

# Agenda

West Dunbartonshire  
Health & Social Care Partnership

## West Dunbartonshire Health and Social Care Partnership Board

**Date:** Tuesday, 30 September 2025

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**Time:** 14:00

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**Format:** Hybrid Meeting, Civic Space, 16 Church Street, Dumbarton G82 1QL

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**Contact:** Natalie Roger, Committee Officer  
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Dear Member

Please attend a meeting of the **West Dunbartonshire Health and Social Care Partnership Board** as detailed above.

Members will have the option to attend the meeting in person at the Civic Space, 16 Church Street, Dumbarton G82 1QL or remotely via Zoom Video Conference.

The business is shown on the attached agenda.

Yours faithfully

**BETH CULSHAW**

Chief Officer  
Health and Social Care Partnership Board

**Distribution:-****Voting Members**

Michelle Wailes (Chair)  
Fiona Hennebry (Vice Chair)  
Michelle McGinty  
Martin Rooney  
Lesley-Ann MacDonald  
Libby Cairns

**Non-Voting Members**

Barbara Barnes  
Beth Culshaw  
Lesley James  
John Kerr  
Helen Little  
Anne MacDougall  
Carolyn Ralston  
Kim McNab  
Saied Pourghazi  
Selina Ross  
Julie Slavin  
David Smith  
Val Tierney  
Andrew McCready

Senior Management Team – Health and Social Care Partnership  
Chief Executive – West Dunbartonshire Council

Date of Issue: 23 September 2025

**Audio Streaming**

Please note the sound from this meeting will be recorded for live and subsequent audio streaming. All of this meeting will be audio streamed and will be published on West Dunbartonshire Council's host's webcast/audio stream platform - [https://portal.audiominutes.com/public\\_player/westdc](https://portal.audiominutes.com/public_player/westdc)

# **WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP BOARD**

## **AGENDA**

**TUESDAY, 30 September 2025**

### **STANDING ITEMS**

**1 STATEMENT BY CHAIR – AUDIO STREAMING**

**2 APOLOGIES**

**3 DECLARATIONS OF INTEREST**

**4 RECORDING OF VOTES**

The Committee is asked to agree that all votes taken during the meeting be done by a Roll Call vote to ensure an accurate record.

**5 (a) MINUTES OF PREVIOUS MEETING 7 - 13**

Submit for approval, as a correct record, the Minutes of Meeting of the Health and Social Care Partnership Board held on 19 August 2025.

**(b) ROLLING ACTION LIST 15 - 16**

Submit for information the Rolling Action list for the Partnership Board.

**6 VERBAL UPDATE FROM CHIEF OFFICER**

The Chief Officer will provide a verbal update on the recent business of the Health and Social Care Partnership.

**7/**

## **PLANNING AND DELIVERY**

### **7      ADULT CARER ASSESSMENT AND SUPPORT PLAN PROCESS      17 - 49** **AND THE SHORT BREAKS PROCESS REVIEW UPDATE**

Submit report by Margaret-Jane Cardno, Head of Strategy and Transformation, updating the Board on the outcome of the Adult Carer Assessment and Support Plan (ACASP) process review, and the Short Breaks process review undertaken, and to present the redesigned Short Breaks process framework, which aims to address key challenges observed in previous process and improve service access, equity, and efficiency for unpaid carers across West Dunbartonshire.

## **PERFORMANCE AND QUALITY**

### **8      HOME CARE REVIEW UPDATE      51 - 61**

Submit report by Fiona Taylor, Head of Health and Community Care, providing an update on the Care at Home service. This includes the progress and impact of the Redesign project, Care Inspectorate inspection in April 2025 and financial sustainability.

### **9      WHAT WOULD IT TAKE: UPDATE      63 - 85**

Submit report by Lesley James, Head of Children's Health, Care and Criminal Justice and Chief Social Work Officer, providing an update on the implementation of the What Would It Take Strategy.

### **10      2025/26 FINANCIAL PERFORMANCE PERIOD 5 REPORT      87 - 121**

Submit report by Julie Slavin, Chief Financial Officer, providing an update the financial performance as at period 5 to 31 August 2025 and a projected outturn position to 31 March 2026.

### **11      AUDITED ANNUAL ACCOUNTS      123 - 299**

Submit report by Julie Slavin, Chief Financial Officer, presenting for consideration and approval, audited Annual Accounts for the year ended 31 March 2025.

12/

**12      2024/25 ANNUAL REPORT ON THE AUDIT AND PERFORMANCE COMMITTEE      301 - 307**

Submit report by Julie Slavin, Chief Financial Officer, providing assurance that the annual review of the work of the Audit and Performance Committee throughout 2024/25 demonstrated effectiveness and fulfilled its role and responsibilities in line with CIPFA good practice guidance.

**GOVERNANCE, COMPLIANCE AND REGULATIONS**

**13      RECORDS MANAGEMENT FRAMEWORK      309 - 313**

Submit report by Margaret-Jane Cardno, Head of Strategy and Transformation, providing an update including details of the most recent Progress Update Review (PUR) undertaken and submitted to the Public Records (Scotland) Act Assessment Team.

**14      DATE OF NEXT MEETING**

Members are asked to note the next meeting of West Dunbartonshire Health and Social Care Partnership Board will be held on Tuesday, 25 November 2025 at 2.00 p.m. as a Hybrid Meeting in the Civic Space, 16 Church Street, Dumbarton G82 1QL.

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**For information on the above agenda please contact: Natalie Roger, Committee Officer, Regulatory, Municipal Buildings, College Street, Dumbarton G82 1NR.  
Email: [natalie.roger@west-dunbarton.gov.uk](mailto:natalie.roger@west-dunbarton.gov.uk).**



## WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP BOARD

At a Hybrid Meeting of the West Dunbartonshire Health and Social Care Partnership Board held in the Civic Space, 16 Church Street, Dumbarton on Tuesday, 19 August 2025 at 2.00 p.m.

**Present:** Michelle Wailes, Libby Cairns\* and Lesley McDonald, NHS Greater Glasgow and Clyde and Councillors Fiona Hennebry, Michelle McGinty and Martin Rooney, West Dunbartonshire Council.

**Non-Voting** Beth Culshaw, Chief Officer; Julie Slavin, Chief Financial Officer; Lesley James, Head of Children's Health, Care and Criminal Justice and Chief Social Work Officer; Helen Little, MSK Manager; Dr Saied Pourghazi, Clinical Director; Selina Ross\*, Chief Officer – West Dunbartonshire CVS; Kim McNab, Service Manager - Carers of West Dunbartonshire, Barbara Barnes, Stakeholder Member; Val Tierney, Chief Nurse and Carolyn Ralston, Stakeholder Member

\*Due to technical issues Libby Cairns and Selina Ross left the meeting online at 2.54 p.m.

**Also Attending:** Michael McDougall, Manager of Legal Services; Margaret-Jane Cardno, Head of Strategy and Transformation; Sylvia Chatfield, Head of Mental Health, Learning Disabilities and Addiction; Fiona Taylor, Head of Health and Community Care; Nicola Moorcroft and Natalie Roger, Committee Officers.

**Apologies:** Apologies for absence were intimated on behalf of Anne MacDougall, Stakeholder Member.

**Michelle Wailes in the Chair**

### DECLARATIONS OF INTEREST

It was noted that there were no Declarations of Interest in any of the items of business on the Agenda.

### RECORDING OF VOTES

The Board agreed that all votes taken during the meeting would be carried out by Roll Call vote to ensure an accurate record.

## **MINUTES OF PREVIOUS MEETING**

The Minutes of Meeting of the Health and Social Care Partnership Board held on 27 May 2025 were submitted and approved as a correct record.

## **ROLLING ACTION LIST**

The Rolling Action list for the Health and Social Care Partnership Board was submitted for information and relevant updates were noted and agreed with the Board content to close off two of the actions.

## **VERBAL UPDATE FROM CHIEF OFFICER**

The Chief Officer provided a verbal update on the recent business of the Health and Social Care Partnership to include continued focus on financial structures and meetings to support management and performance along with an update on a meeting with Council and Scottish Government colleagues to discuss Early Child Development which remains an area of ongoing concern in West Dunbartonshire.

It was noted that this month a paper will be submitted to West Dunbartonshire Council on 'The Promise' and this will be shared with Members.

The Chief Officer reported that challenges are ongoing with Delayed Discharges largely due to Care Home availability and short-term challenges within Home Care.

The Chief Officer commented on the close work undergoing with two local Care Homes – Hill View which recently had its moratorium lifted however Clyde Court is now about to commence a Large-Scale Investigation and a report on this has been distributed to Members.

## **PROPOSED NEXT STEPS FOLLOWING A COMPREHENSIVE REVIEW OF LEARNING DISABILITY SERVICES**

A report was submitted by Sylvia Chatfield, Head of Addictions, Learning Disabilities and Mental Health, presenting options regarding next steps following a review of Learning Disability services as approved by the HSCP Board in June 2024.

After discussion and having heard the Head of Addictions, Learning Disabilities and Mental Health in further explanation and in answer to Members' questions, the Board agreed:-

- (1) to note the LD Review work undertaken and delivered following agreement of the Year One proposals on 27 June 2024; and
- (2) to agree next steps for phase two – the implementation phase - of the Review of Learning Disability services during 2025/2026 and approve all options proposed in section 7 of this report.



## **ADJOURNMENT**

The Chair adjourned the meeting for a short recess due to technical issues. The meeting reconvened at 2.40 p.m. with all Members listed in the sederunt present.

## **TRANSFORMATION AND UNSCHEDULED CARE REFORM**

A report was submitted by Val Tierney, Chief Nurse, setting out West Dunbartonshire HSCPs proposed contribution to NHSGGC Reform Agenda and Unscheduled Care Transformation Plan and seeking Integration Joint Board (IJB) approval for the associated investment.

After discussion and having heard the Chief Nurse, Chief Officer and Head of Health and Community Care in further explanation and in answer to Members' questions, the Board agreed:-

- (1) to approve the proposed investment in the activity detailed in Appendix 1; and
- (2) to note that should recurring Scottish Government funding be confirmed at a future point, an update report would be presented to the HSCP Board for any required approvals.

## **FINANCIAL PERFORMANCE UPDATE REPORT**

A report was submitted by Julie Slavin, Chief Financial Officer, providing information on the above.

After discussion and having heard the Chief Financial Officer in further explanation and in answer to Members' questions, the Board agreed:-

- (1) to note the updated position in relation to budget movements on the 2025/26 allocation by West Dunbartonshire Council and NHS Greater Glasgow and Clyde Health Board and approve the direction for 2025/26 back to our partners to deliver services to meet the HSCP Board's strategic priorities;
- (2) to note the reported revenue position for the period to 30 June 2025 is reporting an adverse (overspend) position of £0.574m (1.20%);
- (3) to note the projected outturn position of £2.312m overspend (1.07%) for 2025/26 including all planned transfers to/from earmarked reserves;
- (4) to note that recovery planning actions are being developed by the Senior Management Team to address the projected overspend;
- (5) to note the update on the monitoring of savings agreed for 2025/26;

- (6) to note the current reserves balances and the impact the projected overspend has on unearmarked balances;
- (7) to note the update on the capital position and projected completion timelines; and
- (8) to note the impact of a number of ongoing and potential burdens on the reported position for 2025/26 and budget gaps for 2026/27 and 2027/28.

### **ANNUAL PERFORMANCE REPORT (APPROVAL)**

A report was submitted by Margaret-Jane Cardno, Head of Strategy and Transformation, providing an overview of the HSCPs performance in planning and carrying out integrated functions.

After discussion and having heard the Head of Strategy and Transformation in further explanation, the Board agreed to approve the West Dunbartonshire HSCP Annual Performance Report 2024/25 and the Annual Complaints Report 2024/25.

### **ANNUAL REPORT FOR MUSCULOSKELETAL PHYSIOTHERAPY SERVICE 2024/25**

A report was submitted by Helen Little, MSK Manager, presenting the Annual Report for Musculoskeletal (MSK) Physiotherapy Service (Greater Glasgow and Clyde) for 2024/25.

After discussion and having heard the MSK Manager in further explanation and in answer to Members' questions, the Board agreed:-

- (1) to note the content of the report; and
- (2) to note the achievements of the MSK service in regards to performance; priority project work; patient feedback and involvement; and use of data within the MSK service.

### **ANNUAL CLINICAL & CARE GOVERNANCE REPORT 2024 (APPROVAL)**

A report was submitted by Val Tierney, Chief Nurse, providing information on the Clinical and Care Governance Annual Report 2024 describing the clinical and care governance oversight arrangements in West Dunbartonshire HSCP and the progress made in assuring and improving the quality of health and social care.

After discussion and having heard the Chief Nurse in further explanation and in answer to Members' questions, the Board agreed to note the content of the report.

The report will be sent to NHS Greater Glasgow and Clyde (NHSGGC) Health Board as all Health and Social Care Partnerships are requested to provide an Annual

Report covering the role and remit of the group and any future plans for review and evaluation of care quality.

## **ADULT CARER ASSESSMENT AND SUPPORT PLAN (ACASP) PROCESS AND THE SHORT BREAKS PROCESS REVIEW UPDATE**

A report was submitted by Margaret-Jane Cardno, Head of Strategy and Transformation, updating the Health and Social Care Partnership Board on the outcome of the Adult Carer Assessment and Support Plan (ACASP) process review, and the Short Breaks process review undertaken, and to present the redesigned Short Breaks process framework, which aims to address key challenges observed in previous process and improve service access, equity, and efficiency for unpaid carers across West Dunbartonshire.

After discussion and having heard the Head of Strategy and Information in further explanation and in answer to Members' questions, the Board agreed to continue the report to the next meeting of the Health and Social Care Partnership Board.

## **EXPANSION OF DISTRESS BRIEF INTERVENTION PROJECT**

A report was submitted by Sylvia Chatfield, Head of Addictions, Learning Disabilities and Mental Health, providing information on the support through Distress Brief Intervention (DBI) across NHS Greater Glasgow and Clyde.

After discussion and having heard the Head of Addictions, Learning Disabilities and Mental Health in further explanation and in answer to Members' questions, the Board agreed:-

- (1) to note the current level of service provision; and
- (2) to agree the expansion of the existing young person's DBI service in West Dunbartonshire, which would result in a new service offered to all adult age groups.

## **RISK APPETITE STATEMENT**

A report was submitted by Margaret-Jane Cardno, Head of Strategy and Transformation, seeking agreement of the HSCP Board in respect of the amount of risk that the Partnership is prepared to accept, tolerate, or be exposed to at any point in time.

The Board agreed:-

- (1) to agree risk appetite statement as shown in Appendix I; and
- (2) to note that the risk appetite statement will be reviewed annually, when the HSCP Boards strategic plan is reviewed, or more frequently if required.

## **STRATEGIC RISK REGISTER SIX MONTH REVIEW**

A report was submitted by Margaret-Jane Cardno, Head of Strategy and Transformation, presenting the Strategic Risk Register.

After discussion and having heard the Head of Strategy and Transformation in further explanation and in answer to Members' questions, the Board agreed:-

- (1) that in relation to strategic risk 9, financial sustainability, the Board considered the continued use of the term tolerated;
- (2) that in relation to strategic risk 11, absence, considered if in relation to the initial risk the impact and the likelihood each be increased to (4), raising the initial risk score from low (2) to high (16). The current score (post mitigation) would then be increased to likelihood (3) and impact (4), an overall current risk of (12 high);
- (3) that in relation to strategic risk 23, MSK Physiotherapy, consider if in relation to the initial risk the impact be increased to (4), raising the initial risk score from (15 high) to (20 very high). The current score (post mitigation) would then be increased to likelihood (4) and impact (4), an overall current risk of (16 high); and
- (4) that in relation to strategic risk 24, care at home, consider the risk scores and the recommendation of the service that they remain as presented to the Audit and Performance Committee.

## **UPDATE ON POLICY REGISTER**

A report was submitted by Margaret-Jane Cardno, Head of Strategy and Transformation, providing information on the HSCP Policy Register, and to provide assurance that all relevant policies are in place, under development or under review.

The Board agreed:-

- (1) to note the updates made to the HSCP Policy register; and
- (2) to note the priority which would be reviewed in 2025/26.

## **MEMBERSHIP OF THE HSCP BOARD**

A report was submitted by Margaret-Jane Cardno, Head of Strategy and Transformation, confirming the constitutional membership of the Integration Joint Board, known locally as the Health and Social Care Partnership Board.

The Board agreed:-

- (1) to note the voting members from the Elected Members of West Dunbartonshire Council as detailed in paragraph 4.2 of the report;
- (2) to note the voting members from the Non-Executive Directors of Greater Glasgow and Clyde Health Board as detailed in paragraph 4.2 of the report; and
- (3) to appoint the non-voting members of the HSCP Board, including the confirmation of the designated professional advisors as detailed in paragraph 4.3 of the report.

### **FUTURE MEETING SCHEDULE**

A report was submitted by Margaret-Jane Cardno, Head of Strategy and Transformation, presenting the Board with a meeting schedule for meetings of both the HSCP Board and the HSCP Board Audit and Performance Committee for the period 19 August 2025 to the 31 December 2026.

After discussion and having heard the Head of Strategy and Transformation in further explanation and in answer to Members' questions, the Board agreed the schedule with the exception of the Informal Meeting dates which should be rescheduled.

### **MINUTES OF MEETING FOR NOTING**

The Approved Minutes of Joint Staff Forum (JSF) Meetings were submitted and noted.

### **DATE OF NEXT MEETING**

Members noted that the next meeting of West Dunbartonshire Health and Social Care Partnership Board would be held on Tuesday, 30 September 2025 at 2.00 p.m. as a Hybrid Meeting in the Civic Space, 16 Church Street, Dumbarton G82 1QL.

The meeting closed at 4.45 p.m.



**WEST DUNBARTONSHIRE HSCP BOARD  
ROLLING ACTION LIST**

<b>Agenda Item</b>	<b>Decision / Minuted Action</b>	<b>Responsible Officer</b>	<b>Timescale</b>	<b>Progress/ Update/ Outcome</b>	<b>Status</b>
<b>REVIEW OF INTEGRATION SCHEME – August 2024</b>	Query regarding delegated services within the Integration Scheme document.  The Chief Officer is to provide revised definitions of delegated services.	Beth Culshaw	Information to be provided to Members as soon as possible	Update 19/11: The work is ongoing to agree the revised definitions and once a conclusion is reached, a Briefing Note will be distributed to Members.	<b>Open</b>
<b>SHORT BREAK PILOTS OUTCOMES – November 2024</b>	Action for Head of Strategy and Transformation to bring an update back to HSCP Board in 6 months' time regarding the outcomes and also to share work done with Scottish Government.	Margaret-Jane Cardno	Update required before July 2025	Report submitted at IJB 19 August 2025 and to be tabled again at September meeting.	<b>Open</b>
<b>AUDIT SCOTLAND REPORT</b>	Action for Head of Strategy and Transformation to include details regarding good practice and challenging issues faced within the Annual Performance Report	Margaret-Jane Cardno	19 August 2025	Presented at IJB 19 August 2025.	<b>Closed</b>

<b>FUTURE MEETING SCHEDULE</b>	Informal meeting dates to be moved further away from Board Meetings.	Margaret-Jane Cardno	30 September 2025	Communicated via MJC/NR	<b>Open</b>
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NR updated 20 August 2025



## WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP BOARD

Report by Margaret-Jane Cardno, Head of Strategy and Transformation

30 September 2025

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**Subject: Adult Carer Assessment and Support Plan (ACASP) Process and the Short Breaks Process Review**

### 1. Purpose

- 1.1 The purpose of this report is to update the Health and Social Care Partnership Board on the outcome of the Adult Carer Assessment and Support Plan (ACASP) process review, and the Short Breaks process review undertaken, and to present the redesigned Short Breaks process framework, which aims to address key challenges observed in previous process and improve service access, equity, and efficiency for unpaid carers across West Dunbartonshire.

### 2. Recommendations

**It is recommended that the HSCP Board:**

- 2.1 Approve proposal two, namely, to allocate two nights for carers with a 'considerable' rating and three nights for those with a 'critical' rating on adult carer assessment and support plan sections. This would mean a maximum possible score of 21 nights for someone who is critical in every area of the Adult Carer Assessment and Support Plan.
- 2.2 Endorse the implementation of the redesigned Short Breaks process.
- 2.3 Instructs Officers to provide a six month update on the redesign impact.

### 3. Background

- 3.1 It is recognised that unpaid carers (defined in the Carers Act [Scotland] 2016 Statutory Guidance here and hereafter referred to as 'carers') in Scotland are the single largest group of care providers.
- 3.2 Under the Carers (Scotland) Act 2016 Statutory Guidance, "a carer is an individual who provides or intends to provide care for another individual. A carer can be caring for one or more cared-for persons."
- 3.3 Short breaks are defined by Shared Care Scotland and cited in the Act Guidance as: "any form of service or assistance which enables the carer(s) to have periods away from their caring routines or responsibilities [with the purpose of] support[ing] the caring relationship and promoting the

health and well-being of the carer, the supported person, and other family members affected by the caring situation.”

- 3.4 West Dunbartonshire Health and Social Care Partnership (HSCP) in both its previous and current strategic plan have committed to supporting carers in their caring role, and have clearly stated in its current local carers strategy that one of its main priority is: improving carers’ quality of life through early intervention and prevention, and with access to quality support, including short breaks to support them in their life alongside caring.
- 3.5 This paper is designed, as per the HSCP Board’s previous instruction, to promote a new approach to the fair and equitable distribution of the remaining budget which for 2025/26 is £2.001 million promoting transparency in decision making.
- 3.6 The HSCP initiated a multi-stakeholder review process between January and June 2025. The review involved input from carers, HSCP staff, and third-sector partners to co-design a more efficient, equitable, and streamlined framework for delivering short breaks.
- 3.7 As part of the review process and in line with good practice, it is important to give some clarification around the frequently used terminologies: Respite and Short breaks. As an HSCP, we are moving away from using the term “Respite” and instead replacing this with the term “Replacement Care”.
- 3.8 Replacement care refers to support services provided to the person being cared for so that the carer can take a break or engage in other essential activities. The Scottish Government's statutory guidance under the Carers (Scotland) Act 2016 specifies: “replacement care” is care provided to the cared-for person, which replaces care previously given by the carer”.
- 3.9 Short breaks are defined by Shared Care Scotland and cited in the Act Guidance as: “any form of service or assistance which enables the carer(s) to have periods away from their caring routines or responsibilities [with the purpose of] support[ing] the caring relationship and promoting the health and well-being of the carer, the supported person, and other family members affected by the caring situation.”
- 3.10 These terms will be consistently used throughout this report and encouraged to be adopted appropriately by staff to ensure clarity and alignment with statutory guidance, and best practice.
- 3.11 On the 19 August 2025, the HSCP Board considered an initial draft of this report and agreed that it be deferred for further consideration at the next meeting, scheduled for the 30 September 2025.

#### **4. Main Issues**

- 4.1 Inequity in Funding Outcomes: While every carer's experience is unique and shaped by individual circumstances, there are cases where carers facing similar levels of stress and impact receive significantly different budget allocations. This variation highlights a lack of consistency in the current approach and raises concerns around equity and transparency in approach to budget allocation. Establishing clearer, standardised criteria would help ensure that funding decisions more accurately reflect the level of need and support required and would build fairness and transparency into process.
- 4.2 Upon review several challenges have been identified within the existing process these can be broadly summarised as follows:
- 4.3 Process Complexity and Inconsistency: The pathway from completion of an Adult Carer Assessment and Support Plan to budget agreement and service implementation is overly complex. This process is applied inconsistently across different teams, creating confusion and delays. As a result, carers may face varying experiences depending on the team managing their case, undermining fairness and continuity of service delivery.
- 4.4 Lack of Clarity for Staff: Frontline staff have reported challenges in navigating the current process due to the absence of a clear decision-making framework. Practitioners lack the structure needed to make consistent and confident decisions regarding carer support.
- 4.5 Inequitable Budget Allocation: Current budget allocations often reflect historical precedents rather than the carer's assessed level of need. This misalignment can result in a disconnect between actual support requirements and the resources provided, undermining the effectiveness and fairness of the system.
- 4.6 Excessive Waiting Times: Carers are experiencing long delays in receiving support. Following completion of the ACASP by CWD, the average waiting period for an Adult Carer Assessment and Support Plan to be allocated to a social worker range from six to twelve months, during which carers often struggle without the necessary breaks or assistance. This extended timeframe can lead to escalation of need, increased stress for carers, and missed opportunities for early intervention.
- 4.7 Disconnected Planning between Carer and Cared-for Person: In many cases, the assessment and planning for the cared-for person (via My Life Assessment - MLA) and the carer (via Adult Carer Assessment and Support Plan) are not considered together. A more integrated process would enable comprehensive, family-centred support.

## 5. Rationale and Key Components of the Redesigned Short Breaks Framework

### Carers Budget Cost Comparison – Current vs Proposed Model

- 5.1 The options aim to deliver manageable breaks that still contribute to carer wellbeing while generating efficiencies in order that the budget can be allocated in a more equitable way.
- 5.2 Within Learning Disability, like other service areas, there is significant disparity in the allocation of short breaks and replacement care packages. Carers support individual allocation currently ranges from around £20,000 to £800. There are currently 65 carers receiving replacement care and 25 in receipt of short breaks funding, with a waiting list of 7.

Learning Disability	Short Breaks	Replacement care	New Framework budget
Current Average	£4,031.31	£5,934	
Eg.28 Points			£6,478.36
Eg.21 Points			£4,858.77

- 5.3 All requests for adult carers support come via the resource group and in the last 12 months 112 cases have been agreed. This is for all client groups. Of these, the budget ranges from £15,446.64 to £735, with a median of £4,012.41 which is well within the new framework budget amounts. The current waiting list for adults and older people is 77, with the longest wait from November 2024.
- 5.4 The Board are requested to consider these findings, weighing efficiency against carer needs and desired outcomes when determining whether to accept the recommendation that the 2 nights / 3 nights model be adopted.
- 5.5 The redesigned process aims to optimise the use of existing Carers Act funding by promoting equitable distribution and improving operational efficiency.
- 5.6 This revised approach ensures that allocated funds are used sustainably and not exceeded, while simultaneously expanding access to short breaks for a greater number of carers across West Dunbartonshire. As new carers are identified, the HSCP will be well positioned to support them effectively and sustainably.
- 5.7 By aligning the assessment of carers and the individuals they support, and considering the interdependence of both, this model enables more effective support planning. This integrated approach enhances outcomes

for both parties, reduces the risk of duplicate funding, and supports a fairer allocation of resources.

- 5.8 It should be noted that these calculations are based on current data sets, they do not factor in any impacts associated with the Care Reform (Scotland) Act.

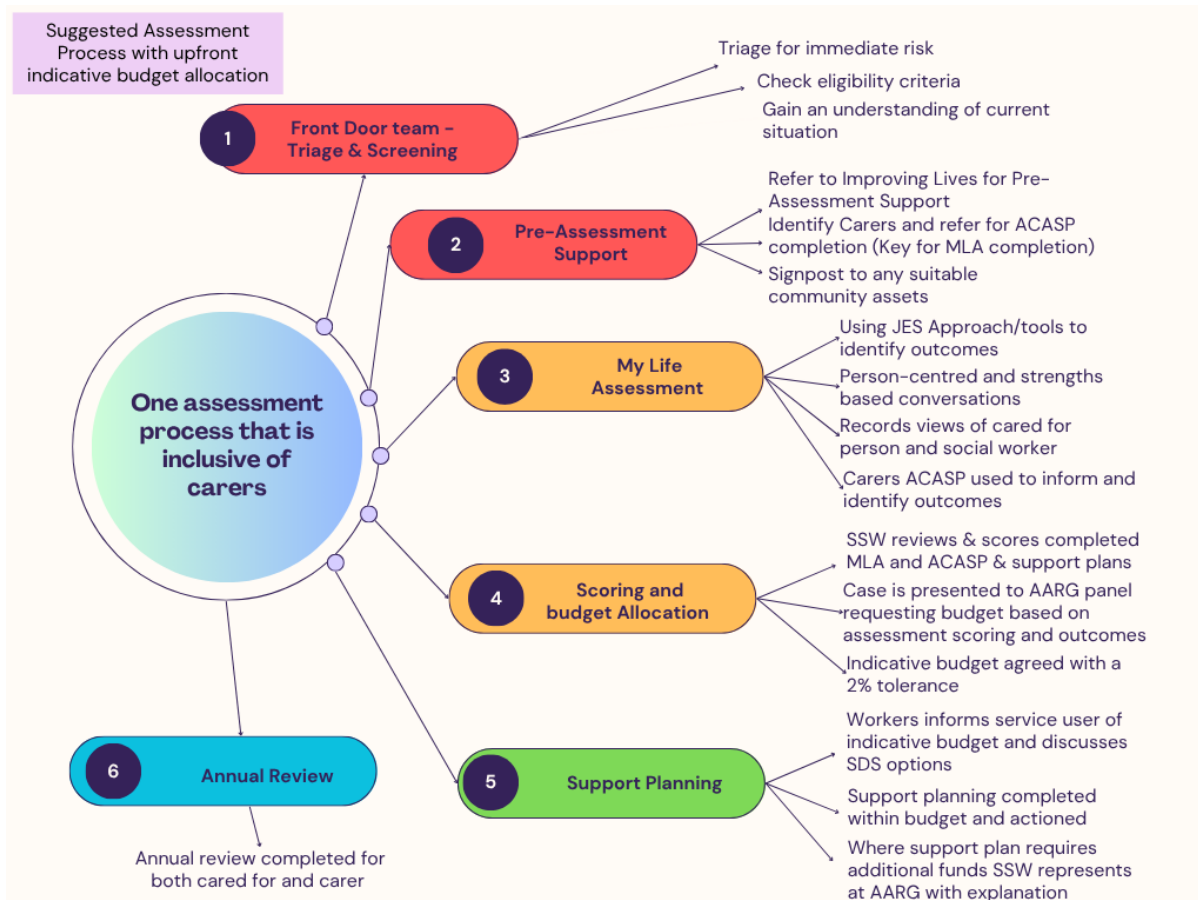
### **Responding to Identified Challenges and Feedback**

- 5.9 There will be some carers who have been receiving a higher level of support than will now be available within the new framework. Each carers support package will be reviewed on an annual basis, and this review will work to align with the new framework. However there may be exceptional circumstances which will warrant an increased budget above what is calculated, and this will be based on professional judgement. Any concerns regarding the ability of the carer to continue in their role, will be discussed and risk mitigated by carer and service user review.
- 5.10 The review of the current Short Breaks process revealed a strong consensus from both carers and frontline staff around the need for a simpler, more transparent, and inclusive approach. The existing system is widely regarded as overly complex, inaccessible to those unfamiliar with social care processes, and inconsistent in the way budgets are allocated. These inefficiencies have not only delayed access to support for carers but also created inequities in the distribution of funding.
- 5.11 To address these issues, feedback highlighted the importance of developing a more streamlined pathway that reduces administrative burden, accelerates decision-making, and ensures fairer outcomes.

### **Integrated Process Design**

- 5.12 Rather than adding a new layer to an already complex system, the redesigned framework adopts an integrated approach that brings together the assessment of the carer and the cared-for individual. The new process ensures that carer needs are identified early within the existing My Life Assessment (MLA) process.
- 5.13 Based on the standardised budget framework, an indicative carer budget will be determined upfront. This early clarity will enable the carer and cared-for individual to participate in meaningful planning discussions, tailored to their specific situation.
- 5.14 The approach also allows for clear separation between the carer and cared-for person's budgets, ensuring that everyone's support needs are appropriately recognised and resourced. By streamlining the process and embedding consistency in budget allocation, this new model positions the HSCP to better meet its strategic objectives of early intervention, equity, and improved quality of life for unpaid carers.

- 5.15 The diagram below shows the streamlined inclusive process of carers and cared for persons, that maximises early intervention and Just Enough Support Approach.



### Introduction of a Standardised Individual Budget Allocation Framework

- 5.16 A fundamental feature of the new model is the implementation of a standardised individual budget allocation framework. This will provide staff with a consistent tool for determining indicative budgets at an early stage of the assessment process. The framework is directly linked to the eligibility criteria outlined in the Adult Carer Assessment and Support Plan and is designed to ensure equitable distribution of resources based on assessed need, not historical precedent.
- 5.17 This structure supports more timely and informed support planning, aligning with national best practice and principles of fairness.

### Proposed Price per Point (PPP) Framework

- 5.18 The proposed approach is to use the ACASPs as a tool to ensure equity of budgets. The Adult Carer Assessment and Support Plans has seven

life areas that carers are supported against. These life areas are: Physical Health, Emotional Wellbeing, Finances, Life Balance, Future Planning, Employment/Life Long Learning, Living environment.

- 5.19 The suggestion is that staff will move to using a price per point (PPP) model to allocate an indicative individual budget to be used for support planning. The values of the PPP model would be based on the costs of overnight support for residential, nursing or Learning Disability and are already used within the Carefirst system. Current overnight costs for 2025/2026 are Nursing: £145.94, Residential: £126.00, and Learning Disability: £231.37

### **Proposed Approaches for Allocation Framework**

- 5.20 This model supports the HSCP to provide sufficient short breaks and replacement care for a larger number of service users. This new model ensures an equitable allocation of funding based on a transparent approach. Proposal two ensures we will be able to support more carers, albeit as outlined in section five of this report, this may result in smaller indicative budgets for some individuals. This proposal aims to deliver sufficient breaks that still contribute to carer wellbeing.
- 5.21 Proposal 1 - Allocate 3 nights per point for considerable rating and 4 nights per point for critical rating on Adult Carer Assessment and Support Plan sections - this would mean a maximum possible score of 28 nights for someone who is critical in every area of the Adult Carer Assessment and Support Plan.

### **Proposal 1 Example: Individual Budget Calculation Based on Adult Carer Assessment and Support Plan Scoring**

ACASP Section	Impact Level	Score
Physical Health	Critical	4
Emotional Wellbeing	Critical	4
Finances	No Impact	0
Life Balance	Critical	4
Future Planning	Considerable	3
Employment/Lifelong Learning	No Impact	0
Living Environment	No Impact	0
Total Score		15

Framework Application:

Each Critical score = 4 nights; Considerable = 3 nights

- Total Nights Value: 15 points
- Care Type Applied: Nursing

- Nursing Rate per Night (Current rate used by the HSCP): £145.94
- Indicative Budget: 15 points × £145.94 = £2,189.10
- Maximum Budget possible: 28 points × £145.94 = £4,086.32

The social worker can then use this indicative budget to plan carer short breaks and this would be presented at CARG for authorisation.

- 5.22 Proposal 2 - Allocate 2 nights per point for considerable rating and 3 nights per point for critical rating on Adult Carer Assessment And Support Plan sections - this would mean a maximum possible score of 21 points for someone who is critical in every area of the Adult Carer Assessment And Support Plan

### **Proposal 2 Example: Individual Budget Calculation Based on Adult Carer Assessment and Support Plan Scoring**

ACASP Section	Impact Level	Score
Physical Health	Critical	3
Emotional Wellbeing	Critical	3
Finances	No Impact	0
Life Balance	Critical	3
Future Planning	Considerable	2
Employment/Lifelong Learning	No Impact	0
Living Environment	No Impact	0
Total Score		11

Framework Application:

Each Critical score = 4 nights; Considerable = 3 nights

- Total Nights Value: 11 points
- Care Type Applied: Nursing
- Nursing Rate per Night: £145.94
- Indicative Budget: 11 points × £145.94 = £1,605.34
- Maximum budget possible: 21 points × £145.94 = £3,064.74

- 5.23 It is recommended that the HSCP Board approve Proposal 2.

### **Benefits of This New Model**

- 5.24 Eligibility-Linked Allocation of Funding: The new framework ensures that funding is directly tied to the eligibility criteria outlined in the Carer's Assessment. A clear, published framework already in use supports this approach, providing a consistent and transparent method for determining access to respite. This strengthens accountability and aligns resources with assessed needs.
- 5.25 Greater Equity and Consistency: By basing funding on assessment



scores, carers with similar levels of need will receive comparable budgets. This enhances fairness and reduces variation in allocations. For example, a carer assessed as having critical needs across all domains of the Adult Carer Assessment And Support Plan could be eligible for up to 21 or 28 nights equivalent budgetary value of short breaks per year depending on the final agreed value to be used in Price Per Point (PPP) Model. This value would act as a budget cap, and any additional support would require special approval, further ensuring consistent application of the framework.

- 5.26 **Equitable Resource Allocation:** A sample comparison of 62 existing cases (29 nursing, 17 learning disability, 16 residential) suggests the new model could lead to more efficient budget use. Between 50 and 53 of the 62 cases would have received reduced allocations under the new system depending on if the Board opt for the 2/3 nights option or the 3/4 nights option respectively. This indicates a more sustainable and targeted use of financial resources without compromising essential support.
- 5.27 **Simplified Process for Staff:** The model is designed to be quicker and easier for staff to apply. Allocations can be reached earlier in the planning process, enabling more timely and creative conversations with carers about their options. This supports a more personalised approach while reducing administrative burden for frontline teams.
- 5.28 **Enhanced Choice and Control for Carers:** Earlier access to defined budgets allows for richer and more flexible planning. Carers can explore a broader range of short break options that are meaningful to them, in keeping with the principles of Self-Directed Support (SDS) and person-centred care.
- 5.29 **Minimal System Changes Required:** The framework can be implemented swiftly, and carers support packages will be realigned as reviews take place. Current systems, including CareFirst, are already configured to support the overnight respite model through existing Individual Resource Framework (IRF) documentation. This ensures ease of transition with no significant technical or procedural overhaul.

### **Respite Team Restructure**

- 5.30 To ensure this new process works efficiently, the team structure of the current “Respite team” who oversee supporting carers with an Option 2, 3, 4 budget will experience some changes. The team currently comprises of 1 (WTE) Grade 7 Respite Resource Worker and 1 (WTE) administrative staff. The recommendation is that the team moves into the Self-Directed Support (SDS) team.
- 5.31 Having a larger team of multi-skilled officers would allow for the Self-Directed Support (SDS) team to cover a 52 week service and remove the current six month booking windows for an SDS option 2 support for

carers. The administrative worker would continue to provide administrative support to all SDS officers and the SDS lead to ensure the smooth running of the team.

- 5.32 A Simplified Redesigned Short Breaks Process Pathway diagram can be found in Appendix III of this report.

## **6. Options Appraisal**

- 6.1 An options appraisal has been undertaken and details can be found in section 5 of this report.

## **7. People Implications**

### **Staff**

- 7.1 As outlined in section 5.30 of this report, The Respite team as it was known would change, and though the team's responsibilities would remain unchanged in the interim, the team would now sit within the Self-Directed Support team. This will be managed via normal HR policies.
- 7.2 Staff would be required to complete training on the revised process which would also incorporate carer awareness training. Clearer guidance materials/SOP and updated intranet support pages would be created.

### **Unpaid Carers**

- 7.3 The new framework would aim to reduce delays within assessment, budget allocation and support planning and better support carers to maintain their right to a life alongside their caring role.

## **8. Financial and Procurement Implications**

- 8.1 Although this report recommends that the HSCP Board approve the 2 nights/3 nights model, Section 5 above presents the financial implications of both proposals explored, comparing two potential budget allocation models for carer short breaks in this redesigned process.
- 8.2 The two potential budget allocation frameworks are: the 2 nights/3 nights model and 3 nights/4 nights model. Examples on how this would work have been drawn across three care settings: Nursing, Residential, and Learning Disability and is shown below.
- 8.3 All known financial implications are outlined in section 5 of this report. In summary both options present viable approaches to delivering short breaks support for carers. The 2 nights/3 nights model tends to offer greater efficiency across most categories, while the 3 nights/4 nights model still offers efficiency across most categories but would offer more

budget and increased short breaks opportunities for carers requiring extended short breaks.

## **9. Risk Analysis**

- 9.1 Without implementation of a simplified and fair process, the HSCP risks continued inequity, carer dissatisfaction, and missed opportunities for early intervention. There is also a risk that new carers requesting support will be unable to be provided with this due to a lack of available budget. It could lead to a substantially longer waiting list and an earlier breakdown of carer role.
- 9.2 The new framework introduces mitigations for previous risks, including clearer support pathway, faster processing, and better identification of carers at an early stage.
- 9.3 There may be some risk that there will be dissatisfaction for those who currently have support packages above average for the level of need and risk. They may have become used to this level of support and there will be impact from aligning the packages, however it is important to ensure that professional judgement is maintained as part of the decision making. All concerns will be taken into consideration during the review process.

## **10. Equalities Impact Assessment (EIA)**

- 10.1 An equality impact assessment has been undertaken for this work stream and was approved by the HSCP Board on the 24 March 2025 (savings reference RESP01). A copy can be found in Appendix I of this report.

## **11. Environmental Sustainability**

- 11.1 A Strategic Environmental Assessment (SEA) is not required for this report.

## **12. Consultation**

- 12.1 The review engaged a wide range of stakeholders and consultations were carried out with carers, third sector partners, staff members/HSCP teams including social workers, social work assistants, senior social workers, Integrated Operations Managers and Heads of Service.
- 12.2 From the consultation with carers, some carers have highlighted that this model is a welcome development, but are keen to see this roll out gradually, hence the recommendation to launch this model and then review this redesigned process in six months.

## **13. Strategic Assessment**

- 13.1 The redesigned Short Breaks Framework is well aligned to the strategic

outcomes and priorities of the HSCP strategic plan, Improving Lives Together 2023-2026, including the strategic priority, “We will provide better support to unpaid carers” , and the strategic priority, “we will undertake whole-pathway reviews, ensuring coordination and equity of access to services” within the ‘Caring Communities’ strategic priorities area.

- 13.2 The framework strengthens prevention and early intervention efforts by enabling timely, tailored short breaks that are proactive, fully includes the carer and cared for in the support planning, utilises a whole system framework by assessing carers and cared for persons together to achieve better outcomes, and protects carers' health and wellbeing.

#### **14. Directions**

- 14.1 The recommendations within this report require directions to be issued to the Chief Executive of West Dunbartonshire Council. This can be found in Appendix II of this report.

#### **Margaret-Jane Cardno**

Head of Strategy and Transformation

23 September 2025

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#### **Person to Contact:**

Margaret-Jane Cardno  
Head of Strategy and Transformation  
West Dunbartonshire HSCP

#### **Appendices:**

Appendix I: EQIA  
Appendix II: Direction Reference Number  
HSCPB000082MJC19082025  
Appendix III: Simplified Pathway Diagram

## Equality Impact Assessment record layout for information

<b>Owner:</b>	Head of Strategy and Transformation
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<b>Resource:</b>		<b>Service/Establishment:</b>	
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	First Name	Surname	Job Title
<b>Head Officer:</b>	Margaret-Jane	Cardno	Head of Strategy and Transformation

	Include job titles/organisation
<b>Members:</b>	HSCP Senior Management Team

Please note: the word policy is used as shorthand for strategy policy function or financial decision	
<b>Policy Title:</b>	Reduction in Short Break Funding: to allocate two nights for carers with a 'considerable' rating and three nights for those with a 'critical' rating on adult carer assessment and support plan sections. This would mean a maximum possible score of 21 nights for someone who is critical in every area of the Adult Carer Assessment And Support Plan.

<b><u>The aim, objective, purpose and intended outcome of policy</u></b>
To secure best value for the HSCP and improve the availability of short breaks for carers through the introduction of a more transparent and equitable approach to the provision of short breaks.
<b><u>Service/Partners/Stakeholders/service users involved in the development and/or implementation of policy</u></b>
West Dunbartonshire HSCP Senior Management Team

<b><u>Does the proposals involve the procurement of any goods or services?</u></b>	No
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If yes please confirm that you have contacted our procurement services to discuss your requirements	N/A
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<b>SCREENING</b>	
<i>You must indicate if there is any relevance to the four areas</i>	
<b>Duty to eliminate discrimination (E), advance equal opportunities (A) or foster good relations (F)</b>	Yes
<b>Relevance to Human Rights (HR), Include UNCRC Rights</b>	Yes
<b>Relevance to Health Impacts (H)</b>	Yes
<b>Relevance to Social Economic Impacts (SE), Include Fairer Scotland Duty Considerations</b>	Yes

<b>Who will be affected by this policy?</b>
Unpaid carers and the cared for person.

<b>Who will be/has been involved in the consultation process?</b>
HSCP Senior Management Team.

**Please outline any particular need/barriers which equality groups may have in relation to this policy list evidence you are using to support this and whether there is any negative impact on particular groups**

	<b>Needs</b>	<b>Evidence</b>	<b>Impact</b>
<b>Age</b>	Carer needs include access to short breaks.	Nationally adult Unpaid Carers are much more likely to be female. The Carers Census, Scotland 2019-20 showed that females accounted for 76% of working age carers and 67% of carers aged 65 or over.	Positive

	Needs	Evidence	Impact
<b>Disability</b>	<p>Unpaid carers play a vital role in the lives of disabled people, ensuring they receive the care and support needed to thrive.</p> <p>Daily Living Assistance: Unpaid carers help with essential daily activities such as bathing, dressing, eating, and mobility. This support is crucial for individuals who may have physical limitations.</p> <p>Medical and Health Management: Carers assist with managing medications, attending medical appointments, and monitoring health conditions. This ensures that the disabled person receives proper medical care and adheres to treatment plans.</p>	<p>When respite services are reduced, disabled people can face several impacts:</p> <p>Increased Isolation: Without the support of unpaid carers, disabled individuals may experience greater social isolation. Carers often provide essential companionship and help maintain social connections.</p> <p>Decline in Health and Well-being: The absence of regular care can lead to a deterioration in both physical and mental health. Disabled individuals might struggle to manage daily activities, leading to increased stress and potential health complications.</p> <p>Higher Risk of Institutionalisation: Without adequate support at home, disabled people are more likely to be placed in institutional care settings, which can be more costly and less personalised.</p> <p>Financial Strain: Reduced carer support can lead to increased financial burdens for disabled individuals and their families. They may need to pay for professional care services, which can be expensive, or enter statutory services which will increase costs for the public sector.</p> <p>Reduced Quality of Life: The overall quality of life for disabled individuals can decline without the consistent support of unpaid carers. They may face difficulties in accessing necessary services, participating in community activities, and maintaining independence.</p> <p>Although there is a financial saving, this work is not considered to be a reduction in service. A new and more</p>	<p>Neutral</p> <p>A more transparent model of allocation and streamlines process is Positive.</p> <p>Any reduction in allocation seen as a negative outcome will be mitigated through professional review and flexibility of model to allow for professional judgement.</p>



	<p><b>Emotional Support:</b> Unpaid carers provide companionship and emotional support, which can significantly improve the mental well-being of disabled individuals. This support helps reduce feelings of loneliness and isolation.</p> <p><b>Advocacy and Coordination:</b> Carers often act as advocates, helping to navigate complex healthcare and social service systems. They coordinate care and ensure that the disabled person's needs are met effectively.</p> <p><b>Financial Management:</b> Many carers assist with managing finances, paying bills, and handling other administrative tasks. This support is vital for those who may struggle with these</p>	<p>equitable approach to the provision of short breaks, aligned with the learning from the short break pilot should have a positive impact on service users.</p>	
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	<p>responsibilities due to their disability.</p> <p>Enhanced Quality of Life: Overall, the support provided by unpaid carers helps disabled individuals maintain a higher quality of life, enabling them to live more independently and participate in community activities.</p>		
	<b>Needs</b>	<b>Evidence</b>	<b>Impact</b>
<b>Gender Reassign</b>			
<b>Marriage &amp; Civil Partnership</b>			
<b>Pregnancy &amp; Maternity</b>			
	<b>Needs</b>	<b>Evidence</b>	<b>Impact</b>
<b>Race</b>			
<b>Religion &amp; Belief</b>			

	Needs	Evidence	Impact
<b>Sex</b>	<p>Unpaid carers often face a range of challenges and have specific needs that require attention and support, for example:</p> <p>Financial Support: Many unpaid carers struggle financially due to the demands of their caregiving roles. They often need better financial assistance, such as Carer's Allowance, to help cover living expenses.</p> <p>Respite Care: The opportunity to take breaks is crucial. Many carers experience burnout and exhaustion because they can't get regular respite breaks. Access to reliable respite care services can help carers maintain their well-being.</p> <p>Access to Services: Carers often find it</p>	<p>In 2020/21 Carers of West Dunbartonshire supported 1,250 adult carers 40% were aged 45-64; 76% were female.</p> <p>Nationally adult Unpaid Carers are much more likely to be female. The Carers Census, Scotland 2019-20 showed that females accounted for 76% of working age carers and 67% of carers aged 65 or over.</p>	Positive

	<p>challenging to access support services, especially those from ethnic minority backgrounds, lower socioeconomic groups, or the LGB+ community. Improved access to these services is essential.</p> <p>Emotional and Mental Health Support: The emotional toll of caregiving can be significant. Carers need access to mental health services and support groups to help them cope with stress and isolation.</p> <p>Training and Education: Providing carers with training and education on caregiving tasks can help them feel more confident and capable in their roles. This can include, financial management, and self-care techniques</p> <p>Recognition and Advocacy: Carers often</p>		
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	<p>feel undervalued and overlooked. Greater recognition of their contributions and advocacy for their needs can help improve their quality of life and ensure they receive the support they deserve.</p>		
<p><b>Sexual Orientation</b></p>	<p><b>Access to Services:</b> Carers often find it challenging to access support services, especially those from ethnic minority backgrounds, lower socioeconomic groups, or the LGB+ community. Improved access to these services is essential.</p>	<p>There is evidence indicating that LGBTQ+ unpaid carers in Scotland face specific disadvantages, for example;</p> <p><b>Isolation and Discrimination:</b> LGBTQ+ carers often experience isolation and discrimination, which can impact their mental health and well-being. They may face additional barriers when accessing support services due to fears of discrimination or lack of understanding from service providers.</p> <p><b>Reduced Social Networks:</b> Many LGBTQ+ carers or the individuals they care for may have reduced social networks due to a lack of acceptance of their sexual orientation or gender identity. This can lead to increased feelings of loneliness and a lack of informal support.</p> <p><b>Health Inequalities:</b> LGBTQ+ individuals are less likely to report good or very good health compared to their heterosexual counterparts. This can exacerbate the challenges they face as carers, as they may have their own health issues to manage alongside their caregiving responsibilities.</p> <p><b>Barriers to Accessing Services:</b> Research has highlighted that LGBTQ+ carers in Scotland face specific barriers</p>	<p>Positive</p>

		<p>when accessing social care services. These include concerns about how they will be treated if they disclose their sexuality or gender identity, and difficulties in recruiting and working with personal assistants.</p> <p>Addressing these challenges requires targeted support and inclusive policies to ensure that LGBTQ+ unpaid carers receive the recognition and assistance they need.</p> <p>Source: National Care Service - adult social care: equality evidence review</p>	
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	Needs	Evidence	Impact
<b>Human Rights</b>			
<b>Health</b>			

	Needs	Evidence	Impact
	West Dunbartonshire contains the 3rd= highest share of the most	Unpaid carers often face several socio-economic disadvantages that can significantly impact their lives, for example:	Neutral

<b>Social &amp; Economic Impact</b>	deprived datazones in Scotland	<p>Financial Hardship: Many unpaid carers experience financial strain due to the demands of their caregiving roles. They may have to reduce their working hours or leave their jobs entirely, leading to a loss of income and financial security.</p> <p>Employment Challenges: Balancing caregiving responsibilities with employment can be difficult. Unpaid carers often face challenges in maintaining stable employment, advancing in their careers, or finding flexible work arrangements that accommodate their caregiving duties.</p> <p>Poverty Risk: The financial pressures and reduced earning potential can increase the risk of poverty for unpaid carers. This is particularly true for those who provide high-intensity care or care for extended periods.</p> <p>Health and Well-being: The stress and physical demands of caregiving can take a toll on carers' health. They may experience higher levels of stress, anxiety, and depression, as well as physical health issues due to the strain of caregiving.</p> <p>Social Isolation: Unpaid carers often face social isolation as their caregiving responsibilities limit their ability to engage in social activities, maintain friendships, and participate in community events.</p> <p>Gender Inequality: Women are disproportionately represented among unpaid carers, which exacerbates existing gender inequalities. This can limit their</p>	The framework will maximize the ability for new carers accessing short breaks or replacement care. However some will have reduced budgets.
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		opportunities for education, career advancement, and economic independence.	
<b>Cross Cutting</b>			

**Policy has a negative impact on an equality group, but is still to be implemented, please provide justification for this**

This work may have negative impact on some equality group however the positive impact will outweigh the negative by way of having an equitable system of allocation with a transparent process, allowing better respite access to carers in a timelier manner.

