Management Code;
 - 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;
 - A Policy Register is maintained to support regular reviews;
 - In addition to the HCSP Board Financial Regulations the HSCP complies with the financial regulations of its partner bodies both of which contain details on their approaches to managing the risk of fraud and corruption.
- West Dunbartonshire Council has adopted a response that is appropriate for its fraud and corruption risks and commits to maintain its vigilance to tackle fraud in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption.

- NHSGCC has a formal partnership with NHS Counter Fraud Service, which details the action to be taken when fraud, theft, corruption or other financial irregularities are suspected. This requires NHSGCC to adopt the Counter Fraud Standard and have a formal Fraud Policy and a Fraud Response Plan, which sets out the Board's policy and individual responsibilities.

Compliance with Best Practice

The HSCP Board's financial management arrangements conform to the CIPFA Financial Management Code, a series of financial management standards designed to support local authority bodies meet their fiduciary duties.

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 (2016)"*. To deliver these responsibilities the Chief Financial Officer (Section 95 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 2019"*. 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 CIPFA *"Public Sector Internal Audit Standards 2017"*.

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 and Police (2022)"*.

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.

The review of the HSCP Board's governance framework is supported by processes within WDC and NHSGGC. Within the Council, a self-assessment governance questionnaire and certificate of assurance is completed by all Senior Officers, on an annual basis. The responses to these are considered as part of the review of West Dunbartonshire Council's own governance framework. A similar process is in operation within the Health Board where Service Managers are provided with a "Self-Assessment Checklist" to complete and return as evidence of review of key areas of the internal control framework. The Senior Management Team then consider the completed evaluations and provide a Certificate of Assurance for their services.

HSCP Board's Local Code of Good Governance Review

This is reviewed annually by the Chief Financial Officer and the Senior Management Team as part of the year end assurance processes for both partner organisations and the HSCP Board. For the 2024 review the Audit and Performance Committee which met on 27 June 2024 noted that the self-evaluation review identified that current practices were mainly compliant, with no areas assessed to be non-compliant. A copy of the 2024 report is available [here](#) (See Appendix 1, 15)

There have been a number of improvement actions identified and an update on these is provided below, including the recommended closure of some actions as complete and the addition of some new actions to strengthen the internal control environment. The priority for 2024/25 will be to progress the remaining ongoing actions to further strengthen the governance framework.

New June 2024 Actions

Improvement Action	Lead Officer(s)	Target Date
Undertake CIPFA Self-Assessment of Good Practice for Audit Committees – recommendation would be to hold a facilitated HSCP Board Member Session to complete this action.	Chief Internal Auditor and Chief Financial Officer	December 2024
Deliver further training in relation to Complaints Handling Procedure.	Head of Strategy and Transformation	December 2024
Comprehensive refresh of Participation and Engagement Strategy, the implementation of which will complemented by a programme of staff training.	Head of Strategy and Transformation	December 2024
Establishment of Local Provider Forums to support the delivery of robust local commissioning frameworks.	Head of Strategy and Transformation	March 2025

Update on Previously Agreed Actions

Improvement Action	Lead Officer(s)	Target Date	June 2024 Review
Ministerial Strategic Group Review on the Progress of Integration Action Plan	Chief Officer	Revised Date: December 2024	PART COMPLETE The majority of improvement actions under the direct control of the HSCP had been taken forward. Since then, further positive actions have been completed including: the publication of our new Strategic Plan 2023-2026; policies supporting carers and embedding of the Directions Policy.

Review to current Scheme of Officer Delegation in line with the required review of the HSCP Board's Standing Orders	Chief Financial Officer and Head of Strategy and Transformation	Revised Date: August 2023	COMPLETE A refreshed version of the Standing Orders was approved by the HSCP Board on 19 August 2023.
Publish Register of Interests	HSCP Board Standard's Officer	November 2023	COMPLETE Individual HSP Board members Register of Interests returns were made available on the WDHSCP website.
Scheme of Delegation – the HSCP Board should consider drafting its own Scheme of Delegation	Chief Financial Officer and Head of Strategy and Transformation	Revised Date: December 2024	ONGOING Further discussion with both partner bodies is required as there is a mixed picture across Scottish IJBs.
Align more clearly the Strategic Plan to the Integrated Workforce Plan (IWP) to support the delivery of the approved strategic outcomes	Head of Strategy and Transformation and Head of Human Resources	Revised Date: December 2024	ONGOING The Scottish Government is expected to issue workforce planning guidance later in 2024. An update report will be added to the forward planner for December 2024.
Refresh the Medium Term Financial Plan: 2022/23 – 2026/27	Chief Financial Officer	Revised Date: August 2024	PART COMPLETE As part of the 2024/25 Budget Setting Report, the budget gaps for 2025/26 to 2026/27 were refreshed to reflect changes to assumptions around partner funding and pay settlements. However, a full refresh of the MTFP was extended until August 2024 to allow for the CO and CFO to consider the 2023/24 outturn position on reserves balances and how they factor into future years.