**Will the impact of the policy be monitored and reported on an ongoing bases?**

The implementation of the short breaks review will be monitored by the HSCP Programme Management Office. The impact will then be monitored by the Carers Development Group, the HSCP Senior Management Team, The HSCP Board Audit and Performance Committee and the HSCP Board.

**What is your recommendation for this policy?**

Proceed

**Please provide a meaningful summary of how you have reached the recommendation**

Although this programme will generate a financial saving, this work is not considered to be a reduction in service. A new and more equitable approach to the provision of short breaks, aligned with the learning from the short break pilot should have a positive impact on service users.



**Appendix II:** Direction from Health and Social Care Partnership Board

The Chief Officer will issue the following direction email directly after Integration Joint Board approval:

**From:** Chief Officer, HSCP  
**To:** Chief Executive, West Dunbartonshire Council  
**CC:** HSCP Chief Finance Officer, HSCP Board Chair and Vice-Chair  
**Subject:** Direction(s) from HSCP Board 19 August 2025 FOR ACTION  
**Attachment:** **Adult Carer Assessment and Support Plan (ACASP) process and the short breaks Process Review Update**

Following the recent HSCP Board meeting, the direction below has been issued under S26-28 of the Public Bodies (Joint Working) (Scotland) Act 2014. Attached is a copy of the original HSCP Board report for reference.

DIRECTION FROM WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP BOARD		
1	Reference number	HSCPB000082MJC19082025
2	Date direction issued by Integration Joint Board	19 August 2025
3	Report Author	Margaret-Jane Cardno Head of Strategy and Transformation West Dunbartonshire HSCP
4	Direction to:	West Dunbartonshire Council only
5	Does this direction supersede, amend or cancel a previous direction – if yes, include the reference number(s)	No
6	Functions covered by direction	<ul style="list-style-type: none"> <li>○ Disabled Persons (Services, Consultation and Representation) Act 1986 - Section 8 (Duty of local authority to take into account abilities of carer.)</li> <li>○ Social Care (Self-directed Support) (Scotland) Act 2013 Section 3 (Support for adult carers.) Section 7 (Choice of options: adult carers.)</li> <li>○ Children (Scotland) Act 1995 - Section 24 (Assessment of ability of carers to provide care for disabled children)</li> <li>○ Services delegated by the Council to the Integration Joint Board - Carers support services.</li> </ul>
7	Full text and detail of direction	Implement a price per point model based on the allocation of two nights for carers

		<p>with a 'considerable' rating and three nights for those with a 'critical' rating across all ACASP sections. This would mean a maximum possible score of 21 nights for someone who is critical in every area of the ACASP.</p> <p>At an appropriate time ensure officers furnish the HSCP Board with a further report in relation to the impact and implementation of the legal right to short breaks for unpaid carers as defined in forthcoming The Care Reform (Scotland) Act.</p> <p>Implement the redesigned Short Breaks process.</p> <p>Implement the recommendation that the current "respite team" moves into the Self-Directed Support (SDS) team.</p> <p>Implement a full review of role profiles of all staff within the SDS Team.</p> <p>Implement an appropriate monitoring and improvement framework, including a scheduled six-month review of the redesigned process.</p>
8	Specification of those impacted by the change	Unpaid Carers; Staff within the SDS Team; and Staff within the what is currently known as the respite team.
9	Budget allocated by Integration Joint Board to carry out direction	No additional financial resources are required to implement this direction. This work supports a previously agreed budget saving and the required tasks will be absorbed within existing resources.
10	Desired outcomes detail of what the direction is intended to achieve	<p>The redesigned Short Breaks Framework is well aligned to the strategic outcomes and priorities of the HSCP strategic plan, Improving Lives Together 2023-2026, including the strategic priority, "We will provide better support to unpaid carers", and the strategic priority, "we will undertake whole-pathway reviews, ensuring coordination and equity of access to services" within the 'Caring Communities' strategic priorities area.</p> <p>The framework strengthens prevention and early intervention efforts by enabling timely, tailored short breaks that is proactive, fully includes the carer and cared for in the support planning, utilizes a whole system framework by assessing carers and</p>

		cared for persons together to achieve better outcomes, and protects carers' health and wellbeing.	
11	Strategic Milestones	Implementation of PPP Model	1 September 2025
		Respite Team move to SDS Team	1 January 2026
		Review of SDS Role Profiles	1 February 2026
		6 Month Review	1 March 2026
12	Overall Delivery timescales	31 April 2026	
13	Performance monitoring arrangements	This work will be monitored via the HSCP PMO	
14	Date direction will be reviewed	1 August 2026	

# Proposed adult process inclusive of carer and cared for person



STAGE 1 - Intake & Initial screening

STAGE 2 - MLA and ACASP completed

STAGE 3 - MLA scored to give indicative budget & ACASP indicative budget based on current eligibility criteria agreed

STAGE 4 - Support planning - with both cared for person and carer involved in process

STAGE 5 - Budget authorisation request if outwith agreed indicative amounts

STAGE 6 - Support plan implemented

STAGE 7 - Review and refresh annually - sooner if significant change in circumstances identified

# Pathways

**Pathway 1** - MLA & ACASP - Both parties have agreed to proceed with assessments to gain a full understanding of the current reality. The needs and outcomes of the cared-for person will be explored first. Once a support plan is agreed, the impact on the carer will be considered in developing their budget and support plan. The process should reflect the wishes of both the carer and the cared-for person.

**Pathway 2** - ACASP only - cared for person does not meet eligibility criteria for MLA or cared for person has refused MLA completion.

**Pathway 3** - MLA only - no carer involvement or carer does not wish to complete ACASP or be considered for their own budget.

# Pathway 1 - Detailed process breakdown - MLA & ACASP

## Stage 1: Initial Screening

Not eligible: Staff should still engage in a meaningful conversation, offering advice, guidance, and signposting to alternative supports. This must be recorded to evidence early intervention.

Eligible: Risks are managed until full assessment is completed.

Offer referral to Improving Lives for pre-assessment support if appropriate.

Refer carers to Carers of West Dunbartonshire (CWD) for initial ACASP completion.

## Stage 2: Assessment

Complete MLA and ACASP using Just Enough Support tools to ensure a person-centred, outcome-focused, and strengths-based approach.

If not already done, refer carers to CWD for ACASP (SW can complete if preferred by carer or if this would be a review to existing ACASP).

## Stage 3: Budget Allocation

Submit the MLA to the SSW for scoring and presentation at AARG to agree an indicative budget for the cared-for person. The social worker will present at AARG unless otherwise agreed.

If 2:1 support is identified, the assessment should reflect this to ensure accurate budget calculations.

The carer's indicative budget, based on the Resource Formula, will be agreed as a maximum spend. This may change depending on the impact of the cared-for person's support plan being implemented.

## Stage 4: Support Planning

Using the indicative budget, the SW develops a 52-week support plan with the cared-for person, focusing on 2–3 key outcomes and should include replacement care periods within this plan. Discuss SDS options at this point to ensure accurate costs can be calculated.

Apply JES principles—prioritise community assets and TEC before traditional services.

If outcomes can be met within budget, proceed without returning to AARG - If budget is insufficient, resubmit to AARG detailing reasons.

Review ACASP outcomes to determine if they will be fully, partially, or not met by implementation of cared for support plan. Update ACASP based on implementation – this may change from initial assessment undertaken at carer's centre - only considerable or critical thresholds attract a budget.

Develop carer support plan based on scored outcomes.

Ensure both cared-for person and carer understand and sign off on budgets and plans.

## Stage 5: Authorisation

If within indicative budget agreed previously, proceed without re-presentation.

If additional budget is needed, present fully costed MLA/ACASP with clear outcomes and justification for spends to AARG for IOM authorisation.

If not authorised at AARG, IOM will provide an acceptable budget, SW revisits support plans to align with agreed value.

If updated support plan fits within budget allocation, then proceed; if not, resubmit to AARG.

If unresolved after second presentation, escalate to Head of Service for final decision.

## Stage 6: Implementation

On implementation, provide both cared-for person and carer with a summary of outcomes, inputs, resources, and package value. Confirm annual review cycle.

## Stage 7: Review

Begin review process at month 10 to ensure continuity of support and to align with legislative requirements.

Early Reviews may also be triggered by significant changes in circumstances.

# Pathway 2 - Detailed process breakdown - ACASP only

## Stage 1: Initial Screening

Not eligible: Engage in a meaningful conversation, offering advice, guidance, and signposting to alternative supports. Record on CareFirst to evidence early intervention.

Eligible: Manage immediate risks until ACASP is completed. referral to Carers of West Dunbartonshire if new ACASP, if review of ACASP allocate to worker within HSCP.

## Stage 2: ACASP Completion

ACASP is completed by Carers of West Dunbartonshire (CWD), identifying outcomes and applying an eligibility banding, if carer holds an existing ACASP this should be reviewed by allocated worker, CWD only complete initial ACASP's.

## Stage 3: Budget Allocation

ACASP is submitted to SSW for presentation at AARG.

An indicative budget is agreed based on resource allocation process.

If a specific support is essential, this must be clearly justified in the ACASP and highlighted at AARG – for example 2 weeks building based replacement care required as carer will going into hospital

## Stage 4: Support Planning

Using the agreed budget, the SW develops a 52-week support plan with the carer, focused on 2–3 key outcomes.

Short breaks can be made up of replacement care, holidays and/or activities with or without the cared for person including travel costs.

Discuss SDS options.

If outcomes can be met within the indicative budget, proceed.

If not, resubmit to AARG for review.

## Stage 5: Authorisation

If within indicative budget agreed previously, proceed without re-presentation.

If additional budget is needed, present fully costed ACASP with clear outcomes and justification for spends to AARG for IOM authorisation.

If not authorised at AARG, IOM will provide an acceptable budget, SW revisits support plans to align with agreed value.

If updated support plan fits within budget allocation, then proceed; if not, resubmit to AARG.

If unresolved after second presentation, escalate to Head of Service for final decision.

## Stage 6: Implementation

On implementation, provide the carer with a summary of outcomes, inputs, resources, and package value.

Confirm that the plan will be reviewed annually.

## Stage 7: Review

Begin review process at month 10 to ensure continuity of support and to align with legislative requirements.

Early Reviews may also be triggered by significant changes in circumstances.

# Pathway 3 - Detailed process breakdown - MLA only

## Stage 1: Initial Screening

Not eligible: Engage in a meaningful conversation, offering advice, guidance, and signposting to alternative supports. Record on CareFirst to evidence early intervention.

Eligible: Manage risks until full assessment is completed.

Offer referral to Improving Lives for pre-assessment support.

Check for existing carers and confirm if ACASP is required.

## Stage 2: ACASP Completion

When starting the MLA, the worker should review the carer situation and advise that carers linked to cared for person can still access advice and support from Carers of West Dunbartonshire, even if they choose not to pursue an ACASP or short breaks budget.

## Stage 3: Budget Allocation

Submit MLA to SSW for scoring and presentation at AARG to agree an indicative budget for the cared-for person – SW would present at AARG unless otherwise agreed

If 2:1 support is identified, the assessment should reflect this to ensure accurate budget calculations.

## Stage 4: Support Planning

Using the indicative budget, the SW develops a 52-week support plan with the cared-for person, focusing on 2–3 key outcomes and should include replacement care periods within this plan. Discuss SDS options at this point to ensure accurate costs can be calculated.

Apply JES principles—prioritise community assets and TEC before traditional services.

If outcomes can be met within budget, proceed without returning to AARG - If budget is insufficient, resubmit to AARG detailing reasons.

Ensure carer understands and sign offs on budgets and plans.

## Stage 5: Authorisation

If within indicative budget agreed previously, proceed without re-presentation.

If additional budget is needed, present fully costed MLA with clear outcomes and justification for spends to AARG for IOM authorisation.

If not authorised at AARG, IOM will provide an acceptable budget, SW revisits support plans to align with agreed value.

If updated support plan fits within budget allocation, then proceed; if not, resubmit to AARG.

If unresolved after second presentation, escalate to Head of Service for final decision.

## Stage 6: Implementation

On implementation, provide the cared for with a summary of outcomes, inputs, resources, and package value. Confirm that the plan will be reviewed annually.

## Stage 7: Review

Begin review process at month 10 to ensure continuity of support and to align with legislative requirements.

Early Reviews may also be triggered by significant changes in circumstances.



# Process guidance

Once approved by the IJB, a full SOP and guidance document will be developed to support staff through the process. There will also be staff training delivered to ensure understanding of pathways.

Work is also underway to explore automation opportunities within the pathways, such as adding ACASPs into the CareFirst system using technology which will further streamline process.

The process considers the needs and wishes of both the carer and the cared-for person. Where building-based replacement care is declined, staff will be supported to work with both parties to find an alternative that respects everyone's preferences but also reaches the outcomes identified in assessment.

It is essential that the wishes of a cared-for person who lacks capacity are recorded and reflected in assessments and support plans, with evidence of efforts made to respect these where it is safe to do so.



## WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP BOARD

Report by Fiona Taylor, Head of Service Health and Community Care

30 September 2025

**Subject: Care at Home Update**

### 1. Purpose

- 1.1** The purpose of this report is to update the HSCP Board on the Care at Home service. This includes the progress and impact of the Redesign project, Care Inspectorate inspection in April 2025 and financial sustainability.

### 2. Recommendations

- 2.1** The HSCP Board is asked to note the content of the report.

### 3 Background

- 3.1** Since summer 2021, the HSCP Care at Home Service has undergone significant quality improvements, including a Redesign and actions required following Care Inspectorate inspections, alongside increased management oversight to ensure financial accountability.
- 3.2** The Care Inspectorate inspections have raised concerns regarding statutory requirements, staff learning and supervision, performance appraisal and risk management.
- 3.3** This report will provide an update on the Redesign, the Care Inspectorate Improvement activity and delivering financial sustainability.

#### Redesign

- 3.4** On the 28th of March 2024, the HSCP Board approved the proposed Redesign changes, based on recommendations following consultation, feedback from employees, service users, and unpaid carers.  
[document-pack-bookmarked-and-agenda-hscp-board-28-march-2024.pdf](#)

Following this approval, an Implementation Group was established, chaired by the Chief Officer. Membership includes employees and Trade Union representatives.

- 3.5** There were two stages to the implementation of the Redesign:
- **1<sup>st</sup> Stage:** Moving Home Carers to the new standard working roster, implemented over three phases:
    - **Phase 1:** December 2024: Home Carers who wished to decrease their contracted hours, who wished to move to

- the new work pattern as soon as possible, and who were already on the standard work pattern.
  - **Phase 2:** March 2025: Home Carers given 12 weeks' notice to move to the new work pattern.
  - **Phase 3:** March 2026: Remaining Home Carers will be moved to the new work patterns.
- **2nd Stage:** Enhancing the care co-ordination workforce in support of the delivery of safer, higher-quality care.

The first stage (Phases 1 and 2) have concluded. Phase 3 will be implemented in March 2026. It is anticipated that care co-ordination workforce changes will also be operationalised by this point.

#### Care Inspectorate

- 3.6** The Care at Home Service has been inspected annually since March 2023. Grades awarded in 2023, 2024, and recently in April 2025 have highlighted areas of risk across the service. Immediate and ongoing remedial activity to mitigate risk has been continuing since the March 2023 inspection.

**Table 1: Grades Awarded**

Key Questions	April 2025	March 2024	March 2023
How well do we support people's wellbeing?	2 - Weak	2 - Weak	3- Adequate
How good is our leadership?	3- Adequate	2 - Weak	3- Adequate
How good are our staff team?	2 - Weak	2 - Weak	3- Adequate
How well is our care and support planned?	3- Adequate	2 - Weak	3- Adequate

- 3.7** The inspection conducted in April 2025 indicated improvement in two of the four Key Questions, with grades rising from 'weak' to 'adequate'. The remaining two Key Questions, which are currently graded at level 2, demonstrated evidence of progress towards achieving a grade of 3.

- 3.8** The current requirements are:

- 1) By 5 December 2025, the provider must ensure that people's health, welfare and safety is supported by the effective delivery of visit schedules. To do this the provider must at a minimum:
  - a) Plan visit schedules in advance and review these regularly to ensure they reflect people's care and support needs.

b) Any changes to agreed schedules are to be communicated with people receiving care or their representative.

- 2) By 5 December 2025, the provider must ensure that care plans are in place and contain sufficient detail to allow staff to provide effective support for people's health, welfare, and safety needs. Reviews of care plans must take place at least every six-months, or when a significant change occurs.

#### Financial Sustainability

- 3.9** The Service must demonstrate strong financial governance by delivering the service within the approved 2025/26 budget allocation to support ongoing financial sustainability across all HSCP Services. Significant changes have been implemented to improve processes and evidence management scrutiny. This includes accurate and informative data collation, targeting high absence levels and reducing overtime and dependency on agency.

## **4 Main Issues**

### Redesign

- 4.1** A Redesign Implementation Group was established, including members of the three Trade Unions. After extensive collaboration with the JTU and their members, the Implementation Group agreed that Home Carers would move to a standard work pattern, implemented over three phases (listed in 3.3).
- 4.2** The criteria for inclusion in Phase 3 was negotiated with the JTU involved:
- Home Carers who are contracted to work Monday to Friday only;
  - Home Carers in receipt of 10% shift allowance;
  - Home Carers with flexi retirement agreements in place before 18th December 2023 and;
  - Home Carers where managers agreed to move them to Phase 3 due to personal circumstances. These decisions were taken on a case-by-case basis, and included consistency checks to ensure objectivity.
- 4.3** The following table shows the impact of Phase 1 and 2 on weekly contracted hours.

**Table 2: Impact on weekly contracted hours**

Establishment pre-Redesign	Establishment as of 25/06/25	Reduction in contracted hours post Phase 1 and 2	Pre Redesign establishment hours remaining in Phase 3
13,630	12,107	906	4,335 (31% of workforce)

- 4.4** Table 2 demonstrates a reduction in contracted hours since the start of the Redesign by 1,523hrs. The Redesign paper did not specify a

reduction in Home Carer FTE. Instead, it referenced the need to review planned hours alongside the numbers of Home Carers as the Redesign was implemented. (Care at Home Redesign Paper. March 2024 p294).

- 4.5 The current planned hours of care are 6325 therefore there are sufficient establishment hours to meet the planned hours of care once Phase 3 is concluded and hours are aligned to service delivery. Within the Phase 3 workforce are a number of employees who have indicated that they will retire before March 2026.
- 4.6 The current establishment hours versus planned hours of care indicates an additional 5,782 hrs above the planned hours per week. These additional hours cover planned and unplanned leave, training and travel time.
- 4.7 Key to delivering the service within budget is effective rostering across each area to ensure every roster has a full allocation of planned visits. In addition, there is a need to improve staff attendance.
- 4.8 Analysis per Area is in progress to match the planned hours of care against establishment allocation. There is opportunity to realign Home Carers into areas that have rostering gaps, and the potential to recruit to if vacant establishment hours are identified.
- 4.9 Since September 2023 the total number of service hours and users has reduced. Governance processes have been strengthened to ensure referrals meet substantial or critical criteria and all community referrals must now have a 'My Life Assessment' initial assessment.

**Table 3: Weekly stats**

Pre Redesign			Current		
Planned hours of care (internal and external)	No. of service users	No. of multi-handed visits	Planned hours of care (internal)	No. of service users	No. of multi-handed visits
11,419	1,430	210	5,937	1,084	477

Due to refinements in reporting methodology, internal and external planned hours are now recorded separately and therefore direct comparisons should be made with caution. Nonetheless, there is a discernible reduction in planned hours of care alongside an increase in multi-handed visits. This trend reflects a growing proportion of service users presenting with high dependency and complex care needs.

Currently 44% of service users require 3 or more visits per day.

A multi handed visit is where a visit to a service user requires more than one Home Carer. Multi handed visits usually require longer visit times and

visits more than once per day.

- 4.10** Within the office-based care co-ordination workforce, the two main changes include the introduction of a scheduler role over 7 days to support Organisers, and the need to have Organisers working over 7 days a week to improve governance oversight.
- 4.11** A short life working group, with representatives from the workforce and the JTU, has been established to finalise the 7 day per week roster, and will conclude by the end of October 2025.
- 4.12** The scheduling role is key to shifting workload from Organisers, enabling them to focus on their operational duties, releasing capacity for home visits to review service users, update Care and Support plans and schedule visits to align with care needs.
- 4.13** The HSCP Board agreed to remove domestic and shopping tasks from the scope of the service. Since March 2024, no new service users have been offered this service. Social Work is reviewing current service users to find alternative services and to complete a financial assessment for this service to be provided. All service users received letters with this update.
- Pre Redesign, 58 people (54.25 hrs. per week) received domestic and shopping tasks. By August 2025 this had reduced to 21 people (20.45 hrs. per week).
- 4.14** The HSCP Board agreed the start time of the service would move to 7:30am from 7:00am and the service would end at 10:00pm instead of 11:00pm. Existing Service users have and are being reviewed to ensure visits are scheduled appropriately.
- 4.15** Service users who currently receive nighttime support have been reviewed via Social Work and being offered alternative providers if they have been assessed as requiring this support. Access to overnight Care at Home will now cease in November 2025 as all reviews have concluded.

#### Care Inspectorate

- 4.16** The service continues to work towards a comprehensive Improvement Plan to evidence progression towards meeting the two Requirements. In addition, there are seven Areas for Improvement. These must be addressed to prevent them becoming requirements in future Inspections.
- 4.17** Individualised Organiser reports are generated weekly to demonstrate the number of reviews and Care and Support plans completed. Organisers are allocated weekly protected time (1-day pro rata) to manage this workload.
- 4.18** This ensures that any areas of concern are flagged timeously if progress and improvement is not evidenced. In addition, the Chief Officer, the

Chief Social Work Officer and the Head of Service have two monthly meetings with the Care Inspectorate Team to provide assurance of progress.

- 4.19** High long-term sickness among Organisers has disrupted regular Care and Support plan reviews. Team Leads monitor high-risk cases and direct Organiser resources to prioritise reviews and manage risk. (See table 4 at 4.27).

#### Financial Sustainability

- 4.20** Table 4 details the total service budget and spend with financial data from 2022/23 to date and the net adverse variance after reserve adjustments. It shows a peak in the overspend reported for 2024/25 due to the cumulative impact of unfunded pay awards, the backdated cost of job evaluation claims and the un-achievement of savings assumed within the budget.

**Table 4 – Care at Home Budget and Actual Spend 2022/23 to Date**

Financial Year	Budget	Actual / Forecast	Reserves Adjustment	Variance on		
				Care at Home Variance	External Packages	Total Variance
2022/23	14,629,941	14,681,414	956,000 -	1,007,472	-	1,007,472
2023/24	13,935,064	17,421,141 -	1,078,000 -	2,408,077	-	2,408,077
2024/25	14,722,415	18,055,620	- -	3,333,205	-	3,333,205
2025/26	14,366,283	15,383,044	- -	1,016,761 -	293,000 -	1,309,761

- 4.21** The employee budget for 2025/26 has been constructed using a zero-based approach based on the staffing profile required within the service redesign, including travel time, sickness, holiday and training cover. There is also a small amount of additional resource within the overall budget to support the phasing of staff moving into new work patterns through the 3 phases. The budget and spending related to external packages of care that contain a care at home element is no longer reported under care at home in 2025/26, however for comparison purposes the variance related to these packages has been added to the figures included within Table 4.
- 4.22** Employee costs account for approximately 85% of gross expenditure within the Care at Home Service and are analysed in more detail in Table 5 which shows that while staffing costs are forecast to reduce across salary, overtime and agency spending between 2024/25 and 2025/26, the service continues to report a significant adverse variance with a forecast overspend of £1.017m in 2025/26. Table 6 shows that year on year overtime hours have reduced by nearly 3,000 hours, validating the forecast reduction in the cost of overtime.

**Table 5 – Year on Year Staffing Comparison**



<b>Staffing Financial Analysis</b>	<b>2024/25 Budget</b>	<b>2024/25 Actual Outturn</b>	<b>2024/25 Actual Variance</b>	<b>2025/26 Budget</b>	<b>2025/26 Forecast Outturn</b>	<b>2025/26 Forecast Variance</b>
Salary	15,221,209	14,543,011	678,197	15,537,155	14,067,409	1,469,746
Overtime	638,169	1,397,902	- 759,733	675,265	1,187,910	- 512,645
Agency	-	2,609,747	- 2,609,747	-	1,660,607	- 1,660,607
Other	188,656	482,254	- 293,598	137,379	442,378	- 304,999
<b>Total</b>	<b>16,048,034</b>	<b>19,032,914</b>	<b>- 2,984,880</b>	<b>16,349,799</b>	<b>17,358,304</b>	<b>- 1,008,505</b>

**Table 6 – Year on Year Overtime Hours Comparison**

<b>Overtime Analysis</b>	<b>2024/25 Overtime Hours YTD</b>	<b>2025/26 Overtime Hours YTD</b>
Others Variable OT at 1.0	18,695	18,776
Others Variable OT at 1.5	9,083	7,037
Others Variable OT at 2.0	3,954	2,242
<b>Total</b>	<b>31,731</b>	<b>28,055</b>

- 4.23** While the forecast outturn for 2025/26 shows a tentative improvement position, work continues to ensure that spending on overtime and agency is only approved where no other options for covering the service are available. It should further be noted that the forecast impact of winter 2025/26 is unknown at this time but may adversely impact the currently reported financial position.
- 4.24** Deep dives are in progress in the 4 areas of highest Agency and Overtime spend, to understand the planned hours of care, the allocated establishment hours, absence levels and to review standard rostering for maximum workforce allocation.
- 4.25** Standard Operating Procedures have been implemented for authorisation of overtime and for agency, with management sign off required before shifts can be requested. Retrospective authorisation occurs for shifts that need covered out of hours due to short notice absence.
- 4.26** Overtime is then cross referenced with visit and time compliance, to ensure that only hours of care delivered are reimbursed as overtime.
- 4.27** Financial sustainability of the service over the short, medium and longer term is a key deliverable of the redesign. On average 90% of the service is delivered in-house (including agency) and 10% externally commissioned through mainly local providers. The current service split of internal and external service is being reviewed, with a focus on geographical areas with

challenges matching service demand with available in-house resource.

- 4.28** Re-balancing the present internal and external split could address current and future service demands. It is recognised the service benefits from a stable range of locally commissioned providers who consistently achieve good Care Inspectorate rating and are responsive to current pressure, however hourly rates vary across these providers. The service and HSCP Commissioning and Finance Teams have developed a local framework in partnership with the local provider forum. A standard hourly rate has been formulated which incorporates living wage requirements and all other employee and business costs which combined produces a fair hourly rate for the cost of care.

#### Employee Absence

- 4.29** Employee wellbeing remains a service priority, with management oversight ensuring the Wellbeing Policy is followed to support staff during absences.

Table 7: Absence rates (all Care at Home)

<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025 (up to 31<sup>st</sup> Aug)</b>
9.91%	6.91%	11.3%	12.05%

Table 8: Organiser specific absences

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025 (up to 31<sup>st</sup> Aug)</b>
<b>Total no. absences</b>	12	13	28	17
<b>Total no. of Organisers</b>	8	10	15	13
<b>FTE days lost</b>	291	154	600	270
<b>No. &gt; 4 weeks</b>	8	5	17	9

Table 8 indicates a year-on-year increase in Organiser absences, FTE days lost, and episodes exceeding four weeks in 2024. In 2025 to date, the service has experienced a sustained period of concurrent long-term Organiser absences, which is now resolving as staff are supported in their return to work.

#### Social care governance

- 4.30** Robust governance underpins the delivery of the Care at Home Service. The Chief Officer chairs a 2 weekly meeting to review performance and the service also reports into the Chief Social Work Officer's Social Care Governance group.
- 4.31** A revised complaints pathway is near conclusion to ensure responses are

timeous and that areas for improvement are identified and implemented. Themes are collated by the Head of Service and presented via the Social Care Governance group.

## **5 Options Appraisal**

- 5.1** The recommendations within this report do not require an option appraisal to be undertaken.

## **6 People's Implications**

- 6.1** The improvements will provide employees with stability and deliver fair work principles for all employees. The changes to the current operational infrastructure will ensure that the workforce has capacity to deliver a consistently high standard of care.
- 6.2** The overall impact of this model will be to have sufficient employees available at the right time to deliver a consistent and high-quality service. This should also reduce the use of overtime and unplanned agency use. The impact of any potential employee changes is being managed in accordance with WDC Organisational Change Policy.

## **7 Financial and Procurement Implications**

- 7.1** There are no other financial implications other than those already detailed in the report. The Period 5 Financial Performance Update Report is available as a separate item on this agenda.
- 7.2** Phase 3 of the redesign should be completed by March 2026. The 2026/27 budget will be constructed using the same approach as 2025/26 to ensure it accurately reflects the redesigned staffing structure. Budget allowances made for travel time, sickness, holiday and training cover will be kept under review as the Standard Operating Procedures are fully embedded and further scheduling efficiencies emerge from robust work patterns that support the demands of the service.
- 7.3** As referenced above work is underway with local provider forums to establish a local framework with a standard hourly rate, which will support providers to develop their workforce. The conclusion of the redesign project will address the current split of internal and external service provision with a focus on financial sustainability.

## **8 Risk Analysis**

- 8.1** Redesign changes are implemented but the service does not achieve budget balance. If efficiencies are not achieved there may be a need to review the eligibility criteria for the service. There may also be a need to consider alternative ways to provide support to service users assessed as requiring support from a home care service.
- 8.2** There is a risk that the service does not meet the two Care Inspectorate requirements in December 2025, and if the service does not achieve the

Areas for Improvement they may be moved to become requirements.

**8.3** The service does not reduce overtime and agency spend. This may occur if absence levels across the Organiser workforce remain high as the Organisers are central in leading this improvement activity. It is also affected by the pace at which scheduler posts are recruited.

**8.4** In relation to the Redesign, the following assumptions have been noted:

- It is recognised that the data used to inform the initial Redesign report was captured at a point in time, and that development of robust data analysis data has been a key driver throughout the implementation phase. Improvement work has been underway since March 2023 to enhance data reporting and continues to evolve to ensure assurance and governance.
- There are inherent risks in redesigning the service during a period of increased pressure, although conversely this also strongly exemplifies why Redesign should be expedited.

## **9 Equalities Impact Assessment (EIA)**

**9.1** There is no requirement to provide an EIA for this report.

## **10 Environmental Sustainability**

**10.1** The recommendations within this report do not require a Strategic Environmental Assessment (SEA) to be undertaken.

## **11 Consultation**

**11.1** The HSCP Senior Management Team and the HSCP Chief Finance Officer have been consulted in the production of this report and their comments are incorporated accordingly.

**11.2** An implementation group was established to deliver the Redesign which includes Joint Trade Union colleagues.

## **12 Strategic Assessment**

**12.1** On the 15 March 2023, the HSCP Board approved its Strategic Plan 2023 – 2026 “Improving Lives Together”. The Plan outlines sustained challenge and changes within health and social care, these changes bring with them a host of governance implications: cultural, operational, structural, ethical, and clinical.

**12.2** This review seeks to achieve the HSCP Boards vision that “Everyone in West Dunbartonshire lives in a place they can call home, in communities that care, doing things that matter to them, leading healthy, happy and fulfilling lives, and, when they need it, receiving care and support that prioritises independence, control, choice and recovery”, whilst also ensuring good governance and best value, specifically: “Our services both in-house and commissioned will achieve sustainable outcomes at a sustainable cost,

ensuring the optimal use of resources to achieve the intended outcomes. They will focus on person-centred care and outcomes and will be inclusive, well led and promote a sustainable and diverse market.”

### **13 Directions**

- 13.1** The recommendations within this report do not require a direction to be issued.

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<b>Person to Contact:</b>	<b>Fiona Taylor</b> fiona.taylor21@nhs.scot Head of Community Health and Care
<b>Appendices:</b>	None
<b>Background Papers:</b>	None
<b>Wards Affected:</b>	All Council Wards



## West Dunbartonshire Health and Social Care Partnership Board

Report by Lesley James, Head of Children's Health, Care, and Justice  
Chief Social Work Officer

30 September 2025

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### Subject: What Would it Take? Strategy 2024 - 2029

#### 1. Purpose

- 1.1 The purpose of this report is to provide an update on the implementation of the What Would It Take Strategy?

#### 2. Recommendations

- 2.1 Note the content of this report.

#### 3. Background

- 3.1 In March 2024, the HSCP board approved the Children's Health and Care strategy "Improving Lives with Children and Young People in West Dunbartonshire, What Would It Take? 2024 – 2029".
- 3.2 The strategy presented a road map to deliver sustainable services, aligned to the Promise and shift the balance of care. The aim is to ensure children and young people, where possible, can remain supported at home with the necessary scaffolding of support, with family or in a community setting. This requires a resource shift over time to reduce expenditure on care services and reinvest in community based supports in order for children and young people to be safely supported in their communities where risks and needs of young people are met out with a care environment if safe to do so .
- 3.3 All children need the same things to thrive: a stable home, strong support and steady, loving relationships.

The Promise is Scotland's commitment to making sure this is a reality for all children. The Promise emerged from Scotland's Independent Care Review: a comprehensive, participatory process launched in response to longstanding concerns about the experiences and outcomes for children and young people in the care system. The movement for change was driven by activism and advocacy from care-experienced people across Scotland, who sought to ensure that all children grow up loved, safe, and respected.

In February 2020, the Review published its findings and recommendations in The Promise. The Scottish Parliament, with cross-party support, committed to implementing these recommendations in full by 2030 at the latest.

Keeping The Promise requires Scotland to overhaul its care system, moving away from bureaucratic, process-driven approaches and towards a culture that centres on relationships, rights, and the voices of children and families. The

Promise is built on five key foundations:

- **Voice:** Children and young people must be listened to and involved in decisions about their care.
- **Family:** Where safe and loved, children should stay with their families and be supported to overcome difficulties.
- **Care:** If children cannot remain with their families, they should stay with their brothers and sisters where possible and belong to a loving, stable home for as long as they need to.
- **People:** The workforce must be supported to build trusting, compassionate relationships and to listen to those they support.
- **Scaffolding:** The broader system-laws, policies, and services-must provide the necessary support for these aims.

**3.4** 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 service users' voices, both providers and recipients of a services should be at the centre of service design and, sustainability and future proofing considered throughout.

**3.5** The 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 collaborating with our partners and communities to ensure our children grow up loved, safe, and respected so that they can realise their full potential.

**3.6** This change programme aims to deliver sustainable services whilst promoting better outcomes for vulnerable children, young people, and their families aligned to the principles of The Promise. It will ensure service improvements are realised whilst continuing to respond to the financial challenges that are being experienced across the public sector however the key to sustainability is to ensure preventative supporting and 'scaffolding' as articulated by The Promise are in place.

**3.7** The WWIT strategy was approved by the HSCP Board in March 2024 and comprises of the six workstreams to be developed and delivered over the 5 years of the strategy with different sub-projects contained within each workstream. Given the size of this programme, the initiation of each project needs to be considered to ensure the service can maintain operations and undertake each workstream with dedication and commitment.

**3.8** The 6 workstreams are;

- **Best Practice in Child Protection and Safeguarding-** Assessment and Planning, Implementation of Access Help and Support Team, Implementation of Signs of Safety Accredited model, Updated Secure Procedures and resource screening.



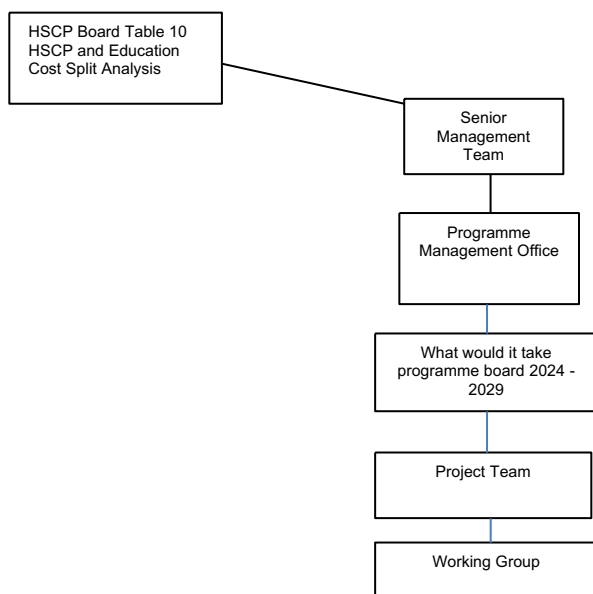
- **Supported Accommodation for Care Leavers-** developing of accommodation options for care leavers with housing colleagues, commissioning of supported accommodation, and development of support workers within a revised Leaving Care Service.
- **Foster Care Recruitment** - recruitment videos, carers testimonials and local campaigning, streamlining access and enquiry pathways to fostering to WDC and development of Foster Care liaison Role to recruit and support local carers.
- **Permanence and Care Excellence** - improving timescales and permanence planning for children, working in partnership with the Centre for Excellence for Looked After Children in Scotland (CELCIS) with the development of a permanence team with the fostering and adoption service, and independent reviewing officers to ensure child centred and independent scrutiny.
- **Commissioning Children's Services** - development of local commissioning frameworks for fostering and residential care to enable WDC negotiations of pricing and terms and conditions. Strengthened contract monitoring with this being built into key roles within the service.
- **Family Support Services-** redesign of family support within Children and Families Services informed by voices of children and families to ensure that services are strength based on what families tells us they need to help prevent children entering or remaining out with their care where possible.

#### 4. Main Issues

##### What Would it Take Governance?

- 4.1 The strategy is made up of six workstreams as summarised above, which are overseen by the What Would it Take programme board.
- 4.2 The What Would It Take programme board was set up, chaired by the Head of Service Children's Care and Justice. This board occurs monthly and is made up of Senior Managers, the Promise Lead, Team Leads, and the Strategy and Transformation service. Senior Managers are requested to provide updates on the projects, raise any challenge, request approval on documents or seek approval on any decisions required to be made within the project.
- 4.3 Each of the six workstreams are also governed by the Project Management Office, chaired by Beth Culshaw, HSCP Chief Officer and each project goes to PMO, every three months.
- 4.4 Each workstream has a project team, made up of staff who will contribute to progressing each project. Timings of these meetings are decided by those within the project team. A working group is set up if the project team require an in-depth review of a certain topic.

- 4.5** The following chart shows a visual representation of the governance in place for this programme.



#### Communication and Engagement plan

- 4.6** At the beginning of the strategy an Engagement and Communication plan was agreed and approved. This follows how each project will provide updates to the stakeholders involved in each of the projects. The Engagement and Communication plan is available to all staff within HSCP.
- 4.7** A Microsoft Teams channel was created which provides updates to Children and Families staff members. It also stores project information such as project plans.
- 4.8** One of the communication methods was a bi-annual newsletter which will be made available for all HSCP and Council staff to read. The first newsletter was published on the 17<sup>th</sup> of July 2025 and available on the HSCP webpage for the strategy.

#### Plan on a Page

- 4.9** The plan on a page was finalised after feedback from children, families, young people, and staff. The plan on a page was rolled out to all Children and Families staff laptop, background and signatures. This was to enable all staff to understand and locate themselves as part of delivering on the aspirations priorities and vision are clear to all.
- 4.10** The plan on a page can be viewed [here](#) and attached at appendix 1.

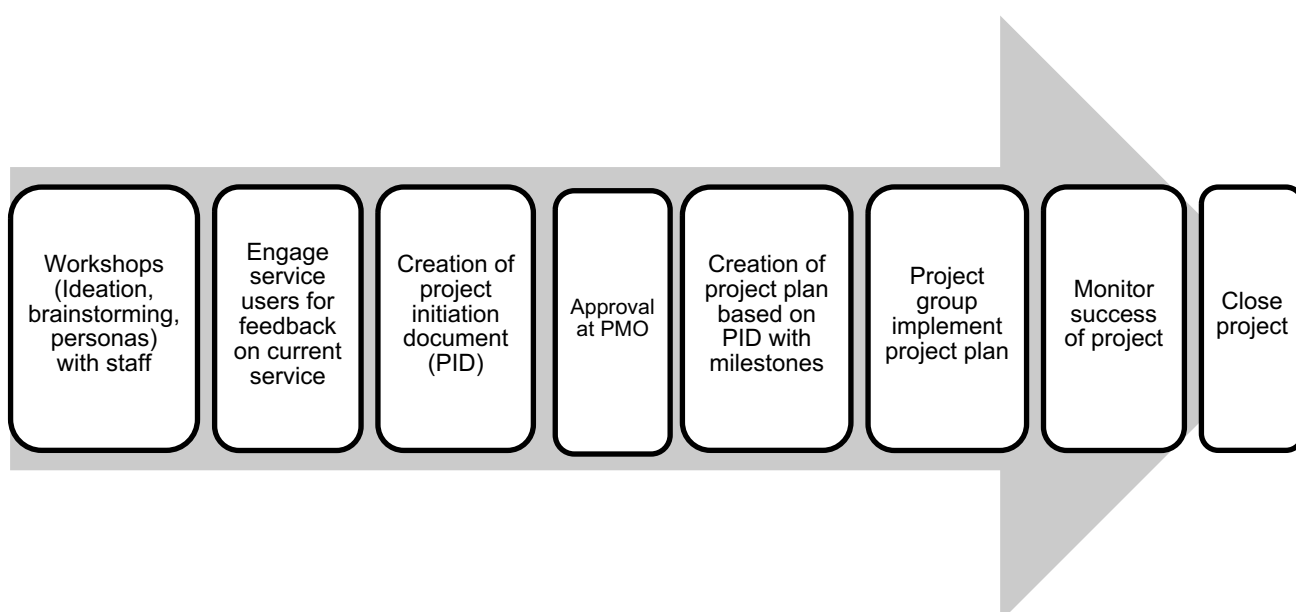
#### WWIT Projects

**4.11** Table 1 shows the six workstreams and the Senior Manager responsible.

Table 1

<b>Project</b>	<b>Overview</b>	<b>Senior Manager</b>
Permanence and Care Excellence	Improve the timescales for planning for children and to reduce the uncertainty for children and young people who require permanent care out with their birth family	Mark Mulvenna
Family Support Services	We will provide family support services to ensure families get the right help at the right time, for as long as it is needed.	Sharon Laing
Child protection and safeguarding	We will make sure there is best practice in child protection and risk management arrangements.	Sharon Laing
Commissioning Services	We will review all our commissioned and contracted services to ensure the best outcomes and best value is delivered.	Mark Mulvenna
Foster Carer and Kinship Care support	Recruit local foster carers over the next five years and increase kinship care opportunities.	Mark Mulvenna
Supported Accommodation	Continue our commitment to providing options for those moving on from care.	Mark Mulvenna

**4.12** As stated in section 3.3, the Scottish Approach to Service Design methodology is used. The following chart provides a visual representation of how each project is scoped, project plan is developed, and project is implemented and closed.



## Permanence and Care Excellence

- 4.13** The permanence and care excellence workstream began in March 2024. Workshops have been planned for Autumn 2025 to further refine and interrogate our local data aligned to permanence milestones for children and young people.
- 4.14** In May 2024, the service reconfigured Social Worker posts and progressed with recruitment into these in establishing an Adoption and Permanence Team with pathways for children and young people to this service being developed. In recent months these posts have had reduced effectiveness due to absence which has compromised progression of some children's plans. This is now an improving picture, and the team will continue to strive to ensure children's permanence plans are progressed, and that uncertainty, drift and delay for children and their carers and families are minimised
- 4.15** A local session, facilitated by the Centre for Excellence for Children's Care and Protection (CELCIS) based at Strathclyde University was held in December 2024, and included local representatives from Social Work, Health, Education, Children's Hearing Scotland and the Scottish Children's Reporters Administration to highlight the current local demographic in this area of work and inform the areas for improvement required
- 4.16** Since the introduction of this team, Permanence plans for children and young people have been progressed as follows: 7 Permanence Orders have been granted.
- 6 Permanence Orders are currently being progressed through Court
  - 7 Permanence Order Applications are being prepared for lodging at Court.
  - 1 Adoption Order has been granted
  - 2 Adoption Order applications are currently being progressed through Court
  - 5 Adoption Order applications are being prepared for lodging at Court

Prior to this there was little evidence that plans were being concluded for young people causing uncertainty and drift and delay in in some instances placement breakdown.

## Family Support Services

- 4.17** The Family Support Services project began in February 2025. West Dunbartonshire children's services are committed to redesigning a family support service aligned to [Getting it Right For Every Child](#) Principles and [The Promise](#), particularly supporting children to remain at home with their families where it is safe and loving and ensuring that families receive the support needed to overcome difficulties.
- 4.18** Family Support Services play an integral role in the provision of early intervention in social work support within West Dunbartonshire. However, the service is

currently not delivering consistent relational intervention using structured parenting programme models in order to effectively support families to make the necessary changes as part of an agreed plan with families and young peoples voices at the heart of shaping what those supports need to look like. Services in the team are made up of Family Group Decision Making, support to statutory family time either as part of a return home plan, or as a statutory requirement and parenting support. There is a significant resource aligned to our in-house provision of statutory family time and we need to ensure that the interventions and support Family service is relationship based and supporting family to make the necessary changes in order to effectively safeguard and support their children at home. Currently consultation with families and young people is being undertaken by Action for Children participation workers to inform what best family support looks like and makes a difference to helping cope with daily challenges of parenting.

**4.19** The project has hosted several workshops with staff to determine the scope of the project, to create a Project Initiation Document. Some of the themes identified by staff are:

- Referral pathway
- Relational support
- Recording referrals and data to capture demand and what is required
- Deliver parenting programme and structure support as part of working alongside families
- Review job profiles, review the use of fixed-term contracts and review work patterns across the service
- Underpinned by Promise Principles to ensure creative consistent and where necessary practical support is in place as long as is required for parenting with enduring and complex needs
- Increase visibility and understanding and promote positive recognition of Family Support Service
- With every review of a process, ensure there is a digital lens and if there are any tools which can be adopted to simplify will be used. For example, a tool which allows staff to text families information about their children

**4.20** Visioning Sessions with Staff have taken place facilitated by our Promise Lead officer. The project team will take forward the plan aligned to views of family's children and young people underpinned by the Promise Principles. Consultation with Staff and TU's has also taken place.

#### Best Practice in Child Protection and Safeguarding;

**4.21** This workstream is made up of smaller projects all aimed at enabling strengthened focus on risk management, working in partnership with families where children's voice is key and clarity of assessment and planning and what risks and needs require to be the focus of service interventions. The following table shows the scope, and latest update.