HSCP Board's 2023/24 Audit Plan Progress

The HSCP Board's Annual Audit Plans are developed to support assurance of the Board's Governance Framework. A total of 20 days are allocated to undertake the plan. This work is additional to the internal audit activity undertaken by internal auditors for NHSGGC and WDC.

The HSCP Board's Chief Internal Auditor presents updates on the progress of the Audit Plan and associated actions at each meeting of the Audit and Performance Committee. These are summarised below:

Internal Audit Undertaken	Overall Opinion of Control Environment	Update of Actions
IJB Workforce Planning Arrangements	Satisfactory	Three Amber Issues: 1. Adequacy of Succession Planning Arrangements. 2. Adequacy of Risk Management Arrangements. 3. Adequacy of Monitoring and Reporting Arrangements. ONGOING
Review of Audit and Performance Committee Arrangements	Not yet assessed	See Local Code “New June 2024 Actions” above. Preparatory work was undertaken by internal auditor and self-evaluation questionnaires issued to voting members. Low response rate. ONGOING
Best Value Assurance Review	Satisfactory	One Amber Issue: Regular Review and Reporting of Best Value Arrangements. COMPLETE

Update on Previous Governance Issues

The 2022/23 Annual Governance Statement did not identify any significant control issues for the HSCP Board. Updates of previous HSCP Board governance issues are mainly covered under the “Review of Adequacy and Effectiveness” section above. The remaining previously reported governance issues are updated below:

- Improve sickness absence rates – as throughout 2022/23 and into 2023/24, this continues to be an area of significant focus as the consequences of sickness absence coupled with recruitment and retention challenges impacts on service delivery and has a significant financial cost. There are 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; and
- Progress with service reviews within Learning Disability Services, Children and Families and Care at Home to ensure services are fit for the future.
 - The Care at Home review has continued to make progress despite some key management changes and periods of industrial action. Sickness absence and alternative cover arrangements are one of the main reasons for overspend, explained in detail within the “Final Outturn against Budget” section above. Moving staff as quickly as practicable onto new rota patterns that meet the needs of the service, should reduce sickness levels and associated costs.

- The Children and Families Five-Year Medium-Term Plan – “What Would it Take” was approved by the HSCP Board in March 2024.
- The Learning Disability Services Review will be presented to the HSCP Board’s June 2024 meeting for approval.

The HSCP Board will receive progress updates on the reviews as there are significant saving targets aligned to their success.

Governance Issues 2023/24

The 2023/24 Internal Audit Annual Report for the HSCP Board identifies no significant control issues. The planned audit on the Review of Audit and Performance Committee Arrangements, using “CIPFA’s Self-Assessment of Good Practice for Audit Committees”, commenced in November 2023 but did not conclude by the end of March 2024. The HSCP Board has agreed that this self-assessment would be more effective if undertaken as a dedicated member’s session, facilitated by the Chief Financial Officer and Chief Internal Auditor. This will be scheduled after the confirmation of the pending voting membership changes as at 1 July 2024. The HSCP Board meeting held on 27 June 2024 confirmed that three of the current six voting members have come to the end of their tenure and will be replaced.

As stated above the HSCP Board must also place reliance on the Council and Health Board’s internal control framework. Both partner bodies Internal Audit Annual Reports have concluded their reviews of control procedures in key areas with the overall opinions being generally satisfactory with some improvement needed.

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:

- Refresh of Community Engagement and Participation Policy and Procedures; and
- Review of Learning Disability Service (as highlighted above), supported by Internal Audit as required.

The Health Board’s Internal Auditor’s Annual Report was received on 18 June 2024, and the opinion is one that reasonable assurance can be placed on the adequacy and effectiveness of the current governance and control systems and processes.