Project	Scope	Timeline
<b>My Assessment and Plan</b>	<p>Our assessment templates have been rewritten and redesigned following consultation with children and young people, parents and carers, and staff and volunteers from social work, education, Children's Hearings Scotland, and Partners in Advocacy.</p> <p>There has been self-evaluation through audit which evidence the positive impact of My Assessment, My Plan</p> <p>ILearn module was created for all Social Work staff to complete so there is consistency in practice.</p>	Completion date February 25
<b>Children's Area Resource Group</b>	<p>The Children's services Area Resource Group was set up to ensure that children and young people where alternative care placements or intensive family support through a commissioned service was required was authorised by senior managers from Social Work and Education and that standards of practice were in place with evidence of the attempts and interventions which had taken place to safely retain a child within their parents or caregiver. Minimum expectation of an Assessment, Chronology and plan for the child require to be in place to ensure the accountability and statutory requirements are met. The Area Resource Group reviews and approve children's assessments and plans where there are associated costs.</p>	Completion date May 25
<b>Access, Help and Support Team</b>	<p>On the 1st of April 2025 Children's Services introduced a new Social Work Team. The Access Help and Support Team (AHST) is a central point for all new concerns about children and young people. The service aims to get children and families the right support at the right time. The team is responsible for all new child referrals into social work services. The team was reconfigured from existing social work resource within the service. Consultation with young people and families took place to determine the name of the team which was plain English and clear re what the team was for.</p> <p>The Access Help and Support Team (AHST) is a central point for all new concerns about children and young people. The service aims to get children and families the right support at the right time. The team will be responsible for all new child referrals into social work services.</p> <p><b>Aims:</b></p> <p>To be a single, easy-to-find place where children,</p>	Completion date August 2025

	<p>To offer helpful advice and guidance to make sure decisions about children and families are made with care.</p> <p>To make sure families get the right support at the right time from the right services.</p> <p>To endeavour to help children and families achieve better outcomes by acting quickly and providing the right kind of help when it is needed.</p> <p>West Dunbartonshire Council and its partners embrace the principles and practice associated with Getting It Right for Every Child (GIRFEC) and The Promise.</p> <p>Since implementation, the team between April and August received almost 1100 referral of concern. These are new referrals to the service and for the first time we are able to understand new demand for services and the source of the concerns. Our data tells us that 17% of concerns result in onward referral to other social work teams for longer term intervention beyond the 8-week period of assessment.</p>	
<b>Secure Care Procedures &amp; Care and Risk Management (CARM)</b>	<p>Secure care procedures have been produced in line with National Standards with a focus on Children's Rights</p> <p>CARM training will happen in September 2025, and the guidance and procedures created.</p>	Completion date December 2025
<b>Signs of Safety</b>	<p>A strategic and implementation group has been established with the Signs of Safety consultant. The consultant has begun phase one which requires a review of all assessment templates. This is an accredited model of Training to support practitioner regarding assessment and planning and working as part of a multi-agency team and was commissioned and agreed through the Child Protection Committee.</p>	Completion date 2027

### Commissioning Services

**4.22** This project will create two commissioning frameworks. They are:

- Fostering Framework:
- Residential Framework.

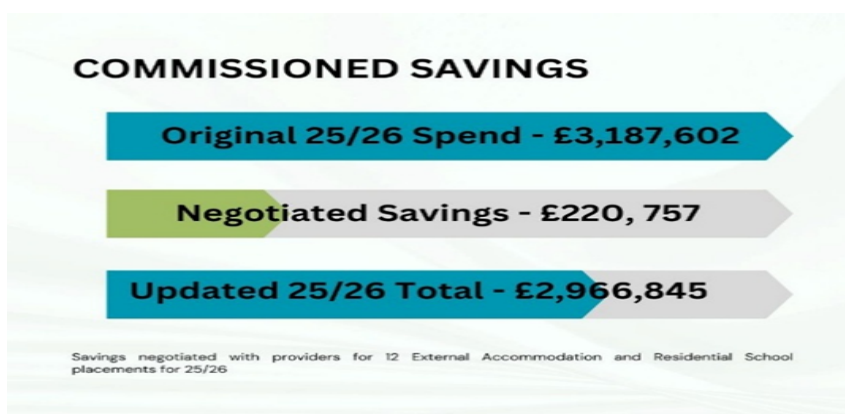
**4.23** Currently all Foster care, Residential care and Continuing care placements are commissioned through the Scotland Excel framework. Local frameworks have been drafted in collaboration with existing providers through regular partner

forums, which allows the values of the WWIT strategy and updated legislation and policy such as the Promise to be reflected in how we commission services. It is anticipated that Frameworks will be in place for 5 (+2) years, allowing local response to changing contexts in supporting care experienced children and young people.

- 4.24** Currently the service has engaged with every commissioned Foster or Residential provider of care to ensure that unnecessary costs are being removed and that discounts and cost and volume considerations are being maximised with every provider, whilst ensuring quality of care and external scrutiny is evidencing positive outcomes and delivery for any child placed in a commissioned placement. Table 2 below shows the efficiencies generated with discussion to date with residential care providers which are not yet complete and similar discussions have taken place with Foster care providers to ensure best value. Table 2 demonstrates the efficiencies generated from discussion with providers regarding contracted rates to date in 25/26 which has yet to be concluded.

**Table 2 Commissioned Savings Achieved to Date**

Placement Type	24/25	25-26	24/25 yearly total	25/26 yearly total	Discounts /Savings Weekly	Savings per Year	New Yearly Total
External Accommodation	4,109	4,254	213,663	221,182	751	39,139	182,043
External Accommodation	4,109	4,254	213,663	221,182	751	39,139	182,043
External Accommodation	4,955	5,159	257,660	268,276	573	29,898	238,378
External Accommodation	4,772	4,404	248,130	229,020	367	19,158	209,861
Residential School	5,547	5,547	288,424	288,424	241	12,581	275,843
Residential School	5,547	5,547	288,424	288,424	241	12,581	275,843
Residential School	5,547	5,547	288,424	288,424	241	12,581	275,843
Residential School	5,547	5,547	288,424	288,424	241	12,581	275,843
Residential School	5,547	5,547	288,424	288,424	241	12,581	275,843
Residential School	5,547	5,547	288,424	288,424	241	12,581	275,843
Residential School	5,147	4,975	267,644	258,700	172	8,969	249,731
Residential School		4,975	-	258,700	172	8,969	249,731
<b>Total</b>				<b>3,187,602</b>		<b>220,757</b>	<b>2,966,845</b>



## Fostering Framework



- 4.24** Three partnership forums have taken place to engage providers, draft a service specification and a quality assurance monitoring template tailored to the needs of the service. These are focused on individual and service outcomes, with a focus on prioritising safety and nurture in care placements. This is now with our Procurement Colleagues to be reviewed by legal services before the invitation to tender can be published. It is anticipated that by developing local frameworks to purchase care placements will reduce requirements to adhere to ScotExcel pricing frameworks which is one source of cost pressure.

#### Residential Framework

- 4.25** One partnership forum has taken place to network with existing partners and gather views regarding the needs of local Framework. The service specification is being drafted with agreement from Education services, who commission residential education in partnership with Social Work services. Two further partner forums are required to ensure a coproduced Framework that is child centred and focused on placement stability and individual Outcomes. Processing by Procurement and Legal Services will also be required for an invitation to tender to be agreed. Reviews of all commissioned care placements are ongoing throughout this process, allowing for oversight of Outcomes and ethical commissioning requirements, in line with the Promise: Plan 24-30: Money & Commissioning.

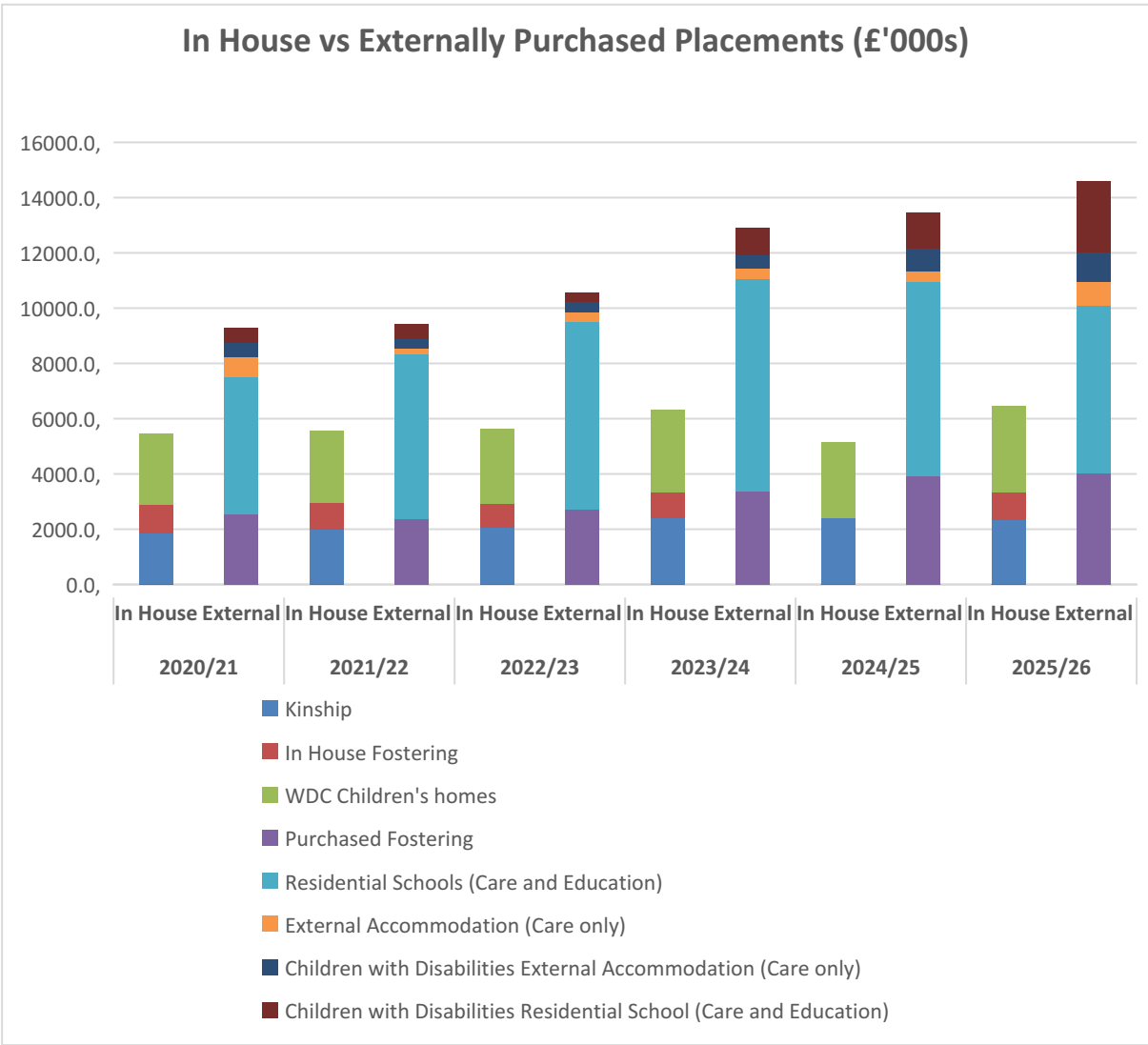
#### Foster Carer Recruitment and Support

- 4.26** The foster carer improvement project began in January 2025. The project team have been focussing on preparing for the Foster Carer National campaign in May 2025.
- 4.27** The project team collaborated with a local videographer to document local foster carer interviews. The interviewees had a range of backgrounds, from single, to married foster carers, to employed foster carers, to not employed foster carers to foster carers in same sex relationships and foster carers in heterosexual relationships.
- 4.28** These videos are used for social media using the WDC Facebook page and HSCP X page. The service is also able to show prospective foster carers the videos to answer any questions they may have. The videos can be viewed [here](#).
- 4.29** Over the two-week national campaign across Scotland a Facebook and X post was posted each day to gain momentum and influence West Dunbartonshire citizens.
- 4.30** From the national campaign, the council received one enquiry, and 2 enquiries after the campaign finished. The national campaign overall was not successful, with no other Local Authority reporting that they received any enquiries from this. It was recognised that at the same time, private fostering recruitment agencies implemented a targeted marketing campaign paying for paid adverts, search engines and targeted adverts in papers, online articles.

- 4.31 The project team are currently reviewing if a marketing team will be procured to look at the effective use of paid articles, adverts and ensuring West Dunbartonshire features high in search engines.
- 4.32 Further to the creation of the videos, the local web pages have been reviewed and updated to make sure it is easier for prospective foster carers to find information or apply to become one.

The need for local carers to enable children and young people to be supported in their local communities, sustaining positive relationships both within school and with wider relationships and interests is fundamental to ensuring the children can thrive and remain connected to people and place that is important to them. The financial case is also clear as detailed Table 3 below, where the difference in place costs is compared with West Dunbartonshire carers and externally purchased care which can often be a considerable distance from the young person school and family.

Table 3

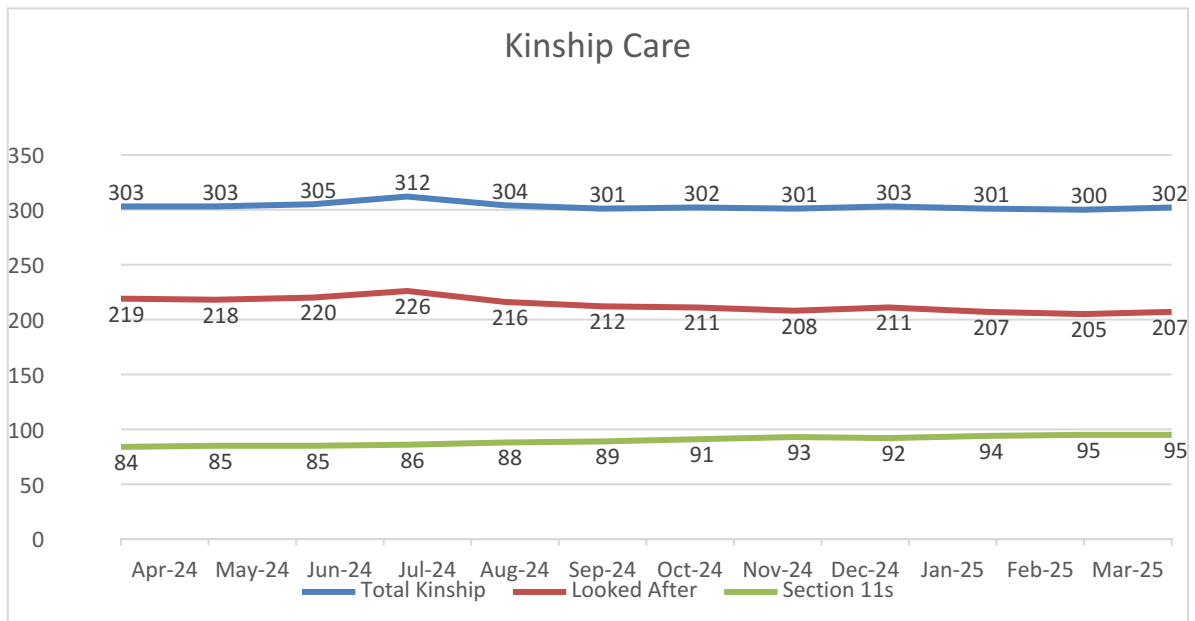


- 4.33 The development of a fixed-term post of Foster Carer Liaison Officer was initiated in May 2024. The project team created a job profile which was

submitted to Job Evaluation and the outcome of the post has been returned due to the low evaluation of the post. The post is to enable West Dunbartonshire to have any success in attracting carers to West Dunbartonshire in what is a very competitive 'market'. The job evaluation team have advised that this cannot be appealed, and alternative job description is being developed.

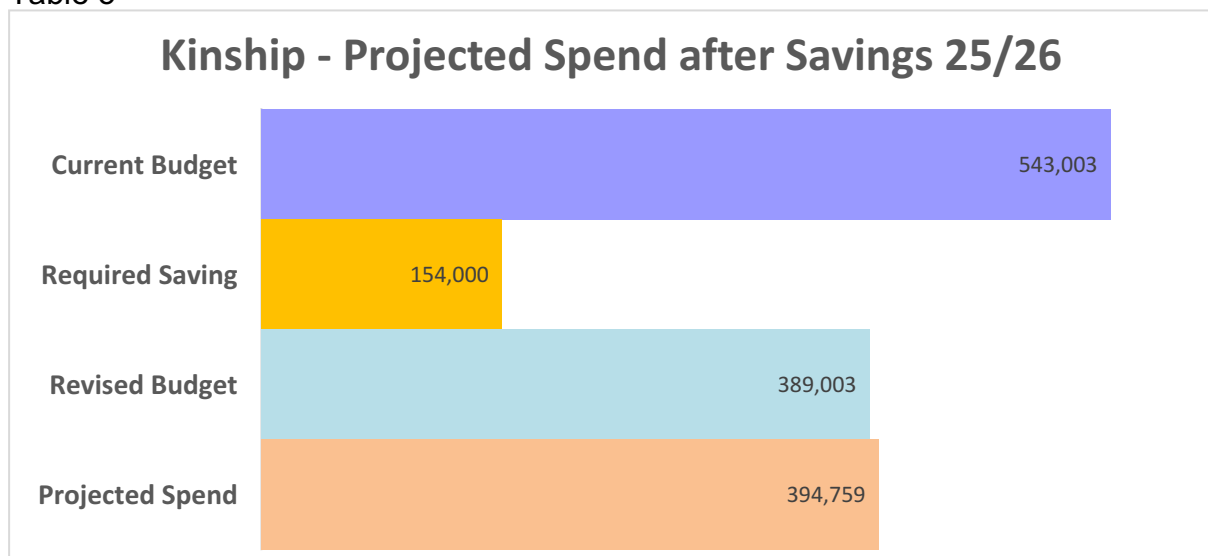
- 4.34** A workshop has been arranged for Autumn 2025, to discuss further improvements and identify the scope of the project so a Project Initiation document can be created. This will form the basis of the project plan.
- 4.35** The Kinship policy and operational procedures are currently under review by the project team with discussions also being held with the Association for Fostering, Kinship and Adoption Scotland (AFKA) in relation to identifying an Independent Chair for the local Kinship Panel.
- 4.36** In March 2025 the IJB agreed the following Kinship Care Allowances Structure which exceeds the Agreed allowances to Kinship carers at the Scottish Recommended Allowance rate for all formal kinship carers where the child was looked after up until his or her 16<sup>th</sup> birthday as per the statutory requirement.
- 4.37** The IJB agreed;
- that for children and young people who remain with their Kinship carers and who were looked after at their 16<sup>th</sup> birthday and therefore eligible for continuing care receive the SRA allowance until their 18<sup>th</sup> Birthday
  - that informal kinship carers, where the child is not a looked after child but is subject to a [Section 11 Order](#) (to be known as a Kinship Care Order), and is or was previously looked after; placed with involvement from the local authority; or at risk of becoming looked after will receive the SRA up until the child's 18<sup>th</sup> Birthday. A child under this grouping has no entitlement to continuing care
  - that for young people aged between 18 and 21 years old who remain within a Kinship Care placement who are eligible for Continuing Care (looked after on their 16<sup>th</sup> Birthday and 'or' who remain in full time education) an allowance will be payable to the young person of £200.
- 4.38** Table 4 below breaks down the profile of Kinship Care and by Kinship Care order or Section 11 of the Children (Scotland) Act within West Dunbartonshire up to July 2025.

Table 4



**4.39** Following the application of revised Kinship allowances in 25/26 the following savings have been achieved.

**Table 5**

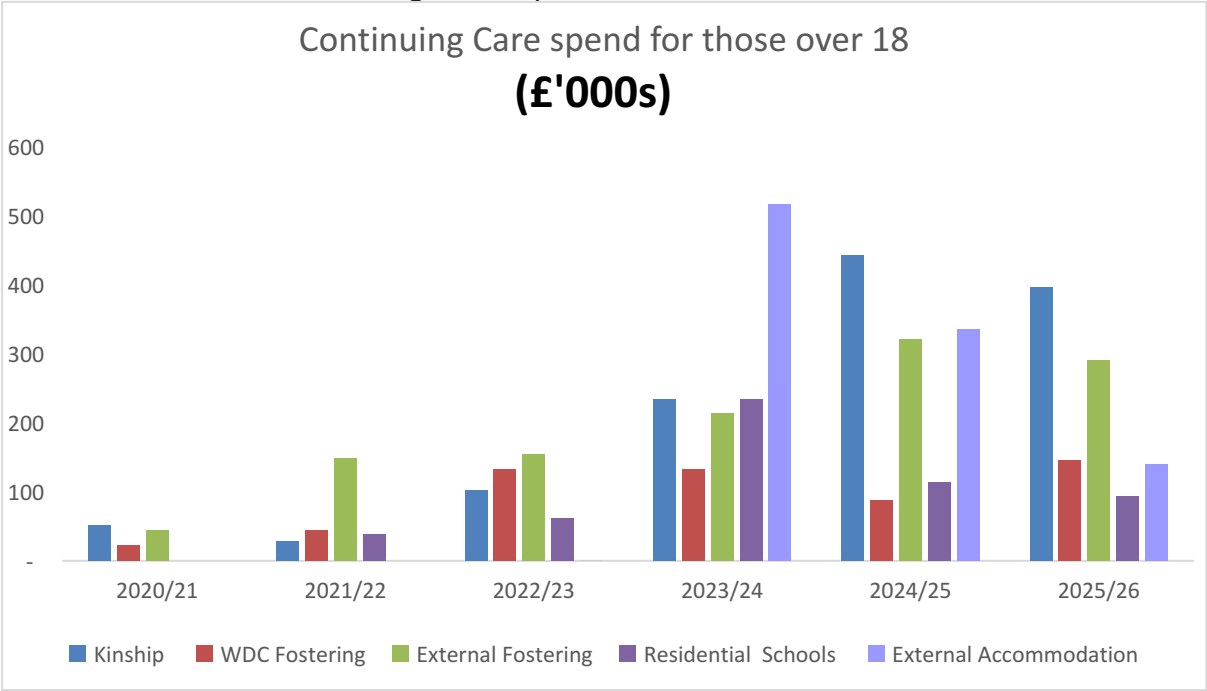


#### Supported Accommodation for Care Leavers

- 4.40** A property within Bridge Street, Alexandria, which is currently owned by West Dunbartonshire Housing, has been identified as an option for renovation and refurbishment to provide suitable supported accommodation (6 bedrooms) for young people who are transitioning from being looked after to independent living. At present this project is currently in the design phase which is being progressed by West Dunbartonshire Housing in consultation with the project team.
- 4.42** Consultation has also taken place with young people who are both currently looked after or have moved on from care to understand what their needs are at this stage of life to help inform local developments.

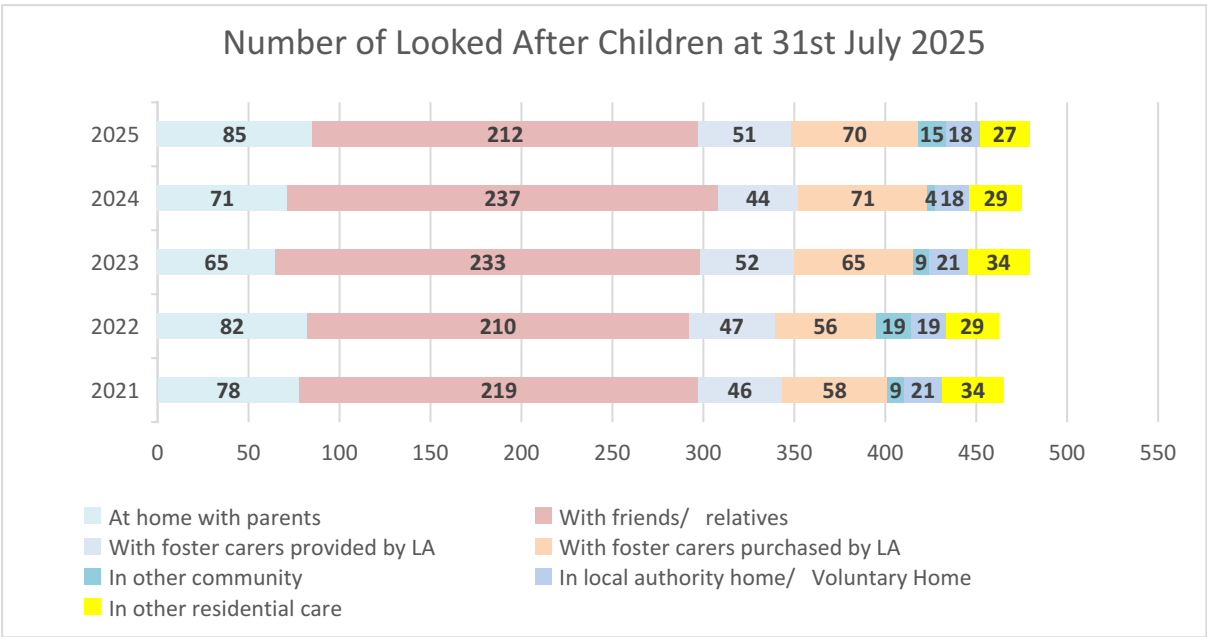
**4.43** Prior to 2023 Continuing Care as a definition was not fully implemented and aligned to placement type and costs which is reflected in the significant rise in our data. This is helpful to understand the associated costs of young people who are transitioning through care, both in terms of projected costs and accommodation requirement following care.

Table 6 - Profile of Continuing Care Spend from 2020/21 to 2025/26



Impact and Looked After Children and Young People Profile

Table 7



**4.44** Clarity of placement movement over 5-year trend with a focus in detail of LAC placements since April 1st, 2024. There has been a reduction in residential school placements overall since 2023, a reduction in Kinship Placements with

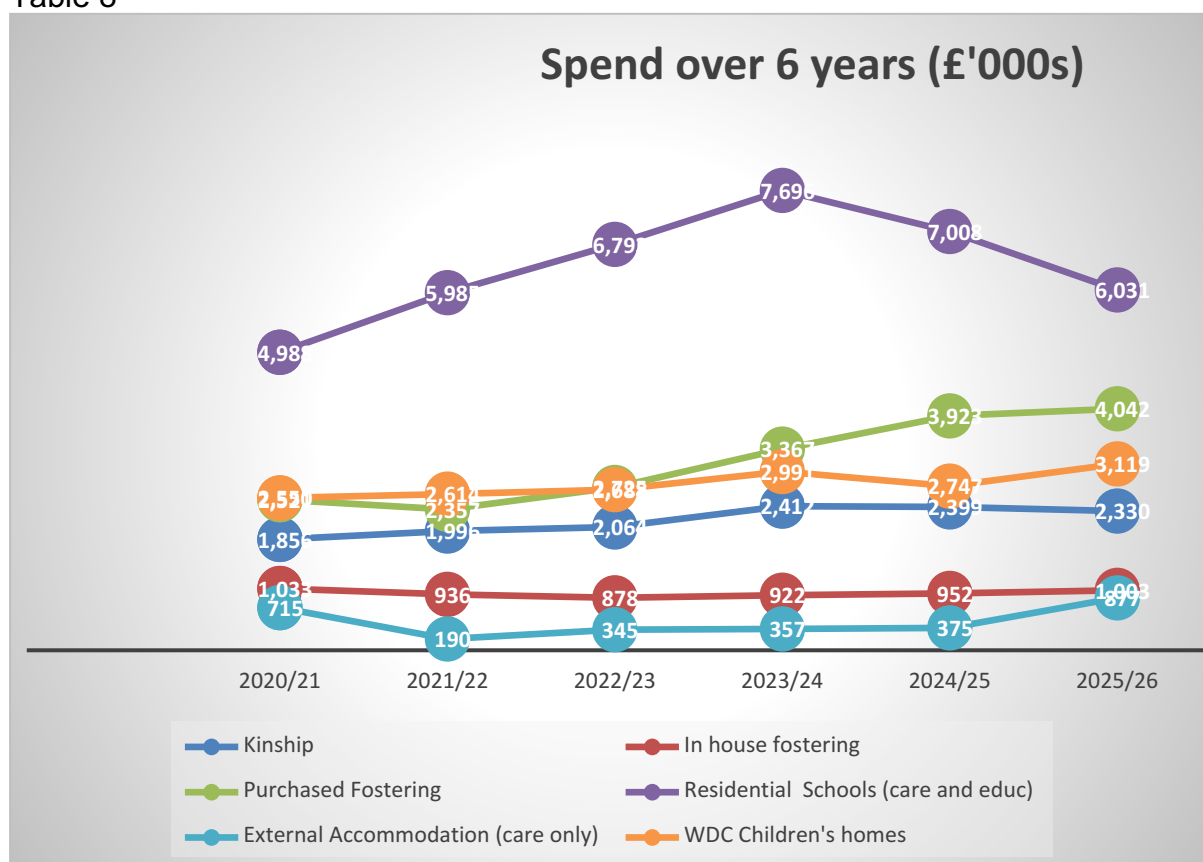
Kinship placements ending at aged 18yrs with some young people then being then being supported in the same placement as continuing care. There has been an increase in external in line with the ambition of the strategy.

Our limited number of West Dunbartonshire Carers is resulting in a continued rise in external placements with some noted increase in local provision. Our use of residential placements has been as low as 22 throughout the years, clearly this is demand lead with oversight by senior managers to ensure the threshold of admission to care is met.

We have seen a significant increase in children with disability placements over the last 18 months and now report this as a separate placement type. Funding was redirected to support carers of children with disability and complex needs totalling 700k. The specification was developed and informed by an independent consultation with families undertaken by Aberlour. Family support services for families with children with disability and complex needs is now being progressed the appropriate commissioning and procurement processes.

West Dunbartonshire 3 children's houses regulated by the care inspectorate are now registered to each support 6 children resulting in a maximum capacity of 18 placements. Residential care requirements out with this local provision requires to be purchased through commissioning frameworks.

Table 8

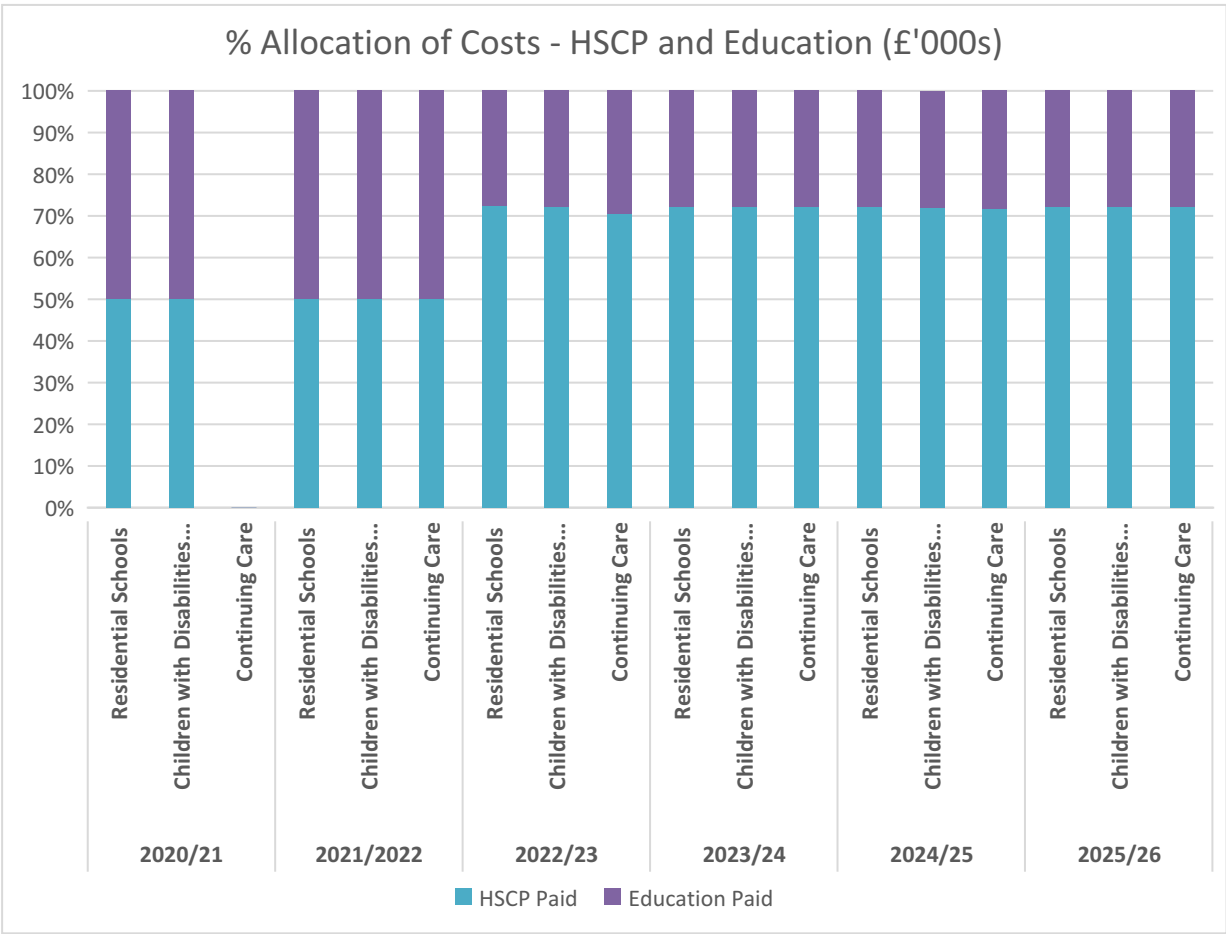


**4.44** Table 8 above demonstrates the reduction in spend between 2023 and 2025 in relation to residential school costs.

### Financial implications What Would It Take to Date

- 4.45** The allocation of spend between the HSCP and Education was revised in 2022/23 to 72% and 28% respectively with Table 9 showing the allocation of costs between each partner for Residential Schools (further split between core and children with disabilities) and Continuing Care from 2020/21 to 2025/26.
- 4.46** Budget was transferred from the Council to the HSCP, at the time of transfer the amount transferred was insufficient to fully meet demand resulting in an immediate budget shortfall. While in comparison the Council have recognised and funded inflationary pressures within Education.

**Table 9 - HSCP and Education Cost Split Analysis**



- 4.47** An extract of the financial position for the overall children and families social care portfolio is summarised in Table 10. Table 11 shows the actual and forecast spend from 2020/21 to 2025/26. The projected overspend is factored into the overall HSCP financial position for 2025/26, which is subject to a separate report on this agenda.

**Table 10 – 2025/26 Financial Update as at 31 August 2025**



Children and Families Social Care Financial Update	Annual Budget	Year to Date Budget	Revised Year to Date Actual	Year to Date Variance	Forecast Spend	Forecast Variance	Reserves Adjustment	Forecast Variance	Forecast Variance
	£000	£000	£000	£000	£000	£000	£000	£000	%
Residential Accommodation for Young People	3,119	1,105	1,073	33	3,041	78	0	78	3%
Children's Community Placements	8,097	3,072	3,298	(226)	8,639	(542)	0	(542)	-7%
Children's Residential Schools	5,659	1,757	2,446	(689)	7,313	(1,654)	0	(1,654)	-29%
Children's Supported Accommodation	846	471	371	100	606	240	0	240	28%
Childcare Operations	6,169	2,274	2,235	39	6,341	(172)	(265)	93	2%
Other Services - Young People	664	1,221	1,202	19	3,748	(84)	(130)	46	1%
<b>Net Expenditure</b>	<b>27,554</b>	<b>9,900</b>	<b>10,624</b>	<b>(724)</b>	<b>29,688</b>	<b>(2,134)</b>	<b>(395)</b>	<b>(1,739)</b>	<b>-6%</b>

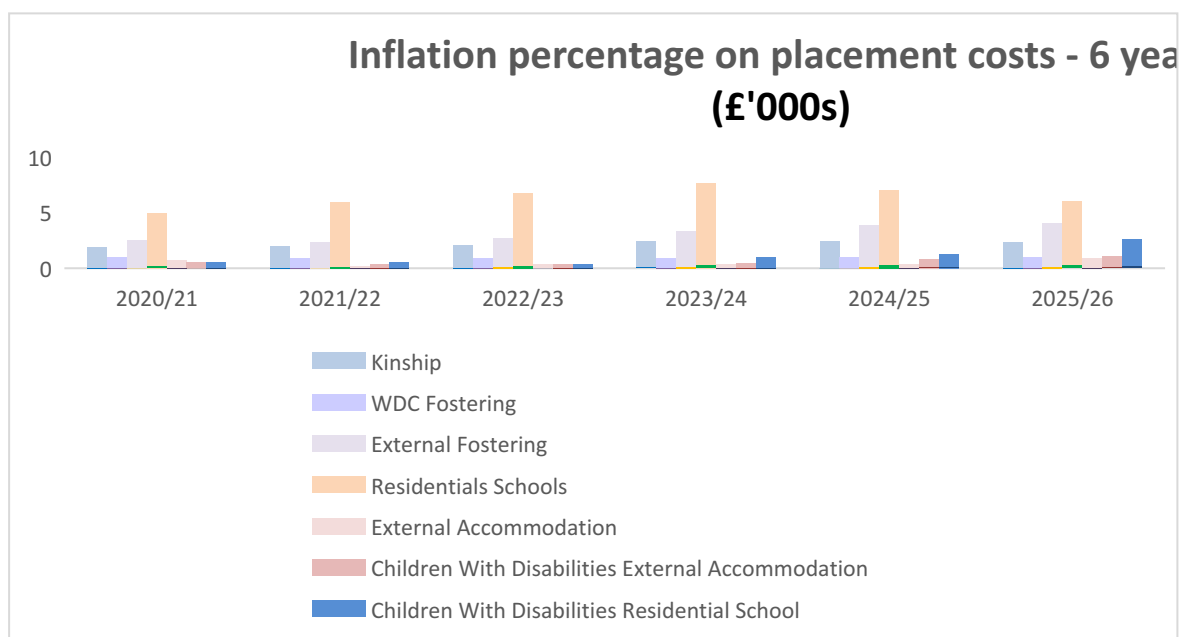
**Table 11 – Actual and Forecast Outturn from 2020/21 to date**

Children and Families Social Care Financial Update	Actual Outturn 2020/21	Actual Outturn 2021/22	Actual Outturn 2022/23	Actual Outturn 2023/24	Actual Outturn 2024/25	Forecast Spend 2025/26
	£000	£000	£000	£000	£000	£000
Residential Accommodation for Young People	2,692	2,772	2,995	2,954	2,747	3,041
Children's Community Placements	5,849	5,634	6,296	7,577	8,478	8,639
Children's Residential Schools	4,225	3,656	5,547	7,601	6,106	7,313
Children's Supported Accommodation	0	0	0	0	747	606
Childcare Operations	4,452	4,730	4,944	5,000	5,835	6,341
Other Services - Young People	3,362	3,146	4,079	4,263	2,926	3,748
<b>Net Expenditure</b>	<b>20,580</b>	<b>19,938</b>	<b>23,861</b>	<b>27,395</b>	<b>26,839</b>	<b>29,688</b>

**4.48** The key message to highlight is the overall increasing pressure on the service. While progress has been made on the WWIT strategy in relation to some commissioned service savings (Table 2) and spend on continuing care (Table 6), the changing mix and sustained demand in the overall number of young people and the complexity of support required along with inflationary pressures (Table 7 and Table 12) negates any savings being achieved in an ongoing significant financial sustainability risk.

**Table 12 – Inflationary Impact**





## 5. Options Appraisal

- 5.1** The recommendations within this report do not require an options appraisal to be undertaken.

## 6. People Implications

- 6.1** The majority of the people implications in this programme relate to realigning existing employees and financial resources to support the HSCP's strategic aims and meet the needs of our children and young people.
- 6.2** It is anticipated that the early identification of changes will ensure that individual contributions and concerns are articulated at an early stage of organisational change. It is important to ensure that communication in relation to changes to service affords sufficient time to consult with employees, Trade Union colleagues and service users, and address any concerns which they may have in a structured and systematic way.
- 6.3** The strategy will be implemented in line with the relevant West Dunbartonshire Council and NHC Greater Glasgow and Clyde Policies, including the Organisational Change Policy.

## 7. Financial and Procurement Implications

- 7.1** The financial impact of sustained demand on supporting young people is illustrated in the tables and charts above.
- 7.2** The regular financial performance reports to the HSCP Board will continue to track and monitor the current level of placements and reflect any further demand and cost pressures arising from increase in numbers and commissioned services inflationary pressures above budgeted levels.

## 8. Risk Analysis

**8.1** All project risks will be included in the programmes risk register and risks and issues will be presented to the project management office.

**8.2** Some examples of the risks are:

- Destabilisation of the workforce due to ongoing staff vacancies and an inability to fully deliver the necessary approach.
- If changes are not implemented and efficiencies are not achieved, alternative ways to provide a service may need to be sought.

## **9. Equalities Impact Assessment (EIA)**

**9.1** The recommendations within this report do not require the completion of an EIA.

## **10. Environmental Sustainability**

**10.1** The recommendations within this report do not require the completion of a Strategic Environmental Assessment (SEA).

## **11. Consultation**

**11.1** The HSCP Senior Management Team, the HSCP Chief Finance Officer, have been consulted in the production of this report and their comments incorporated accordingly.

**11.2** Any formal consultation with employees will be managed in accordance with West Dunbartonshire Councils Organisational Change Policy.

## **12. Strategic Assessment**

**12.1** On the 15 March 2023 the HSCP Board approved its Strategic Plan 2024 – 2029 “Improving Lives Together”. The Plan outlines sustained challenges and changes within health and social care, these changes bring with them a host of governance implications: cultural, operational, structural, ethical, and clinical.

**12.2** This work seeks to achieve the HSCP Boards vision that “Everyone in West Dunbartonshire lives in a place they can call home, in communities that care, doing things that matter to them, leading healthy, happy and fulfilling lives, and, when they need it, receiving care and support that prioritises independence, control, choice and recovery”, whilst also ensuring good governance and best value.

**12.3** It will deliver against the Caring Communities strategic outcome, by meeting the strategic priority of “Shift the balance of care for children and adults by strengthening prevention and our community-based support options, keeping individuals in their community where possible”.

**12.4** This work is reflected in the Strategic Delivery Plan which supports the implementation of “Improving Lives Together”, specifically the following action: Develop and implement a five-year strategic approach – What Would It Take? – across Children’s Services, underpinned by a medium-term financial plan and defined work streams for Children’s Services. This will include commissioning

child-centred services; supported accommodation for care leavers; best practice in child protection; children at the Centre of residential care; and fostering for the future.

### 13. Directions

There are no directions required aligned to this report.

Name	Lesley James
Designation	Head of Children's health, care, and justice services. Chief Social Work Officer
Date	10 <sup>th</sup> September 2025

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Person to Contact      Lesley James Head of Children's Health Care and Criminal Justice West Dunbartonshire HSCP 16 Church Street Dumbarton.

Appendices:            Plan on a Page (Appendix 1)

Background Papers





# What would it Take? 2024 - 2029

# Item 9 Appendix 1

## Improving Lives with Children and Families in West Dunbartonshire

Working together to find and build on the strengths of children young people, families and communities.

### Our Priorities



### Our Vision

We will reduce the numbers of children and young people living outwith their local community to deliver sustainable services and better outcomes for children, young people and their families

### Our Projects

#### Permanence and Care Excellence

Improve the timescales for planning for children and to reduce the uncertainty for children and young people who require permanent care out with their birth family.

#### Family Support Services

We will provide family support services to ensure families get the right help at the right time, for as long as it is needed.

#### Child Protection and safeguarding

We will make sure there is best practice in child protection and risk management arrangements.

#### Commissioning Services

We will review all of our commissioned and contracted services to ensure the best outcomes and best value is delivered.

#### Foster Carer Recruitment and Kinship Care Support

Recruit local foster carers over the next 5 years and increase kinship care opportunities.

#### Supported Accommodation

Continue our commitment to providing options for those moving on from care.

Family

Voice

Care

People

Scaffolding



## WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP BOARD

Report by Julie Slavin, Chief Financial Officer

30 September 2025

**Subject: 2025/26 Financial Performance Period 5 Report****1. Purpose**

- 1.1** To provide the Health and Social Care Partnership Board with an update on the financial performance as at period 5 to 31 August 2025 and a projected outturn position to 31 March 2026.

**2. Recommendations**

- 2.1** The HSCP Board is recommended to:

- a) **Note** the updated position in relation to budget movements on the 2025/26 allocation by West Dunbartonshire Council and NHS Greater Glasgow and Clyde Health Board and **approve** the direction for 2025/26 back to our partners to deliver services to meet the HSCP Board's strategic priorities;
- b) **Note** the reported revenue position for the period to 31 August 2025 is reporting an adverse (overspend) position of £1.083m (1.24%);
- c) **Note** the projected outturn position of £2.599m overspend (1.20%) for 2025/26 including all planned transfers to/from earmarked reserves;
- d) **Note** the impact of recovery planning actions taken to date by the Senior Management Team to address the projected overspend;
- e) **Note** the update on the monitoring of savings agreed for 2025/26;
- f) **Note** the current reserves balances and the impact the projected overspend has on unearmarked balances;
- g) **Note** the update on the capital position and projected completion timelines; and
- h) **Note** the impact of several ongoing and potential pressures on the reported financial position for 2025/26, as well as on the previously identified budget gaps for 2026/27 and 2027/28.

**3. Background**

- 3.1** At its meeting on 24 March 2025, the HSCP Board approved the 2025/26 indicative revenue budget of £213.383m (excluding Set Aside), pending NHSGGC Board approval of the health allocation. This includes £210.334m from partner contributions and £3.049m from reserves to close the 2025/26 budget gap.
- 3.2** Since the March HSCP Board report there have been several budget adjustments. A total net budget of £216.679m is now being monitored as detailed within Appendix 1.

- 3.3** Included within the budget reconciliation is £0.234m for Hospice Pay Parity for St. Margaret's of Scotland Hospice, provided by the Scottish Government as part of a £5m national allocation for Scottish hospices. This funding, is intended to support recruitment and retention of skilled healthcare professionals amid rising workforce pressures and increasing demand for palliative care. The confirmation letter is attached as Appendix 2.
- 3.4** Officers will engage with the Hospice to discuss any additional recording and monitoring requirements that may be necessary to supplement existing local reporting arrangements, as outlined in the accompanying letter.

#### **4. Main Issues**

##### **Summary Position**

- 4.1** The current year to date position as at 31 August is an overspend of £1.083m (1.24%) with an annual projected outturn position being a potential overspend of £2.599m (1.20%). The consolidated summary position is presented in greater detail within Appendix 4, with the individual health care and social care partner summaries detailed in Appendix 5.
- 4.2** The overall HSCP summary and the individual head of service positions are reported within Tables 1 and 2 below.

**Table 1 – Summary Draft Financial Information as of 31 March 2026**

Summary Financial Information	Annual Budget	Year to Date Budget	Year to Date Actual	Year to Date Variance	Forecast Spend	Forecast Variance	Reserves Adjustment	Forecast Variance	Forecast Variance
	£000	£000	£000	£000	£000	£000	£000	£000	
Health Care	128,825	48,120	47,989	131	128,298	527	217	310	0.24%
Social Care	127,923	46,362	47,771	(1,409)	131,001	(3,078)	296	(3,374)	-2.64%
<b>Expenditure</b>	<b>256,748</b>	<b>94,482</b>	<b>95,760</b>	<b>(1,278)</b>	<b>259,299</b>	<b>(2,551)</b>	<b>513</b>	<b>(3,064)</b>	<b>-1.19%</b>
Health Care	(5,781)	(1,240)	(1,240)	-	(5,781)	-	-	-	0.00%
Social Care	(34,288)	(5,424)	(5,619)	195	(33,273)	(1,015)	(1,480)	465	-1.36%
<b>Income</b>	<b>(40,069)</b>	<b>(6,664)</b>	<b>(6,859)</b>	<b>195</b>	<b>(39,054)</b>	<b>(1,015)</b>	<b>(1,480)</b>	<b>465</b>	<b>-1.16%</b>
Health Care	123,044	46,880	46,749	131	122,517	527	217	310	0.25%
Social Care	93,635	40,938	42,152	(1,214)	97,728	(4,093)	(1,184)	(2,909)	-3.11%
<b>Net Expenditure</b>	<b>216,679</b>	<b>87,818</b>	<b>88,901</b>	<b>(1,083)</b>	<b>220,245</b>	<b>(3,566)</b>	<b>(967)</b>	<b>(2,599)</b>	<b>-1.20%</b>



**Table 2 – Draft Financial Information as at 31 March 2026 by Head of Service**

Summary Financial Information	Annual Budget	Year to Date Budget	Year to Date Actual	Year to Date Variance	Forecast Spend	Forecast Variance	Reserves Adjustment	Forecast Variance	Forecast Variance
	£000	£000	£000	£000	£000	£000	£000	£000	
Children's Health, Care & Justice	32,116	11,848	12,539	(691)	34,211	(2,095)	(435)	(1,660)	-5.18%
Health and Community Care	56,746	23,404	23,915	(511)	57,978	(1,232)	-	(1,232)	-2.17%
Mental Health, Learning Disability & Addictions	31,847	17,543	17,262	281	32,247	(400)	(1,069)	669	2.10%
Strategy &	1,966	843	801	42	1,872	94	(9)	103	5.24%
Family Health Services	35,107	17,980	17,980	-	35,107	-	-	-	0.00%
GP Prescribing	22,874	9,052	9,052	-	22,576	298	298	-	0.00%
Hosted Services	9,563	4,063	4,048	15	9,528	35	-	35	0.37%
Other	26,460	3,085	3,304	(219)	26,726	(266)	248	(514)	-1.94%
<b>Net Expenditure</b>	<b>216,679</b>	<b>87,818</b>	<b>88,901</b>	<b>(1,083)</b>	<b>220,245</b>	<b>(3,566)</b>	<b>(967)</b>	<b>(2,599)</b>	<b>-1.20%</b>

**4.3** The adverse movement from the period 3 projected overspend of £2.312m to the current £2.599m (see Table 3) is mainly due to the 1% shortfall in pay funding, alongside other pressures outside the direct control of HSCP senior managers and the volatile demand for some health and care services.

**Table 3 – Movement between Period 3 and Period 5**

Reconciliation of Movements in Reported Position between Period 5 and Period 3	Forecast Full Year	(Drawdown) / Transfer to Earmarked Reserves	(Drawdown) / Transfer to Unearmarked Reserves
	£000's	£000's	£000's
Period 5 Adverse Variance	(3,566)	(967)	(2,599)
Period 3 Adverse Variance	(3,637)	(1,325)	(2,312)
<b>Movement Represented By:</b>	<b>71</b>	<b>358</b>	<b>(287)</b>
<b>Pressures outwith direct control of HSCP senior managers</b>			
Cost of Social Care pay uplift over budgeted %	(523)	0	(523)
Prescribing pressures	(82)	(82)	0
<b>Mitigating actions and remaining pressures</b>			
Prescribing 2024/25 overaccrual and volume/price movements	486	486	0
Vacancy management and staff turnover	239	52	187
Increasing pressures on C&F community placements and residential care	(226)	0	(226)
Pressure on Internal Care Homes	(133)	0	(133)
Ongoing review of care packages across a range of services	195	(112)	307
Other minor movements	115	14	101
<b>Total</b>	<b>71</b>	<b>358</b>	<b>(287)</b>

- 4.4** Table 3 illustrates the positive impact of recovery actions on the projected position, including reductions achieved through robust vacancy management, outcome-focused reviews of individual packages, and various minor improvements across HSCP budgets.
- 4.5** Members should note that the current projected outturn incorporates progress on agreed savings programmes totalling £5.484m, as detailed in Appendix 3 and summarised in Table 4. Savings progress is monitored by the Senior Management Team using a RAGB status, with approximately 70% achieved or on track in the first quarter and the remainder requiring further action, including potential use of reserves.

**Table 4 – Monitoring of Savings and Efficiencies**

Efficiency Detail	Total Saving to be Monitored £000	Saving achieved £000	Saving on track to be achieved £000	Saving at low/medium risk of not being achieved £000	Saving at high risk of not being achieved £000
Health Care	1,707	-	1,707	-	-
Social Care	3,777	768	1,364	525	1,120
<b>Total</b>	<b>5,484</b>	<b>768</b>	<b>3,071</b>	<b>525</b>	<b>1,120</b>

- 4.6** Appendix 7 summarises the reserves position. Of the £3.576m opening unearmarked reserves, £3.049m was approved in March 2025 to support the savings challenge. The projected overspend of £2.599m would significantly reduce these unearmarked reserves, limiting the Board’s ability to manage further in-year pressures. It is expected that £2.529m of earmarked reserves will be used for planned spending. In addition, a new earmarked reserve from the 2024/25 superannuation saving (£1.522m) will increase by an estimated £1.562m from 2025/26. Given the pressure on unearmarked reserves, this in-year benefit may need to be re-categorised.
- 4.7** Appendix 6 analyses projected annual variances over £0.050m, highlighting financial pressures across HSCP delegated budgets. After accounting for anticipated changes and recovery actions, the main driver of the projected £2.599m overspend is ongoing demand and cost pressures in Children & Families and Older People services, with further updates on the “What Would It Take” 5-year plan and Care at Home service redesign provided in separate agenda items for the September 2025 Board meeting.

### **Update on Commissioned Services**

- 4.8** In addition to demand volatility, elements of the projected variance in commissioned services for both children and adults are attributable to higher-than-budgeted rate increases. As previously advised recent guidance from Scotland Excel, reflecting direction from Council Chief Executives via the Chief Executive Officers Management Group (CEOMG) and the Executive Sub-Committee, emphasised the need for sustainable fees which could result in an unfunded cost pressure of up to 2.23% to 2025/26 rates to reflect the

impact of inflation (0.83%) and increases to employers national insurance contributions (1.4%).

**4.9** Scotland Excel initially contacted providers on the Care and Support Services Flexible Framework Agreement late July to request confirmation of which of the following options applied to their services and/or organisation:

- **Option 1** – No further increase is sought over and above the Adult Social Care Pay Uplift.
- **Option 2** – a further increase in relation to employers' national insurance costs and/or inflationary increases is necessary to ensure the ongoing sustainability of the service.

**4.10** Scotland Excel has indicated that of the total providers who have responded to the above request approximately 40% have indicated that no further increase is being sought while the remaining 60% have indicated that a further increase is required.

**4.11** In relation to the providers seeking a further uplift, Commissioning colleagues have confirmed that, while we actively commission services from several of these providers, none are currently called off from the Scotland Excel framework for adult services; all are spot purchases or under local arrangements. Officers will continue to monitor this situation, which presents a risk to the current financial projection.

#### **Update on Pay Awards**

**4.12** The projected outturn for 2025/26 now includes the estimated cost of the additional 1% pay increase for local authority staff, calculated at £0.523m, which partly explains the £0.287m rise in the projected overspend. At the time of writing, there is still no confirmation from CoSLA or the Scottish Government regarding funding for this uplift.

**4.13** Funding for the health pay uplift has now been received and distributed proportionately by NHSGGC, resulting in a small shortfall of £0.036m. This is expected to be manageable within the year due to ongoing recruitment challenges.

#### **Update on Prescribing 2025/26**

**4.14** Prescribing expenditure remains a significant financial risk within the health budget, due to ongoing volatility in both volume and price. Throughout 2024/25, forecasting was challenged by fluctuations in prescribing activity and costs, making it difficult to establish a reliable year-end financial position or accurately predict future trends.'

**4.15** The 2025/26 budget is based on a projected 3% increase in volumes and a 2.6% rise in prices, and includes £0.570m of new savings through Board-wide targets, stretch goals, and local HSCP action plans focused on:

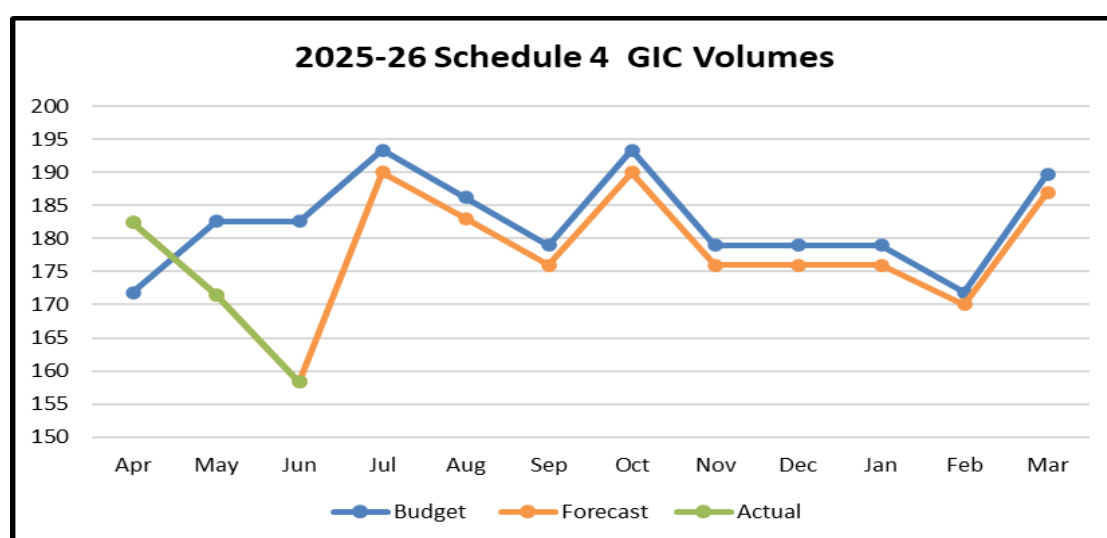
- Promoting clinical decision support tools such as Formulary and Script Switch®;
- Continuation of polypharmacy reviews;
- Supporting the GP Practice Prescribing Efficiency Programme;
- Encouraging use of Prescribing Initiative Implementation Guides (PIIGs and PIIGlets); and
- Reducing waste and over-prescribing

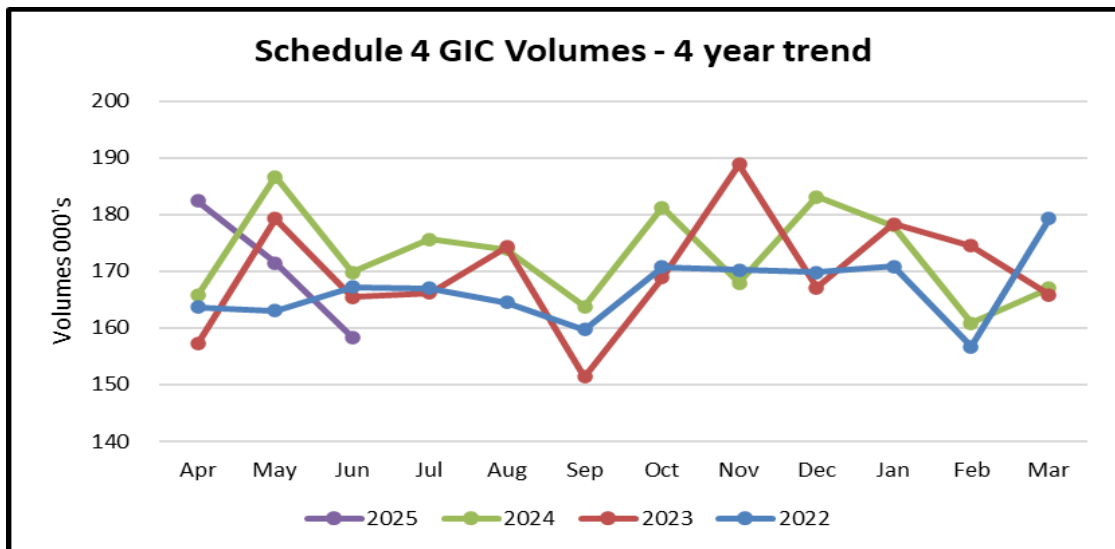
**4.16** At this point in the financial year, prescribing projections remain volatile and unreliable. Prescribing data is reported two months in arrears and at period 5, actual spend for June is available with the current forecast indicating an underspend of £0.298m. This underspend is mainly due to an accrual that was made at the close of 2024/25 based on prevailing trends with the actual outturn lower than expected resulting in a one-off benefit of £0.380m in 2025/26.

**4.17** Increased competition and manufacturing advances in global pharmaceutical markets have led to short-term reductions in the cost of some medicines, particularly generics. While this offers temporary financial relief, the trend is unlikely to be sustained. Risks include sudden price increases, supply disruptions if key manufacturers exit the market, and concession pricing. Current Scottish Government advice supports a cautious approach, advising against assuming that low prices will continue.

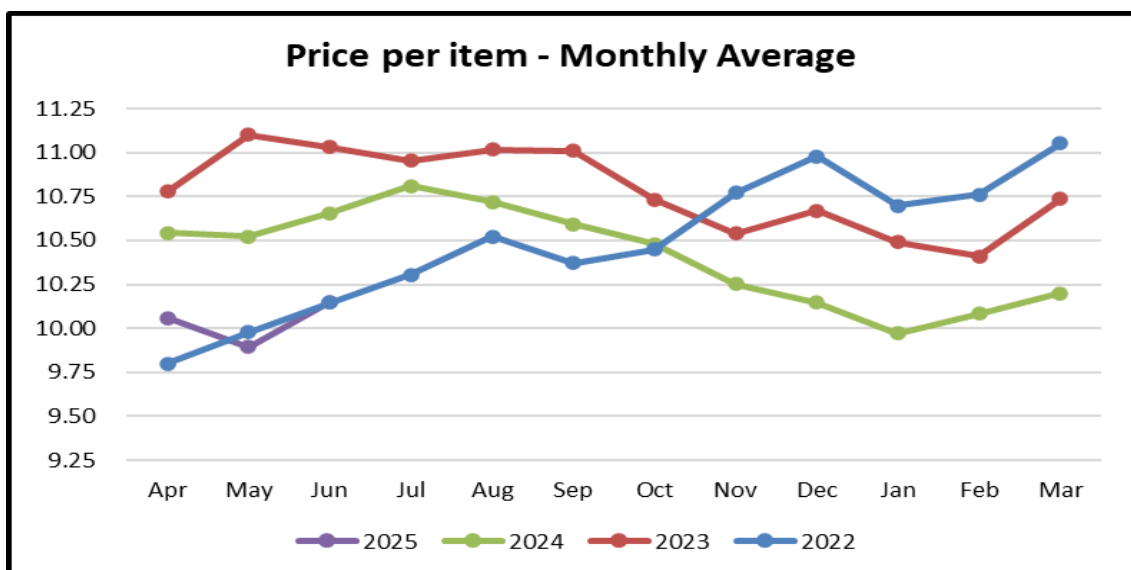
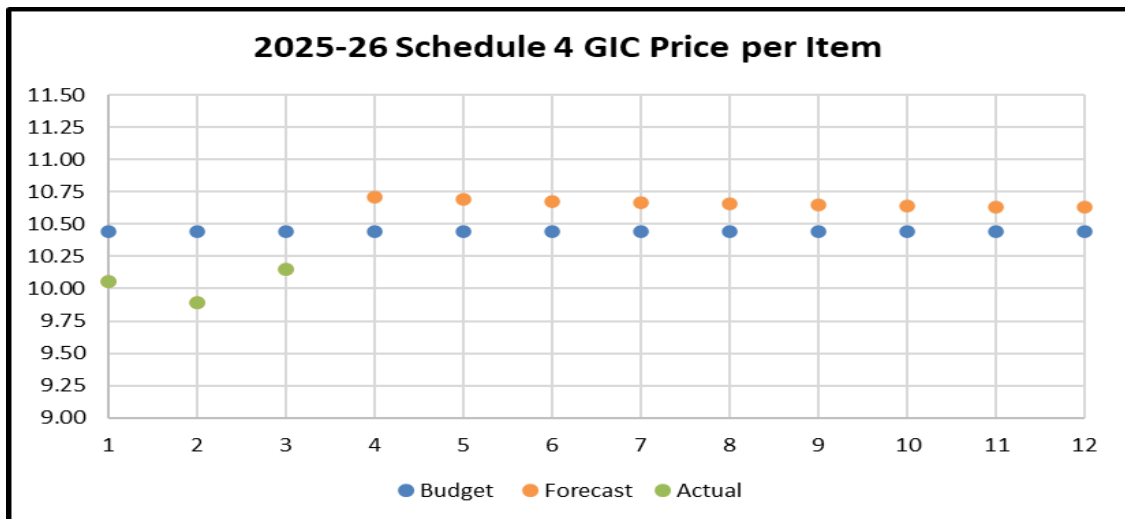
**4.18** The graphs below show the budget, forecast and actual trends for West Dunbartonshire, in both volumes and price in 2025/25 and a 4-year trend. Graphs 1 and 3 clearly show that both volumes and costs in the 1<sup>st</sup> quarter have fallen below predicted levels. Whilst welcome, as stated above these results must be treated with caution.

**Graphs 1 and 2 – Movements in Volumes – 2025/26- and 4-Year Trend**





**Graphs 3 and 4 – Movements in Price per Item – 2025/26- and 4-Year Trend**



- 4.19** The March budget paper included a planned drawdown of £1.272m from earmarked prescribing and additions reserves to help offset prescribing pressures. Based on the period 5 projection, the full amount is not currently required. It is therefore proposed that the unutilised balance be returned to the earmarked prescribing reserve, enhancing flexibility to manage future cost or volume increases. This would result in a revised prescribing reserve of £1.667m, providing a more resilient position going forward.

#### **Bad Debt Write-Off and Bad Debt Provision**

- 4.20** As agreed by West Dunbartonshire Council and the HSCP Board in March 2022, the Board is responsible for recognising bad debt arising from charges for delegated HSCP services and, accordingly, includes a provision for potential bad debt within its balance sheet.
- 4.21** For the period to 31 August there has been no bad debt write-off information provided regarding debt write offs. The level of charges levied for social care services and payments made against these invoices is monitored closely with individual services required to follow-up on any emerging issues.

#### **Recovery Plan**

- 4.22** As reported above the annual projected outturn position reported at Period 5 is a potential overspend of £2.599m (1.20%). The Integration Scheme, a key document within the financial governance framework, states that a recovery plan must be put in place (with the agreement of partners) to mitigate any projected overspend.
- 4.23** The HSCP Senior Management Team are implementing a structured Recovery Plan to restore financial balance. Key actions include vacancy management, strict monitoring of turnover targets, consistent application of eligibility criteria focused on outcomes and adherence to the Charging Policy. A key theme across the three HSCP major redesign programmes is to identify commissioning savings, in particular assessing benefits of local versus national frameworks.
- 4.24** Full delivery of approved savings and management actions is being prioritised, with alternative measures identified where targets are at risk of slippage. These actions collectively support a sustainable and responsive financial recovery strategy.

#### **Update on Reserves**

- 4.25** The 2025/26 budget paper included a recommendation in relation to the use of earmarked reserves totalling £3.049m to balance the budget which, when taken together with the audited reserve balance as at 31 March 2025 and anticipated in-year drawdown of earmarked reserves detailed in Appendix 7, results in forecast overall reserve balances as detailed in Table 5 below.

**Table 5 – Reserves Analysis**

Analysis of Reserves	Opening Balance as at 1 April 2025 £000	Usage of Reserves applied to 2025/26 Budget £000	Drawdown to fund spend in 2025/26 £000	Increase relating to superann pressure in 2026/27 £000	Forecast Balance as at 31 March 2026 £000
Unearmarked	3,576	-	(2,599)		977
Earmarked	14,830	(1,883)	(646)	1,562	13,863
<b>Total</b>	<b>18,406</b>	<b>(1,883)</b>	<b>(3,245)</b>	<b>1,562</b>	<b>14,840</b>

**4.26** The audited balance brought forward from 2024/25 of £3.576m (1.57%) falls short of the 2% target of net expenditure of £4.558m contained within the Reserves Policy.

**4.27** Given the reserves already committed to the 2025/26 budget, planned in-year drawdowns, and uncertainties linked to Scottish Government policy and Board-wide mental health redesign plans, the availability of additional earmarked reserves is limited. Further use should be minimised, with priority given to recurring cost reduction measures to support medium-term financial sustainability.

### **Budget Gap Analysis**

**4.28** Officers have undertaken a review of all potential burdens that may impact on the currently reported position for 2025/26 and budget gaps for 2026/27 and 2027/28. See Table 6 below:

**Table 6 – Budget Gap Analysis**

Consolidated Budget Gap Analysis	2025/26	2026/27	2027/28
	£000's	£000's	£000's
Budget Gap Reported March 2025	-	9,003	18,850
Forecast Deficit @ August 2025	2,599		
Reduction in £12 p/hr funding for C&F		148	222
SRA Funding		(38)	(38)
Pay Inflation Funding for Health Care (Assume full funding)	(585)	(1,917)	(1,917)
<b>Budget Adjustments / Pressures not Reported</b>			
Social Care Pay Inflation increased on average 1%		810	876
Health Care Pay Inflation increased on average 1.34%	585	1,917	1,917
Increase in NCHC Assumptions		592	632
Increase in Residential Schools Rate Uplift Assumptions		268	285
NHS employees pay award for recharged salaries		5	5
Pressures within Community Placements and Childrens Residential Care		2,242	2,338
Pressures within Older People Services		1,793	1,846
Other		(1,502)	(1,457)
<b>Revised Budget Gap @ August 2025</b>	<b>2,599</b>	<b>13,321</b>	<b>23,559</b>
Health Care	(310)	4,438	7,359
Social Care	2,909	8,883	16,200
<b>Revised Budget Gap @ August 2025</b>	<b>2,599</b>	<b>13,321</b>	<b>23,559</b>

- 4.30** Table 6 details the potential financial impact of several burdens ranging from social care pay uplifts, the shortfall in funding for children's social care pay uplift in commissioned services and the continued impact of pressures within children and families and older people services.
- 4.31** The future year budget gaps are mainly driven by the assumption that the HSCP Board will receive flat-cash allocations for delegated social care services (other than increases in specific funding for Scottish Living Wage uplifts) while delegated health services will have some inflationary uplift for pay award funding. This current working assumption requires all inflation and demographic pressures to be balanced through savings programmes and management actions.

### **Housing Aids and Adaptations**

- 4.32** The Housing Aids and Adaptations is in scope as part of the minimum level of adult services delegated to the HSCP Board and should be considered as an addition to the HSCP's 2025/26 budget allocation of £93.635m from the Council.
- 4.33** This budget is managed by the Council's Housing and Employability Services on behalf of the HSCP Board.
- 4.34** The draft outturn position for the period to 31 March 2026 is included in Table 7 below and will be reported as part of WDC's financial update position.

**Table 7 – Draft Outturn Financial Performance as of 31 March 2026**

Budgets Managed on Behalf of WD HSCP by West Dunbartonshire Council	Annual Budget	Year to Date Budget	Year to Date Actual	Year to Date Variance	Forecast Spend	Forecast Variance
	£000	£000	£000	£000	£000	£000
Aids & Adaptations	80	36	36	0	80	0
<b>Total</b>	<b>80</b>	<b>36</b>	<b>36</b>	<b>0</b>	<b>80</b>	<b>0</b>

### **2025/26 Capital Expenditure**

- 4.35** Due to the timing of reports there is no update on capital expenditure.

## **5. Options Appraisal**

- 5.1** None required for this report.

## **6. People Implications**

- 6.1** Other than the position noted above within the explanation of variances there are no other people implications known at this time.



## **7. Financial and Procurement Implications**

- 7.1** Other than the financial position noted above, there are no other financial implications known at this time.

## **8. Risk Analysis**

- 8.1** The main financial risks to the 2025/26 projected outturn relate to continued increases in demand for key social care services, complex care packages, and prescribing costs.
- 8.2** Primary Care prescribing remains volatile due to inflationary pressures and import costs. The complexity of contractual arrangements and a two-month data lag from community pharmacies further complicate forecasting.
- 8.3** As of August 2025, inflation was 3.8% against a 2% target. Interest rates remain at 4% following the September Monetary Policy Committee meeting, with future public sector funding implications still uncertain.
- 8.4** Following recent communication from Scotland Excel on national care and support contract fee setting, there is a risk of increased spend on commissioned services.

## **9. Equalities Impact Assessment (EIA)**

- 9.1** None required for this report however any recovery plan may require equality impact assessments to be undertaken.

## **10. Environmental Sustainability**

- 10.1** None required.

## **11. Consultation**

- 11.1** This report and the projections and assumptions contained within it has been discussed with both council and health board finance colleagues.

## **12. Strategic Assessment**

- 12.1** Proper budgetary control and sound financial practice are cornerstones of good governance and support the Partnership Board and officers to pursue the priorities of the Strategic Plan – Improving Lives Together.
- 12.2** Strategic enablers being workforce, finance, technology, partnerships, and infrastructure will support delivery of our strategic outcomes as below:
- Caring Communities;
  - Safe and Thriving Communities;
  - Equal Communities and
  - Healthy Communities

### 13. Directions

- 13.1** The recurring and non-recurring budget adjustments up to 31 March 2026 (as detailed within Appendix 1) will require the issuing of a direction, see Appendix 8.

**Name:** Julie Slavin

**Designation:** Chief Financial Officer

**Date:** 22 September 2025

Person to Contact: Julie Slavin – Chief Financial Officer  
E-mail: [julie.slavin@ggc.scot.nhs.uk](mailto:julie.slavin@ggc.scot.nhs.uk)

Appendices:

- Appendix 1 – Budget Reconciliation
- Appendix 2 – Hospice Pay Parity Funding Letter
- Appendix 3 – Monitoring of Savings
- Appendix 4 – Revenue Budgetary Control 2025/26  
(Overall Summary)
- Appendix 5 – Revenue Budgetary Control 2025/26  
(Health Care and Social Care Summary)
- Appendix 6 – Variance Analysis over £50k
- Appendix 7 – Reserves
- Appendix 8 – Directions

Background Papers: 2025/26 Annual Budget Setting Report – 24 March HSCP Board

2025/26 Financial Performance Period 3 Report – 19 August HSCP Board

West Dunbartonshire Health & Social Care Partnership  
Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025

2025/26 Budget Reconciliation	Health Care £000	Social Care £000	Total £000
<b>Budget Approved at Board Meeting on 24 March 2025</b>	<b>117,937</b>	<b>95,446</b>	<b>213,383</b>
Health Rollover Budget Adjustments	2,011		2,011
<b>Budget Adjustments</b>			
Reduction in assumed funding for Childrens £12 per hour based on May 2025 letter		(73)	(73)
Funding for increase in Scottish Recommended Allowance for kinship and foster carers		39	39
Reduction in anticipated NI Funding	(227)		(227)
Prescribing - CPS GS Contribution	(87)		(87)
Apremilast Initial Allocation	170		170
IT Project WDHSCP	(5)		(5)
Primary Care Funding	3,214		3,214
Anticipated Pay Award Funding (above 3% SG Baseline uplift)	585		585
PDS Dementia Funding	63		63
ADP Funding	638		638
Tobacco Framework	70		70
Pay Award Funding Shortfall	(36)		(36)
Prescribing Tariff Mapping Reduction	(375)		(375)
<b>Drawdown from Reserves</b>	<b>(1,272)</b>	<b>(1,777)</b>	<b>(3,049)</b>
<b>Budget Funded from Partner Organisations</b>	<b>123,044</b>	<b>93,635</b>	<b>216,679</b>

Ministear airson Slàinte Phoblach is Slàinte  
Bhoireannach  
Jenni Minto BPA

Minister for Public Health and Women's Health  
Jenni Minto MSP



Scottish Government  
Riaghaltas na h-Alba  
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T: 0300 244 4000

To: Scottish Hospice Chief Executives  
(CO: Jacki Smart, Chair of the Scottish Hospice Leadership Group)  
Integration Authority Chief Officers  
Integration Joint Board Chief Finance Officers

CC: NHS Chief Executives and Directors of Finance

25 July 2025

Dear colleagues,

As you will be aware, the Scottish budget for 2025-26 includes £5 million of investment to support independent hospices to provide pay parity with NHS levels for staff who deliver essential palliative care services.

Over the past few months, Scottish Government officials have been working closely with Jacki Smart, Chair of the Scottish Hospice Leadership Group (SHLG), to gather relevant information from hospices to help ensure our governance and approval procedures are correctly followed prior to any allocation of funding being agreed. This work has now concluded.

I am therefore pleased to be able to confirm that the £5m of funding will now be made available to hospices through NHS Boards and Integration Authorities, to provide support to recruit and retain skilled healthcare professionals during a time of rising workforce pressures and increasing demand for palliative care services.

This funding will be provided to hospices via allocations to NHS Boards for immediate onward payment to hospices in the coming days. A breakdown of these costs is available at Annex A with the relevant Integration Authority and NHS Board beside each.

I request that on receipt of the funding hospices contact their local Integration Authority and Health Board contacts to agree any additional recording and monitoring arrangements that may be needed to augment existing local reporting arrangements.

Integration Authorities will want to be aware that this pay parity funding is being provided to hospices in this manner to help resolve urgent staffing challenges, and that we expect the commissioning relationships between hospices and Integration Authorities to continue as usual.

I have asked officials over the coming months to work with Scottish Hospices to develop and agree a robust process for future years.

Yours Sincerely,

**JENNI MINTO**

## Hospice Funding Allocations

Lead Integration Authority*	NHS Board	Hospice Organisation	Amount
Renfrewshire IJB	NHS Greater Glasgow and Clyde	ACCORD	£175,619
Inverclyde IJB	NHS Greater Glasgow and Clyde	Ardgowan	£157,038
East Ayrshire IJB	NHS Ayrshire and Arran	Ayrshire	£380,630
Western Isles IJB	NHS Western Isles	Bethesda	£124,277
Bespoke Arrangement**	NHS Lothian	CHAS	£854,571
NHS Highland ***	NHS Highland	Highland	£290,955
South Lanarkshire IJB	NHS Lanarkshire	Kilbryde	£133,894
Glasgow City IJB****	NHS Greater Glasgow and Clyde	Marie Curie	£919,420
Glasgow City IJB	NHS Greater Glasgow and Clyde	Prince & Princess of Wales	£268,738
North Lanarkshire IJB	NHS Lanarkshire	St Andrew's	£346,471
City of Edinburgh IJB	NHS Lothian	St Columba's	£496,275
West Dunbartonshire IJB	NHS Greater Glasgow and Clyde	St Margaret of Scotland	£233,773
Renfrewshire IJB	NHS Greater Glasgow and Clyde	St Vincent's	£113,416
Falkirk IJB	NHS Forth Valley	Strathcarron	£504,922

*\*Please note that this does not reflect that some hospices provide services to multiple Integration Authorities. Where this is the case, we expect the hospices, Integration Authorities and NHS Boards to work together to agree reporting arrangements in line with the guidance above.*

*\*\*CHAS provides a Scotland wide service and therefore this allocation will be made via NHS Lothian due to the existing commissioning relationship.*

*\*\*\*Lead agency model in place.*

*\*\*\*\*Marie Curie have nursing services across Scotland in addition to the two hospices. Glasgow City IJB will facilitate payment.*

West Dunbartonshire Health & Social Care Partnership  
Monitoring of Efficiencies and Management Adjustments 2024/25

Head of Service	Partner	Efficiency Detail	Comment	Saving Target £000	Saving at Risk £000
<b>Savings at high risk of not being achieved</b>					
Fiona Taylor	Social Care	Reduce Number of External Care Home Beds	At the time of writing the number of residents within nursing beds are higher than budgeted requiring activation of an escalation process.	451	451
Lesley James	Social Care	What Would It Take 5 Year Plan	Some savings remain unachieved due to increased service demand, greater care complexity, and rate uplifts exceeding available funding. Nevertheless, officers are actively progressing targets within the 5-year plan. Economies of scale have been secured, and current cost increases are being managed as cost avoidance. Further opportunities to deliver sustainable savings continue to be explored.	817	574
All	Social Care	Further Management Actions to be underwritten by Unachieved Savings Reserve	Further management actions are being considered including a freeze on non-discretionary spend. Further reports will update.	95	95
<b>Savings at low/medium risk of not being achieved</b>					
Sylvia Chatfield	Social Care	Additions Social Care Package Savings	The saving is partially unachieved due to a high cost package that is still in effect at the time of writing	170	42
Sylvia Chatfield	Social Care	Review of Mental Health Social Care Packages	The saving is partially unachieved due to an increase in the number of clients and packages for housing support and residential care. An adjustment has been made against the earmarked mental health transitional fund reserve to mitigate against this unachievement at this time but will be subject to change as the year progresses.	175	156
Margaret Jane Cardno	Social Care	Business Support and Administration Review	The admin review is ongoing. Options have been drafted on how approved admin budgets (net of saving) could be effectively utilised across all teams. Consultation with staff will follow. The partial achievement relates to staff savings within children and families.	227	99
Sylvia Chatfield	Social Care	Learning Disability Review Phase 1 - Closure of Work Connect	Although the timing of the Work Connect closure and the delay following resubmission to the HSCP Board in May 2025 have resulted in only partial achievement of this saving, the shortfall can be fully offset by underspends elsewhere within the service.	276	138
Fiona Taylor	Social Care	Modernisation of Older People Day Care Services	Work on future shape of day care services is ongoing, however the saving is partially unachieved due to use of agency cover and underrecovery of income.	401	90
		<b>Total Health Care Social Care</b>		<b>2,612 0 2,612</b>	<b>1,645 0 1,645</b>

West Dunbartonshire Health & Social Care Partnership  
Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025

Consolidated Expenditure by Service Area	Annual Budget	Year to Date Budget	Year to Date Actual	Year to Date Variance	Forecast Spend	Forecast Variance	Reserves Adjustment	Forecast Variance	Variance %	RAG Status
	£000	£000	£000	£000	£000	£000	£000	£000		
Older People Residential, Health and Community Care	38,764	15,105	15,390	(285)	39,447	(683)	0	(683)	-1.76%	↓
Care at Home	14,366	6,444	6,868	(424)	15,383	(1,017)	0	(1,017)	-7.08%	↓
Physical Disability	2,861	1,548	1,353	195	2,393	468	0	468	16.36%	↑
Childrens Residential Care and Community Services	31,985	11,775	12,498	(723)	34,154	(2,169)	(435)	(1,734)	-5.42%	↓
Strategy, Planning and Health Improvement	1,966	843	801	42	1,873	93	(9)	102	5.19%	↑
Mental Health Services - Adult and Elderly, Community and Inpatients	12,692	6,917	6,817	100	13,191	(499)	(736)	237	1.87%	↑
Addictions	4,018	1,892	1,889	3	4,143	(125)	(134)	9	0.22%	↑
Learning Disabilities - Residential and Community Services	15,136	8,733	8,556	177	14,911	225	(199)	424	2.80%	↑
Family Health Services (FHS)	35,107	17,980	17,980	0	35,107	0	0	0	0.00%	→
GP Prescribing	22,874	9,052	9,052	0	22,576	298	298	0	0.00%	→
Hosted Services	9,563	4,063	4,048	15	9,528	35	0	35	0.37%	↑
Criminal Justice (Including Transitions)	131	72	40	32	57	74	0	74	56.49%	↑
Resource Transfer	18,082	0	0	0	18,082	0	0	0	0.00%	→
Contingency	1,916	0	0	0	353	1,563	1,563	0	0.00%	→
HSCP Corporate and Other Services	7,218	3,394	3,609	(215)	9,047	(1,829)	(1,315)	(514)	-7.12%	↓
Net Expenditure	216,679	87,818	88,901	(1,083)	220,245	(3,566)	(967)	(2,599)	-1.20%	↓

Consolidated Expenditure by Subjective Analysis	Annual Budget	Year to Date Budget	Year to Date Actual	Year to Date Variance	Forecast Spend	Forecast Variance	Reserves Adjustment	Forecast Variance	Variance %	RAG Status
	£000	£000	£000	£000	£000	£000	£000	£000		
Employee	95,652	37,000	37,171	(171)	95,570	82	495	(413)	-0.43%	↑
Property	1,190	367	421	(54)	1,320	(130)	0	(130)	-10.92%	→
Transport and Plant	1,384	389	389	0	1,383	1	0	1	0.07%	→
Supplies, Services and Admin	7,367	1,542	1,431	111	6,655	712	443	269	3.65%	↑
Payments to Other Bodies	89,085	26,255	27,413	(1,158)	92,587	(3,502)	(723)	(2,779)	-3.12%	↓
Family Health Services	36,966	19,017	18,865	152	36,602	364	0	364	0.98%	→
GP Prescribing	22,875	9,052	9,052	0	22,577	298	298	0	0.00%	↑
Other	2,229	861	1,018	(157)	2,606	(377)	0	(377)	-16.91%	→
Gross Expenditure	256,748	94,483	95,760	(1,277)	259,300	(2,552)	513	(3,065)	-1.19%	↑
Income	(40,069)	(6,665)	(6,859)	194	(39,055)	(1,014)	(1,480)	466	-1.16%	↓
Net Expenditure	216,679	87,818	88,901	(1,083)	220,245	(3,566)	(967)	(2,599)	-1.20%	↓

West Dunbartonshire Health & Social Care Partnership  
Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025

Health Care Net Expenditure	Annual Budget	Year to Date Budget	Year to Date Actual	Year to Date Variance	Forecast Spend	Forecast Variance	Reserves Adjustment	Forecast Variance	Variance %	RAG Status
	£000	£000	£000	£000	£000	£000	£000	£000		
Planning & Health Improvements	746	332	303	29	575	171	100	71	9.52%	↑
Childrens Services - Community	4,431	1,876	1,874	2	4,466	(35)	(40)	5	0.11%	↑
Adult Community Services	12,248	4,823	4,784	39	12,156	92	0	92	0.75%	↑
Community Learning Disabilities	903	421	406	15	970	(67)	(102)	35	3.88%	↑
Addictions	3,191	1,056	1,056	0	2,781	410	411	(1)	-0.03%	↓
Mental Health - Adult Community	5,268	2,583	2,377	206	4,774	494	0	494	9.38%	↑
Mental Health - Elderly Inpatients	4,109	2,312	2,418	(106)	4,765	(656)	(400)	(256)	-6.23%	↓
Family Health Services (FHS)	35,107	17,980	17,980	0	35,107	0	0	0	0.00%	→
GP Prescribing	22,874	9,052	9,052	0	22,576	298	298	0	0.00%	→
Other Services	6,522	2,382	2,451	(69)	6,737	(215)	(50)	(165)	-2.53%	↓
Resource Transfer	18,082	0	0	0	18,082	0	0	0	0.00%	→
Hosted Services	9,563	4,063	4,048	15	9,528	35	0	35	0.37%	↑
Net Expenditure	123,044	46,880	46,749	131	122,517	527	217	310	0.25%	↑



Social Care Net Expenditure	Annual Budget	Year to Date Budget	Year to Date Actual	Year to Date Variance	Forecast Spend	Forecast Variance	Reserves Adjustment	Forecast Variance	Variance %	RAG Status
	£000	£000	£000	£000	£000	£000	£000	£000		
Strategy Planning and Health Improvement	1,220	511	498	13	1,297	(77)	(109)	32	2.62%	↑
Residential Accommodation for Young People	3,119	1,105	1,073	32	3,041	78	0	78	2.50%	↑
Children's Community Placements	8,097	3,072	3,298	(226)	8,639	(542)	0	(542)	-6.69%	↓
Children's Residential Schools	5,659	1,757	2,446	(689)	7,313	(1,654)	0	(1,654)	-29.23%	↓
Children's Supported Accommodation	846	471	371	100	606	240	0	240	28.37%	↑
Childcare Operations	6,169	2,274	2,235	39	6,341	(172)	(265)	93	1.51%	↑
Other Services - Young People	3,664	1,221	1,202	19	3,748	(84)	(130)	46	1.26%	↑
Residential Accommodation for Older People	7,601	2,069	2,021	48	7,485	116	0	116	1.53%	↑
External Residential Accommodation for Elderly	11,128	5,779	6,013	(234)	11,690	(562)	0	(562)	-5.05%	↓
Sheltered Housing	1,648	805	731	74	1,472	176	0	176	10.68%	↑
Older People Non Residential Care	2,421	711	871	(160)	2,805	(384)	0	(384)	-15.86%	↓
Community Alarms	93	(414)	(380)	(34)	175	(82)	0	(82)	-88.17%	↓
Community Health Operations	3,566	1,332	1,349	(17)	3,609	(43)	0	(43)	-1.21%	↓
Residential - Learning Disability	12,313	7,691	7,584	107	12,153	160	(97)	257	2.09%	↑
Physical Disability	2,512	1,482	1,287	195	2,044	468	0	468	18.63%	↑
Day Centres - Learning Disability	1,920	621	566	55	1,788	132	0	132	6.88%	↑
Justice	131	72	40	32	57	74	0	74	56.49%	↑
Mental Health	3,316	2,022	2,022	0	3,652	(336)	(336)	0	0.00%	→
Care at Home	14,366	6,444	6,868	(424)	15,383	(1,017)	0	(1,017)	-7.08%	↓
Addictions Services	827	837	833	4	1,364	(537)	(545)	8	0.97%	↑
Equipu	350	66	66	0	350	0	0	0	0.00%	→
Frailty	58	2	0	2	54	4	0	4	6.90%	↑
Carers	1,304	721	704	17	1,351	(47)	(88)	41	3.14%	↑
Contingency	1,916	0	0	0	353	1,563	1,563	0	0.00%	→
HSCP - Corporate	(609)	287	454	(167)	958	(1,567)	(1,177)	(390)	64.04%	↓
<b>Net Expenditure</b>	<b>93,635</b>	<b>40,938</b>	<b>42,152</b>	<b>(1,214)</b>	<b>97,728</b>	<b>(4,093)</b>	<b>(1,184)</b>	<b>(2,909)</b>	<b>-3.11%</b>	<b>↓</b>

**West Dunbartonshire Health & Social Care Partnership**  
**Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025**  
**Analysis for Variances Over £0.050m**

Budget Details	Variance Analysis				
	Annual Budget £000	Forecast Spend £000	Forecast Variance £000	% Variance	RAG Status
<b>Health Care Variances</b>					
Planning & Health Improvements	746	675	71	9%	↑
Service Description	This service covers planning and health improvement workstreams				
Main Issues / Reason for Variance	The favourable variance is mainly due to a number of vacancies across Planning, Health and Management				
Mitigating Action	None required at this time				
Anticipated Outcome	An underspend is reported at this time.				
Adult Community Services	12,248	12,156	92	1%	↑
Service Description	This service provides community services for adults				
Main Issues / Reason for Variance	The favourable variance is due to staff turnover savings currently in excess of target.				
Mitigating Action	None required at this time				
Anticipated Outcome	An underspend is reported at this time.				
Mental Health - Adult Community	5,268	4,774	494	9%	↑
Service Description	This care group provides mental health services for adults				
Main Issues / Reason for Variance	Forecast underspend from staff turnover and recruitment delays is currently offsetting overspends in Elderly Mental Health services.				
Mitigating Action	None required at this time				
Anticipated Outcome	An underspend is forecast at this time.				

West Dunbartonshire Health & Social Care Partnership  
Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025  
Analysis for Variances Over £0.050m

Appendix 6

Budget Details	Variance Analysis				
	Annual Budget £000	Forecast Spend £000	Forecast Variance £000	% Variance	RAG Status
Mental Health - Elderly Inpatients	4,109	4,365	(256)	-6%	↓
Service Description	This care group provides mental health services for the elderly				
Main Issues / Reason for Variance	The forecast adverse variance is mainly due to increased and extended contract cover for medical vacancies.				
Mitigating Action	Officers will review the mental health earmarked strategy reserve to consider any appropriate funding.				
Anticipated Outcome	An overspend is anticipated at this time				
Other Services	6,522	6,687	(165)	-3%	↓
Service Description	This care group covers administration and management costs in relation to Health Care				
Main Issues / Reason for Variance	The favourable variance is mainly due to a shortfall in funding for employers national insurance and pay uplift increased costs				
Mitigating Action	It is anticipated that ongoing vacancy management processes will continue to mitigate the shortfall in funding.				
Anticipated Outcome	An overspend is reported at this time				

West Dunbartonshire Health & Social Care Partnership  
Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025  
Analysis for Variances Over £0.050m

Appendix 6

Budget Details	Variance Analysis				
	Annual Budget £000	Forecast Spend £000	Forecast Variance £000	% Variance	RAG Status
<b>Social Care Variances</b>					
Residential Accommodation for Young People	3,119	3,041	78	3%	↑
Service Description	This service provides residential care for young persons				
Main Issues / Reason for Variance	The favourable variance is mainly due to vacant posts				
Mitigating Action	None required at this time				
Anticipated Outcome	An underspend is reported at this time.				

West Dunbartonshire Health & Social Care Partnership  
Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025  
Analysis for Variances Over £0.050m

Appendix 6

Budget Details	Variance Analysis				
	Annual Budget £000	Forecast Spend £000	Forecast Variance £000	% Variance	RAG Status
Children's Community Placements	8,097	8,639	(542)	-7%	↓
Service Description	This service covers fostering, adoption and kinship placements				
Main Issues / Reason for Variance	The forecast adverse variance is mainly due to increased in-house (£0.200m) and external (£0.170m) fostering activity, partially offset by fewer adoptions. It is encouraging that internal foster carer numbers are rising in line with WWIT aspirations, though external placements and inflationary uplifts have limited achievement of the £0.162m WWIT fostering savings.				
Mitigating Action	The "What Would It Take" medium-term financial plan for Children & Families will require refreshing to explore opportunities to accelerate approved savings and better align spending with budget. Progress remains dependent on reversing current demand trends, which continue to challenge delivery.				
Anticipated Outcome	An overspend is reported at this time unless further action is taken to address underlying causes and use of external fostering providers along with a recognition of unfunded demographic pressures.				

West Dunbartonshire Health & Social Care Partnership  
Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025  
Analysis for Variances Over £0.050m

Appendix 6

Budget Details	Variance Analysis				
	Annual Budget £000	Forecast Spend £000	Forecast Variance £000	% Variance	RAG Status
Children's Residential Schools	5,659	7,313	(1,654)	-29%	↓
Service Description	This service area provides residential education for children				
Main Issues / Reason for Variance	The adverse variance is mainly due to 7 additional placements and higher-than-budgeted Scotland Excel rates, including estimated impacts of pending rate uplift requests. While £0.221m in cost avoidance has been achieved through proactive engagement with providers, budgeted WWIT savings (£0.412m for residential placements and £0.207m for commissioning) are likely unachieved due to increased demand.				
Mitigating Action	The "What Would It Take" medium-term financial plan for Children & Families will require refreshing to explore opportunities to accelerate approved savings and better align spending with budget. Progress remains dependent on reversing current demand trends, which continue to challenge delivery.				
Anticipated Outcome	A overspend is reported at this time unless further action is taken to address underlying causes and use of children's residential care placements along with a recognition of unfunded demographic pressures.				

West Dunbartonshire Health & Social Care Partnership  
Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025  
Analysis for Variances Over £0.050m

Appendix 6

Budget Details	Variance Analysis				
	Annual Budget £000	Forecast Spend £000	Forecast Variance £000	% Variance	RAG Status
Children's Supported Accommodation	846	606	240	28%	↑
Service Description	This service area provides the cost of supported accommodation for children and young people				
Main Issues / Reason for Variance	The favourable variance is mainly due to a reduction in the number of young people being supported partially offset by a reduction in asylum seeker income.				
Mitigating Action	None required at this time				
Anticipated Outcome	An underspend is reported at this time.				
Childcare Operations	6,169	6,076	93	2%	↑
Service Description	This service area is mainly comprised of staffing costs and includes the cost of social workers				
Main Issues / Reason for Variance	The favourable variance is mainly due to vacant posts and a reduction in the use of sessional staff.				
Mitigating Action	None required at this time				
Anticipated Outcome	An underspend is reported at this time.				

West Dunbartonshire Health & Social Care Partnership  
Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025  
Analysis for Variances Over £0.050m

Appendix 6

Budget Details	Variance Analysis				
	Annual Budget £000	Forecast Spend £000	Forecast Variance £000	% Variance	RAG Status
Residential Accommodation for Older People	7,601	7,485	116	2%	↑
Service Description	WDC owned residential accommodation for older people				
Main Issues / Reason for Variance	The favourable variance may change as the year progresses. Overspends in employee, medical, and repair costs are offset by strong income projections based on invoicing all current residents at Crosslet and Queens Quay Care Homes. About 30% of residents require financial reassessment, which may reduce income, while 85% contribute from various income sources and 15% from state pension only.				
Mitigating Action	None required at this time				
Anticipated Outcome	An underspend is reported at this time.				



West Dunbartonshire Health & Social Care Partnership  
Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025  
Analysis for Variances Over £0.050m

Appendix 6

Budget Details	Variance Analysis				
	Annual Budget £000	Forecast Spend £000	Forecast Variance £000	% Variance	RAG Status
External Residential Accommodation for Elderly Service Description	11,128	11,689	(561)	-5%	↓
Main Issues / Reason for Variance	<p>External residential and nursing beds for over 65s</p> <p>The adverse variance is mainly due to approximately 32 placements in excess of those budgeted due to transfers and placements offsetting deaths and discharges, however while the number of residents are increasing there appears to be an increase in the number who have sources of income over and above state pension to contribute to the cost of their care.</p>				
Mitigating Action	An emergency escalation process is being developed and will be rolled out once approved.				
Anticipated Outcome	An overspend is reported at this time.				
Sheltered Housing Service Description	1,648	1,472	176	11%	↑
Main Issues / Reason for Variance	<p>Warden Service for Housing run sheltered housing service</p> <p>The forecast favourable variance is mainly due to staff turnover savings.</p>				
Mitigating Action	The service will require to understand the drivers in relation to the warden service charge income and actions that may be taken to address the reduction in income levels.				
Anticipated Outcome	An overspend is forecast at this time.				

West Dunbartonshire Health & Social Care Partnership  
Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025  
Analysis for Variances Over £0.050m

Appendix 6

Budget Details	Variance Analysis				
	Annual Budget £000	Forecast Spend £000	Forecast Variance £000	% Variance	RAG Status
Older People Non Residential Care Service Description	2,421	2,805	(383)	-16%	↓
Main Issues / Reason for Variance	Queens Quay, Crosslet House Daycare, Lunch clubs and daycare SDS/Direct The adverse variance is mainly due to agency use in day care services due to a freeze on recruitment pending service redesign, underachievement of income and an overspend in the cost of non residential external care packages previously budgeted and charged to Care at Home.				
Mitigating Action	The service redesign will require to accelerate to enable recruitment to proceed (if required). A review of client packages externally commissioned is also required.				
Anticipated Outcome	An overspend is forecast at this time.				
Community Alarms Service Description	93	175	(82)	-89%	↓
Main Issues / Reason for Variance	Installation and response service for Community Alarms The adverse variance is mainly due to cover for maternity leave along with use of agency and sessional staff.				
Mitigating Action	The service will need to closely monitor staffing to reduce agency and sessional spend.				
Anticipated Outcome	An overspend is reported at this time.				

West Dunbartonshire Health & Social Care Partnership  
Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025  
Analysis for Variances Over £0.050m

Appendix 6

Budget Details	Variance Analysis				
	Annual Budget £000	Forecast Spend £000	Forecast Variance £000	% Variance	RAG Status
Residential - Learning Disability Service Description	12,312	12,056	256	2%	↑
Main Issues / Reason for Variance	This service provides residential care for persons with learning disabilities The current projections assumes that the saving associated with the closure of Work Connect will be realised from September onwards. While this result in the saving being partially unachieved it is more than offset by a reduction in the number of service users, however delays in financial assessments being updated for changes to the charging policy has impacted on forecast income.				
Mitigating Action	None required at this time				
Anticipated Outcome	An underspend is reported at this time.				
Physical Disability Service Description	2,512	2,044	468	19%	↑
Main Issues / Reason for Variance	This service provides physical disability services The favourable variance is mainly due to a reduction in residential and non residential care packages. This could be subject to change if demand increases as individual packages can be costly.				
Mitigating Action	None required at this time				
Anticipated Outcome	An underspend is reported at this time.				

West Dunbartonshire Health & Social Care Partnership  
Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025  
Analysis for Variances Over £0.050m

Appendix 6

Budget Details	Variance Analysis				
	Annual Budget £000	Forecast Spend £000	Forecast Variance £000	% Variance	RAG Status
Day Centres - Learning Disability	1,920	1,788	132	7%	↑
Service Description	This service provides day services for learning disability clients				
Main Issues / Reason for Variance	The favourable variance is mainly due to a number of vacant posts pending the ongoing Learning Disability redesign.				
Mitigating Action	None required at this time				
Anticipated Outcome	An underspend is reported at this time.				
Justice Services	131	55	76	58%	↑
Service Description	This service provides support and rehabilitation for offenders				
Main Issues / Reason for Variance	The favourable variance is mainly due to the anticipated costs for Sacro spend being less than budgeted.				
Mitigating Action	None required at this time				
Anticipated Outcome	An underspend is forecast at this time.				