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 2024 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."

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 governance arrangements.

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.

Systems are in place to regularly review and improve the internal control environment and the implementation of the action plan will be monitored by the HSCP Senior Management Team throughout the year.

Michelle Wailes

Michelle Wailes (Sep 27, 2024 14:11 GMT+1)

Michelle Wailes

HSCP Board Chair

Date: 27 September 2024

Beth Culshaw

Beth Culshaw (Sep 27, 2024 13:40 GMT+1)

Beth Culshaw

Chief Officer

Date: 27 September 2024

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2022/23 Gross Expenditure £000	2022/23 Gross Income £000	2022/23 Net Expenditure £000	West Dunbartonshire Integrated Joint Board Health and Social Care Partnership	2023/24 Gross Expenditure £000	2023/24 Gross Income £000	2023/24 Net Expenditure £000
Consolidated Health & Social Care						
59,091	(8,057)	51,034	Older People Services	65,842	(8,632)	57,210
3,420	(178)	3,242	Physical Disability	3,622	(220)	3,402
32,160	(1,638)	30,522	Children and Families	33,923	(1,685)	32,238
15,409	(3,323)	12,086	Mental Health Services	16,766	(3,135)	13,631
4,222	(697)	3,525	Addictions	4,156	(135)	4,021
21,261	(774)	20,487	Learning Disabilities Services	22,019	(872)	21,147
32,180	(956)	31,224	Family Health Services	34,232	(1,157)	33,075
21,002	(1)	21,001	GP Prescribing	22,667	0	22,667
7,859	(236)	7,623	Hosted Services - MSK Physio	8,512	(250)	8,262
851	(5)	846	Hosted Services - Retinal Screening	883	(4)	879
2,848	(2,803)	45	Criminal Justice	3,261	(2,987)	274
9,899	(855)	9,044	Other Services	11,870	(876)	10,994
2,863	0	2,863	Covid	0	0	0
377	0	377	IJB Operational Costs	372	0	372
213,442	(19,523)	193,919	Cost of Services Directly Managed by West Dunbartonshire HSCP	228,125	(19,953)	208,172
41,323	0	41,323	Set aside for delegated services provided in large hospitals	43,914	0	43,914
562	0	562	Assisted garden maintenance and Aids and Adaptions	302	0	302
255,327	(19,523)	235,804	Total Cost of Services to West Dunbartonshire HSCP	272,340	(19,953)	252,388
0	(227,426)	(227,426)	Taxation & Non-Specific Grant Income (contribution from partners)	0	(244,859)	(244,859)
255,327	(246,949)	8,378	Total Comprehensive Income and Expenditure	272,340	(264,811)	7,529

Note: Totals may not add due to rounding

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 2023/24	Un-earmarked Reserves £000	Earmarked Reserves £000	Total General Fund Reserves £000
Opening Balance as at 31st March 2023	(4,308)	(21,874)	(26,182)
Total Comprehensive Income and Expenditure (Increase)/Decrease 2023/24	804	6,725	7,529
Closing Balance as at 31st March 2024	(3,504)	(15,150)	(18,654)

Note: Totals may not add due to rounding

Movement in Reserves During 2022/23	Un-earmarked Reserves £000	Earmarked Reserves £000	Total General Fund Reserves £000
Opening Balance as at 31st March 2022	(4,579)	(29,981)	(34,560)
Total Comprehensive Income and Expenditure (Increase)/Decrease 2022/23	271	8,107	8,378
Closing Balance as at 31st March 2023	(4,308)	(21,874)	(26,182)

Note: Totals may not add due to rounding

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 are matched by the reserves held by the HSCP Board.

2022/23 £000	BALANCE SHEET	Notes	2023/24 £000
26,471	Short Term Debtors	9	19,093
26,471	Current Assets		19,093
0	Short Term Creditors	10	0
(289)	Provisions	11	(439)
(289)	Current Liabilities		(439)
26,182	Net Assets		18,654
(4,308)	Usable Reserves: General Fund	13	(3,504)
(21,874)	Usable Reserves: Earmarked	13	(15,150)
(26,182)	Total Reserves		(18,654)

Note: Totals may not add due to rounding

The audited accounts were issued on 26 September 2024.