West Dunbartonshire Health & Social Care Partnership  
Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025  
Analysis for Variances Over £0.050m

Appendix 6

Budget Details	Variance Analysis				
	Annual Budget £000	Forecast Spend £000	Forecast Variance £000	% Variance	RAG Status
Care at Home	14,366	15,383	(1,017)	-7%	↓
Service Description	This service provides care at home which includes personal care				
Main Issues / Reason for Variance	The adverse variance is mainly due to increased staffing costs (£1.009m). While spend on overtime and agency staff continues to be an area of pressure there have been improvements since 2024/25 as staff within phase 2 moved to new work patterns at the end of March and internal processes continue to be reviewed with a deep dive into high agency and overtime usage taking place in specific locations to determine reasons for use and provide recommendations for further improvement. A redesign update report is anticipated to be provided to the September HSCP Board.				
Mitigating Action	The service review will require to continue to address inefficiencies within the service and the reliance on the use of external care packages, agency workers and premium rate overtime to achieve previously approved savings options and further reduce to bring spend back in line with budget.				
Anticipated Outcome	A significant overspend is reported at this time.				

West Dunbartonshire Health & Social Care Partnership  
Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025  
Analysis for Variances Over £0.050m

Appendix 6

Budget Details	Variance Analysis				
	Annual Budget £000	Forecast Spend £000	Forecast Variance £000	% Variance	RAG Status
HSCP - Corporate	(610)	(217)	(393)	64%	↓
Service Description	This budget contains Corporate spend and budgeted reserve drawdown				
Main Issues / Reason for Variance	The adverse variance is mainly due to the admin savings target applied remaining within Corporate, however this is partially offset by admin and turnover savings being accounted for within services.				
Mitigating Action	The admin review will require to accelerate in pace to achieve required savings.				
Anticipated Outcome	An overspend is reported at this time.				

Financial Year 2025/26 Period 5 covering 1 April 2025 to 31 August 2025  
Analysis of Reserves 2025/26

Analysis of Reserves	Actual Opening Balance as at 1 April 2025	Forecast Movement in Reserves	Forecast Closing Balance as at 31 March 2026
	£000	£000	£000
<b><u>Unearmarked Reserves</u></b>			
Unearmarked Reserves	3,576	(2,599)	977
<b>Total Unearmarked Reserves</b>	<b>3,576</b>	<b>(2,599)</b>	<b>977</b>
<b><u>Earmarked Reserves</u></b>			
<b>Scottish Govt. Policy Initiatives</b>	<b>3,038</b>	<b>(919)</b>	<b>2,119</b>
Carers Funding	189	(46)	143
Informed trauma	130	0	130
Additional Social worker capacity	659	(25)	634
Mental Health Recovery and Renewal Fund	432	0	432
New Dementia Funding	63	0	63
Scottish Government Alcohol and Drug Partnership (including various National Drugs Priorities)	486	(91)	396
Children's Mental Health and Wellbeing	43	0	43
TEC and Analogue to Digital Project	30	0	30
PEF Funding – Speech & Language Therapy Projects	26	0	26

Analysis of Reserves	Actual Opening Balance as at 1 April 2025	Forecast Movement in Reserves	Forecast Closing Balance as at 31 March 2026
	£000	£000	£000
<b>HSCP Initiatives</b>	<b>2,726</b>	<b>(395)</b>	<b>2,331</b>
Service Reviews and Redesign	1,474	(216)	1,258
Justice Services	231	(111)	120
Unscheduled Care Services	397	0	397
Public Protection Officers	244	0	244
Digital Transformation	173	(55)	118
Training and Development	207	(13)	194
<b>Health Care</b>	<b>4,779</b>	<b>(333)</b>	<b>4,446</b>
DWP Conditions Management	42	(10)	32
Physio Waiting Times Initiative	103	0	103
Retinal Screening Waiting List Grading Initiative	35	0	35
Prescribing Reserve	1,369	298	1,667
Planning and Health Improvement	238	0	238
West Dunbartonshire Mental Health Services Transitional Fund	1,803	(541)	1,262
Enhanced Mental Health Outcome Framework	82	0	82
Property Strategy	934	(35)	899
IT Project Funding	14	(5)	9
Health Visiting	160	(40)	120
<b>Social Care</b>	<b>4,287</b>	<b>680</b>	<b>4,967</b>
Complex Care Packages/Supporting delay discharges	1,323	(673)	650
C&F 5 year MTFP "What Would it Take"	1,442	(209)	1,233
Local Authority Superannuation	1,522	1,562	3,084
<b>Total Earmarked Reserves</b>	<b>14,830</b>	<b>(967)</b>	<b>13,863</b>
<b>Total Reserves</b>	<b>18,406</b>	<b>(3,566)</b>	<b>14,840</b>



**Direction from Health and Social Care Partnership Board.**

The Chief Officer will issue the following direction email directly after Integration Joint Board approval.

**From:** Chief Office HSCP  
**To:** Chief Executives WDC and NHSGCC  
**CC:** HSCP Chief Finance Officer, HSCP Board Chair and Vice-Chair  
**Subject:** For Action: Directions from HSCP Board 19 August 2025

**Attachment: 2025/26 Financial Performance Report**

Following the recent Integration Joint Board meeting, the direction below have been issued under S26-28 of the Public Bodies (Joint Working) (Scotland) Act 2014. Attached is a copy of the original HSCP Board report for reference.

DIRECTION FROM WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP BOARD		
1	Reference number	HSCP B000085JS30092025
2	Date direction issued by Integration Joint Board	19 August 2025
3	Report Author	Julie Slavin, Chief Financial Officer
4	Direction to	West Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly
5	Does this direction supersede, amend or cancel a previous direction – if yes, include the reference number(s)	HSCP B000084JS19082025
6	Functions covered by direction	All delegated Health and Care Services as set-out within the Integration Scheme
7	Full text and detail of direction	West Dunbartonshire Council is directed to spend the delegated net budget of £93.635m in line with the Strategic Plan and the budget outlined within this report.  NHS Greater Glasgow and Clyde is directed to spend the delegated net budget of £123.044m in line with the Strategic Plan and the budget outlined within this report
9	Budget allocated by Integration Joint Board to carry out direction	West Dunbartonshire Council - £93.635m NHS Greater Glasgow and Clyde - £123.044m Set Aside - £46.348m
10	Desired outcomes detail of what the direction is intended to achieve	Delivery of Strategic Priorities
11	Strategic Milestones	Maintaining financial balance in 2025/26
12	Overall Delivery timescales	30 June 2026
13	Performance monitoring arrangements	Each meeting of the HSCP Board will consider a Financial Performance Update Report and (where appropriate) the position regarding Debt Write Off's.
14	Date direction will be reviewed	The next scheduled HSCP Board - 25 November 2025



**WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP BOARD****Report by Julie Slavin, Chief Financial Officer****30 September 2024**

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**Subject: Audited Annual Accounts 2024/25****1. Purpose**

- 1.1** To present for consideration and approval West Dunbartonshire Integration Joint Board (IJB), commonly known as the HSCP Board, audited Annual Accounts for the year ended 31 March 2025.

**2. Recommendations**

- 2.1** Members are asked to consider the audited Annual Accounts for the period 1 April 2024 to 31 March 2025 and recommend their approval for final signature by the Chair, Chief Officer and Chief Financial Officer.

**3. Background**

- 3.1** The audit of the 2024/25 Annual Accounts has now been substantially completed by Forvis Mazars.
- 3.2** The Local Authority Accounts (Scotland) Regulations 2014 require that the Board or Committee responsible for overseeing and providing independent assurance on the internal control environment and the financial governance arrangements of the Partnership Board must consider the audited annual accounts and approve them for signature to the HSCP Board no later than 30 September and published no later than 31 October immediately following the financial year to which the accounts relate.
- 3.3** The Audit and Performance Committee have the responsibility for the financial governance and accounts of the HSCP Board, including the process for review of the draft annual accounts prior to submission for audit, levels of error identified, management's letter of representation to the external auditors and their Annual Audit Report (AAR).
- 3.4** The Audit and Performance Committee met on the 23 September and considered the proposed Annual Audit Report and the 2024/25 Audited Annual Accounts, including the management's letter of representation to the external auditors.
- 3.5** Forvis Mazars 2024/25 Annual Audit Report, appended to this report (Appendix 1) sets out the findings, main judgements and recommendations arising from the audit. The 2024/25 Audited Annual Accounts, appended to

this report (Appendix 2) are now presented to the HSCP Board for final consideration and approval.

#### 4. Main Issues

4.1 The 2024/25 audited Annual Accounts (Appendix 2) detail the governance arrangements, management commentary, financial performance and the financial statements of the HSCP Board, including the level of usable funds that are being held in reserve to manage, unanticipated financial pressures from year to year which could otherwise impact on the ability to deliver on the Strategic Plan priorities.

4.2 Also contained within the final audited accounts is our external auditor's opinion on the financial statements. Extracted below:

***In our opinion the accompanying financial statements:***

- *give a true and fair view of the state of affairs of the IJB as at 31 March 2025 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 2024/25 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.*

4.3 Forvis Mazars 2024/25 Annual Audit Report (Appendix 1) sets out the findings, main judgements and recommendations arising from the audit.

4.4 As well as the audit of the financial statements the auditors have wider scope responsibilities as set out in Audit Scotland's Code of Audit Practice 2021 and sits alongside Best Value requirements detailed the Local Government (Scotland) Act 1973. The Code's wider scope framework is categorised into four areas:

- financial management;
- financial sustainability;
- vision, leadership and governance; and
- use of resources to improve outcomes

4.5 There is one recommendation arising from the wider scope audit of Financial Management. The recommendation (set out within Section 8 of Appendix 3) concerns improvement in ***“refresher training for budget holders to ensure procedures are understood and consistently applied”***. This recommendation complements the findings of the recent internal audit report on Budgetary Control Practices.

- 4.6 Similar to the response to internal audit, this recommendation has been accepted by management and refresher training will be rolled out over the financial year.
- 4.7 The report also provides members with an update of the recommendation from last year's audit (2023/24) which has been assessed as being complete.

- **Financial Sustainability – Level 2**

The IJB should refresh its Medium Term Financial Plan (MTFP) to ensure it has a clear plan for how it will use service redesign, transformation and savings to address its financial challenges.

Implementation timescale: November 2024.

**Update: Complete**

- 4.8 During the course of the audit there were some presentational adjustments identified which have been accepted and incorporated into the final, audited version. The overall movement in reserves balances for the HSCP Board are shown in Table 1 below.

**Table 1: Movement in Reserves**

<b>Movement in Reserves During 2024/25</b>	<b>Un-earmarked Reserves £000</b>	<b>Earmarked Reserves £000</b>	<b>Total General Fund Reserves £000</b>
<b>Opening Balance as at 31st March 2024</b>	<b>(3,504)</b>	<b>(15,150)</b>	<b>(18,654)</b>
Total Comprehensive Income and Expenditure (Increase)/Decrease 2024/25	(72)	319	247
<b>Closing Balance as at 31st March 2025</b>	<b>(3,576)</b>	<b>(14,831)</b>	<b>(18,407)</b>

- 4.9 After consideration of the 2024/25 audited accounts, members are asked to recommend their approval for final signature by the Chair, Chief Officer and Chief Financial Officer.

## **5. Options Appraisal**

- 5.1 None required

## **6. People Implications**

- 6.1 None associated with this report.

## **7. Financial and Procurement Implications**

- 7.1** The HSCP Board ended the 2024/25 financial year with an adjusted surplus (after all planned application of earmarked reserves) of £0.072m. This surplus was transferred to un-earmarked reserves. The closing reserves balances are set-out in Table 1 above and will be retained in accordance with the Integration Scheme and Reserves Policy.
- 7.2** Integrated Joint Boards are specified in legislation as ‘section 106’ bodies under the terms of the Local Government Scotland Act 1973, and consequently are expected to prepare their financial statements in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom. The audited annual accounts comply with the code.

## **8. Risk Analysis**

- 8.1** The Annual Accounts identify the usable funds held in reserve to help mitigate the risk of unanticipated pressures from year to year.

## **9. Equalities Impact Assessment (EIA)**

- 9.1** None required.

## **10. Environmental Sustainability**

- 10.1** None required.

## **11. Consultation**

- 11.1** This report has been completed in consultation with the HSCP Board’s external auditor’s Audit Scotland.

## **12. Strategic Assessment**

- 12.1** This report is in relation to a statutory function and as such does not directly affect any of the strategic priorities.

## **13. Directions**

- 13.1** A direction is required to West Dunbartonshire Council. The Council is directed to carry forward reserves totalling £18.407m on behalf of the HSCP Board.

**Julie Slavin – Chief Financial Officer**

**Date: 19 September 2025**

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**Person to Contact:** Julie Slavin – Chief Financial Officer  
Telephone: 07773 934 377

E-mail: [julie.slavin@ggc.scot.nhs.uk](mailto:julie.slavin@ggc.scot.nhs.uk)

**Appendices:**

Appendix 1: 2024/25 Proposed Annual Audit Report  
Appendix 2: HSCP Board's Annual Accounts for the year ended 31 March 2025  
Appendix 3: Direction to West Dunbartonshire Council - No: HSCP B000086JS30092025

**Background Papers:**

HSCP Audit and Performance Committee June 2025 – Unaudited Annual Report and Accounts 2024/25

HSCP Audit and Performance Committee September 2025

**Localities Affected:**

All







# Annual Audit Report

**West Dunbartonshire Integration Joint Board – year ended 31 March 2025**

September 2025

Audit and Performance Committee  
West Dunbartonshire Integration Joint Board  
16 Church Street  
Dumbarton  
G82 1QL  
15 September 2025

Forvis Mazars  
100 Queen Street  
Glasgow  
G1 3DN

Dear Committee Members and Controller of Audit,

### **Annual Audit Report – Year ended 31 March 2025**

We are pleased to present our Annual Audit Report for West Dunbartonshire Integration Joint Board for the year ended 31 March 2025. The purpose of this report is to summarise our audit findings and conclusions.

This report has been prepared in accordance with the responsibilities set out within the Audit Scotland’s Code of Audit Practice (“the Code”). This report is intended solely for Audit and Performance Committee for the purpose of communicating certain matters that, in our professional judgement, are relevant to your oversight of the financial reporting process. Except where required by law or regulation, it should not be used, quoted or made available to any other parties without our prior written consent.

We appreciate the courtesy and co-operation extended to us by West Dunbartonshire Integration Joint Board throughout our audit. We would be happy to discuss the contents of this report, or any other matters regarding our audit, with you in more detail.

Yours faithfully,

Tom Reid (Audit Director)  
Forvis Mazars LLP

Forvis Mazars LLP – 100 Queen Street, Glasgow- G1 3DN – Tel: 0141 227 2400 – [www.forvismazars.com/uk](http://www.forvismazars.com/uk)

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# Contents

- 01 Executive summary
- 02 Status of our audit
- 03 Audit approach and risk summary
- 04 Significant findings
- 05 Significant control deficiencies
- 06 Summary of misstatements
- 07 Fraud considerations
- 08 Wider Scope
- 09 Best Value

- Appendix A: Internal control conclusions
- Appendix B: Draft management representation letter
- Appendix C: Draft audit report
- Appendix D: Confirmation of our independence
- Appendix E: Other communications
- Appendix F: Wider scope and Best Value ratings
- Appendix G: Current year updates, forthcoming accounting & other issues

This document is to be regarded as confidential to West Dunbartonshire Integration Joint Board. It has been prepared for the sole use of Audit and Performance Committee as the appropriate sub-committee charged with governance by the Board. No responsibility is accepted to any other person in respect of the whole or part of its contents. Our written consent must first be obtained before this document, or any part of it, is disclosed to a third party.

# 01

## Executive Summary

# Executive summary

## Scope

We have been engaged to audit the financial statements of West Dunbartonshire Integration Joint Board (the IJB) for the year ended 31 March 2025 which are prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024-25.

We have conducted our audit in accordance with International Standards on Auditing (UK) ('ISAs'), relevant ethical and professional standards, and the requirements set out in the Audit Scotland's Code of Audit Practice 2021. Our responsibilities and powers are derived from our appointment by the Accounts Commission under the Part VII of the Local Government (Scotland) Act 1973.

## Audit status

Our audit procedures are now substantially complete for the year ended 31 March 2025. At the time of preparing this report, there are no significant matters outstanding.

## Areas of focus and audit approach, and significant findings

We have not made any changes to our initial risk assessment and planned audit approach that was communicated to the Audit and Performance Committee in our Annual Audit Plan.

Our significant risks and other areas of focus are set out in the '*Audit approach and risk summary*' section, with a summary of our audit approach over those areas. Significant findings from our audit are set out in the '*Significant findings*' section.

## Significant control deficiencies

We did not identify any significant deficiencies in internal control.

## Audit misstatements

A summary of the adjusted and unadjusted misstatements above our reporting threshold we have identified to date is set out in the '*Summary of misstatements*' section.

# Executive summary (continued)

## Audit opinion

At the time of issuing this report and subject to the satisfactory conclusion of our remaining audit work, we anticipate issuing an unqualified opinion, without modification, as set out in Appendix C.

## Wider scope

We anticipate having no significant wider scope risks to report in relation to the financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes arrangements that the IJB has in place. Further details have been provided in *section 'Wider scope and Best Value'* of this report.

## Best Value

We anticipate having no risks in arrangements to report in relation to the arrangements that the IJB has in place to secure economy, efficiency and effectiveness in its use of resources. Further details have been provided in *section 'Wider scope and Best Value'* of this report.

## Management Commentary and Annual Governance Statement opinion

We anticipate that we will have no matters to report in respect of the Management Commentary or the Annual Governance Statement preparation as it is consistent with the financial statements and has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003 and Delivering Good Governance in Local Government Framework 2016. Our proposed Management Commentary and Annual Governance Statement opinion is included in the draft auditor's report in Appendix C.

## Matters on which we report by exception

We are required by the Accounts Commission for Scotland to report to you if, during the course of our audit, we have found that adequate accounting records have not been kept; 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.

## Other information

We are required to report on whether the other information comprising of the Management Commentary, Annual Governance Statement, Statement of Responsibilities and the unaudited parts of the Remuneration Report, is materially inconsistent with the financial statements; is materially inconsistent with our knowledge obtained in the course of the audit; or is materially misstated. No inconsistencies have been identified and we have issued an unmodified opinion in this respect.

## Wider reporting powers

Section 101 of the Local Government (Scotland) Act 1973 requires us to give any person interested, the opportunity to question us about the accounting records of the IJB and to consider any objection made to the accounts.

We received no objections to the accounts.

# Executive summary (continued)

## Qualitative aspects of IJB’s accounting practices

We have reviewed the IJB’s accounting policies and disclosures and conclude that they comply with the Code of Practice on Local Authority Accounting in the United Kingdom 2024-25, appropriately tailored to the IJB’s circumstances.

Draft accounts were received from the IJB on 26 June 2025 and were of a good quality.

## Significant matters discussed with management

During our audit, we did not communicate any significant matters to management:

## Significant difficulties during the audit

We encountered no significant difficulties during our audit and had no significant disagreements with management. There was effective co-operation and communication between Forvis Mazars, management, and the Audit and Performance Committee during our audit. All requested information and explanations were provided to us.

Other matters we are required by ISA (UK) 260 *Communication with Those Charged with Governance* to communicate to you have been set out in Appendix E.

## Status of our audit



# Status of our audit

Our audit work is substantially complete and there are currently no matters of which we are aware that would require modification of our audit opinion, subject to the satisfactory resolution of the outstanding matters set out below.

Audit area	Risk of material adjustment or significant change	Description of the outstanding matters
Audit quality control and completion procedures	Low	Our audit work is undergoing final stages of review by the Engagement Lead and further quality and compliance checks. In addition, there are residual procedures to complete, including updating post balance sheet event considerations to the point of issuing the opinion, obtaining final management representations and agreeing adjustments to the final set of accounts.
Annual Report and Accounts and letter of representation	Low	We will complete our final review of the annual report and accounts upon receipt of the signed version of the accounts and letter of representation.

## Status

**High** - Likely to result in a material adjustment or a significant change to disclosures in the financial statements.

**Medium** - Potential to result in a material adjustment or a significant change to disclosures in the financial statements.

**Low** - Not considered likely to result in a material adjustment or a change to disclosures in the financial statements.

**N/A** - Work on Wider Scope and Best Value arrangements therefore no risk of adjustment to the financial statements.

# 03

## Audit approach and risk summary

# Audit approach and risk summary

## Changes to our audit approach

There have been no changes to the audit approach we communicated in our Annual Audit Plan, issued on 18 February 2025.

## Materiality

Our provisional materiality at the planning stage of our audit was set at £5,447k using a benchmark of 2% of gross revenue expenditure at surplus/deficit level as per the Annual Audit Plan. Our performance materiality was set at £3,813k. In determining the overall and performance materiality levels, we made the following significant judgements;

- that the main users of the financial statements are the Scottish Government, other IJBs, Local Authorities, Regulators, Elected Members, Local Community, and other Stakeholders;
- that the primary aggregate that users tend to focus on is gross revenue expenditure, as it reflects the extent of services commissioned by the IJB;
- that the IJB's objective is not to maximise profits, as it has no shareholders. Instead, its focus is on delivering its key priorities. The services provided to the local community are primarily funded by the Scottish Government through the IJB's partner organisations, West Dunbartonshire Council and NHS Greater Glasgow and Clyde.
- that as part of our audit, we have gained an understanding that the IJB has a well established and experienced finance team capable of applying the relevant Accounting Standards. Additionally, the Audit and Performance Committee members demonstrate good ability to scrutinise financial information at a high level.

Based on the final financial statements figures and other qualitative factors, the final

overall materiality we applied was £5,558k (final performance materiality: £3,890k; final clearly trivial threshold: £167k).

We maintained a specific materiality of £1k for senior officer remuneration disclosed in the Remuneration and Staff Report.

Audit approach and risk summary (continued)

Significant risks	Fraud risk	Judgement	Error	Substantive audit procedures	Tests of controls	Misstatement identified	Control recommendations	Conclusion	Page ref to finding
Management override of controls	Yes	No	No	Yes	No	No	No	Risk satisfactorily addressed.	14

## Significant findings

# Significant findings

The significant findings from our audit include our conclusions regarding the significant risks we identified and other key areas of judgement, which are set out in this section.

## Significant risks

### Management override of controls

#### Description of the risk

Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits.

---

#### How we addressed this risk

We addressed this risk by:

- Reviewing the key areas within the financial statements where management had used judgement and estimation techniques and considered whether there were evidence of unfair bias;
- Testing the appropriateness of adjustments made in preparing the financial statements; and
- Considering and testing any significant transactions outside the normal course of business or otherwise and manual adjustments, if any.

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#### Audit conclusion

Our work has provided the assurance we sought in each of these areas and has not highlighted any material issues to bring to your attention.

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# Significant findings (continued)

## Wider responsibilities – statutory reporting

The 1973 Act allows any persons interested to inspect the accounts to be audited and the underlying accounting records of the IJB. The act also allows any persons interested to object to the accounts. No such objections have been raised.

We are required to notify the Controller of Audit when circumstances indicate that a statutory report may be required.

- Section 102(1) of the 1973 Act allows us to prepare a report to the Accounts Commission about the IJB’s accounts; matters that have arisen during the audit that should be brought to the attention of the public; or the performance of the IJB in their duties relating to Best Value and community planning. We confirm that no such reports have been prepared.

# 05

Internal control deficiencies



# Internal control deficiencies

As part of our audit, we obtained an understanding of the IJB's internal control environment and control activities relevant to the preparation of the financial statements, which was sufficient to plan our audit and determine the nature, timing, and extent of our audit procedures. Although our audit was not designed to express an opinion on the effectiveness of the West Dunbartonshire Integration Joint Board's internal controls, we are required to communicate to the Audit and Performance Committee any significant deficiencies in internal controls that we identified in during our audit.

## Deficiencies in internal control

A deficiency in internal control exists if:

- A control is designed, implemented, or operated in such a way that it is unable to prevent, detect, and/ or correct potential misstatements in the financial statements; or
- A control that is necessary to prevent, detect, and/ or correct misstatements in the financial statements on a timely basis is missing.

The purpose of our audit was to express an opinion on the financial statements. As part of our audit, we have considered the IJB's internal controls relevant to the preparation of the financial statements to design audit procedures to allow us to express an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the IJB's internal controls or to identify any significant deficiencies in their design or operation.

The matters reported in this section of our report are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and which we consider to be of sufficient importance to merit being reported.

If we had performed more extensive procedures on internal control, we might have identified more deficiencies to report or concluded that some of the reported deficiencies need not in fact have been reported.

Our comments in this section should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

## Significant deficiencies in internal control

A significant deficiency in internal control is one which, in our professional judgement, has the potential for financial loss, damage to reputation, or a loss of information which may have implications on the achievement of business strategic objectives. Our view is that observations categorised as a significant deficiency is of sufficient importance to merit the attention of the Audit and Performance Committee .

We have not identified any significant deficiencies in the IJB's internal controls as at the date of this report.

## Other observations

We also record our observations on the IJB's internal controls where, in our professional judgement, there is a need to strengthen internal control or enhance business efficiency that do not constitute significant deficiencies in internal control but which we view as being important for consideration by management.

The other control deficiencies that we have identified as at the date of this report are set out in '*Appendix A: Internal control conclusions*'.

## Summary of misstatements

# Summary of misstatements

## Adjusted misstatements

We report all individual misstatements above our reporting threshold that we identify during our audit and which management had adjusted and any other misstatements we believe the Audit and Performance Committee should be made aware of.

We identified no misstatements above our reporting threshold, or that we deem to be material by nature, as at the date of this report.

## Unadjusted misstatements

We identified no misstatements above our reporting threshold, or that we deem to be material by nature, as at the date of this report which were not adjusted.

# Summary of misstatements (continued)

## Disclosure misstatements

We identified the following disclosure misstatements during our audit that have been corrected by management:

- **Management commentary**
  - Correction to reflect that the IJB does not employ any staff.
  - Update to reflect the publication of the Scottish Government's Medium Term Financial Strategy.
- **Movement in Reserves Statement**
  - Disclosure update to show the distinction between movements to statutory adjustments and movements due to accounting practices
  - Disclosure of the descriptions of the nature and purpose for which individual earmarked reserves are held, in line with requirements of the Code.

There were also adjustments to the annual report and accounts for other minor disclosure, consistency or presentational matters.

We identified the following disclosure misstatement during our audit that has not been corrected by management:

- **Provisions**

The unaudited accounts included a provision of £582k (23/24: £439k) in the balance sheet for unrecovered charges for specific social care delegated services. We recommended in 2023/24 and 2022/23 that officers amend the short-term debtors balance to show it net of the bad debt provision. Officers decided not to make this adjustment on the basis that by presenting the balance as a provision, the IJB is recognising the uncertainty associated with it and improving visibility to readers of the accounts. The IJB's contribution from the Council is net of income received from levying charges and other income. If any debt is written off, the IJB accounts for the impact. However ultimately if the IJB cannot cover its costs then the Council would have to account for any deficit in line with the Integration Scheme.

We have accepted the IJB's accounting treatment because the amount disclosed is not material and an alternative accounting treatment would have no impact on total net assets recorded in the balance sheet.

We will obtain written representations confirming that, after considering the unadjusted disclosure misstatements, both individually and in aggregate, in the context of the annual report and financial statements taken as a whole, no adjustments are required.

# 07

## Fraud considerations

# Fraud considerations

We have a responsibility to plan and perform our audit to obtain reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error.

## Your responsibilities

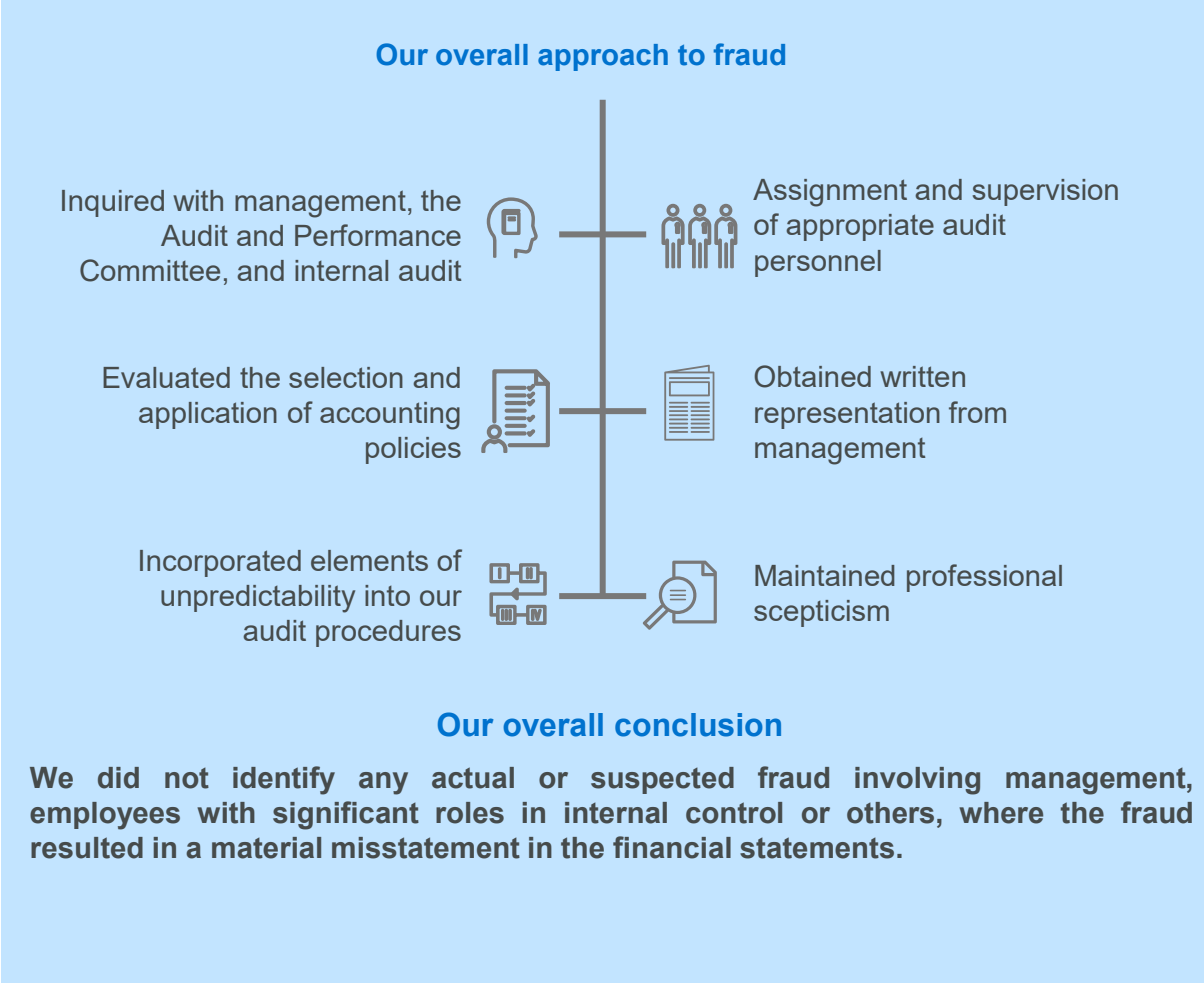
Management has primary responsibility for the prevention and detection of fraud. It is important that management, with your oversight, place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment. This involves a commitment to creating a culture of honesty and ethical behaviour which is reinforced by your active oversight.

## Our responsibilities

We have a responsibility for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether due to fraud or error. The distinguishing factor between fraud and error is whether the underlying action that results in a misstatement is intentional or unintentional. Two types of intentional misstatements are relevant to us – misstatements resulting from fraudulent financial reporting, and misstatements resulting from the misappropriation of assets.

## ISA presumed fraud risks

As set out in the 'Audit approach and risk summary' section, the risks of fraud in management override of controls were identified as significant risks.



# 08

Wider Scope

# Commentary on Wider Scope

## Overall Summary





# Commentary on Wider Scope

## Wider Scope summary

As auditors appointed by the Accounts Commission, our wider scope responsibilities are set out in the Code of Audit Practice 2021 and sits alongside Best Value requirements detailed in the Local Government (Scotland) Act 1973. The Code requirements broaden the scope of the 2024/25 audit and allow us to use a risk-based approach to report on our consideration of the IJB’s performance of best value and community planning duties and make recommendations for improvement and, where appropriate, conclude on the IJB’s performance.

The Code’s Wider Scope framework is categorised into four areas:

- financial management;
- financial sustainability;
- vision, leadership and governance; and
- use of resources to improve outcomes.

## Overall summary by reporting criteria

From the satisfactory conclusion of our audit work, we have the following conclusions:

Reporting criteria	Commentary page reference	Possible significant risks?	Significant risks identified?	Other recommendations made?
Financial management	26	No	No	Yes – see commentary 1 on page 30
Financial sustainability	31	Yes – see risk 1 on page 32	Yes – see recommendation 1 on page 34	No
Vision, leadership and governance	36	No	No	No
Use of resources to improve outcomes	41	No	No	No

# Commentary on Wider Scope

## Financial management

Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.



# Financial management

## Our overall assessment

Area assessed	Our findings	Our judgements	Significant risks identified
Financial management culture	<p>The IJB has effective financial management arrangements including:</p> <ul style="list-style-type: none"><li>• a Medium-Term Financial Outlook (MTFO) which forecasts income and expenditure and identifies funding gaps for a three-year period from 2024/25 to 2027/28</li><li>• regular budget monitoring</li><li>• budget decisions which can be linked to its strategic priorities</li><li>• clear delegated authority structures</li><li>• savings plans which are regularly monitored</li><li>• an experienced and capable finance team.</li></ul> <p>Internal audit reviewed the IJB’s budgetary control arrangements in 2024/25. It found that monthly budget reports are shared with budget holders, variances are investigated, and training materials are available. However, the IJB does not provide regular refresher training to budget holders.</p>	<p>The IJB has effective financial arrangements in place. These could be further strengthened by ensuring budget holders receive regular training.</p>	<p>No significant risks identified.</p> <p>See page 31 for our recommendation.</p>

# Financial management (Continued)

## Our overall assessment

Area assessed	Our findings	Our judgements	Significant risks identified
Accountability	<p>Budget holders received monthly financial reports. These include detailed variance analysis which allows timely monitoring and supports informed decision making and accountability. The IJB has developed a Budgetary Control and Monitoring Procedures Manual, demonstrating a structured approach to financial governance. However, it remains in draft form. Its finalisation and formal rollout would ensure budget monitoring is applied consistently across the IJB.</p> <p>Officers present Financial Performance Update Reports to the Board. These reports provide detailed insights into the IJB’s budget position and the progress of its savings programme, enabling effective scrutiny by Board members. Savings plans are also closely monitored by the Senior Management Team and the Project Management Office.</p> <p>In 2024/25, the IJB recorded an overall deficit of £0.247 million. After planned transfers to and from reserves, the final position was a net underspend of £0.072 million, which was added to unearmarked reserves. This is a significant improvement from the previous year’s £1.731 million deficit (after reserve adjustments), however the IJB’s reserves continue to be below its target level of 2% of net expenditure.</p>	<p>The IJB’s budget monitoring arrangements support financial accountability. However, it continues to rely on use of reserves to balance budgets, which is not sustainable.</p>	<p>See financial sustainability risk identified on page 33.</p>

## Financial management (Continued)

### Our overall assessment

Area assessed	Our findings	Our judgements	Significant risks identified
Arrangements to prevent and detect fraud, error and other irregularities, bribery and corruption	<p>The IJB does not maintain its own fraud and corruption policies but relies on the frameworks of its partner bodies, West Dunbartonshire Council (the Council) and NHS Greater Glasgow and Clyde (NHSGGC).</p> <p>The Council and NHSGGC provide comprehensive anti-fraud measures. These include dedicated fraud teams, whistleblowing channels, and regularly reviewed policies. NHSGGC has a Fraud Response Plan and a staff Code of Conduct covering ethical behaviour, gifts, contracts, and whistleblowing. West Dunbartonshire Council also has a Code of Conduct covering these areas.</p> <p>The IJB has adopted its own Code of Conduct for Board members, covering areas such as declarations of interest and lobbying, and its own Local Code of Good Governance. These documents support ethical standards and transparency at Board level. The IJB's Senior Management Team annually reviews the Local Code and identifies areas for improvement to control risks, including fraud risks.</p> <p>The IJB promotes an anti-fraud culture through the Council and NHSGGC Codes of Conduct and fraud awareness training. Allegations of corruption or irregularity are investigated under formal business irregularity procedures dependent on the employing organisation, which includes the possibility of disciplinary action.</p>	<p>The IJB has appropriate arrangements in place to prevent and detect fraud, error and other irregularities, bribery and corruption.</p> <p>The IJB's use of partner-led fraud teams and whistleblowing channels ensures that staff and stakeholders have access to clear mechanisms for reporting concerns.</p>	No significant risks identified.

# Financial management (continued)

## Identified risks in financial management arrangements and recommendations for improvement

As a result of our work we have identified risks in the IJB’s financial management arrangements. These identified risks have been outlined in the table below. We have assigned priority rankings to each of them to reflect the importance that we consider each poses to your organisation and, hence, our recommendation in terms of the urgency of required action; see Appendix F for further details.

	Financial management significant risks identified	Recommendation for improvement	IJB’s response and implementation timescale
1	<p><b>Financial Management (Training for budget holders) – Level 3</b></p> <p>Training materials are available to support budget holders to scrutinise their budgets. However, the IJB does not provide regular refresher training. There is a risk that budget holders may not consistently apply procedures which could affect the accuracy of budget monitoring and reporting.</p>	<p>The IJB should ensure refresher training is provided to budget holders to ensure procedures are understood and consistently applied.</p>	<p><b>Management’s response</b> In parallel with the actions agreed by management in response to Internal Audit’s similar recommendation to review the adequacy of refresher training for budget holders, draft training materials will be finalised and rolled out in a phased way throughout the next year.</p> <p><b>Responsible officer</b> HSCP’s Chief Financial Officer and Head of Human Resources.</p> <p><b>Implementation date</b> Training materials finalised by November 2025 and phased roll-out, incorporating feedback throughout 2026.</p>



# Commentary on Wider Scope

## Financial sustainability

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.



# Financial sustainability

## Significant risks

We have outlined below the significant risks in arrangements that we have identified as part of our continuous planning procedures, and the work undertaken to respond to each of those risks.

	Significant Risk in Arrangements Identified	Work undertaken and the results of our work
1	<p><b>Financial sustainability</b></p> <p>West Dunbartonshire Integration Joint Board (IJB) is forecasting significant budget gaps in future years. Its financial challenges include rising prescribing and care at home costs and uncertainty over the level of financial support from partner bodies.</p> <p>The IJB used reserves to achieve financial balance in 2023/24. This reduced its unearmarked reserves below the 2% of total budget level set in its reserves policy. Officers expect the IJB to again draw on reserves to fund a projected overspend for 2024/25.</p> <p>The Accounts Commission's <a href="#">Integration Joint Boards' Finance and Performance 2024</a> report further highlights the unprecedented pressures and financial uncertainties facing community health and social care across Scotland. These challenges put the partnership's financial sustainability at risk.</p>	<p><b>Work undertaken</b></p> <p>We reviewed the IJB's financial performance and updates to its financial planning throughout the year, including the implications for general reserves balances. In addition, We reviewed the IJB's achievement of planned recurring and non-recurring savings</p> <p><b>Results of our work</b></p> <p>For the 2024/25 financial year, the IJB delivered Health and Social Care services amounting to £256.27m against funding contributions of £256.02m, resulting in an overall deficit on the provision of services of £0.247m. The deficit was funded by a drawdown of earmarked reserves of £0.319m resulting in a net underspend of £0.072m. Although this resulted in a marginal increase in the unearmarked reserves for 2024/25 to £3.58m, they remain below the target level.</p> <p>Officers presented regular financial performance reports to the Board to update members on the IJB's position against budget and the progress of savings programmes.</p> <p>The IJB continues to face challenges and cost pressures in delivering its services with an initial indicative budget gap of £7.77m for 2025/26 closed through savings options, management adjustments and use of reserves. While these measures result in a balanced budget for 2025/26, the IJB is projecting cumulative budget gaps of £9.00m for 2026/27 and £18.85m for 2026/27 after the application of savings measures.</p> <p>There is a significant risk that the IJB may be unable to identify and achieve the savings required to ensure financial sustainability.</p> <p>See recommendation 1 on page 35</p>



# Financial sustainability (continued)

## Our overall assessment

Area assessed	Our findings	Our judgements	Significant risks identified
Financial planning	<p>The Board approved the IJB’s Medium Term Financial Outlook (MTFO) in November 2024, which provided a three-year financial forecast and high-level ten-year projection of financial gaps.</p> <p>The IJB identified a budget gap of £7.77m for 2025/26 which it agreed to address through use of earmarked reserves (£3.05m), savings initiatives (£1.99m), and management adjustments (£2.73m).</p> <p>The MTFO projects a cumulative budget gap of £9.00m in 2026/27, rising to £18.85m by 2027/28. The IJB has agreed a financial plan, which includes achieving savings through prescribing efficiencies, improved workforce management and service redesign.</p>	<p>The MTFO is critical in ensuring the IJB has clear sight of the scale of its financial challenges over the medium term and can respond effectively. The IJB should continue to regularly review and update the MTFO and its financial plan.</p> <p>The financial sustainability of the IJB is heavily dependent on the level of financial support provided by partner bodies. Officers should continue to work to ensure stakeholders understand their collective responsibility for the IJB’s finances.</p>	<p><b>Financial sustainability</b> There is a risk to the longer-term financial sustainability of the IJB.</p> <p>See page 35 for further information and our recommendation made to the IJB.</p>

# Financial sustainability (continued)

## Identified risks in financial sustainability arrangements and recommendations for improvement

As a result of our work we have identified risks in the IJB’s financial sustainability arrangements. These identified risks have been outlined in the table below. We have assigned priority rankings to each of them to reflect the importance that we consider each poses to your organisation and, hence, our recommendation in terms of the urgency of required action; see Appendix F for further details.

	Financial sustainability significant risks identified	Recommendation for improvement	IJBs response and implementation timescale
1	<p><b>Financial sustainability – Level 2</b></p> <p>The MTFO projects a cumulative budget gap of £9.00m in 2026/27, rising to £18.85m by 2027/28. The IJB has agreed a financial plan, which includes achieving savings through prescribing efficiencies, improved workforce management and service redesign.</p> <p>The challenges faced by the IJB put its longer-term financial sustainability at risk.</p>	<p>The IJB should continue to regularly review and update the MTFO and its financial plan. As part of this process, the IJB should ensure its partners understand the challenges it faces and their collective responsibility to ensure the IJB’s finances are secure.</p>	<p><b>Management’s response</b></p> <p>The MTFO was fully refreshed in November 2024 and covers the period to 2027/28. This Outlook will be refreshed in line with the production of the IJB’s next Strategic Plan effective from 1 April 2026.</p> <p><b>Responsible officer</b></p> <p>Chief Financial Officer</p> <p><b>Implementation date</b></p> <p>1 April 2026</p>

# Financial sustainability (continued)

## Follow up of previously-reported recommendations

In September 2024 we reported one recommendation to the IJB to address risks identified from our Wider Scope audit for financial sustainability. As part of our work in 2024/25, we followed up on the progress made by the IJB against the recommendations made and determined whether the risk remained during the year.

	Financial sustainability finding as previously reported	Management response and implementation timeframe	Work undertaken and judgements made in 2024/25	Conclusions reached
1	<p><b>Financial sustainability – Level 2</b></p> <p>The IJB’s medium to long-term financial plan projects significant budget gaps in future years. The IJB faces significant financial challenges, including demographic pressures, inflation, pay awards, prescribing costs exceeding funding allocations and the extent to which partner organisations choose to pass on funding. It also has the ongoing challenge of identifying and delivering savings which do not adversely impact service delivery.</p> <p>These challenges put the IJB’s longer term financial sustainability at risk.</p> <p>The IJB should routinely refresh its Medium Term Financial Plan to reflect the current environment it is operating in and provide a clear plan to its use of savings and other transformational options in addressing its challenges.</p> <p>As part of this process, the IJB should continue working with its partners to agree actions that will help reduce cost pressures and ensure it is delivering its strategic outcomes.</p>	<p><b>Management Response:</b></p> <p>The IJB and Management acknowledge the benefit of regular updates to the MTFP. It also recognises the challenge of one-year budget settlements that don’t reflect significant financial pressures, mainly public sector pay and demographics.</p> <p>Work is ongoing to update the current MTFP for the November IJB, including a range of scenarios via sensitivity analysis. As transformational change programmes gather pace, financial assumptions on savings will be reflected.</p> <p><b>Implementation timescale:</b></p> <p>November 2024 and annual refresh from March 2026.</p>	<p><b>Progress against the recommendation</b></p> <p>The IJB approved its refreshed Medium Term Financial Outlook 2024/25 – 2027/28 in November 2024. This included revised funding gap projections and updated sensitivity analysis. This ensured the IJB’s financial forecasts better reflected the current fiscal environment.</p>	<p><b>Conclusions</b></p> <p>Complete</p>

# Commentary on Wider Scope

## Vision, leadership and governance

Vision, Leadership and Governance is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making, and transparent reporting of financial and performance information.



# Vision, leadership and governance

## Our overall assessment

Area assessed	Our findings	Our judgements	Significant risks identified
Clarity of plans to implement the vision	<p>The IJB has articulated a clear and inclusive vision – “Improving Lives with the People of West Dunbartonshire” – supported by a well-structured Strategic Plan (2023–2026). The plan is built around four strategic outcomes: Caring Communities, Safe and Thriving Communities, Equal Communities, and Healthy Communities. These outcomes are directly aligned with the nine national health and wellbeing outcomes, ensuring consistency with national policy.</p> <p>Oversight is maintained through the Strategic Planning Group and Programme Management Office, which monitor progress against the strategic outcomes.</p> <p>The Strategic Plan and performance reports are publicly available online, complemented by plain language summaries, infographics, and visual dashboards. Community engagement is actively promoted through consultations, social media, and newsletters. The IJB’s Participation and Engagement Strategy was designed to ensure that diverse voices are heard and that information is shared inclusively across all community groups.</p> <p>The IJB’s strategic priorities are regularly monitored based on performance data, inspection findings, and community feedback. Initiatives such as the Learning Disability Review and prescribing efficiency programmes show targeted action.</p>	<p>The Strategic Plan is well-constructed and provides a good foundation for delivering the IJB’s priorities.</p>	<p>No significant risks identified.</p>



## Vision, leadership and governance (Continued)

### Our overall assessment

Area assessed	Our findings	Our judgements	Significant risks identified
Strategy and priorities	<p>West Dunbartonshire HSCP Board's Strategic Plan 2023–2026 presents a clear and structured roadmap, built around four strategic outcomes aligned with national health and wellbeing goals. It is supported by a Strategic Needs Assessment, a Strategic Delivery Plan, and the Medium Term Financial Outlook (MTFO), ensuring that priorities are evidence-based and linked to financial decision making.</p> <p>Strategic priorities are shaped by local needs and national policy, with strong alignment to partner organisations including NHS Greater Glasgow and Clyde and West Dunbartonshire Council. The Strategic Plan seeks to address key challenges including poverty, mental health, addiction, and multi-morbidity, with measurable actions and timelines to guide implementation.</p> <p>Community involvement is embedded through a dedicated Participation and Engagement Strategy, Locality Engagement Networks, and consultations with seldom-heard groups.</p> <p>Targeted interventions, including support for carers, mental health outreach, and service redesigns, demonstrate the IJB's commitment to equity and responsiveness.</p>	The IJB has a clear strategy and priorities that reflect both national expectations and local realities.	No significant risks identified.

## Vision, leadership and governance (continued)

### Our overall assessment (continued)

Area assessed	Our findings	Our judgements	Significant risks identified
Governance arrangements	<p>The IJB has well established governance arrangements that support strategic oversight and operational delivery. These include the Board, Audit and Performance Committee, Strategic Planning Group, Clinical and Care Governance Group, and Programme Management Office.</p> <p>Governance arrangements are inclusive and collaborative, with representation from West Dunbartonshire Council, NHS Greater Glasgow and Clyde, third-sector organisations, carers, and staff. Regular meetings, structured agendas, and published reports ensure transparency. Internal and external audits, along with performance reporting, provide assurance and inform strategic decision making.</p> <p>The Board demonstrates responsiveness to change, with strategic priorities regularly reviewed considering legislation, financial pressures, and service redesigns. Multi-agency collaboration is evident in initiatives including:</p> <ul style="list-style-type: none"> <li>• the Learning Disability Review</li> <li>• Self-Directed Support Policy updates</li> <li>• Care at Home redesign</li> <li>• Children and Families “What Would It Take”.</li> </ul>	The IJB has appropriate, well established governance arrangements which support effective and transparent scrutiny and decision making.	No significant risks identified.

# Vision, leadership and governance (continued)

## Our overall assessment (continued)

Area assessed	Our findings	Our judgements	Significant risks identified
Financial and performance information	<p>The Board has a well-established performance reporting framework, with quarterly and annual reports aligned to strategic priorities and national health and wellbeing outcomes. These reports track 51 performance indicators, incorporating benchmarking and trend analysis to monitor progress and identify areas for improvement.</p> <p>Financial and workforce data is integrated into performance reports and scrutinised by the Board and Audit and Performance Committee. These reports are supported by Clinical and Care Governance processes, ensuring that quality, safety, and resource use are considered together.</p> <p>Continuous improvement is embedded through the Strategic Plan, Programme Management Office, and follow-up of internal audit recommendations. Improvement actions are tracked using the Pentana system and regularly reviewed by governance groups.</p>	The Board and Audit and Performance Committee receive sufficient information to support effective scrutiny of the IJB’s performance.	No significant risks identified.



# Commentary on Wider Scope

## Use of resources to improve outcomes

Audited bodies need to make best use of their resources to meet stated outcomes and improvement objectives, through effective planning and working with strategic partners and communities. This includes demonstrating economy, efficiency, and effectiveness through the use of financial and other resources and reporting performance against outcomes.



# Use of resources to improve outcomes

## Our overall assessment

Area assessed	Our findings	Our judgements	Significant risks identified
Resources deployed to improve strategic outcomes	<p>The IJB has established mechanisms to identify and monitor cost drivers, including detailed financial performance reports, strategic needs assessments, and benchmarking data. These tools help identify high-cost areas and inform service redesign and transformation planning, with oversight provided by the Strategic Planning Group and Audit and Performance Committee.</p> <p>In response to financial pressures and strategic priorities, the Board has implemented alternative service delivery models. These include redesigning MSK physiotherapy referrals, closing the Work Connect service, and introducing the “Call Before You Convey” model in care homes. Efficiency improvements have also been made in prescribing and through digital tools and flexible working.</p> <p>Benchmarking is embedded in performance management, with comparisons made against national health and wellbeing outcomes. The Strategic Planning Group reviews performance trends and uses benchmarking to inform service redesign and assess Best Value. Participation in national frameworks further supports comparative analysis.</p> <p>The Board aligns financial resources with strategic outcomes through its Strategic Plan and Delivery Plan. The Board considers financial performance reports tracking progress and spending trends each time it meets (six times a year). The Annual Performance Report and Best Value Statement demonstrate how resources support service delivery and improvement.</p>	<p>The IJB has developed arrangements to help ensure its resources are aligned with its strategic priorities. Its significant financial challenges mean it will need to continue regularly reviewing the effectiveness of these arrangements.</p>	<p>No significant risks identified.</p>

# Use of resources to improve outcomes (Continued)

## Our overall assessment

Area assessed	Our findings	Our judgements	Significant risks identified
Needs of service users being met	<p>The IJB involves users in service evaluation and design. This is evidenced by its Participation and Engagement Strategy, regular engagement sessions with service users and carers, and the use of varied feedback tools such as surveys and consultation forums. Service users are represented on the Board and Strategic Planning Group, ensuring that user perspectives are considered in decision-making.</p> <p>Service user needs are further addressed through transparent performance monitoring. Benchmarking against local and national targets helps identify areas for improvement, while oversight by the Strategic Planning Group ensures that delivery plans remain responsive to user needs.</p> <p>The IJB reports publicly on how it meets user needs through its Annual Performance Report. This includes performance against strategic priorities, integration indicators, and Care Inspectorate gradings. The IJB regularly updates the Performance Framework to ensure alignment with local priorities and national developments.</p>	<p>The IJB has a clear approach to involving service users in shaping services.</p> <p>The IJB’s performance monitoring and benchmarking practices are effective in assessing how effectively it is meeting the needs of service users.</p>	No significant risks identified.

# Use of resources to improve outcomes (Continued)

## Our overall assessment

Area assessed	Our findings	Our judgements	Significant risks identified
Arrangements to deliver continuous improvements in priority services	<p>The IJB supports continuous improvement through clear strategic planning and regular performance reporting.</p> <p>Improvement efforts are supported by service redesigns, risk-based planning, and oversight from the Programme Management Office. Public reporting and benchmarking ensure transparency and help identify areas for further development.</p> <p>Further findings from our review of the IJB’s arrangements to deliver continuous improvements in priority services are detailed in Best Value section of this report (Section 9).</p>	The IJB has appropriate arrangements in place to support continuous improvement.	No significant risks identified.

# 09

Best Value

# Best Value

## Best Value summary

Under the Code of Audit Practice, the audit of Best Value is fully integrated within our annual audit work. We are required to report on how the IJB demonstrates and reports that it has Best Value arrangements in place, to secure continuous improvement. We have used a risk-based approach that is proportionate to the size and type of the body, to assess whether the IJB has made proper arrangements for securing Best Value and is complying with its community planning duties. We have also followed up on previously reported Best Value findings, and have assessed the pace and depth of improvement implemented by the IJB.

## Overall summary by reporting criteria

From the satisfactory conclusion of our audit work, we have the following conclusions:

Reporting criteria	Commentary page reference	Possible significant risks?	Significant risks identified?	Other recommendations made?	Overall conclusion
Best Value	47	No	No	No	Satisfactory



# Best Value (continued)

## Overall commentary on the Best Value reporting criteria

The IJB has a statutory duty to have arrangements to secure Best Value. To achieve this, IJBs are expected to have effective processes for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account.

The IJB prepares a Best Value Statement which is reviewed and updated on an annual basis. This statement considers the IJB position in relation to ten key Best Value prompts, prepared by Audit Scotland.

The questions cover:

- consideration of the responsible parties for securing Best Value
- how delivery assurances are measured
- whether there is sufficient partner buy-in on the longer-term vision of the IJB
- how value for money is demonstrated in decision making
- whether there is a culture of continuous improvement
- whether identified improvements actions which have been prioritised are those that are likely to have the greatest impact.
- whether improvement actions have been identified and prioritised in terms of those likely to have the greatest impact
- steps are taken to ensure that quality of care and service provided is not compromised due to cost saving measures
- whether performance information reported to the Board is of sufficient detail to enable value for money to be assessed and
- how the IJB ensure that management of resources (finances, workforce etc.) is effective and sustainable.

The last update was reviewed by the Senior Management Team on 3 June 2025 and reported to the Audit and Performance Committee on 25 June 2025. The Best Value statement highlights opportunities for improvement, specifically it was acknowledged that key performance indicators be better linked with budget projections.

The Board of the IJB is the key decision-making body accountable for securing Best Value in the IJB. Its membership includes six voting members from both partner bodies.

The Board is supported by the Audit and Performance Committee, Project Management Office and Senior Management Team to ensure effective reporting in accordance with the law and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

The Board meets six times per year, with regular financial and performance reporting. All agenda, papers and minutes are published on the IJB's website and made available to the public, while complaints received from the public are also regularly reported to the Board and investigated to demonstrate openness and transparency.

The IJB work closely with its partners, West Dunbartonshire Council and NHSGGC to ensure the agreed IJB strategic plan meets its objectives and long-term vision. The partners have made significant input into the IJB strategic plan by providing value added comments, attending strategic needs assessment workshops and completing relevant surveys.

Our wider scope work has not identified any significant weaknesses in the governance and accountability of the IJB or its use of resources. The IJB has assessed its Best Value arrangements and identified areas for improvement which it is working to address.



# Appendices

- A: Internal control conclusions
- B: Draft management representation letter
- C: Draft audit report
- D: Confirmation of our independence
- E: Other communications
- F: Wider scope ratings
- G: Current year updates, forthcoming accounting & other issues



# Appendix A: Internal control conclusions

## Other deficiencies in internal control

A deficiency in internal control exists if:

- A control is designed, implemented, or operated in such a way that it is unable to prevent, detect, and/ or correct potential misstatements in the financial statements; or
- A control that is necessary to prevent, detect, and/ or correct misstatements in the financial statements on a timely basis is missing.

The purpose of our audit was to express an opinion on the financial statements. As part of our audit, we have considered West Dunbartonshire Integration Joint Board's internal controls relevant to the preparation of the financial statements to design audit procedures to allow us to express an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Dunbartonshire Integration Joint Board's internal controls or to identify any significant deficiencies in their design or operation.

The matters reported in Appendix A are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and which we consider to be of sufficient importance to merit being reported. If we had performed more extensive procedures on internal control, we might have identified more deficiencies to report or concluded that some of the reported deficiencies need not in fact have been reported. Our comments in Appendix A should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

# Appendix A: Internal control conclusions (continued)

## Other deficiencies in internal control

This Appendix sets out the internal control observations that we have identified as at the date of this report. These control observations are not, in our view, significant control deficiencies but have been reported to management directly and are included in this report for your information. In our view, there is a need to address the deficiencies in internal control set out in this section to strengthen internal control or enhance business efficiency. Our recommendations should be actioned by management in the near future.

### Review of related parties' transactions

#### Description of deficiency

Board members' annual declarations of interest were submitted after the unaudited annual report and accounts were approved for issue. This meant that officers were unable to review members' declarations and ensure any identified related party transactions were appropriately disclosed in the unaudited accounts.

We subsequently reviewed the declarations of interest against the IJB's transactions listings and did not identify any undisclosed related party transactions.

#### Potential effects

Officers may not be fully aware of Board member's interests leading to incorrect or incomplete disclosure of related party transactions in the annual accounts.

#### Recommendation

Officers should ensure annual declarations are received in suitable time for a full review to be carried out prior to issue of the unaudited accounts.

#### Management's response

The Chief Financial Officer will work with the IJB's Standard's Officer to agree to issue earlier requests for annual declarations of interest and ensure a full review is undertaken to identify or discount any related parties transactions.

#### Responsible officer

Chief Financial Officer

#### Implementation date

31 March 2026

# Appendix B: Draft management representation letter

Forvis Mazars  
100 Queen Street  
Glasgow  
G1 3DN

XX September 2025

Dear Tom Reid,

## West Dunbartonshire Integration Joint Board - Audit for Year Ended 31 March 2024

This representation letter is provided in connection with your audit of the financial statements of West Dunbartonshire Integration Joint Board (the IJB) for the year ended 31 March 2025 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (the Code), and applicable law.

I confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, inspection of supporting documentation) sufficient to satisfy myself that I can properly make each of the following representations to you.

### My responsibility for the financial statements and accounting information

I believe that I have fulfilled my responsibilities for the true and fair presentation and preparation of the financial statements in accordance with the Code, as amended by applicable law.

### My responsibility to provide and disclose relevant information

I have provided you with:

- access to all information of which I am aware that is relevant to the preparation of the financial statements such as records, documentation and other material;
- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to individuals within the IJB you determined it was necessary to contact in order to obtain audit evidence.

I confirm as Chief Financial Officer that I have taken all the necessary steps to make me aware of any relevant audit information and to establish that you, as auditors, are aware of this information.

As far as I am aware there is no relevant audit information of which you, as auditors, are unaware.

I confirm that there is no information provided to you as part of the audit that I consider legally privileged.

## Appendix B: Draft management representation letter (continued)

### Accounting records

I confirm that all transactions that have a material effect on the financial statements have been recorded in the accounting records and are reflected in the financial statements. All other records and related information, including minutes of all Board and committee meetings, have been made available to you.

### Accounting policies

I confirm that I have reviewed the accounting policies applied during the year in accordance with International Accounting Standard 8 and consider these policies to faithfully represent the effects of transactions, other events or conditions on the IJB's financial position, financial performance and cash flows.

### Accounting estimates, including those measured at fair value

I confirm that the methods, significant assumptions and the data used by the IJB in making the accounting estimates, including those measured at fair value, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

### Contingencies

There are no material contingent losses including pending or potential litigation that should be accrued where:

- information presently available indicates that it is probable that an asset has been impaired or a liability had been incurred at the balance sheet date; and
- the amount of the loss can be reasonably estimated.

There are no material contingent losses that should be disclosed where, although either or both the conditions specified above are not met, there is a reasonable possibility that a loss, or a loss greater than that accrued, may have been incurred at the balance sheet date.

There are no contingent gains which should be disclosed.

All material matters, including unasserted claims, that may result in litigation against the IJB have been brought to your attention. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the Code, as amended by applicable law.

### Laws and regulations

I confirm that I have disclosed to you all those events of which I am aware which involve known or suspected non-compliance with laws and regulations, together with the actual or contingent consequences which may arise therefrom.

The IJB has complied with all aspects of contractual agreements that would have a material effect on the accounts in the event of non-compliance.

## Appendix B: Draft management representation letter (continued)

### Fraud and error

I acknowledge my responsibility as Chief Financial Officer for the design, implementation and maintenance of internal control to prevent and detect fraud and error and I believe I have appropriately fulfilled those responsibilities.

I have disclosed to you:

- all the results of my assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- all knowledge of fraud or suspected fraud affecting the IJB involving:
  - management and those charged with governance;
  - employees who have significant roles in internal control; and
  - others where fraud could have a material effect on the financial statements.

I have disclosed to you all information in relation to any allegations of fraud, or suspected fraud, affecting the IJB's financial statements communicated by employees, former employees, analysts, regulators or others.

### Related party transactions

I confirm that all related party relationships, transactions and balances, have been appropriately accounted for and disclosed in accordance with the requirements of the Code, as amended and applicable law.

I have disclosed to you the identity of the IJB's related parties and all related party relationships and transactions of which I am aware.

### Charges on assets

All the IJB's assets are free from any charges exercisable by third parties except as disclosed within the financial statements.

### Future commitments

The IJB has no plans, intentions or commitments that may materially affect the carrying value or classification of assets and liabilities or give rise to additional liabilities.

### Subsequent events

I confirm all events subsequent to the date of the financial statements and for which the Code, as amended by the Code Update and applicable law, require adjustment or disclosure have been adjusted or disclosed.

Should further material events occur after the date of this letter which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, I will advise you accordingly.

## Appendix B: Draft management representation letter (continued)

### Impacts of Russian Forces entering Ukraine

I confirm that I have carried out an assessment of the potential impact of Russian Forces entering Ukraine on the IJB, including the impact of mitigation measures and uncertainties, and that the disclosure in the Annual Report and the subsequent events note 5 to the financial statements fairly reflects that assessment.

### Tariffs

I confirm that I have carried out an assessment of the potential impact of changes in US trade policy in respect of tariffs, including the impact of reciprocal tariffs by other countries, including the impact of mitigation measures and uncertainties, and that the disclosure in the Annual Report and the subsequent events note 5 to the financial statements fairly reflects that assessment.

### Going concern

To the best of my knowledge there is nothing to indicate that the IJB will not continue as a going concern in the foreseeable future. The period to which I have paid particular attention in assessing the appropriateness of the going concern basis is not less than twelve months from the date of approval of the accounts.

### Performance related allocations

I confirm that I am not aware of any reason why the IJB's funding allocation limits would be changed.

### Annual Governance Statement

I am satisfied that the Annual Governance Statement (AGS) fairly reflects the IJB's risk assurance and governance framework and I confirm that I am not aware of any significant risks that are not disclosed within the AGS.

### Annual Report

The disclosures within the Annual Report and the Remuneration Report fairly reflect my understanding of the IJB's financial and operating performance over the period covered by the financial statements.

### Unadjusted misstatements

I confirm that there are no unadjusted misstatements.

## Appendix B: Draft management representation letter (continued)

### Wider scope and best value arrangements

I confirm that I have disclosed to you all findings and correspondence from regulators for previous and ongoing inspections of which I am aware. In addition, I have disclosed to you any other information that would be considered relevant to your work on wider scope and best value arrangements.

Yours faithfully,

Chief Financial Officer

# Appendix C: Draft audit 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 2025 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 2024/25 (the 2024/25 Code).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the IJB as at 31 March 2025 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 2024/25 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.



## Appendix C: Draft audit report (Continued)

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;

## Appendix C: Draft audit report (continued)

- 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](http://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.

# Appendix C: Draft audit report (continued)

## 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  
Director  
For and on behalf of Forvis Mazars LLP

## Appendix D: Confirmation of our independence

We communicate any matters which we believe may have a bearing on the independence or the objectivity of Forvis Mazars LLP and the audit team. As part of our ongoing risk assessment, we monitor our relationships with you to identify any new actual or perceived threats to our independence within the regulatory or professional requirements governing us as your auditors.

We confirm that no new threats to independence have been identified since issuing our Annual Audit Plan and therefore we remain independent.

# Appendix D: Confirmation of our independence (continued)

## Fees for work as the IJB’s auditor





We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Annual Audit Plan presented to the Audit and Performance Committee on 18 February 2025. Having completed our work for the 2024/25 financial year, we can confirm that our fees are as follows:

Area of work	2024/25 fees	2023/24 fees
Auditor remuneration	£37,150	£35,650
Pooled costs	£930	£1,300
Contribution to PABV costs	£7,130	£7,610
Sectoral cap adjustment	(£11,200)	(£11,200)
Total fees	£34,000	£33,360

## Fees for other work

We confirm that we have not undertaken any non-audit services for the IJB in the year.


## Appendix E: Other communications

Other communication	Response
 <b>Compliance with Laws and Regulations</b>	<p>We have not identified any significant matters involving actual or suspected non-compliance with laws and regulations.</p> <p>We will obtain written representations from management that all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements have been disclosed.</p>
 <b>External confirmations</b>	<p>We did not experience any issues with respect to obtaining external confirmations.</p>
 <b>Related parties</b>	<p>We did not identify any significant matters relating to the audit of related parties.</p> <p>We will obtain written representations from management confirming that:</p> <ol style="list-style-type: none"> <li>they have disclosed to us the identity of related parties and all the related party relationships and transactions of which they are aware; and</li> <li>they have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable financial reporting framework.</li> </ol>
 <b>Going Concern</b>	<p>We have not identified any evidence to cause us to disagree with the Chief Financial Officer that West Dunbartonshire Integration Joint Board will be a going concern, and therefore we have not identified any evidence to cause us to consider that the use of the going concern assumption in preparation of the financial statements is not appropriate.</p> <p>We will obtain written representations from management, confirming that all relevant information covering a period of at least 12 months from the date of approval of the financial statements has been taken into account in assessing the appropriateness of the going concern basis of preparation of the financial statements.</p>

# Appendix E: Other communications (continued)

Other communication	Response
<div data-bbox="96 376 165 448"></div> <div data-bbox="196 391 463 422"><b>Subsequent events</b></div>	<p>We are required to obtain evidence about whether events occurring between the date of the financial statements and the date of the auditor’s report that require adjustment of, or disclosure in, the financial statements are appropriately reflected in those financial statements in accordance with the applicable financial reporting framework.</p> <p>We will obtain written representations from management that all events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.</p>
<div data-bbox="84 743 173 826"></div> <div data-bbox="196 761 402 823"><b>Matters related to fraud</b></div>	<p>Our audit was designed to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement due to fraud. Please refer to the section titled ‘<i>Fraud considerations</i>’ for our fraud considerations and conclusion.</p> <p>We will obtain written representations from management and, where appropriate, the Audit and Performance Committee, confirming that</p> <ol style="list-style-type: none"> <li>they acknowledge their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud;</li> <li>they have disclosed to the auditor the results of management’s assessment of the risk that the financial statements may be materially misstated as a result of fraud;</li> <li>they have disclosed to the auditor their knowledge of fraud or suspected fraud affecting the entity involving:               <ol style="list-style-type: none"> <li>management;</li> <li>employees who have significant roles in internal control; or</li> <li>others where the fraud could have a material effect on the financial statements; and</li> </ol> </li> <li>they have disclosed to the auditor their knowledge of any allegations of fraud, or suspected fraud, affecting the entity’s financial statements communicated by employees, former employees, analysts, regulators or others.</li> </ol>

# Appendix E: Other communications (continued)

Other communication	Response
 <b>System of Quality Management</b>	<p>To address the requirements of ISQM (UK) 1, our firm’s System of Quality Management team completes, as part of an ongoing and iterative process, a number of key steps to assess and conclude on our firm’s System of Quality Management, including:</p> <ul style="list-style-type: none"><li>• Ensuring there is an appropriate assignment of responsibilities under ISQM (UK) 1 and across Leadership</li><li>• Establishing and reviewing quality objectives each year, ensuring ISQM (UK) 1 objectives align with our firm's strategies and priorities</li><li>• Identifying, reviewing, and updating quality risks each quarter, taking into consideration a number of input sources (such as FRC / ICAEW review findings, internal monitoring findings, findings from our firm’s root cause analysis and remediation functions, etc.)</li><li>• Identifying, designing, and implementing responses as part of the process to strengthen our firm's internal control environment and overall quality</li><li>• Evaluating responses and remediating control gaps or deficiencies</li></ul> <p>We perform an evaluation of our system of quality management on an annual basis. Our latest evaluation was performed as of 31 August 2024. Details of that assessment and our conclusion are set out in our 2023/2024 Transparency Report, which is available on our website <a href="#">here</a>.</p>



# Appendix F: Wider scope and Best Value ratings

We need to gather sufficient evidence to support our commentary on the IJB’s arrangements and to identify and report on any risks. We will carry out more detailed work where we identify significant risks. Where significant risks are identified we will report these to the IJB and make recommendations for improvement. In addition to local risks, we consider challenges that are impacting the public sector as a whole.

We have assigned priority rankings to each of the risks identified to reflect the importance that we consider each poses to your organisation and, hence, our recommendation in terms of the urgency of required action. The table below describes the meaning behind each rating that we have awarded to each wider scope area based on the work we have performed.

Rating	Description
Level 1	The identified risk and/or significant deficiency is critical to the business processes or the achievement of business strategic objectives. There is potential for financial loss, damage to reputation or loss of information. The recommendation should be taken into consideration by management immediately.
Level 2	The identified risk and/or significant deficiency may impact on individual objectives or business processes. The audited body should implement the recommendation to strengthen internal controls or enhance business efficiency. The recommendations should be actioned in the near future.
Level 3	The identified risk and/or significant deficiency is an area for improvement or less significant. In our view, the audited body should action the recommendation, but management do not need to prioritise.

# Appendix G: Current year updates, forthcoming accounting & other issues

## Applicable for IFRS Reporters

### Current and forthcoming accounting issues

#### New standards and amendments

##### Effective for accounting periods beginning on or after 1 January 2023

##### **Amendments to IFRS 17 *Insurance Contracts*: Initial Application of IFRS 17 and IFRS 9 (Issued December 2021)**

- The amendments address potential mismatches between the measurement of financial assets and insurance liabilities in the comparative period because of different transitional requirements in IFRS 9 *Financial Instruments* (IFRS 9) and IFRS 17. The amendments introduce a classification overlay under which a financial asset is permitted to be presented in the comparative period as if the classification and measurement requirements of IFRS 9 had been applied to that financial asset in the comparative period. The classification overlay can be applied on an instrument-by-instrument basis. The amendments have been UK-adopted and endorsed by the EU.

##### **Amendments to IAS 1 *Presentation of Financial Statements* and IFRS Practice Statement 2 *Making Materiality Judgements*: *Disclosure of Accounting Policies* (Issued February 2021)**

- The amendments set out notable new requirements for accounting policy disclosures that change the requirements for entities to disclose material accounting policy information, rather than significant accounting policies, and not to disclose immaterial accounting policy information, explaining that accounting policy information taken in isolation is unlikely to be material, but it is when the information is considered together with other information in the financial statements that may make it material. Earlier application is permitted. The amendments have been UK-adopted and endorsed by the

EU.

##### **Amendments to IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*: *Definition of Accounting Estimates* (Issued February 2021)**

- The amendment introduces a new definition for accounting estimates and clarifies how entities should distinguish changes in accounting policies from changes in accounting estimates. The distinction is important because changes in accounting estimates are applied prospectively only to future transactions and other future events, but changes in accounting policies are generally applied retrospectively to past transactions and other past events. Earlier application is permitted. The amendments have been UK-adopted and endorsed by the EU.

##### **IFRS 18 *Presentation and Disclosure in Financial Statements* (Issued April 2024)**

- IFRS 18 *Presentation and Disclosure in Financial Statements* (IFRS 18) is a new standard that replaces IAS 1 *Presentation of Financial Statements*. The new standard aims to increase the comparability, transparency and usefulness of information about companies' financial performance. It introduces three key new requirements focusing on the presentation of information in the statement of profit or loss and enhancing certain guidance on disclosures within the financial statements.

# Contact

## Forvis Mazars

**Tom Reid**

Director

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tom.reid@mazars.co.uk

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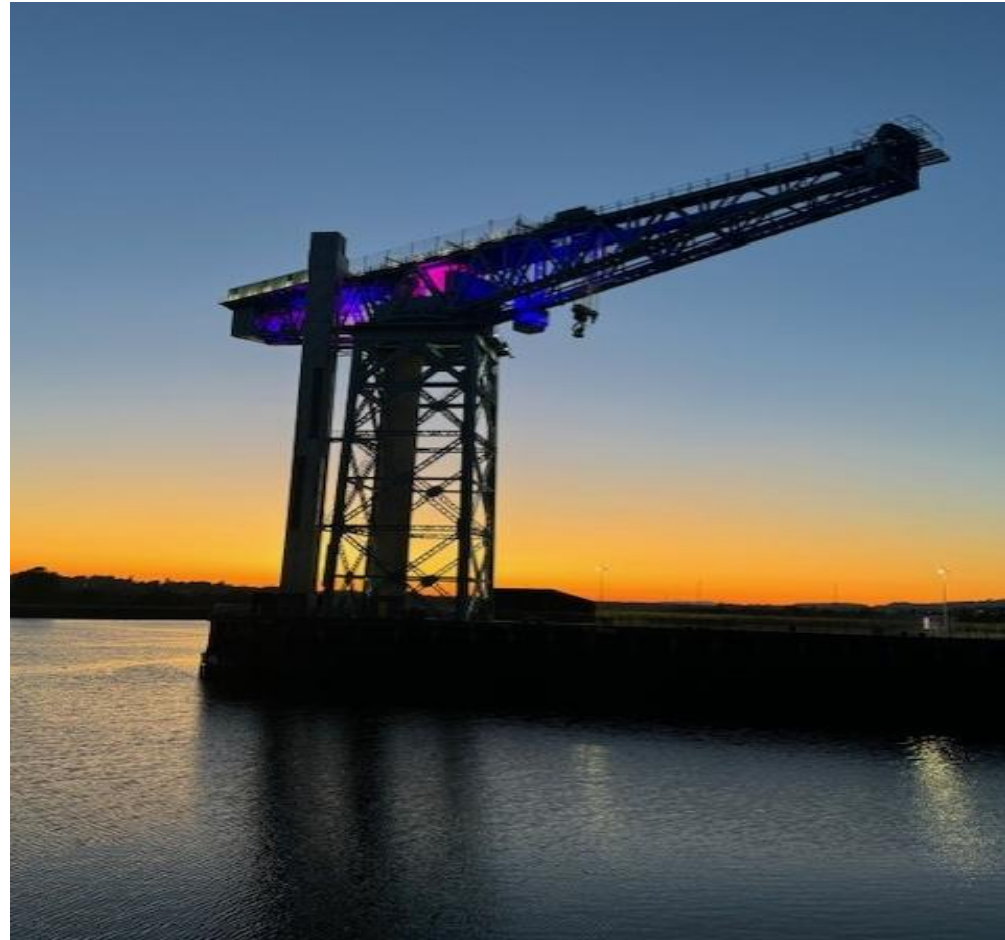
West Dunbartonshire  
Health & Social Care Partnership

# West Dunbartonshire Integration Joint Board

Commonly known as  
West Dunbartonshire  
Health and Social Care Partnership Board

## Audited Annual Report and Accounts for the Year Ended 31 March 2025

[www.wdhscp.org.uk](http://www.wdhscp.org.uk)



# Contents

<b>Introduction</b>	<b>3</b>
<b>Management Commentary</b>	<b>5</b>
Introduction	6
West Dunbartonshire HSCP Board Remit and Vision	7
West Dunbartonshire HSCP Board's Strategy and Business Model	8
Strategic Planning for our Population	12
Climate Change	23
Performance Reporting 2024/25	25
Recovery and Renewal	37
Financial Performance 2024/25	38
Medium Term Financial Outlook	50
Conclusion	53
<b>Statement of Responsibilities</b>	<b>54</b>
<b>Remuneration Report</b>	<b>57</b>
<b>Annual Governance Statement</b>	<b>62</b>
Introduction	63
Scope of Responsibility	63
Purpose of the Governance Framework	64
Governance Framework and Internal Control System	64
Compliance with Best Practice	68
Review of Adequacy and Effectiveness	69
Update on Previous Governance Issues	71
Governance Issues 2024/25	72
Conclusion and Opinion on Assurance	73
Assurance and Certification	73
<b>Comprehensive Income and Expenditure</b>	<b>75</b>
<b>Movement in Reserves</b>	<b>77</b>
<b>Balance Sheet</b>	<b>79</b>
<b>Notes to the Financial Statements</b>	<b>81</b>
<b>Independent Auditors Opinion</b>	<b>95</b>
<b>Appendix 1: List of Website Links</b>	<b>101</b>

## *Introduction*

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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 2025.

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 1<sup>st</sup> July 2015**



**2024/25 Integrated Budget  
of £210m**

## *Management Commentary*

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## Introduction

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 2024/25 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.



**Delivering health and social care services to support the people of West Dunbartonshire:**

**Population 88,750 (1.6% of Scotland's population)**



**2,207 health and social care staff are employed by our partners (NHS Greater Glasgow and Clyde and West Dunbartonshire Council) across Adult, Children's and Justice services (1,768 FTE)**

The Management Commentary discusses our:

- Remit and Vision;
- Strategy and Business Model;
- Strategic Planning for Our Population;
- Climate Change;
- Performance Reporting, including individual service summaries for 2024/25;
- Recovery and Renewal;
- Financial Performance for 2024/25; and
- Medium Term 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 Integration Joint Board (IJB), commonly known as the HSCP Board was established as a “body corporate” by Scottish Ministers’ Parliamentary Order on 1st July 2015.

The Integration Scheme sets out the partnership arrangements by which NHS Greater Glasgow and Clyde Health Board (the Health Board) and West Dunbartonshire Council (the Council) 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 HSCP Board also hosts the MSK Physiotherapy Service on behalf of all six Glasgow IJBs and the Diabetic Retinal Screening Service on behalf of the Health Board. 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 the Health Board and the Council to work together in partnership to deliver delegated services. Here in West Dunbartonshire, the Health Board and Council 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: West Dunbartonshire HSCP Board Delegated Services

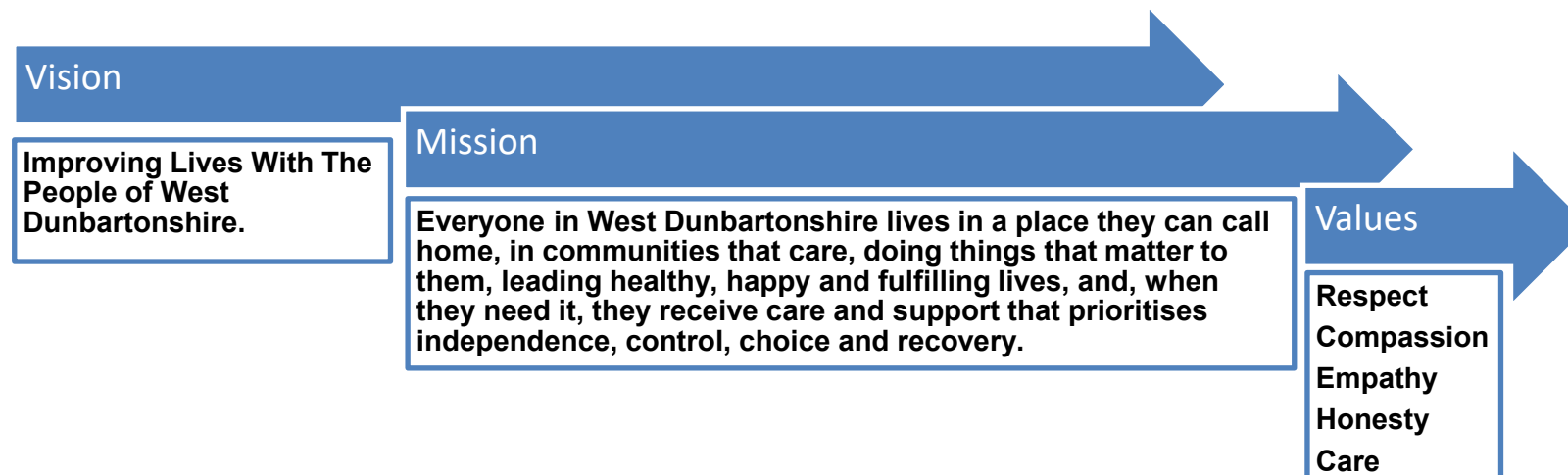


The 2014 Act requires that Integration Schemes undergo review within five years of establishment. A review was undertaken jointly by senior officers from all 6 HSCPs in the Greater Glasgow and Clyde area and partner bodies representatives. The group co-developed updated versions of the Schemes for their respective IJBs within Greater Glasgow and Clyde based on the principle of achieving general consistency in structure and content and reflecting changes in arrangements since publication of the first Schemes. Mandatory consultation on revised draft Schemes was carried out by the six IJBs in late 2023/early 2024. This led to further recommended changes being identified, which have been incorporated into the draft Schemes with a view to approving final versions of the Integration Schemes through local governance structures by Autumn 2025. 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 Strategic Plan contains four strategic outcomes which were designed to reflect the HSCP Vision of **“Improving Lives with the People of West Dunbartonshire”**. The full plan can be viewed [here](#) (see Appendix 1, 2).

### 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.

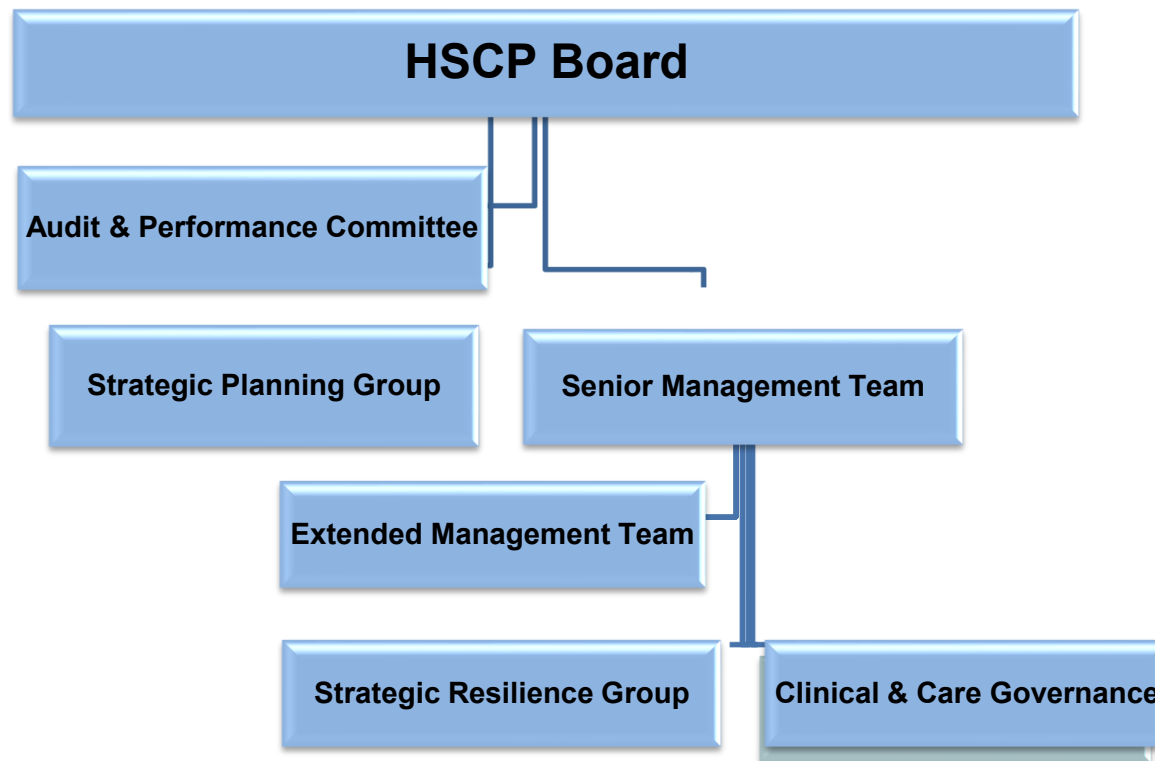
### Exhibit 3: Strategic Outcomes



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.

The business of the HSCP Board is managed through a structure of strategic and financial management core leadership groups that ensure strong integrated working as shown in Exhibit 4 below.

#### Exhibit 4: High Level Overview of Structure



The HSCP Board membership consists of six voting members with each partner organisation nominating one member to assume the roles of Chair and Vice Chair.

The Council appoints three elected members, while the Health Board designates three non-executive members.

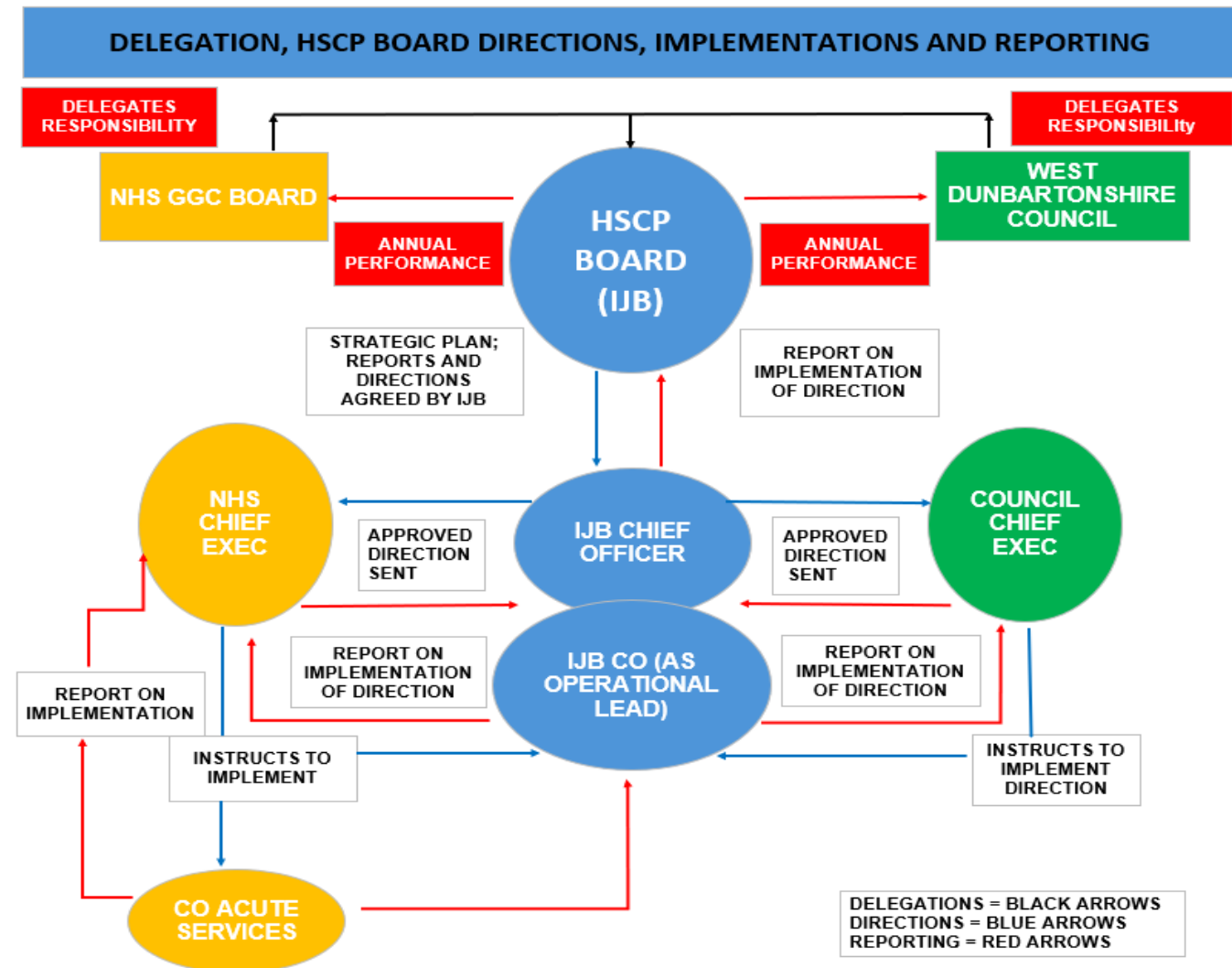
The HSCP Board also includes several non-voting professional and stakeholder members.

The HSCP Board and the Audit and Performance Committee meets six times and four times a year respectively.

## Exhibit 5: Integration Arrangements via Directions

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.



## 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 88,750 which accounts for approximately 1.6% of the Scottish population.

**Exhibit 6: Map of West Dunbartonshire**



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 7 below) which provide the strategic framework for the planning and delivery of integrated health and social care services.



## Exhibit 7: National Health and Wellbeing Outcomes





## Exhibit 8: 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.

### 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.

### 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.

West Dunbartonshire's demographic profile is well documented within the 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.

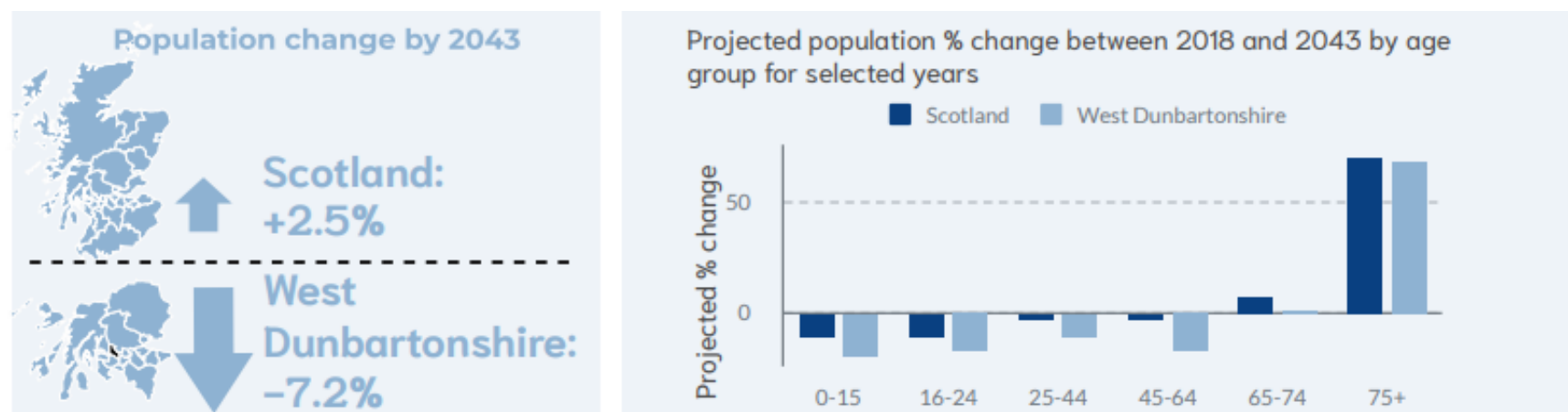
The main sections are structured around:



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 9.

**Exhibit 9: Extract from [SNA Executive Summary](#) (see Appendix 1, 4)**

**Population**



West Dunbartonshire  
has the lowest net  
migration level in  
Scotland



**6.9% decrease**

overall in the population  
(compared to a 7.7% **increase**  
nationally).

Younger age groups decreased  
but

**older age groups increased.**

Population decline is due to a decreasing  
birth rate and net migration away from  
West Dunbartonshire.

**9 births per  
1,000  
population**

There has been a consistent decline  
in the birth rate in West

Dunbartonshire over the last 10  
years.



West  
Dunbartonshire  
contains the  
3rd= highest  
share of the  
most deprived  
datazones in  
Scotland.

Rates of  
**premature death**  
(age <75)

**4x  
higher**

for the **most  
deprived** than  
the least  
deprived areas  
in Scotland

Leading causes of deaths in West  
Dunbartonshire:



for females

dementia/Alzheimers  
(15.2%)

ischaemic heart disease  
(8.3%)



for males

ischaemic heart disease  
(13.6%)

lung cancer  
(8.1%)

If all cancers were grouped together, cancer would be the leading  
cause of death.

## Food Insecurity



Of people in Scotland live in households with marginal, low or very low food security

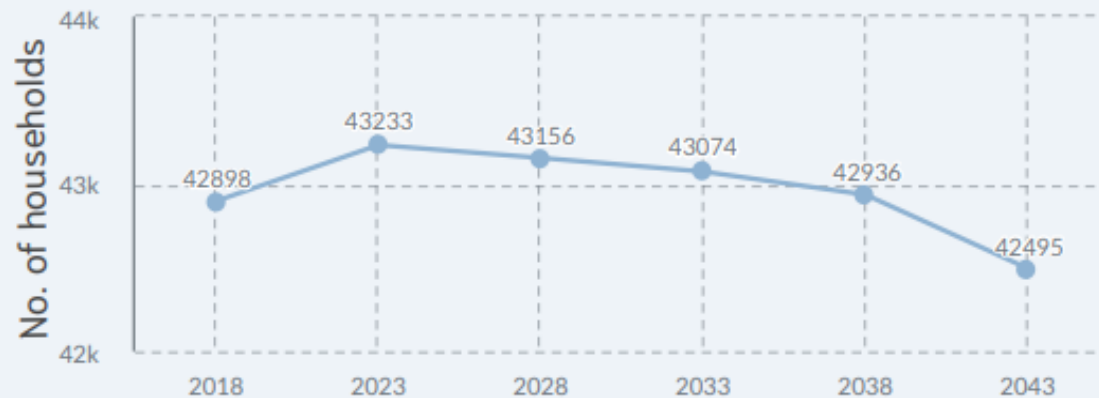


Of those in relative poverty have marginal, low or very low food security

The impact of rising inflation and planned tax increases will affect the living standards of the whole population. People on fixed and low incomes will be disproportionately affected.