Julie Slavin
Julie Slavin (Sep 27, 2024 13:37 GMT+1)

Julie Slavin CPFA
Chief Financial Officer

Date: 27 September 2024

NOTES TO THE FINANCIAL STATEMENTS

1. Material Accounting Policies

1.1 General Principles

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

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 2023/24, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

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

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 2024, 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 2024 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 2024 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 2024, 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 2024, 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.

Two contingent liabilities exist as detailed below:

- There is a contingent liability in relation to possible regrading of basic grade residential care home staff, subject to job evaluation.
- Following two periods of industrial action there is a contingent liability in relation to retrospective regrading of care at home staff following a grading review that unions are claiming has failed to reflect their increased responsibilities.

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 2024 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

The analysis of earmarked reserves has been updated to reflect the intended use of the reserve more accurately. This is a disclosure restatement and has no impact on the primary financial statements.

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

Within Greater Glasgow and Clyde, each IJB has responsibility for services which it hosts on behalf of the other IJB's. In delivering these services the IJB has primary responsibility for the provision of the services and bears the risks and reward associated with this service delivery in terms of demand and the financial resources required. As such the IJB is considered to be acting as 'principal', and the full costs should be reflected within the financial statements for the services which it hosts. This is the basis on which West Dunbartonshire IJB accounts have been prepared and is based on the Code of Practice.

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

5. Events After the Reporting Period

The audited annual accounts were authorised for issue by the Chief Financial Officer on 27 September 2024. 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 on 31 March 2024, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

It should be noted that there has been a change in the membership of the West Dunbartonshire IJB, effective from 1 August 2024, including the tenure of the Chair. This is detailed within Table 8 of these accounts on page 47.

6. Expenditure and Income Analysis by Nature

There are no statutory or presentational adjustments which reflect the WDHSCP 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. Table 12 below, provides a summary Expenditure and Funding Analysis.

Table 12: Expenditure and Income Analysis

2022/23 £000	West Dunbartonshire Integration Joint Board Health & Social Care Partnership Consolidated Health & Social Care Services	2023/24 £000
87,559	Employee Costs	93,357
1,430	Property Costs	1,568
1,458	Transport	1,321
5,251	Supplies and Services	5,044
62,390	Payment to Other Bodies	67,198
21,002	Prescribing	22,667
32,180	Family Health Services	34,050
2,143	Other	2,887
30	Audit Fee	33
562	Assisted Garden Maintenance and Aids and Adaptations	302
41,323	Set Aside for Delegated Services Provided in Large Hospitals	43,914
(19,523)	Income	(19,953)
(227,426)	Taxation and non-specific grant income	(244,859)
8,378	(Surplus)/Deficit on the Provision of Services	7,529

Note: Totals may not add due to rounding

7. Taxation and Non-Specific Grant Income

The funding contribution from the NHS Greater Glasgow and Clyde Health Board shown below includes £43.914m 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.

Table 13: Taxation and Non-Specific Grant Income

2022/23 £000	Taxation and Non-Specific Grant Income	2023/24 £000
(102,366)	NHS Greater Glasgow and Clyde Health Board	(115,647)
(83,175)	West Dunbartonshire Council	(84,996)
(41,323)	NHS GGCHB Set Aside	(43,914)
(562)	Assisted garden maintenance and Aids and Adaptions	(302)
(227,426)	Total	(244,859)

Note: Totals may not add due to rounding

8. Hosted Services

Consideration has been made on the basis of the preparation of the 2023/24 accounts in respect of MSK Physiotherapy and Retinal Screening 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 2023/24 financial statements.

The cost of the hosted services provided by WDHSCP to other IJBs for 2023/24 is detailed in the Table 14 below. Also included within the table is cost incurred by West Dunbartonshire HSCP on behalf of other IJB's within the NHSGCC areas in relation to Old Age Psychiatry. These costs arise solely due to cross boundary bed activity and are not regarded as a true hosted service.

Table 14: Services Hosted by West Dunbartonshire HSCP

2022/23 £000 Net Expenditure by WD HSCP	Host Integration Joint Board	Service Description	2023/24 £000 Net Expenditure by WD HSCP
6,808	West Dunbartonshire	MSK Physiotherapy	7,665
774	West Dunbartonshire	Retinal Screening	801
23	West Dunbartonshire	Old Age Psychiatry	102
7,605		Cost to GGC IJBs for Services Hosted by WD	8,568

Note: Totals may not add due to rounding

Similarly, other IJBs' within the NHSGGC area act as the lead partnership (or host) for a number of delegated services on behalf of the WD HSCP Board. Table 15 below, details those services and the cost of providing them to residents of West Dunbartonshire, based on activity levels, referrals and bed days occupied.