## West Dunbartonshire Household Projections 2018–2043



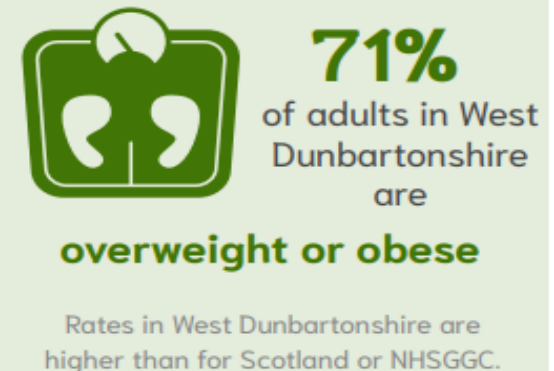
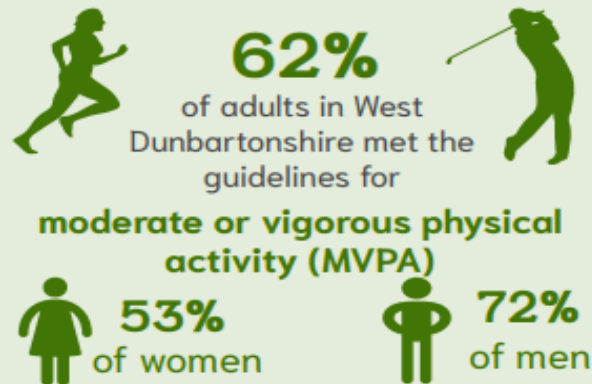
social rented housing



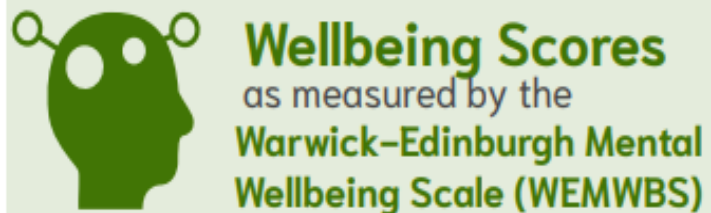
70.1%  
of dwellings in Council  
Tax band A-C

## Individual Behaviours

### Physical Activity, Diet and Obesity



### Mental Wellbeing



In West Dunbartonshire, females have lower mental wellbeing than males

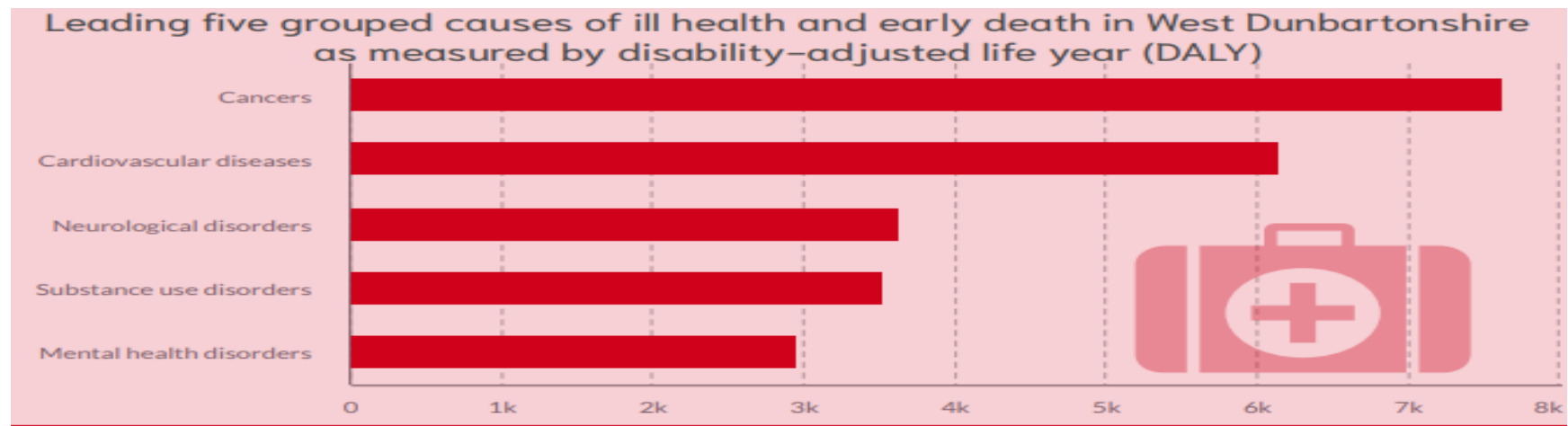


mental wellbeing scores are lower in West Dunbartonshire than for Scotland

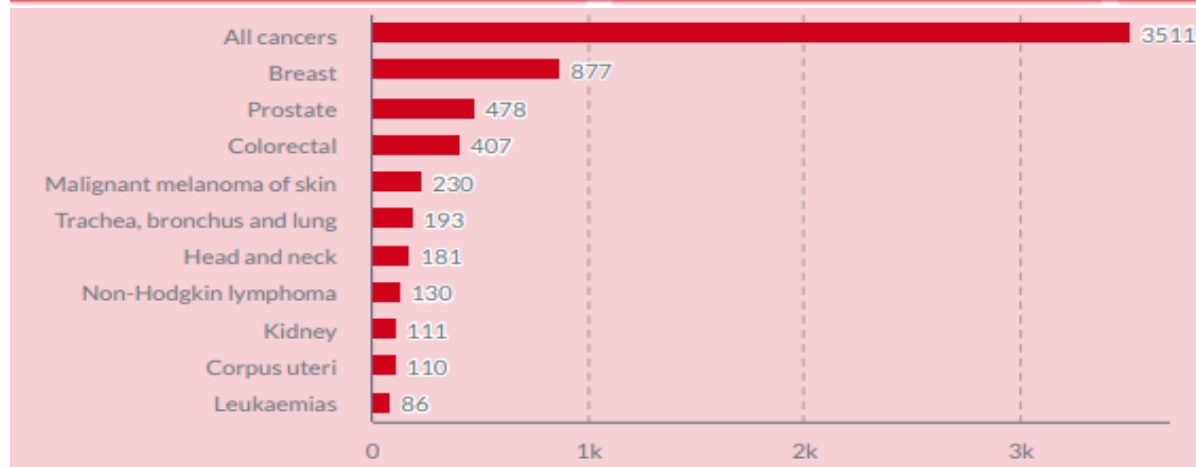




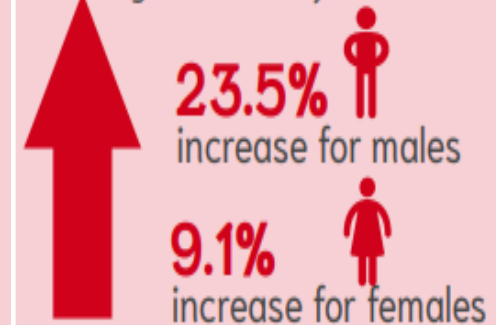
## Burden of Disease



## Cancer is the top burden of disease.



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



## Cardiovascular Disease is the 2nd highest burden of disease.



In West Dunbartonshire  
there is a prevalence rate of

**Coronary Heart  
Disease**  
**54.81 per 1,000**

**14,424**  
Individuals in West  
Dunbartonshire were living  
with

**Hypertension**  
In West Dunbartonshire  
There is a prevalence rate of  
**150.05 per 1,000**

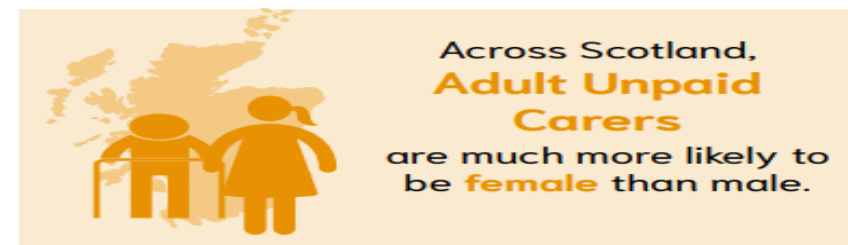
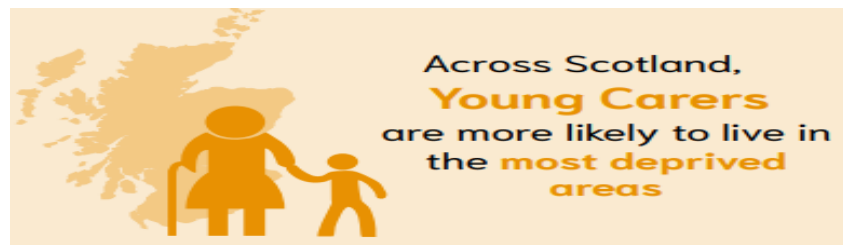
**2,465**  
individuals in West  
Dunbartonshire were living  
with  
**Stroke**

In West Dunbartonshire  
there is a prevalence rate of  
**25.64 per 1,000**





## Health and Care in the Community



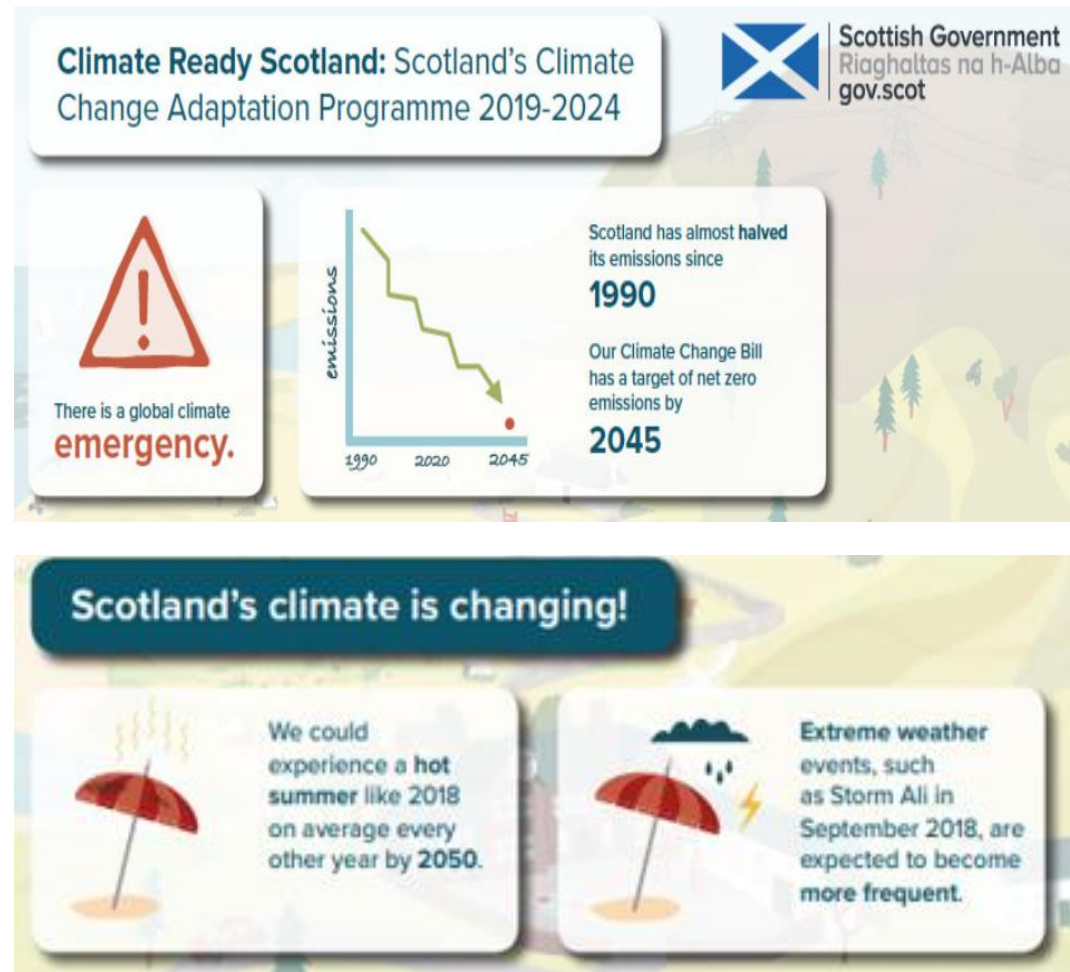
## Climate Change

Tackling climate change is one of the Scottish Government's top four priorities as detailed within their 2024/25 Programme for Government. Public bodies have a duty to adapt their operations and demonstrate measurable climate-related improvements. Auditors of public bodies are mandated to report on climate change arrangements in their Annual Audit Reports.

As public authorities, Integration Joint Boards (IJBs) are also subject to wider statutory duties, including those related to climate change. Specifically, IJBs are required to:

- Produce an annual Climate Change Report under the Climate Change (Scotland) Act 2009, as amended by the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019.
- Demonstrate compliance with the Public Bodies Climate Change Duties, which include:
  - Reducing greenhouse gas emissions.
  - Adapting to climate change impacts.
  - Acting sustainably in the delivery of their functions

These duties are reinforced by guidance from the Scottish Government and Audit Scotland, which emphasise the need for IJBs to embed climate considerations into strategic planning and operational delivery.



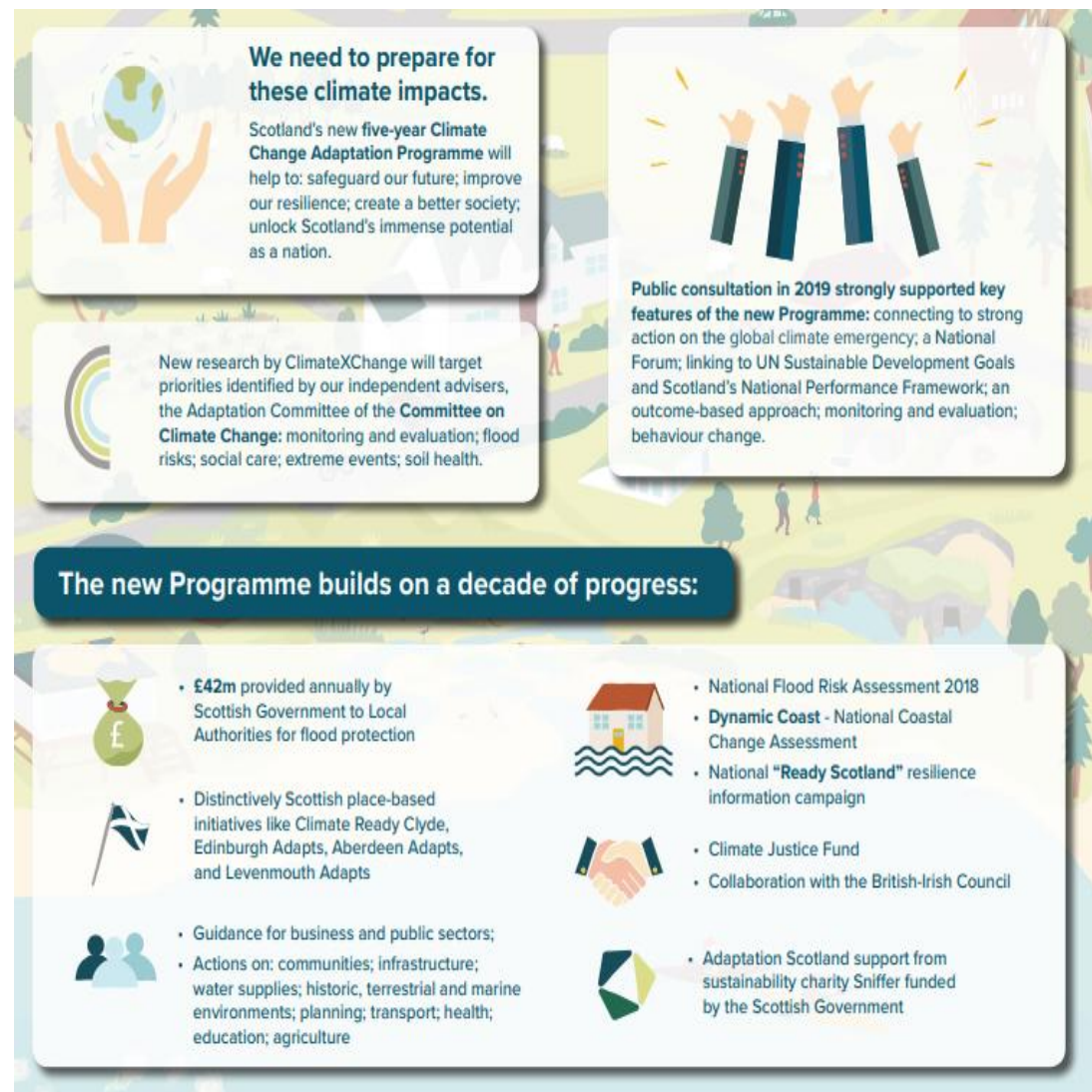
CLIMATE READY SCOTLAND: Second Scottish Climate Change Adaptation Programme 2019-2024

The HSCP Board does not have a specific climate change strategy or action plan. However, the Strategic Plan 2023–2026, "Improving Lives Together," acknowledges the context in which the HSCP operates and outlines its role in supporting the Health Board and the Council's sustainability goals.

Extract from Strategic Plan 2023 – 2026 "Improving Lives Together"

***"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 HSCP is reviewing its property strategy in partnership with the Council and Health Board 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.



CLIMATE READY SCOTLAND: Second Scottish Climate Change Adaptation Programme 2019-2024



## Performance Reporting 2024/25

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.

Following scrutiny at the Audit and Performance Committee on 25 June 2025 the updated 2024/25 APR was presented to the HSCP Board on 19 August 2025 for approval and publication thereafter. The report can be viewed [here](#) (see Appendix 1, 6).

The performance report includes 51 indicators with ambitious targets and progress measured against:

- 21 local benchmarks;
- 12 national benchmarks; and
- 18 monitoring indicators shown for data purposes only with no targets set.

These indicators help assess how well the HSCP Board is advancing integration objectives, particularly in supporting people to live independently in their communities and are assessed across the 4 Strategic Plan priorities.

The indicators also demonstrate how the HSCP Board delivers best value through strong governance, effective resource management, and a commitment to continuous improvement to achieve the best outcomes for the public. The Senior Management Team annually reviews Best Value arrangements for Audit and Performance Committee consideration in support of the annual accounts. The June 2025 report is available [here](#) (see Appendix 1,7).

Performance continued to be influenced by complex factors, with changing activity and demand remaining key drivers in 2024/25. Monitoring arrangements are being refined to strengthen scrutiny and accountability.




A summary of overall strategic plan performance analysis, covering key performance indicators, action plan progress and strategic enablers, is provided in Exhibit 10 below with the detail contained within the August 2025 APR. Analysis on key performance indicators reported for monitoring purposes only have been excluded due to the subjective interpretation of RAG status.

## Exhibit 10: Overall Strategic Plan Performance Analysis

Overall Strategic Plan Performance Analysis	21 Local Targets			12 National Targets		
	R	A	G	R	A	G

### Key Performance Indicators




Caring Communities	0	2	2	1	0	2
Safe and Thriving Communities	1	2	5	2	0	1
Equal Communities	0	1	1	3	0	0
Healthy Communities	7	0	0	1	1	1

	Target missed by 15% or more
	Target narrowly missed
	Target achieved

Overall Strategic Plan Performance Analysis	25 Actions		
	R	A	G

### Strategic Enablers




Workforce	3	2	2
Finance	0	1	2
Technology	0	5	1
Partnerships	0	2	3
Infrastructure	2	0	2

	Overdue
	Not yet due
	Due date achieved

Overall Strategic Plan Performance Analysis	60 Actions		
	R	A	G

### Strategic Plan Action Plan Progress

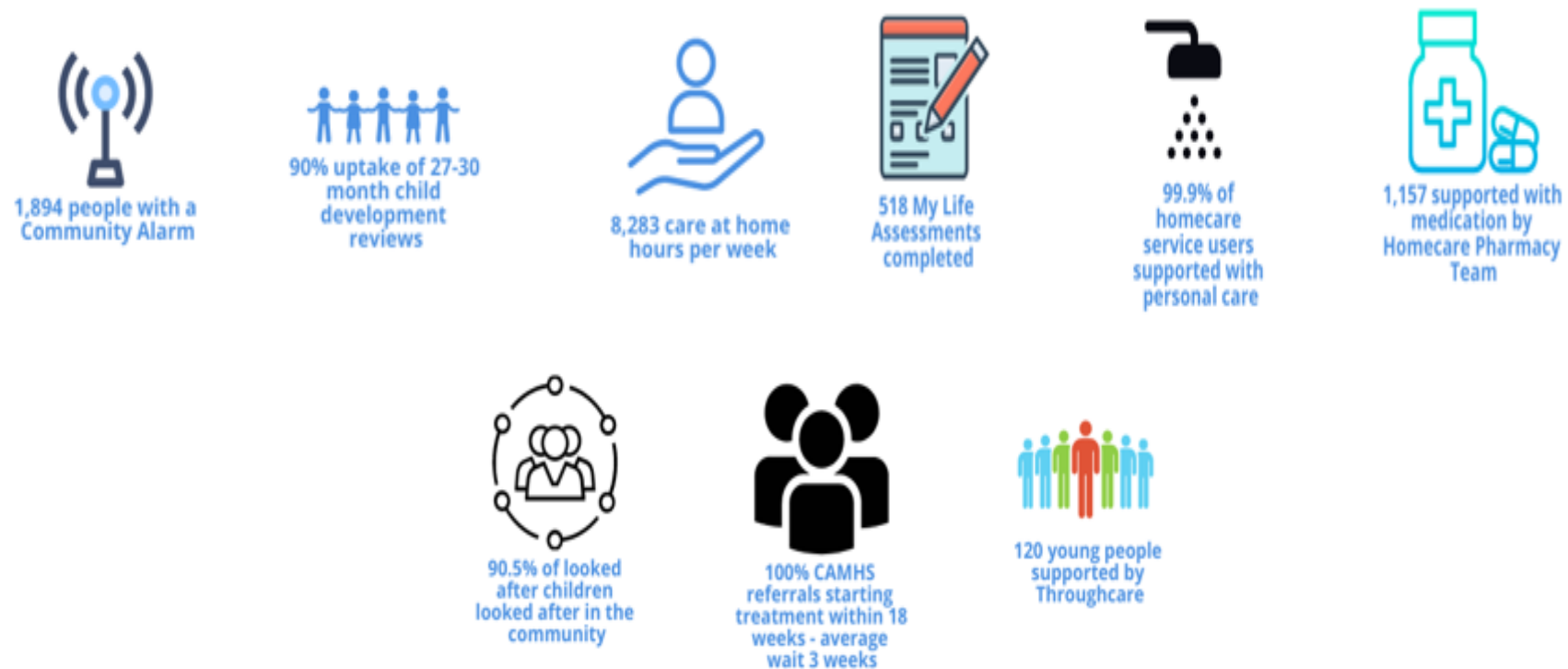
Caring Communities	7	2	16
Safe and Thriving Communities	6	3	8
Equal Communities	3	3	8
Healthy Communities	0	1	3

	Overdue
	Not yet due
	Due date achieved

## Performance Highlights 2024/25

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

### Exhibit 11 – Pictorial View of Performance Highlights



## Service Updates 2024/25

### Our Workforce

Workforce sustainability remains a strategic priority and a recognised risk across West Dunbartonshire HSCP. Ensuring we have the right people, in the right roles, at the right time is essential to delivering safe, high-quality, person-centred care. Our 3-Year Workforce Plan directly addresses this challenge, aligning with our Annual Delivery and Financial Plans to support recruitment, retention, and workforce development across all job families.

We are committed to creating the conditions for success: where leaders work together toward a shared vision, staff are supported to grow in their careers, and training and development opportunities are accessible to all. This approach not only strengthens service delivery but also builds the capacity and capability needed to transform for the future.

Central to this vision is the wellbeing of our workforce. Through regular campaigns and resources delivered in partnership with the Council and Health Board, we continue to promote physical and mental wellbeing.

Our people are at the heart of everything we do. We proudly celebrate their dedication and achievements throughout the year, culminating in our annual Staff Excellence Awards. The 2024 event showcased outstanding contributions across the partnership, with local winners nominated for the Health Board's Celebrating Success Awards in May 2025.

- **Team of the Year: West Dunbartonshire HSCP Mental Health Officers**

Our Mental Health Officers work closely with medical and legal professionals to fulfil their statutory duty to protect and support individuals in mental health crisis. They consistently go above and beyond, delivering compassionate, person-centred care. Through strong multi-disciplinary collaboration and peer support, they ensure consistent, effective practice - always placing the individual at the centre of their care, with their voice heard and reflected in every assessment.

- **Leader of the Year: Joyce Habo, Business Support Supervisor & PA to Chief Officer**

Joyce plays a key role in supporting West Dunbartonshire HSCP, leading with empathy, adaptability, and a strong focus on team wellbeing. Her collaborative approach fosters growth and resilience, even amid change. Respected across the organisation, she consistently delivers attentive, efficient support—balancing strategic priorities with genuine care for colleagues.

- **Employee of the Year and overall HSCP Winner:  
Gioia Sichi-Smith, Specialist Nurse & Senior Harm  
Reduction Nurse, Addiction Services**

As a vital member of the Alcohol and Drug Recovery Service, Gioia supports some of the most vulnerable people in our community.

Noticing low engagement with sexual health services, she undertook specialist training and now runs a weekly clinic offering screenings and harm reduction support. Through collaboration and outreach, Gioia is expanding this work - promoting regular healthcare and delivering awareness training to empower individuals on their recovery journey



- **Innovation of the Year: MSK Project Team (Streamlined Vetting Process)**

Redesigning the referral vetting process was a key priority for the MSK Physiotherapy service, ensuring patients access the right care at the right time. A dedicated team—from Health Care Support Workers to Advanced Practice Physiotherapists—delivered the project on time, improving patient experience and optimising appointment capacity. Ongoing feedback from patients and staff continues to shape and enhance the process.

- **Volunteer of the Year – Allison Graham, Low Back Pain Advanced Physiotherapy Practitioner**

Allison is an outstanding Physiotherapist, deeply attuned to the diverse needs of the community she serves. Beyond her clinical role, she actively supports under-represented groups through initiatives like the Milk Enterprise Project in Govanhill. Volunteering her time, she empowers women from asylum-seeking and refugee backgrounds—offering English practice, health discussions, tailored exercise classes, and even quizzes to support UK residency preparation.



## Our Services

### Care Homes

- ❖ **Residents from Crosslet House** have been part of the “Every Voice Choir” for over five years, performing in local supermarkets to raise awareness of Alzheimer’s. In September 2024, they joined “The Blue Bells” at Glasgow Art Gallery for Playlist for Life Day—an unforgettable experience featured on one of the national news channels.
- ❖ In February 2025, **caterers at Crosslet House and Queens Quay House** earned the Food for Life Served Here Bronze Award—serving over 50,000 healthy, sustainable meals annually. This marks a first for public sector food in Scotland, recognising their commitment to quality, local sourcing, and wellbeing.

### Care at Home

**The Care at Home service** continues to face significant challenges, particularly as demographic demands grow faster than available financial resources. In response, a comprehensive redesign is underway to improve service delivery and ensure high standards of care. Phases 1 and 2 of the re-design have now been implemented, with 70% of the workforce transitioned to a new standard rota. The remaining staff will move to this model by March 2026, supporting fairer workforce distribution and improved efficiency across all areas.

**A full Care Inspectorate inspection in April 2025 highlighted progress, particularly in leadership and care planning.** The service is actively working through an agreed improvement plan, with ongoing support from the Care Inspectorate to drive further enhancements. To strengthen oversight, new reporting tools have been introduced—tracking overtime, agency use, absence rates, service user reviews, and visit compliance. These reports support regular supervision and informed decision-making by Team Leads.

**Absence levels remain a key area for improvement.** In response, updated operational guidance has been introduced to ensure staff are well supported on return to work and that attendance management processes are consistently applied.

### Unscheduled Care

**A new care home dashboard has been developed to align with the Call Before You Convey (CB4YC) initiative,** helping to target efforts to reduce avoidable hospital admissions from care homes. This supports a wider strategy to improve care and maintain residents safely in their homes where appropriate.

Key improvement activities include:

- ❖ **Call Before You Convey (CB4YC):** Rolled out to all West Dunbartonshire care homes in November 2024, this initiative enhances support for residents during illness or deterioration, helping avoid unnecessary hospital transfers. A Pre-Weekend Ward Round allows care homes to flag at-risk residents for early review by the Care Home Liaison Nurse (CHLN), enabling timely interventions.
- ❖ **Condition-Specific Interventions:**
  - Chronic Obstructive Pulmonary Disease (COPD) reviews and provision of rescue medication.
  - District Nurse Test of Change for weekend prescribing of Urinary Tract Infection (UTIs), Upper respiratory Tract Infection (URTIs), and Cellulitis.
  - Enhanced End of Life Care advice, support by our District Nursing Team and Care Home Liaison Nurse.

These actions are improving care continuity, reducing pressure on emergency services, and supporting residents to remain in familiar surroundings whenever safely possible.

## Children's Community Services

- ❖ **Early speech, language, and communication (SLC) development** is vital for children's long-term wellbeing and educational success. In West Dunbartonshire, several workstreams are underway to raise awareness of SLC needs and strengthen the skills and confidence of the workforce supporting children with speech, language, and communication needs (SLCNs). These include:
  - Building on Communication & Literacy Practitioners (CLP) for every early year's establishment.
  - Developed resources and enhanced CLP skills in screening and using assessment tools to better understand children's comprehension levels.
  - Upskilling of parents and other professionals with development of advice packs.
  - Roll out of "Up, Up, and Away" an evidence-based resource to staff in early years establishments.
- ❖ **The rollout of the Health Visiting Universal Pathway continues.** In 2023/24 and early 2024/25, a higher percentage of West Dunbartonshire children aged 13–15 months were identified with developmental concerns compared to the Health Board average. Speech, language, and communication delays, affecting 7% of children, remain the most common issue, prompting targeted improvement efforts.

- ❖ **A new Health Vulnerable Pregnancy Group has been established** to strengthen communication between midwifery, health visiting, and family nurse teams—supporting early intervention and referral pathways, including for children with neurodiversity.
- ❖ **A Quality Improvement project is underway** to explore the use of “Request for Assistance” within health visiting and school nursing services in West Dunbartonshire, aiming to streamline support pathways.
- ❖ **The West Dunbartonshire Breastfeeding Team** continues to promote, protect, and support breastfeeding, maintaining UNICEF Gold accreditation since 2018. Work is ongoing to gather evidence for the 2025 renewal, alongside a new antenatal initiative with midwifery colleagues to increase breastfeeding initiation rates.
- ❖ **The Family Nurse Partnership (FNP)** provides intensive, structured home visiting for first-time mothers aged 19 and under (and care-experienced mothers up to 22). The programme supports improved pregnancy outcomes, child development, and family stability through a strengths-based, motivational approach. To date, 215 clients have enrolled, with 82% engagement—83% of whom are from the most deprived areas, ensuring support reaches those most in need.

## Prescribing

**Drug pricing remains highly complex**, influenced by factors such as UK and global inflation, interest rates, currency fluctuations, and national contract arrangements between NHS Scotland and Community Pharmacy Scotland (CPS). Locally, the HSCP’s Prescribing Group—chaired by the Clinical Director—focuses on safe, effective prescribing aligned with the principles of Realistic Medicine.

**Prescribing is the HSCP’s largest area of discretionary spend after staffing**, carrying significant financial risk. In 2024/25, the prescribing budget absorbed a £2.212m (10.6%) increase over the previous year, reflecting rising costs and demand. To mitigate this, a challenging efficiency programme of £1.332m was implemented across multiple initiatives.

**In 2024/25 the HSCP achieved 93% of its prescribing efficiency targets, ranking joint 1st among HSCPs.** Notable achievements include:

- ❖ Lidocaine savings: 224% of target achieved (2nd highest HSCP)
- ❖ Polypharmacy reviews: 402% of target achieved (4th highest HSCP)
- ❖ Apixaban switches: 76% of target achieved (3rd highest HSCP)

These results reflect strong local leadership, data-driven decision-making, and a commitment to delivering value while maintaining safe, person-centred care.

## Learning Disability Services

- ❖ Following the successful relocation to Clydebank Health and Care Centre (CHCC) in 2023, **the Community Learning Disability Team has expanded its clinical offering, including the introduction of a dedicated Physiotherapy resource.** This has enhanced service delivery and helped maintain waiting times, even during periods of reduced staffing.
- ❖ Despite ongoing workforce challenges within the Social Work team, the service remains committed to meeting the critical and substantial needs of individuals with a learning disability. **Support continues to be delivered in line with West Dunbartonshire HSCP's Accessing Adult Social Care Policy and Eligibility Criteria,** ensuring that those most in need receive timely and appropriate care.
- ❖ **In line with the Scottish Government directive for annual health checks for individuals aged 16 and over with a learning disability,** the Health Board has established a dedicated Health Check Team. Hosted by East Renfrewshire HSCP, this team of Learning Disability Nurses began delivering checks in West Dunbartonshire in October 2024. By the end of May 2025, 201 individuals had been invited, with approximately half completing their checks and around 20% opting out.

These developments reflect the team's continued focus on improving access, reducing health inequalities, and delivering person-centred care, even in the face of resource pressures.

## Mental Health Services

- ❖ **Following a review by the Mental Welfare Commission, the service has taken significant steps to strengthen compliance with statutory responsibilities for supervising private Guardians.** Outstanding reviews were identified, and processes have been updated to ensure adherence to prescribed timescales. This includes the introduction of fortnightly Guardianship Governance meetings to monitor progress and enhance reporting. Additionally, Adults with Incapacity (AWI) procedures and guidance have been revised to standardise information provided to prospective Guardianship applicants, with digital formats used where appropriate.
- ❖ **In relation to Social Circumstances Reports (SCRs), the Mental Health Team has made notable improvements.** SCRs required within 21 days of a Short-Term Detention Certificate are essential for reflecting individuals' circumstances and views under the Mental Health (Care and Treatment) (Scotland) Act 2003. A full review of the SCR process has led to more consistent documentation and timely completion. Monthly reporting to Mental Health Officers and senior managers now tracks all areas of MHO practice, with a 20% improvement in SCR completion rates in 2024/25 compared to the previous year.

## Addictions

**Medication Assisted Treatment (MAT) Standards, introduced in 2021 and implemented in 2022, aim to improve access, choice, and support for individuals affected by drug-related harms.** A key priority is to reduce drug deaths and harms by ensuring people receive high-quality, person-centred treatment and care.

To support this, an experiential programme—co-designed by individuals with lived and living experience, alongside family members—was launched to evaluate how service users perceive their care. This qualitative approach ensures that MAT Standards are meeting the needs and expectations of those they are intended to support. See Exhibit 12 below:

### Exhibit 12: MAT Standards Benchmarking by Reporting Year

MAT Standards Benchmarking by Reporting Year												
ADP	Reporting Year	MAT 1	MAT 2	MAT 3	MAT 4	MAT 5	MAT 6	MAT 6 & 10	MAT 7	MAT 8	MAT 9	MAT 10
West Dunbartonshire	2022											
	2023											
	2024											
	2025											

	There is no or limited evidence of implementation of the standard in MAT services.
	Where one or more evidence stream is lacking, where the scale is still very small, and there is no or minimal evidence of patient benefit; but where clinical intelligence indicates that work is started and set up to continue.
	There is evidence of partial implementation of the standard in MAT services.
	Where one evidence stream is lacking and it is not possible to demonstrate patient benefit across all settings/services in an ADP area, but clinical and local intelligence and the other two evidence streams indicate that work is set up and delivering across all settings/services in an ADP area.
	There is evidence of full implementation of the standard in all unique combinations of setting and service that offer MAT and opioid substitution therapy across the ADP area.
	There is evidence of sustained implementation and ongoing monitoring of the standard across all MAT services.

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  
2025 - MAT 6 and MAT 10 were assessed jointly

Full implementation of the Medication Assisted Treatment (MAT) Standards was achieved in 2024/25, reflecting the HSCP's strong commitment to delivering high-quality, person-centred care. While MAT Standards 6 and 10 are reported directly to the Health Board and not included in the summary table, both have also been fully implemented.

### **NHSGGC Musculoskeletal (MSK) Physiotherapy**

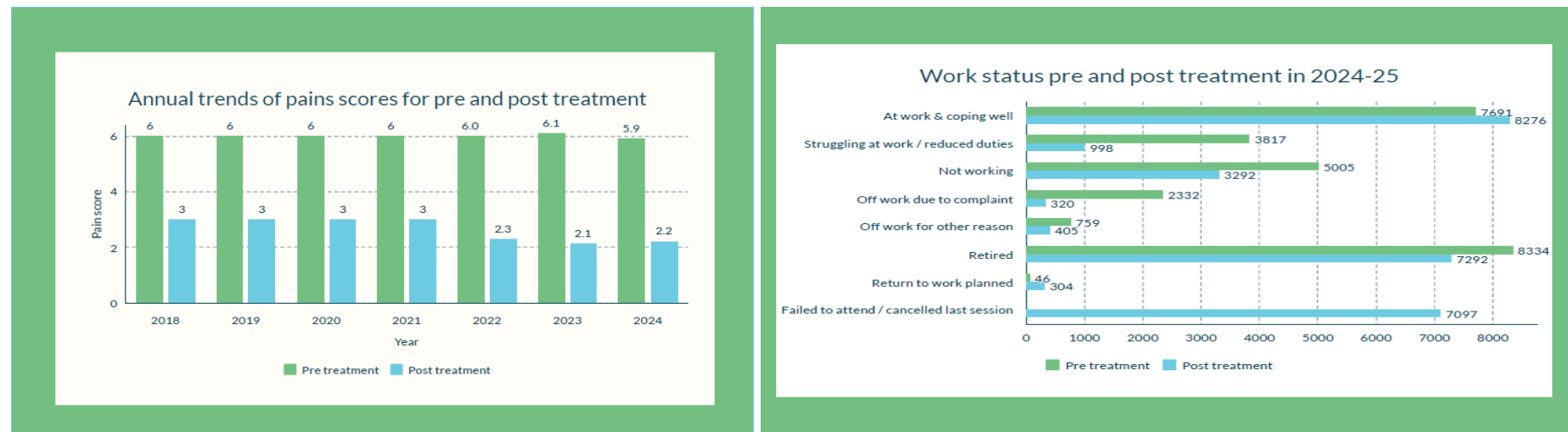
**Musculoskeletal (MSK) conditions are a leading cause of disability and work absence, significantly impacting quality of life.** The MSK Physiotherapy Service delivers a person-centred approach, offering tailored assessments and care plans focused on symptom relief, movement, exercise, and supported self-management.

**Demand for the MSK Physiotherapy Service continued to rise in 2024/25, with referrals increasing by 6.8% on top of a 13.3% rise the previous year.** The service received a total of 78,746 referrals, averaging between 6,000 and 7,000 per month, highlighting sustained and growing need for MSK support.

**Rising demand, combined with ongoing recruitment and turnover challenges, has impacted waiting times in the MSK service.** Despite no increase in financial resources, the service continues to prioritise all urgent referrals within the Scottish Government's 4-week target. However, only around 40% of routine referrals are currently seen within this timeframe, falling short of the 90% target.

**Despite ongoing challenges, the MSK Physiotherapy Service continues to deliver strong outcomes.** Positive trends are evident in Patient Reported Outcome Measures (PROMs), including reductions in pain and better work status, as detailed in Exhibit 13 below.

### Exhibit 13: Examples of Patient Reported Outcome Measures



### Primary Care

- ❖ **As the Primary Care Improvement Plan progresses, the benefits of a multidisciplinary team (MDT) approach are increasingly evident.** Many patient presentations can now be effectively managed by the most appropriate healthcare professional, allowing GPs to focus on more complex cases.
- ❖ **GP Clusters across West Dunbartonshire continue to collaborate through Practice Quality Leads, supported by the Health Board's Quality Improvement Team and LIST analysts.** Cluster-led projects are tailored to local population needs, with 2024/25 initiatives including:
  - COPD management and rescue medication provision
  - Addressing late-stage cancer diagnoses, particularly lung cancer
  - Expanding access to Long-Acting Reversible Contraception through enhanced training
  - Medication safety audits
  - Improving healthcare access for veterans
  - Modernising general practice through increased use of digital tools



## Self-Directed Support Policy and Work with Carers

- ❖ **The SDS Team is supporting two new “Support in the Right Direction” (SiRD) projects, including one dedicated to helping carers navigate their SDS journey and access short break funding.** Both projects benefit from SDS Team mentoring and in-house training—such as the *Just Enough Support* approach—and are actively promoted through HSCP staff, with referral pathways and quarterly planning meetings in place. By March 2025, regular engagement ensured open communication, effective referrals, and planning for future developments, including a Personal Assistants (PA) employer network and a stronger focus on early intervention and pre-assessment discussions for 2025/26.
- ❖ **The *Just Enough Support* model is now embedded in daily practice, reinforcing the importance of relationship-based social work and creative, person-centred support planning.** SDS Officers continue to offer weekly drop-in clinics for staff to discuss complex cases, processes, and planning. Quarterly training sessions also support staff development, including deeper understanding of Option 1 and its responsibilities.

## 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 robust Delivery Plans.

While the immediate public health threat of COVID-19 has lessened, its legacy continues to shape the way we work—bringing both significant challenges and new opportunities for the HSCP. As we move into 2025/26, we recognise that demand for statutory services will keep growing. This ongoing pressure will have wide-ranging implications, particularly in terms of staffing and financial resources.

As of the end of 2024/25, the National Care Service (NCS) Bill had completed Stage 2 of its legislative journey. During this stage, the Bill underwent substantial amendments, most notably the removal of Part 1, which originally proposed the establishment of the National Care Service and the reform of Integration Authorities. Reflecting these changes, the legislation has been retitled the **Care Reform (Scotland) Bill**. On Tuesday 10 June 2025, the Scottish Parliament approved the Bill at Stage 3, marking its final passage through Holyrood.

The Care Reform (Scotland) Bill introduces a range of measures aimed at strengthening and modernising social care in Scotland, including:

- **Embedding Anne’s Law in legislation**, ensuring that individuals living in adult care homes have the right to maintain contact with loved ones and designate an essential care supporter.
- **Enhancing support for unpaid carers** by establishing a statutory right to breaks, building on the £13 million already allocated to enable up to 40,000 carers to access short breaks through the voluntary sector.



- **Improving access to care information** and enhancing data sharing across care settings to support more coordinated and person-centred care.
- **Expanding access to independent advocacy**, ensuring individuals are heard and actively involved in decisions about their care.
- **Establishing a National Chief Social Work Adviser**, who will provide professional leadership and advocate for the sector as part of the development of a new National Social Work Agency.

These reforms are designed to support the continued integration of health and social care services. For West Dunbartonshire, this means working towards a system where individuals experience seamless, high-quality care and support that meets their needs and delivers positive outcomes.

## Financial Performance 2024/25

The Statement of Accounts contains the financial statements of the HSCP Board for the year ended 31 March 2025 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 2024/25**

<b>1 April 2024 to 31 March 2025</b>	<b>West Dunbartonshire Council</b>	<b>Greater Glasgow &amp; Clyde Heath Board</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>
Funds Received from Partners	(90,136)	(165,883)	(256,019)
Funds Spent with Partners	92,358	163,908	256,266
<b>Deficit/(Surplus) in Year 2024/25</b>	<b>2,222</b>	<b>(1,975)</b>	<b>247</b>

Note: Totals may not add due to rounding

The Comprehensive Income and Expenditure Statement (CIES) on page 76 details the cost of providing services for the year to 31 March 2025 for all health and care services delegated or hosted by the HSCP Board.

The total cost of delivering services amounted to £256.266m against funding contributions of £256.019m, both amounts including notional spend and funding agreed for Set Aside of £45.781m, (see Note 4 “Critical Judgements and Estimations” page 86). This therefore leaves the HSCP Board with an overall deficit on the provision of services of £0.247m prior to planned transfers to and from reserves, the composition of which is detailed within Note 12 “Usable Reserve: General Fund” pages 92 to 94.

### The HSCP Board’s 2024/25 Financial Year

The HSCP Board approved the 2024/25 revenue budget on 28 March 2024. The report, set out the funding offers from our partners (the Health Board and the Council) as well as specific funding streams from the Scottish Government totalling £4.276m for support related to Scottish Living Wage and Free Personal Care uplifts and Scottish Recommended Allowance for Kinship and Foster Care.

The Board approved a total indicative net revenue budget of £197.512m (excluding Set Aside estimated budget of £40.596m).

This was supplemented with an allocation from earmarked reserves of £2.150m to close the gap between funding and estimated cost of services, resulting in a total opening budget of £199.662m.

Throughout 2024/25 there were a significant number of budget adjustments to account for additional Scottish Government funding on both a recurring and non-recurring basis.

**Table 2: Budget Reconciliations 2024/25**

<b>2024/25 Budget Reconciliation</b>	<b>Health Care £000</b>	<b>Social Care £000</b>	<b>Total £000</b>
<b>Budget Approved on 28 March 2024</b>	<b>109,242</b>	<b>90,420</b>	<b>199,662</b>
Rollover Budget Adjustments	426	0	426
Primary Care	3,214	0	3,214
Adult and Older People Services	2,032	0	2,032
Children’s Services	249	343	592
Prescribing	579	0	579
Family Health Services	2,388	0	2,388
Other	2,650	542	3,192
<b>Reported Budget 2024/25</b>	<b>120,780</b>	<b>91,305</b>	<b>212,085</b>
<b>Funded from Earmarked Reserves</b>	<b>(678)</b>	<b>(1,472)</b>	<b>(2,150)</b>
<b>Funded from Partner Organisations</b>	<b>120,102</b>	<b>89,833</b>	<b>209,935</b>

Note: Totals may not add due to rounding

## Final Outturn Position 2024/25

The latest Financial Performance Report can be found [here](#) (see Appendix 1, 8) was issued to the HSCP Board on 27 May 2025, projected a gross overspend of £0.241m (0.11%) for the financial year ended 31 March 2025 prior to planned transfers to/from earmarked reserves (including the drawdown of reserves approved to balance the budget) to leave a net underspend of £0.216m to be added to un-earmarked reserves.

The 2024/25 Financial Performance Reports included appendices detailing budget transfers, key variances, savings progress, and earmarked reserves. Approved savings and service redesign efficiencies totalled £7.132m across 2020/21 to 2024/25, with 79% (£5.649m) delivered as planned and the remainder covered by service underspends.

These financial statements finalise the outturn position for 2024/25 as at 31 March 2025. Again prior to planned transfers to/from earmarked reserves and after accounting for all known adjustments, the position is a gross overspend of £0.247m and a net underspend of £0.072m which are movements of £0.006m and £0.138m respectively from the May 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 May 2025 Projected Outturn**

Reconciliation of Movements in Reported Position between Final Outturn and May 2025 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	(247)	(319)	72
May 2025 Adverse Variance Reported - Impact on Reserves	(241)	(457)	216
<b>Movement</b>	<b>(6)</b>	<b>138</b>	<b>(144)</b>
<b>Represented By:</b>			
Transfer of Crosslet shower costs to WDC	11	0	11
West Dunbartonshire Vivup Commission Recharge	(4)	0	(4)
West Dunbartonshire Council OH Recharge	(9)	0	(9)
Children and Families Welfare Payment	(4)	0	(4)
District Nursing Funding added to Service Resigns and Reform reserve	0	138	(138)
<b>Total</b>	<b>(6)</b>	<b>138</b>	<b>(144)</b>

Note: Totals may not add due to rounding

**Table 4: Final Outturn against Budget 2024/25 by Service Area**

West Dunbartonshire Integrated Joint Board	2024/25 Annual Budget	2024/25 Expenditure	2024/25 Net Underspend/ (Overspend)	2024/25 Reserves Adjustment	2024/25 Underspend/ (Overspend)
Consolidated Health & Social Care	£000	£000	£000	£000	£000
Older People, Health and Community Care	55,857	58,244	(2,387)	258	(2,645)
Physical Disability	3,852	3,557	295	0	295
Children and Families	31,736	31,616	120	(358)	478
Mental Health Services	14,009	13,627	382	323	59
Addictions	4,325	4,101	224	(355)	579
Learning Disabilities	21,850	21,069	781	(250)	1,031
Strategy, Planning and Health Improvement	2,244	2,082	162	(55)	217
Family Health Services (FHS)	35,107	35,174	(67)	0	(67)
GP Prescribing	21,718	22,626	(908)	0	(908)
Hosted Services - MSK Physio	7,980	8,108	(128)	(109)	(19)
Hosted Services - Retinal Screening	772	865	(93)	(112)	19
Criminal Justice	8	97	(89)	(117)	28
HSCP Corporate and Other Services	10,114	8,653	1,461	456	1,005
IJB Operational Costs	363	363	0	0	0
<b>Cost of Services Directly Managed by West Dunbartonshire HSCP</b>	<b>209,935</b>	<b>210,182</b>	<b>(247)</b>	<b>(319)</b>	<b>72</b>
Set aside for delegated services provided in large hospitals	45,781	45,781	0	0	0
Assisted garden maintenance and Aids and Adaptions	303	303	0	0	0
<b>Total Cost of Services to West Dunbartonshire HSCP</b>	<b>256,019</b>	<b>256,266</b>	<b>(247)</b>	<b>(319)</b>	<b>72</b>

Note: Totals may not add due to rounding

**Table 5: Final Outturn against Budget 2024/25 by Subjective Analysis**

West Dunbartonshire Integrated Joint Board	2024/25 Annual Budget	2024/25 Expenditure	2024/25 Net Underspend/ (Overspend)	2024/25 Reserves Adjustment	2024/25 Underspend/ (Overspend)
Consolidated Health & Social Care	£000	£000	£000	£000	£000
Employee	92,301	92,391	(90)	899	(989)
Property	1,203	1,502	(299)	0	(299)
Transport and Plant	1,455	1,538	(83)	0	(83)
Supplies, Services and Admin	7,164	4,834	2,330	1,335	995
Payment to Other Bodies	68,184	69,744	(1,560)	(849)	(711)
Family Health Services	36,409	36,467	(58)	0	(58)
GP Prescribing	21,719	22,627	(908)	0	(908)
Other	3,115	2,689	426	0	426
<b>Gross Expenditure</b>	<b>231,550</b>	<b>231,792</b>	<b>(242)</b>	<b>1,385</b>	<b>(1,627)</b>
Income	(21,615)	(21,610)	(5)	(1,704)	1,699
<b>Net Expenditure</b>	<b>209,935</b>	<b>210,182</b>	<b>(247)</b>	<b>(319)</b>	<b>72</b>

Note: Totals may not add due to rounding

The Comprehensive Income and Expenditure Statement (CIES) on page 76 is required to show the surplus or deficit on services and the impact on both general and earmarked reserves. The final position for 2024/25 was an overall deficit of £0.247m with £0.319m and £0.072m drawn down and added to earmarked and un-earmarked reserves respectively. Earmarked reserves are detailed in Note 12 of these accounts on pages 92 to 94 coupled with some additional information detailed below in the “Key messages”.

While the CIES provides actual expenditure and income values for services in 2024/25 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 £0.162m mainly due to additional self-funder income partially offset by the cost of staff regrading and increased agency spend arising from recruitment challenges;
  - Older People Day Care realised a net underspend of £0.132m due to recruitment delays and vacancy management;
  - The Care at Home Service realised an overspend of £3.332m with the areas of largest cost pressure sitting within staffing and relates to the continued use of agency staff and payment of premium rate overtime. Redesign pathways to address these areas are ongoing with a refined overtime authorisation process now in place and further "deep dive" analysis to identify reasons for high use; and
  - Community health operations and other community health services realised a net underspend of £0.393m due to staff turnover, recruitment challenges.
- **Physical Disabilities** – net underspend of £0.295m mainly due to a reduction in the number of client service packages.
- **Children and Families** – net underspend of £0.478m mainly due to recruitment challenges, staff turnover, maternity leave and long-term sickness offset by an increase in client numbers within community placements, the backdated impact of changes to children's tax credits, and cost sharing changes to external residential placements.
- **Addictions** – net underspend of £0.579m mainly due to increases in staff turnover, sickness absences and clients transferring to older people services.
- **Learning Disabilities** – net underspend of £1.031m mainly due to staffing vacancies and client service reviews.
- **Strategy Planning and Health Improvement** – net underspend of £0.217m mainly due to ongoing recruitment challenges
- **GP Prescribing** – Net overspend of £0.908m mainly 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.
- **HSCP Corporate and Other Services** – net underspend of £1.005m mainly due to vacancy management 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 NHSGGC. The actual expenditure share related to our HSCP for 2024/25 was calculated as £45.781m. 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, 9)

The HSCP Board's Risk Management Strategy and Policy was reviewed and updated during 2021/22 and is scheduled for further review in August 2025. The strategy and policy have been supplemented with a Risk Appetite Statement. Both documents are currently under review and the update, if required, will be reported to a future meeting of the HSCP Board. The current documents can be viewed [here](#) on pages 33 to 57 (see Appendix 1, 10).

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, 11) 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



Risks are assessed using a matrix as detailed in Exhibit 14.

The risk matrix assesses each risk based on the cause of the risk and the controls currently in place and in progress to reduce the likelihood and impact of the risk.

and there are twenty-one key strategic risks as summarised in Table 6 below.

**Exhibit 14 – Risk Matrix**

Impact	Likelihood →				
	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

**Table 6: Key Strategic Risks**

Area of Risk	RAG Status	Current Score	Target Score
Strategy. Planning and Health Improvement			
Review and scrutiny of performance management information	Yellow	12	8
Commissioning, procurement and monitoring of externally commissioned services		12	8
Risk of provider failure across all sectors		15	15
Failure to secure an alternative case management system		15	1
Inability to secure effective and sufficient support services including business support		16	16
Ability to effectively respond to a major emergency incident		12	12
Workforce			
Inability to develop and deliver sufficient workforce capacity to deliver strategic objectives	Yellow	9	9
Risk of inability to cover planned or unplanned absence from existing workforce and wider HSCP services		4	2
Financial Sustainability			
Risk to financial sustainability within the short to medium term	Red	20	9



### Chief Social Work Officer

Failure to ensure users of adult and children services receive an assessment of Individual Care Plans		16	8
Staff training and management: risk assessment and risk management across child, adult and public protection		16	8
Failure to meet legislative duties in relation to child and adult protection		12	8
Failure to ensure effective reporting and oversight to the CSWO through Clinical Care Governance sub group		16	8
Failure to meet legislative duties in relation to multi-agency public protection arrangements (MAPPA)		16	8
Failure to respond appropriately within required timeline to the National Historic Abuse Inquiry		12	9

### Waiting Times

Failure to meet waiting times in relation to Psychological Therapies		12	2
Failure to meet waiting times in relation to MSK Physiotherapy		15	2

### Older People Services

Failure to deliver the Care at Home service within budget while negotiating priority improvement workstreams		16	9
Failure to manage staffing resource within the Speech and Language Therapy service		9	2
Failing to ensure availability as required within Residential and Nursing Care Homes		9	4
Risk of pressures on Acute sites due to failure to reduce admissions and discharge timeously		12	6

Financial sustainability has been assessed as high arising from the risk of the West Dunbartonshire HSCP Board (IJB) being unable to achieve and maintain financial sustainability within the approved budget in the short to medium term due, however there are a number of controls already in place with further controls progressing to mitigate the risks identified and reduce the risk level from red to yellow.

A full review of the Strategic Risk Register is undertaken every six months with the latest review being presented to the 19 August 2025 HSCP Board for their approval and can be viewed [here](#) (see Appendix 1, 12).

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 vital part of the HSCP Board's funding strategy, enabling financial stability and supporting delivery of national priorities. They also allow the Scottish Government to provide advance funding for known policy commitments.