From 1 April 2024 Specialist Children's Services is a hosted service where East Dunbartonshire act as the lead partnership.

Table 15: Services Hosted by Other HSCPs

2022/23 £000 Net Expenditure by WD HSCP	Host Integration Joint Board	Service Description	2023/24 £000 Net Expenditure by WD HSCP
1,016	East Dunbartonshire	Oral Health	880
0	East Dunbartonshire	Specialist Children's Services	3,453
291	East Renfrewshire	Learning Disability	658
5	East Renfrewshire	Augmentative and Alternative Communication	6
371	Glasgow	Continence	512
651	Glasgow	Sexual Health	643
1,787	Glasgow	Mental Health Central and Specialist Services	2,288
979	Glasgow	Addictions - Alcohol and Drugs	1,139
964	Glasgow	Prison Healthcare	1,011
176	Glasgow	Health Care Police Custody	208
5,061	Glasgow	General/Old Age Psychiatry	4,474
12	Renfrewshire	General/Old Age Psychiatry	2
8	Inverclyde	General/Old Age Psychiatry	10
982	Renfrewshire	Podiatry	515
293	Renfrewshire	Primary Care Support	302
12,596		Cost to WD for Services Hosted by Other IJBs	16,103

Note: Totals may not add due to rounding

9. Debtors

2022/23 £000	Short Term Debtors	2023/24 £000
0	NHS Greater Glasgow and Clyde Health Board	0
26,471	West Dunbartonshire Council	19,093
26,471	Total	19,093

Note: Totals may not add due to rounding

10. Provisions

As part of the 2023/24 budget setting exercise the HSCP Board agreed to make provision for un-recovered charges (bad debt) for specific social care delegated services.

2022/23 £000	Provisions	2023/24 £000
289	Bad Debt Provision	439
289	Total	439

Note: Totals may not add due to rounding

11. Related Party Transactions

The HSCP Board has related party relationships with the Greater Glasgow and Clyde Health Board and West Dunbartonshire Council. 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 2024.

Transactions with Greater Glasgow and Clyde Health Board

2022/23 £000		2023/24 £000
(143,689)	Funding Contributions Received from the NHS Board	(159,561)
145,266	Expenditure on Services Provided by the NHS Board	158,905
1,577	Net Transactions with NHS Board	(656)

Note: Totals may not add due to rounding

Transactions with West Dunbartonshire Council

2022/23 £000		2023/24 £000
(83,737)	Funding Contributions Received from the Council	(85,298)
90,161	Expenditure on Services Provided by the Council	93,111
377	Key Management Personnel: Non-Voting Members	372
6,801	Net Transactions with West Dunbartonshire Council	8,185

Note: Totals may not add due to rounding

Key Management Personnel: the non-voting Board members employed by the WDC and NHSGGC and recharged to the HSCP Board include the Chief Officer, the Chief Financial Officer, and the Chief Social Work Officer. In addition to the non-voting members other key management personnel recharged to the HSCP Board include the Head of Planning & Health Improvement and two staff representatives. Details of the remuneration for some specific post-holders are provided in the Remuneration Report.

12. 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.

Table 16: Summary of Reserves Movements

Table 16 below, summarises the main movements in earmarked reserves across high-level categories of Scottish Government Policy Initiatives and HSCP Services.

Balance as at 31 March 2023 £000	Restatement 2023/24 £000	Restated Balance as at 31 March 2023 £000	Total Reserves	Transfers Out 2023/24 £000	Transfers In 2023/24 £000	Balance as at 31 March 2024 £000
			Scottish Govt. Policy Initiatives			
(2)	0	(2)	Covid	0	0	(2)
(336)	0	(336)	Primary Care	336	0	(0)
(6,584)	194	(6,390)	Adult and Older People Services	2,463	(480)	(4,407)
(855)	400	(455)	Childrens Services	307	0	(148)
(1,363)	0	(1,363)	Carers Funding	1,144	0	(219)
(1,591)	606	(985)	Other	918	0	(67)
			HSCP Initiatives			
(1,767)	0	(1,767)	Service Redesign / Transformation	1,044	(1,130)	(1,853)
(2,882)	0	(2,882)	Complex Care	909	0	(1,973)
(300)	0	(300)	Community Empowerment	250	0	(50)
(4,768)	(539)	(5,308)	Recovery / Renewal in Services	1,639	(555)	(4,223)
(453)	(661)	(1,114)	Other	846	(967)	(1,236)
			Prescribing			
(972)	0	(972)	Prescribing	0	0	(972)
(21,874)	0	(21,874)	Total Earmarked Reserves	9,856	(3,131)	(15,150)
(4,308)	0	(4,308)	Total Unearmarked Reserves	1,993	(1,189)	(3,504)
(26,182)	0	(26,182)	Total General Fund Reserves	11,849	(4,320)	(18,654)
			Overall Movement			7,529

Note: Totals may not add due to rounding

13. External Audit Costs

In 2023/24 the HSCP Board incurred external audit fees in respect of external audit services undertaken in accordance with the Code of Audit Practice:

2022/23 £000		2023/24 £000
30	Fees Payable	33

INDEPENDENT AUDITOR'S REPORT

Independent auditor's report to the members of West Dunbartonshire Integration Joint Board and the Accounts Commission

Report on the audit of the financial statements

Opinion on the financial statements

We certify that we have audited the financial statements in the annual accounts of West Dunbartonshire Integration Joint Board ("the IJB") for the year ended 31 March 2024 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the West Dunbartonshire Integration Joint Board as at 31 March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Accounts Commission on 18 May 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the IJB in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the IJB. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

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

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

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

Risks of material misstatement

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

Responsibilities of the Chief Financial Officer and the Audit and Performance Committee for the financial statements

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

- using our understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the IJB;
- inquiring of the Chief Financial Officer and Chief Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the IJB;

- inquiring of the Chief Financial Officer and Chief Officer concerning the IJB's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which our procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the IJB's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Reporting on other requirements

Opinion prescribed by the Accounts Commission on the audited parts of the Remuneration Report

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

Other information

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

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

We have nothing to report in this regard.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on the Management Commentary

and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

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

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

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

Matters on which we are required to report by exception

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

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

We have nothing to report in respect of these matters

Conclusions on wider scope responsibilities

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

Use of our report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Tom Reid

Tom Reid
Audit Director
For and on behalf of Forvis Mazars LLP

27 September 2024

APPENDIX 1: LIST OF WEBSITE LINKS

1. [Search - West Dunbartonshire HSCP \(wdhscp.org.uk\)](https://www.wdhscp.org.uk)
2. [West Dunbartonshire Health and Social Care Partnership Strategic Plan 2023–2026: Improving Lives Together \(wdhscp.org.uk\)](https://www.wdhscp.org.uk)
3. <http://www.wdhscp.org.uk/media/2521/sna-aop-june-2022.pdf>
4. <http://www.wdhscp.org.uk/media/2522/west-dunbartonshire-sna-summary.pdf>
5. <http://www.wdhscp.org.uk/about-us/public-reporting/performance-reports/>
6. [WEST DUNBARTONSHIRE COUNCIL \(wdhscp.org.uk\)](https://www.wdhscp.org.uk)
7. [WEST DUNBARTONSHIRE COUNCIL \(wdhscp.org.uk\)](https://www.wdhscp.org.uk)
8. [wd-hscp-board-financial-regulations-revised-february-2024.pdf \(wdhscp.org.uk\)](https://www.wdhscp.org.uk)
9. [WEST DUNBARTONSHIRE COUNCIL \(wdhscp.org.uk\)](https://www.wdhscp.org.uk)
10. [WEST DUNBARTONSHIRE COUNCIL \(wdhscp.org.uk\)](https://www.wdhscp.org.uk)
11. [WEST DUNBARTONSHIRE COUNCIL \(wdhscp.org.uk\)](https://www.wdhscp.org.uk)
12. [West Dunbartonshire Health & Social Care Partnership Joint Board \(wdhscp.org.uk\)](https://www.wdhscp.org.uk)
13. [WEST DUNBARTONSHIRE COUNCIL \(wdhscp.org.uk\)](https://www.wdhscp.org.uk)
14. [local-code-of-good-governance](https://www.wdhscp.org.uk)
15. [WEST DUNBARTONSHIRE COUNCIL \(wdhscp.org.uk\)](https://www.wdhscp.org.uk)