The HSCP Board's Reserves Policy, which can be viewed [here](#) (Appendix 1, 13) 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 £4.412m, and for 2024/25 the final position is £3.576m (see Note 12: Usable Reserve: General Fund) which equates to a reserves level of 1.62%.

Our overall movement in reserves is covered above in the “2024/25 Final Outturn against Budget” section. Detailed analysis of the movements in earmarked reserves is available at Note 12 Useable Reserves – General Fund.

Several commitments made in 2024/25 in relation to local and national priorities will not complete until future years (£11.781m) 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.

We started the year with £15.150m earmarked reserves and during the year a total of £5.034m was drawn down as detailed below:

- £1.185m (Social Care only) approved in March 2024 to balance the 2024/25 budget;

- £2.057m was drawn down to cover planned expenditure for addictions, learning disabilities, mental health, children and family priorities, participatory budgeting, digital developments, hosted services, and the cost of complex care packages; and
- £1.792m of earmarked reserves have been reallocated to reflect known pressures following a robust review of all reserves undertaken to ensure that all earmarked reserves are appropriate and fully committed.

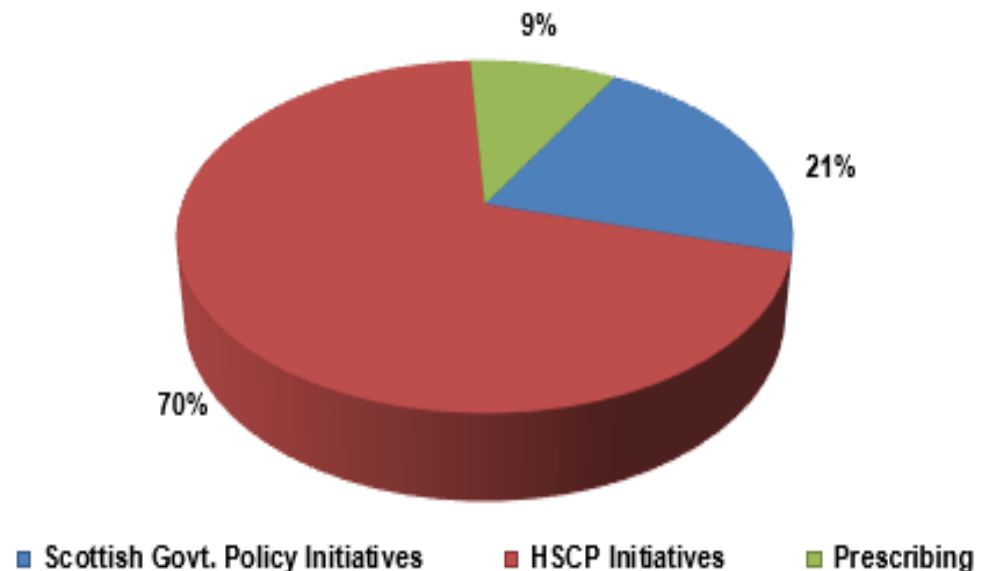
We also added £4.716m to earmarked reserves throughout the year with £1.393m being an increase to existing reserves (mainly for the creation of additional social worker capacity, increase to mental health transitional funding and underwrite prescribing pressures) and £3.323m for the creation of new reserves (mainly for Local Authority employers' superannuation future commitments and recovery and renewal of services).

The final balance on earmarked reserves is £14.831m and a profile of the 2024/25 earmarked closing balance is detailed in Figure 1.

**Figure 1: Profile of Earmarked Reserves**

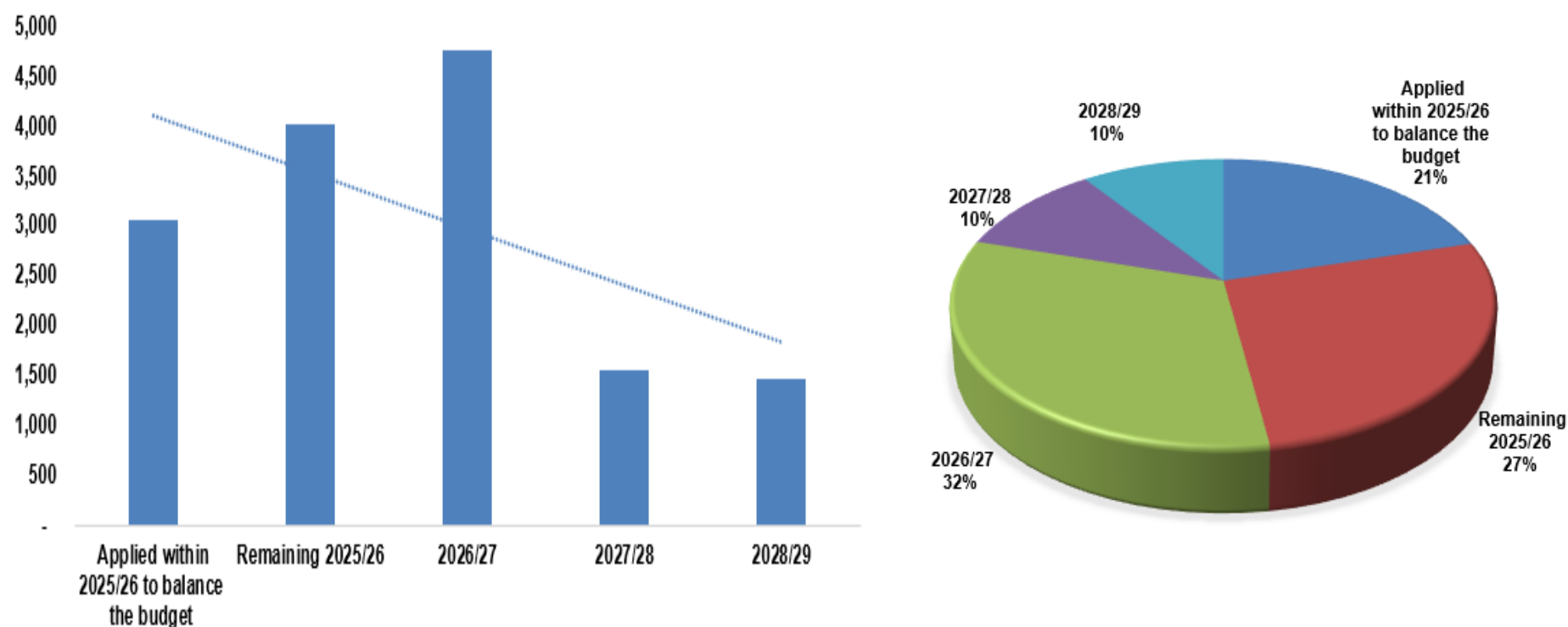
The analysis shows that:

- 21% of reserves support Scottish Government policy commitments such as Unpaid Carers, Mental Health, Alcohol and Drugs Partnership, and Winter Pressures. Some funding flows depend on regular reporting of activity and costs;
- 70% relate to HSCP initiatives to support service redesign and transformation, community engagement and recovery and renewal in services; and
- 9% 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 and shows that approximately 48% of all earmarked reserves are anticipated to be drawn down in 2025/26 with 21% applied as part of the annual budget setting report to balance the budget.

**Figure 2: Anticipated Spend Profile of Earmarked Reserves**



The final balance of un-earmarked reserves is £3.576m which equates to approximately 1.62% 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 is reflected in the refreshed Medium Term Financial Outlook.

## Medium Term Financial Outlook

The HSCP Board approved the indicative 2025/26 Revenue Budget on the 24 March 2025. 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](#) (Appendix 1, 14).

For 2025/26, both the Council and Health Board complied with Scottish Government funding directives to the HSCP Board. The Council maintained at least a flat cash position from 2024/25, with additional allocations for the Scottish Living Wage, Free Personal Care and Local Government pressures, as reflected by increases in some social care grant aided expenditure indicators. The Health Board applied a 3% uplift, with a commitment to pass on any further funding linked to pay negotiations. Both bodies also agreed to pass through a proportionate share of national insurance funding. However, while the Scottish Government indicated this would cover 60% of the cost, early estimates suggest it may only cover around 48% for local authority staff.

The Scottish Government published a Multi-Year Public Sector Pay Policy on 4 December 2024 which featured a 9% pay envelope from 2025/26 to 2027/28 compared to forecast inflation of under 7% across the 3-year period. In setting the 2025/26 budget the HSCP Board, reflecting both Health Board and Council assumptions, factored in a 3% uplift in pay for both health and social care staff, at a combined total cost of approximately £3.4m.

In mid-May 2025, health unions representing NHS staff on Agenda for Change pay scales reached a two-year agreement for 2025 to 2027. The deal not only surpassed financial expectations for both this year and the next but also includes an inflation protection clause, as shown below:

- 8.16% cumulative pay increase for all staff in 2 stages:
  - 4.25% from 1 April 2025
  - 3.75% from 1 April 2026
  - Guaranteed to be at least 1% above Consumer Price Index (CPI) inflation each year

On 12 June 2025, following ongoing engagement with Trade Unions across the Scottish Joint Council (SJC), Craft Operatives and Chief Officials bargaining groups, COSLA formally wrote to union colleagues with an enhanced two-year final pay offer for 2025 to 2027 for the SJC workforce. The offer was for:

- 7.64% cumulative pay increase for all staff in 2 stages:
  - 4% from 1 April 2025
  - 3.5% from 1 April 2026

Union colleagues balloted Council staff regarding the new two year pay offer with the offer being accepted in July 2025.

The recent NHS pay agreement, and SJC pay offer, effectively overrides the existing Public Sector Pay Policy detailed within the Scottish Government's Medium Term Financial Strategy (MTFS) published on 30 September 2025. While the NHS pay agreement is formally referenced under Inflation protection clauses there is no mention of the SJC pay offer as it remained unaccepted at the publication of the MTFS.

The Scottish Government's Medium-Term Financial Strategy (MTFS) 2025 commits to multi-year funding settlements, particularly through the introduction of a multi-year Scottish Spending Review due to be published alongside the Budget in December 2025. This is essential to enable Councils, Health Boards, and Integration Authorities to strengthen their medium-term financial planning and to allow sufficient time for meaningful engagement with local communities.

The HSCP Board remains committed to safeguarding core services amid mounting financial pressures across the short, medium, and long term. The Strategic Plan 2023–2026: *Improving Lives Together* outlines an ambitious vision to meet the evolving needs of the population. However, it also recognises the significant challenge posed by funding levels that do not keep pace with inflation or demographic change.

A continued reliance on single-year funding settlements from the Scottish Government exacerbates financial uncertainty. This presents two critical risks: instability in workforce planning and a potential decline in service quality. Without greater funding predictability, the ability to deliver sustainable, high-quality care is increasingly compromised.

The HSCP Board approved its own Medium-Term Financial Outlook (MTFO) 2024/25 to 2027/28 on the 19 November 2024 and can be viewed [here](#) (Appendix 1, 15). The MTFO sets out the broad key themes on how we will work towards minimising future pressures and support financial sustainability. These themes 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.

The indicative budget gaps set out with the November 2024 MTFO were revised to reflect the approved funding offers for 2025/26 as well as savings, management adjustments (e.g. turnover targets, service reviews). These are detailed in Table 7 below:

**Table 7: Indicative Budget Gaps**

<b>Budget Gap Analysis</b>	<b>2025/26 £000</b>	<b>2026/27 £000</b>	<b>2027/28 £000</b>
Social Care	98,456	107,271	113,430
Health Care	119,644	122,260	125,180
Set Aside	46,348	46,348	46,348
<b>Total Indicative Spend</b>	<b>264,448</b>	<b>275,879</b>	<b>284,958</b>
West Dunbartonshire Council	93,669	96,145	98,618
NHSGCC	116,665	116,665	116,665
Set Aside	46,348	46,348	46,348
<b>Total Resources</b>	<b>256,682</b>	<b>259,158</b>	<b>261,631</b>
<b>Indicative Budget Gap</b>	<b>7,766</b>	<b>16,721</b>	<b>23,327</b>
Management Adjustments	2,729	2,069	2,069
Savings Options	1,988	2,218	2,218
Superannuation Savings	0	3,046	0
Application of Reserves	3,049	385	190
<b>Measures to Balance the Budget</b>	<b>7,766</b>	<b>7,718</b>	<b>4,477</b>
<b>Indicative Budget Gap</b>	<b>0</b>	<b>9,003</b>	<b>18,850</b>

Note: Totals may not add due to rounding

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 2026/27 and 2027/28 are detailed in Table 7 and illustrate the scale of the risk.

Through 2025/26 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.

## Conclusion

Throughout 2024/25, West Dunbartonshire HSCP Board remained focused on delivering its strategic priorities while continuing to adapt and enhance services to meet evolving needs.

Our commitment to strong financial governance is reflected in our performance reporting and this annual report. The planned use of reserves has helped to stabilise our short- and medium-term financial position. While challenges remain, we are well-positioned to address them through robust governance and informed decision-making.

Looking ahead to 2025/26, we will build on our strong foundations—strengthening governance, deepening stakeholder engagement, managing risk proactively, and investing in our workforce and communities to ensure sustainable, high-quality services.

**Michelle Wailes**  
HSCP Board Chair

**Date: 30 September 2025**

**Beth Culshaw**  
Chief Officer

**Date: 30 September 2025**

**Julie Slavin**  
Chief Financial Officer

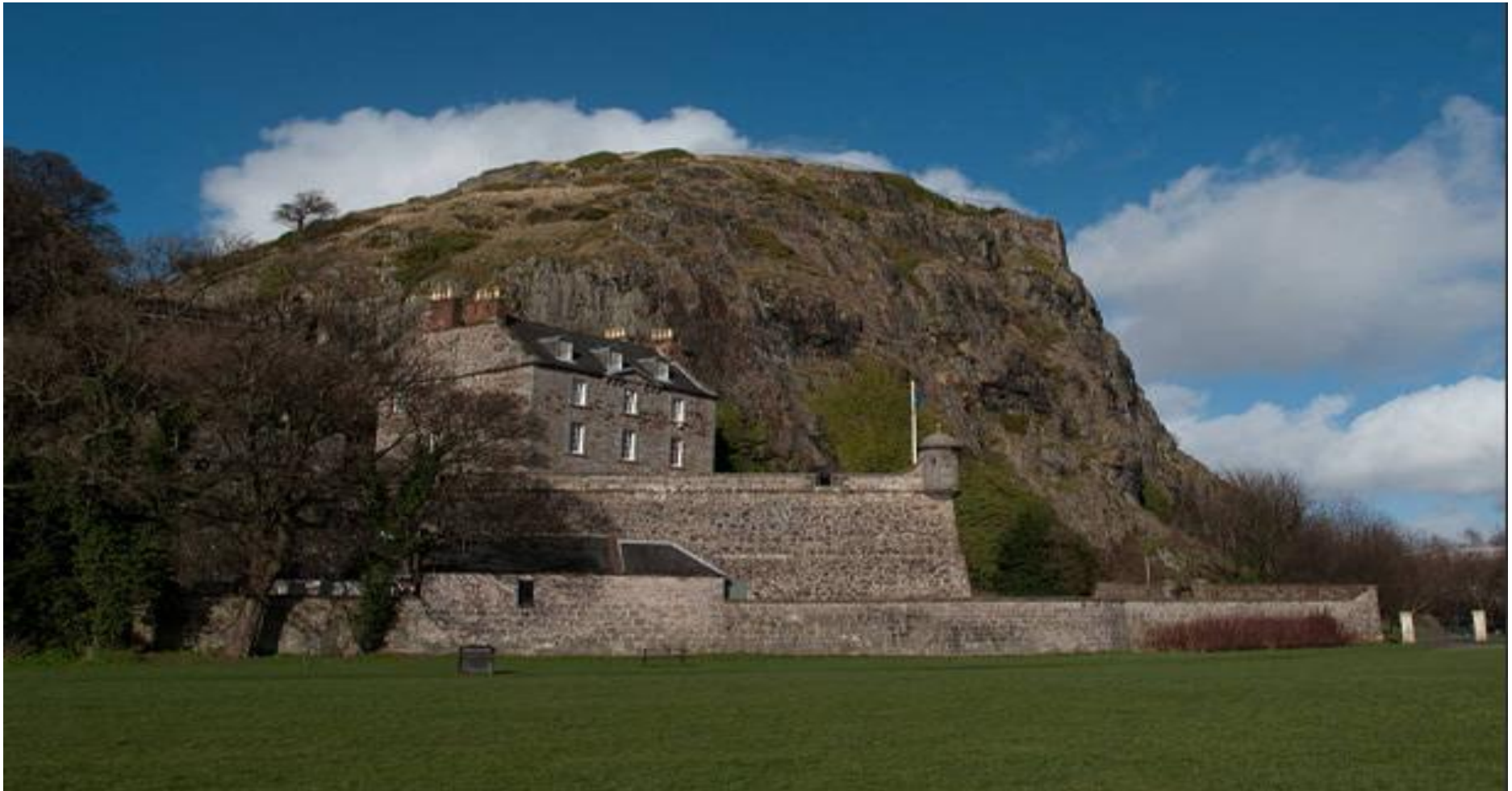
**Date: 30 September 2025**



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## *Statement of Responsibilities*

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## 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 Audited Annual Accounts were approved at a meeting of the Audit and Performance Meeting on 30 September 2025.

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

**Michelle Wailes**  
HSCP Board Chair

**Date: 30 September 2025**

## 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 2025 and the transactions for the year then ended.

**Julie Slavin CPFA**  
Chief Financial Officer

**Date: 30 September 2025**

## *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.

## 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.

**Table 8: Voting Board Members from 1 April 2024 to 31 March 2025**

Voting Board Members 2024/25	Position	Dates	Organisation
Michelle McGinty	Chair	1 April 2024 to 27 June 2024	West Dunbartonshire Council
Michelle McGinty	Voting Member	28 June 2024 to 31 March 2025	West Dunbartonshire Council
Fiona Hennebry	Chair	28 June 2024 to 31 July 2024	West Dunbartonshire Council
Fiona Hennebry	Vice Chair	1 August 2024 to 31 March 2025	West Dunbartonshire Council
Rona Sweeney	Vice Chair	1 April 2024 to 30 June 2024	NHS Greater Glasgow & Clyde Health Board
Michelle Wailes	Voting Member	1 April 2024 to 30 June 2024	NHS Greater Glasgow & Clyde Health Board
Michelle Wailes	Vice Chair	1 July 2024 to 31 July 2024	NHS Greater Glasgow & Clyde Health Board
Michelle Wailes	Chair	1 August 2024 to 31 March 2025	NHS Greater Glasgow & Clyde Health Board
Clare Steel	Voting Member	1 April 2024 to 27 June 2024	West Dunbartonshire Council
Martin Rooney	Voting Member	1 April 2024 to 31 March 2025	West Dunbartonshire Council
Dr Lesley Rousselet	Voting Member	1 April 2024 to 30 June 2024	NHS Greater Glasgow & Clyde Health Board
Lesley MacDonald	Voting Member	1 July 2024 to 31 March 2025	NHS Greater Glasgow & Clyde Health Board
Libby Cairns	Voting Member	1 July 2024 to 31 March 2025	NHS Greater Glasgow & Clyde Health Board



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.

### **Remuneration Policy**

The HSCP Board's Financial Regulations set out the arrangements for remuneration of board members.

Payment of voting board members allowances, including travel and subsistence expenses will be the responsibility of the members' individual Council (West Dunbartonshire Council) or Health Board (NHS Greater Glasgow and Clyde Health Board), and will be made in accordance with their own schemes.

Non-voting members of the Board will be entitled to the payment of reasonable travel and subsistence expenses relating to approved duties.

For 2024/25 no taxable expenses were claimed by members of the HSCP board.

### **Senior Officers**

The HSCP Board does not directly employ any staff. However, specific post-holding officers are non-voting members of the HSCP Board.

All staff working within the HSCP are employed through either the Health Board or the Council; and remuneration for senior staff is reported through those bodies. These posts are funded equally by both partner 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.

### **Other Officers**

No other staff are appointed by the HSCP Board under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in Table 9 below.

**Table 9: Remuneration**

<b>Total Earnings Senior Officers 2023/24</b>		<b>Salary, Fees &amp; Allowance</b>	<b>Compensation for Loss of Office</b>	<b>Total Earnings 2024/25</b>
<b>£</b>		<b>£</b>	<b>£</b>	<b>£</b>
129,755	B Culshaw (Chief Officer)	135,734	0	135,734
99,323	J Slavin (Chief Financial Officer)	103,795	0	103,795

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.

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.

**Table 10: Pension Benefits**

<b>Senior Officers</b>	<b>Position at 31/03/25</b>	<b>In Year Pension Contributions</b>		<b>Accrued Pension Benefits</b>	
		<b>For Year to 31/03/2024</b>	<b>For Year to 31/03/2025</b>	<b>For Year to 31/03/2025</b>	<b>Difference from 31/03/2024</b>
		<b>£</b>	<b>£</b>	<b>£000</b>	<b>£000</b>
B Culshaw	Chief Officer	25,419	8,823	22	3
J Slavin	Chief Financial Officer	20,562	23,354	18	2

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 the Health Board and the 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**

<b>Remuneration Band</b>	<b>Number of Employees 31/03/2024</b>	<b>Number of Employees 31/03/2025</b>
£95,000 - £99,999	1	
£100,000 - £104,999		1
£125,000 - £129,999	1	
£135,000 - £139,999		1

**Michelle Wailes**  
HSCP Board Chair

**Date: 30 September 2025**

**Beth Culshaw**  
Chief Officer

**Date: 30 September 2025**



## *Annual Governance Statement*



## Introduction

The Annual Governance Statement outlines the governance arrangements of the HSCP Board (Integration Joint Board) in accordance with the “Code of Practice for Local Authority Accounting in the UK” (the Code). It also evaluates the effectiveness of the HSCP Board’s internal control system, including the reliance on the governance frameworks of its partners.

## Scope of Responsibility

The HSCP Board is committed to conducting its business in compliance with legal requirements and appropriate standards, ensuring that public funds are safeguarded, accurately accounted for, and utilised in an economical, efficient, and effective manner. The Board aims to foster a culture of continuous improvement in its operations and strives to ensure best value is achieved.

To fulfil these responsibilities, the HSCP Board has implemented robust governance arrangements to oversee its activities and their effectiveness, including the identification, prioritisation, and management of risk. An established Audit and Performance Committee supports the Board by addressing issues related to risk, control, performance, and governance, providing assurance through constructive challenge and ongoing enhancement across the partnership.

The Chief Internal Auditor reports directly to the HSCP Board’s Audit and Performance Committee on all audit matters, with access rights to the Chief Officer, Chief Financial Officer, and Chair of the Audit and Performance Committee, as necessary.

The Chief Officer, with the Senior Management Team has established governance arrangements incorporating a system of internal control. This system is designed to manage risk at an acceptable level and support the achievement of the HSCP Board’s policies, goals, and objectives. Additionally, the Board relies on the internal control systems of both Greater Glasgow and Clyde Health Board (NHSGGC) and West Dunbartonshire Council (WDC), which promotes compliance with their respective policies and facilitate the attainment of their organisational goals as well as those of the HSCP Board.

The HSCP Board has adopted governance practices consistent with the Chartered Institute of Public Finance and Accounting (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) framework titled “Delivering Good Governance in Local Government.” Based on the framework’s seven core principles, a Local Code of Good Governance has been established, is reviewed annually, and demonstrates the HSCP Board’s dedication to good governance. A copy of the code is available [here](#) (Appendix 1, 16) 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 serves as the principal decision-making entity, consisting of six voting members. Each partner organisation nominates one member to assume the roles of Chair and Vice Chair. West Dunbartonshire Council appoints three elected members, while NHSGGC Health Board designates three non-executive members. The HSCP Board also includes several non-voting professional and stakeholder members. Current stakeholder members represent the third sector, carers, and staff-side representatives, whereas professional members comprise the Chief Officer, Chief Financial Officer, Chief Nurse, General Practitioner (joint Clinical Director), and Chief Social Work Officer.



**Chair**  
Michelle Wailes  
Non-Executive Member



**Vice Chair**  
Fiona Hennebry  
Councillor



**Voting Member**  
Lesley MacDonald  
Non-Executive Member



**Voting Member**  
Michelle McGinty  
Councillor



**Voting Member**  
Libby Cairns  
Non-Executive Member



**Voting Member**  
Martin Rooney  
Councillor

The HSCP Board convenes six times annually, and all agendas, meeting documents, and minutes are accessible on the HSCP Board website. Audio recordings of each meeting are available for public download.

The governance framework operates within a system of internal financial controls, encompassing management and financial data, financial regulations, administrative procedures (including segregation of duties), management oversight, and a delegation and accountability structure. The development and maintenance of these systems are carried out by the Council and the Health Board as part of the operational delivery arrangements of the HSCP.

The key features of the HSCP Board's governance framework are summarised in Table 12 below:

**Table 12: Summary of Governance Framework**

Feature	Description	Summary
HSCP Board Constitution	<p>Formally constituted by the Integration Scheme approved by Scottish Ministers under the Public Bodies (Joint Working) (Scotland) Act 2014, West Dunbartonshire Council and NHSGGC Health Board established local governance arrangements covering roles, workforce, finance, risk management, information sharing, and complaints.</p> <p>Integration Schemes must be reviewed every five years or upon request by the Council or Health Board. This review was jointly conducted by all six HSCPs in Greater Glasgow and Clyde, resulting in updated Schemes reflecting changes since the initial publication. Approval will proceed through local governance structures by Autumn 2025.</p>	Governance framework established by Integration Scheme.
HSCP Board Members	HSCP Board members observe and comply with the Nolan Seven Principles of Public Life. Arrangements are in place to ensure Board members and officers are supported by appropriate training and development.	The Seven Principles of Public Life (also known as the Nolan Principles) apply to anyone who works as a public office holder.

Feature	Description	Summary
Audit and Performance Committee	The committee is a key part of the governance framework and meets publicly four times a year to ensure effective corporate governance.	Ensures sound governance, meets four times a year.
Constitutional Documents	Terms of Reference, Code of Conduct, Standing Orders and Financial Regulations, Directions Policy, Records Management and Complaints Handling Policy	Key constitutional documents that set out the scope, authority, governance and strategic decision making of the HSCP Board and Audit and Performance Committee.
Strategic Plan 2023 – 2026	The HSCP Board's Strategic Plan 2023 – 2026, "Improving Lives Together," outlines its vision, priorities, and goals. Developed by the Strategic Planning Group, it includes input from local partners and stakeholders.	Strategic Plan 2023 – 2026
HSCP Resilience Group	<p>Integration Joint Boards are classed as Category One responders. The Chief Officer established this group with responsibility for reviewing business continuity plans and pandemic flu plans.</p> <p>Business Continuity Planning across all HSCP services focuses on resilience, ensuring that critical services can continue or recover rapidly in the face of disruption. Services identify key operational risks, assess their potential impact and outline mitigation strategies.</p> <p>Services engage in training and scenario planning events and these inform continuous improvement.</p>	<p>Reviews business continuity and pandemic plans.</p> <p>Work is ongoing to present Board Members with an annual business continuity assurance statement.</p>
Performance Management Framework	Provides regular performance and financial reports to the Senior Management Team, HSCP Board, and Audit and Performance Committee, assessing integrated arrangements, strategic priorities, and financial management.	Regular performance and financial reporting.

Feature	Description	Summary
Medium-Term Financial Outlook	The Medium-Term Financial Outlook 2024/25 – 2027/28 identifies financial challenges and opportunities for the next three years and offers a framework for sustainability.	Financial planning and sustainability framework.
Programme Management Office (PMO)	Ensures the coordination of efforts across multiple programmes and projects aimed at achieving sustainable transformational change that maximises value delivery.	Coordinates transformational programmes and projects.
Clinical and Care Governance Group	The group oversees and scrutinises clinical and care risk, quality, and effectiveness to ensure safety and person-centred care. It produces an annual report detailing its activities and findings.	Oversight of clinical and care risk and quality.
Risk Management Strategy	<p>The Audit and Performance Committee reviews the strategic risk register twice a year. They approve the level of risk, its potential impact, and mitigation actions before referring them to the HSCP Board.</p> <p>The HSCP Board has evaluated the strategic risk levels and the suitability of mitigation actions according to its Risk Appetite Statement and Risk Management Policy.</p>	Bi-annual scrutiny of risk management.
Reserves Policy	Reviewed annually during the budget setting process to determine a suitable amount of general and earmarked reserves.	Annual review of reserves policy.
CIPFA Financial Management Code	Self-assessment of compliance with the CIPFA Financial Management Code.	Compliance with financial management standards.
Performance Appraisal Process	All employees are required to undertake annual training, encompassing statutory and mandatory courses. This training aims to reinforce their obligations to protect service users, including maintaining information security and diversity and equality.	Employee appraisals and mandatory training.



Feature	Description	Summary
Policy Register	Maintained to support regular reviews.	Supports regular policy reviews.
Participation and Engagement Strategy	The Participation and Engagement Strategy 2024-2027 aims to build active, inclusive, and strong community relationships between the Health and Social Care Partnership (HSCP) and the residents of West Dunbartonshire. This ensures our local communities can help shape and influence decision making to create services and policies that put the community at the heart of the HSCP's work.	This strategy outlines how all HSCP staff will engage with our residents and cements our goals for what we want to achieve over the next three years.

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 operates in accordance with CIPFA *“Public Sector Internal Audit Standards 2017”*. From 1 April 2025 the new Global Internal Audit Standards came into effect for the UK Public Sector and a transition plan is in place to ensure the Internal Audit service is compliant with the requirements by 31 March 2026.

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)”*. A self-assessment of compliance with the main elements of the CIPFA Audit Committee guidance was undertaken in January 2024 which concluded that the HSCP Board’s Audit and Performance Committee complies with most of the main elements, and the opportunities to enhance current arrangements including production of an annual report, facilitation of a private meeting with Committee members and internal and external audit and a further review of membership, were approved by the Committee in February 2025 for implementation in 2025/26.

## **Review of Adequacy and Effectiveness**

The HSCP Board is dedicated to continuous improvement and is responsible for conducting an annual review of its governance framework, including the system of internal control. The effectiveness of this framework is evaluated based on inputs from the Chief Officer and the Senior Management Team, who oversee the governance environment, as well as from internal and external audits and other review agencies such as the Care Inspectorate.

This review is further supported by processes within West Dunbartonshire Council and NHS Greater Glasgow and Clyde Health Board. Within the Council, all Senior Officers annually complete a self-assessment governance questionnaire and certificate of assurance. The responses are incorporated into the review of West Dunbartonshire Council’s governance framework. Similarly, within the Health Board, Service Managers complete and return a “Self-Assessment Checklist” to provide evidence of their review of key areas of the internal control framework. The Senior Management Team then evaluates these submissions and issues a Certificate of Assurance for their respective services.

HSCP Board Members can face conflicts between their responsibilities to the Board and other duties. To manage these, the HSCP Board requires members to declare potential conflicts of interest. The Chair must ensure these declarations are addressed according to the HSCP Board’s Code of Conduct, which follows the Scottish Government’s Model Code of Conduct on the Standards Commission website.

## **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 2024/25 review the Audit and Performance Committee, which met on 30 September



2025 noted that the self-evaluation review identified that current practices were mostly compliant, with no areas assessed to be non-compliant. A copy of the 2024/25 report is available [here](#) (See Appendix 1, 17)

Three new improvement actions have been identified, which are detailed in Table 13 below. The HSCP Board approved the update from officers that seven of the eight previously agreed actions could be closed off as complete. The one remaining action classed as ongoing is detailed in Table 14 below. The priority for 2025/26 will be to advance the remaining ongoing action to further strengthen the governance framework.

**Table 13: New June 2025 Actions**

Improvement Action	Lead Officer(s)	Target Date
Development of Business Impact Analysis documentation across the HSCP to support key Business Continuity Plans	Head of Strategy and Transformation	March 2026
Enhance current monitoring of improvement actions arising from external inspections to provide assurance to the HSCP Board that actions are robust and can be embedded	Heads of Service supported by Head of Strategy and Transformation	June 2026
Develop a more structured approach to self-evaluation.	Head of Strategy and Transformation	June 2026

**Table 14: Previously Agreed Action Ongoing**

Improvement Action	Lead Officer(s)	Target Date	June 2025 Review
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  Further Revised Date: 31 March 2026	<b>ONGOING</b> The 20 February 2024 HSCP Board received an update report on completed actions and planned progress of outstanding actions.  The Integrated Workforce Plan will be reviewed and aligned to the 2026-2029 Strategic Commissioning Plan.

## HSCP Board's 2024/25 Audit Plan Progress

The HSCP Board's Annual Audit Plans ensure the Governance Framework is sound. Twenty days are allocated for these audits, which supplement the Council and Health Board's internal audit activities.

The Chief Internal Auditor of the HSCP Board presented the "Internal Audit Annual Strategy and Plan" for 2024/25 to the Audit and Performance Committee on 24 September 2024. This strategy and plan were formulated through a risk-based approach, concentrating audit efforts on areas of higher risk. These considerations included management's risk assessments, previous audit findings, and other relevant internal or external factors affecting the HSCP Board.

In addition to fulfilling annual reporting requirements and following up on action plans by the internal audit team, two significant undertakings were completed:

- the CIPFA Self-Assessment of Good Practice for Audit Committees (refer to the table above); and
- an audit of the HSCP Board's Budgetary Control Arrangements.

The results of this audit were reported at the 25 June Audit and Performance Committee meeting and can be accessed [here](#) (Appendix 1, 18). The audit concluded that the overall control environment was **satisfactory**, with two "green" (low risk) issues identified:

1. Finalisation of the Budgetary Control and Monitoring Procedures Manual; and
2. Finalisation of Budgetary Control and Finance Training Manual and roll-out to budget holders.

## Update on Previous Governance Issues

The 2023/24 Annual Governance Statement did not identify any significant control issues for the HSCP Board. Updates of previous HSCP Board governance issues are covered under the "Review of Adequacy and Effectiveness" section above. Regular updates to the HSCP Board's Strategic Risk Register and assessment of the success of mitigating actions ensure that members are well sighted on current and emerging risks that could impact on the governance framework.

Our external auditor's 2023/24 Annual Audit Report did not raise any deficiencies or general observations in our internal control environment. Their commentary on the wider scope responsibilities, as set out in the Code of Audit Practice 2021 and sits alongside Best Value requirements

detailed in the Local Government (Scotland) Act 1973, did identify a significant risk with regards to financial sustainability. The Code's wider scope framework is categorised into four areas:

1. financial management;
2. financial sustainability;
3. vision, leadership and governance; and
4. use of resources to improve outcomes.

Financial management arrangements and culture were deemed robust and well established. Vision, leadership, and governance identified the Strategic Plan priorities, supported by a delivery plan and arrangements that permit scrutiny and challenge. The use of resources to improve outcomes acknowledged financial and workforce challenges but concluded that the performance management framework offered visibility through regular reporting.

Financial sustainability in the medium to long term has been identified as a significant risk, with projected budget deficits in future years. Financial challenges such as inflation, pay awards, demographic pressures, and prescribing costs, coupled with either "flat-cash" settlements or funding increases below the rate of inflation, intensify the ongoing difficulty of identifying and implementing savings without negatively impacting service delivery.

The budget gaps are outlined in the HSCP Board's Medium Term Financial Outlook for 2024/25 to 2027/28, as well as in the 2025/26 Annual Budget Setting Report. Under the direction of the Chief Officer, service reviews within Learning Disability Services, Children and Families, and Care at Home, improved commissioning and procurement processes, and better alignment of resources to strategic outcomes will help the HSCP Board remain financially sustainable.

## **Governance Issues 2024/25**

The 2024/25 Internal Audit Annual Report for the HSCP Board identifies no significant control issues.

As stated above the HSCP Board must also place reliance on the Council and Health Board's internal control framework. Both partner bodies Internal Audit Annual Reports have concluded their reviews of control procedures in key areas with the overall opinions being 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 West Dunbartonshire Council's local code. The Council's Chief Internal Auditor has considered this and has

identified some areas for improvement which form part of the Council's Annual Governance Statement and progress will be monitored through the Performance Management Review Group (PMRG) and the Council's Audit Committee.

The Health Board's Internal Auditor's Annual Report was received on 18 June 2025, 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 2025 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**  
HSCP Board Chair

**Date: 30 September 2025**

**Beth Culshaw**  
Chief Officer

**Date: 30 September 2025**

## *Comprehensive Income and Expenditure*



## Comprehensive Income and Expenditure Statement for the year ended 31 March 2025

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

2023/24 Gross Expenditure £000	2023/24 Gross Income £000	2023/24 Net Expenditure £000	West Dunbartonshire Integrated Joint Board - Health & Social Care Partnership	Notes	2024/25 Gross Expenditure £000	2024/25 Gross Income £000	2024/25 Net Expenditure £000
65,842	(8,632)	57,210	Older People Services		67,397	(9,153)	58,244
3,622	(220)	3,402	Physical Disability		3,794	(237)	3,557
33,923	(1,685)	32,238	Children and Families		33,797	(2,181)	31,616
16,766	(3,135)	13,631	Mental Health Services		16,809	(3,182)	13,627
4,156	(135)	4,021	Addictions		4,291	(190)	4,101
22,019	(872)	21,147	Learning Disabilities Services		21,733	(664)	21,069
34,232	(1,157)	33,075	Family Health Services (FHS)		36,670	(1,496)	35,174
22,667	0	22,667	GP Prescribing		22,626	0	22,626
8,512	(250)	8,262	Hosted Services - MSK Physio		8,375	(267)	8,108
883	(4)	879	Hosted Services - Retinal Screening		865	0	865
3,261	(2,987)	274	Criminal Justice		3,129	(3,032)	97
11,870	(876)	10,994	Other Services		11,942	(1,207)	10,735
372	0	372	IJB Operational Costs		363	0	363
<b>228,125</b>	<b>(19,953)</b>	<b>208,172</b>	<b>Cost of Services Directly Managed by West Dunbartonshire HSCP</b>		<b>231,791</b>	<b>(21,609)</b>	<b>210,182</b>
43,914	0	43,914	Set aside for delegated services provided in large hospitals		45,781	0	45,781
302	0	302	Assisted garden maintenance and Aids and Adaptions		303	0	303
<b>272,340</b>	<b>(19,953)</b>	<b>252,388</b>	<b>Total Cost of Services to West Dunbartonshire HSCP</b>		<b>277,875</b>	<b>(21,609)</b>	<b>256,266</b>
0	(244,859)	(244,859)	Taxation & Non-Specific Grant Income (contribution from partners)	7	0	(256,019)	(256,019)
<b>272,340</b>	<b>(264,811)</b>	<b>7,529</b>	<b>(Surplus) or Deficit on Provisions of Services and Total Comprehensive (Income) and Expenditure</b>		<b>277,875</b>	<b>(277,628)</b>	<b>247</b>

Note: Totals may not add due to rounding



## *Movement in Reserves Statement*





## Movement in Reserves Statement

This statement shows the movement in the year on the HSCP Board's reserves, refer to Table 15 below. Table 16 provides information for 2023/24 for comparison purposes. Any movement which may arise due to statutory adjustments which affect general fund balances are reflected by the partner bodies, West Dunbartonshire Council and/or NHS Greater Glasgow and Clyde Health Board within their own annual accounts. They are excluded from the HSCP Board's annual accounts as they do not form part of the delegated budget for which these financial statements relate to.

**Table 15: 2024/25 Movement in Reserves**

Movement in Reserves During 2024/25	Unearmarked Reserves	Earmarked Reserves	Total General Fund Reserves
	£000	£000	£000
<b>Opening Balance as at 31<sup>st</sup> March 2024</b>	<b>(3,504)</b>	<b>(15,150)</b>	<b>(18,654)</b>
Total Comprehensive Income and Expenditure (Increase)/Decrease 2024/25	(72)	319	247
(Increase)/Decrease in 2024/25	(72)	319	247
<b>Closing Balance as at 31<sup>st</sup> March 2025</b>	<b>(3,576)</b>	<b>(14,831)</b>	<b>(18,407)</b>
Note: Totals may not add due to rounding			

**Table 16: 2023/24 Movement in Reserves**

Movement in Reserves During 2023/24	Unearmarked Reserves	Earmarked Reserves	Total General Fund Reserves
	£000	£000	£000
<b>Opening Balance as at 31<sup>st</sup> March 2023</b>	<b>(4,308)</b>	<b>(21,874)</b>	<b>(26,182)</b>
Total Comprehensive Income and Expenditure (Increase)/Decrease 2023/24	804	6,725	7,529
(Increase)/Decrease in 2023/24	804	6,725	7,529
<b>Closing Balance as at 31<sup>st</sup> March 2024</b>	<b>(3,504)</b>	<b>(15,150)</b>	<b>(18,654)</b>
Note: Totals may not add due to rounding			

## *Balance Sheet*

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## 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. See Table 17 below:

**Table 17: HSCP Board Balance Sheet**

<b>2023/24 £000</b>	<b>BALANCE SHEET</b>	<b>Notes</b>	<b>2024/25 £000</b>
19,093	Short Term Debtors	9	18,894
<b>19,093</b>	<b>Current Assets</b>		<b>18,894</b>
0	Short Term Creditors		0
(439)	Provisions	10	(487)
<b>(439)</b>	<b>Current Liabilities</b>		<b>(487)</b>
<b>18,654</b>	<b>Net Assets</b>		<b>18,407</b>
(3,504)	Usable Reserves: General Fund	12	(3,576)
(15,150)	Usable Reserves: Earmarked	12	(14,831)
<b>(18,654)</b>	<b>Total Reserves</b>		<b>(18,407)</b>

Note: Totals may not add due to rounding

The audited accounts were issued on 30 September 2025.

**Julie Slavin CPFA**  
Chief Financial Officer

**Date: 30 September 2025**

## *Notes to the Financial Statements*

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## **1. Material Accounting Policies**

### **1.1 General Principles**

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

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 2024/25, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

### **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 Going Concern**

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 HSCP Board is required to prepare its financial statements on a going concern basis unless informed by the relevant national body of the intention for dissolution without transfer of services or function to another entity and these accounts are prepared on the assumption that the services of the HSCP will continue in operational existence for the foreseeable future.

We outline within our management commentary that like 2023/24 demographic pressures in 2024/25 have resulted in significant financial challenges within Children and Families (community placements and external residential care packages) and Older People Services (care at home), however robust financial management across the remainder of the services delegated to the HSCP has largely mitigated this pressure.

The HSCP Board's funding from, and commissioning of services to, partners has been confirmed for 2025/26. The medium-term financial outlook for the period to March 2028 was approved in November 2024 and identified budget gaps of between £7.3m and £14.9m for 2026/27 and 2027/28 depending on scenarios and not allowing for any additional funding that may offset this. The HSCP Board continues to work within the context of the recovery from the COVID-19 pandemic and other financial pressures. The Integration Scheme outlines the actions required in the event of an overspend which includes the implementation of a recovery plan to recover the overspend. If this is unsuccessful partner bodies can consider making additional funds available. Therefore, the HSCP Board considers there are no material uncertainties around its going concern status in the period up to September 2025.

#### 1.4 Accounting Convention

The accounting convention adopted in the Statement of Accounts is an historic cost basis.

#### 1.5 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.

#### 1.6 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 2025, is represented as a debtor or creditor on the HSCP Board's Balance Sheet.



#### 1.7 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 2025 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.

#### 1.8 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 2025 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 2025, 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 2025, 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.

There are no contingent liabilities or assets to disclose.

#### 1.9 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 2025 shows the extent of resources which the HSCP Board can use in later years to support service provision or for specific projects.

Within usable reserves the HSCP Board holds earmarked funds to meet specific service commitments and take forward service redesigns and reform agendas. The HSCP Board's Reserve Policy recommends the holding of contingency reserves at 2% of net expenditure. Decisions in relation to the earmarking/un-earmarking of funds are made by the HSCP Board, normally as part of the account closure process.

#### 1.10 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.

#### 1.11 VAT

The VAT treatment of expenditure in the HSCP's accounts depends on which of the partner agencies is providing the services as these agencies are treated differently for VAT purposes.

Where the Council is the provider, income and expenditure exclude any amount related to VAT, as all VAT collected is payable to HRMC and all VAT is recoverable from it. The Council is not entitled to fully recover VAT paid on a very limited number of items of expenditure and for these items the cost of VAT paid is included within service expenditure to the extent that it is irrecoverable from HMRC.

Where the NHS is the provider, expenditure incurred will include irrecoverable VAT as generally the NHS cannot recover VAT paid and will seek to recover its full cost as income from the Commissioning HSCP.



## **2. Prior Year Re-Statement**

There are no prior year re-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's 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 the HSCP Board 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 HSCP Board has no areas where actual results are expected to be materially different from the estimated used.

## **5. Events After the Reporting Period**

Events after the balance sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the statement of accounts is authorised for issue. Two types of events may be identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the Financial Statements are adjusted to reflect such events; and

- those that are indicative of conditions that arose after the reporting period - the Financial Statements are not adjusted to reflect such events, but where this would have a material effect, the nature and estimated financial impact of such events is disclosed in the notes

The audited accounts were authorised for issue by the Chief Financial Officer on 30 September 2025. 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 2025, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

## 6. Expenditure and Income Analysed by Nature

**Table 18: Expenditure and Income Analysed by Nature**

The movement in the General Fund balance is therefore solely due to the transactions shown in the Comprehensive Income and Expenditure Statement.

Table 18 provides a summary of Expenditure and Income Analysed by Nature.

<b>2023/24</b>		<b>West Dunbartonshire Integrated Joint Board Health &amp; Social Care Partnership Consolidated Health &amp; Social Care</b>	<b>2024/25</b>
<b>£000</b>		<b>Services</b>	<b>£000</b>
93,357	Employee Costs		92,390
1,568	Property Costs		1,502
1,321	Transport		1,538
5,044	Supplies and Services		4,848
67,198	Payment to Other Bodies		69,730
22,667	Prescribing		22,626
34,050	Family Health Services		36,467
2,887	Other		2,656
33	Audit Fee		34
302	Assisted Garden Maintenance and Aids and Adaptations		303
43,914	Set Aside for Delegated Services Provided in Large Hospitals		45,781
(19,953)	Income		(21,609)
(244,859)	Taxation and non specific grant income		(256,019)
<b>7,529</b>	<b>Surplus on the Provision of Services</b>		<b>247</b>

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 in Table 19 includes £45.781m 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 19: Taxation and Non-Specific Grant Income**

2023/24 £000	Taxation and Non-Specific Grant Income	2024/25 £000
(115,647)	NHS Greater Glasgow and Clyde Health Board	(120,102)
(84,996)	West Dunbartonshire Council	(89,833)
(43,914)	NHS GGCHB Set Aside	(45,781)
(302)	Assisted garden maintenance and Aids and Adaptions	(303)
<b>(244,859)</b>	<b>Total</b>	<b>(256,019)</b>

Note: Totals may not add due to rounding

## 8. Hosted Services

Consideration has been made on the basis of the preparation of the 2024/25 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 2024/25 financial statements.

The cost of the hosted services provided by WDHSCP to other IJBs for 2024/25 is detailed in the Table 20 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 20: Services Hosted by West Dunbartonshire HSCP**

2023/24 £000 Net Expenditure by WD HSCP	Host Integrated Joint Board	Service Description	2024/25 £000 Net Expenditure by WD HSCP
7,665	West Dunbartonshire	MSK Physiotherapy	7,522
801	West Dunbartonshire	Retinal Screening	792
102	West Dunbartonshire	Old Age Psychiatry	32
<b>8,568</b>		<b>Cost to GGC IJBs for Services Hosted by WD</b>	<b>8,346</b>

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 21 below, details those services and the cost of providing them to residents of West Dunbartonshire, based on activity levels, referrals and bed days occupied.

**Table 21: Services Hosted by Other IJB's**

2023/24 £000 Net Expenditure by WD HSCP	Host Integrated Joint Board	Service Description	2024/25 £000 Net Expenditure by WD HSCP
880	East Dunbartonshire	Oral Health	897
3,453	East Dunbartonshire	Specialist Children's Service	4,278
658	East Renfrewshire	Learning Disability	427
6	East Renfrewshire	Augmentative and Alternative Communication	16
512	Glasgow	Continence	462
643	Glasgow	Sexual Health	671
2,288	Glasgow	Mental Health Central Services	2,195
1,139	Glasgow	Addictions - Alcohol and Drugs	677
1,011	Glasgow	Prison Healthcare	970
208	Glasgow	Health Care Police Custody	221
4,474	Glasgow	General/Old Age Psychiatry	4,806
2	Renfrewshire	General/Old Age Psychiatry	31
10	Inverclyde	General/Old Age Psychiatry	4
515	Renfrewshire	Podiatry	547
302	Renfrewshire	Primary Care Support	322
<b>16,103</b>		<b>Cost to WD for Services Hosted by Other IJBs</b>	<b>16,524</b>

Note: Totals may not add due to rounding

**9. Table 22: Debtors**

2023/24 £000	Short Term Debtors	2024/25 £000
	0 NHS Greater Glasgow and Clyde Health Board	0
	19,093 West Dunbartonshire Council	18,894
	<b>19,093 Total</b>	<b>18,894</b>

Note: Totals may not add due to rounding

**10. Table 23: Provisions**

Bad Debt Provision	£000
<b>Opening Provision as at 1 April 2024</b>	439
Contributions in year	121
Amounts utilised in year	(73)
Unutilised amounts reversed in year	0
<b>Closing Provision as at 31 March 2025</b>	<b>487</b>

Note: Totals may not add due to rounding

Bad Debt Provision - This provision is for the potential write off for sundry debt more than 6 months old and relates to the risk of potential non-payment of invoices raised for specific social care delegated services.

**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 partners exert significant influence through legislation and the IJB funding mechanism on the HSCP Board which in turn may also exert influence on each partner.

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 2025.

**Table 24: Transactions with Greater Glasgow and Clyde Health Board**

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.

2023/24 £000	2024/25 £000
(159,561) Funding Contributions Received from the NHS Board	(165,883)
158,905 Expenditure on Services Provided by the NHS Board	163,908
<b>(656) Net Transactions with NHS Board</b>	<b>(1,975)</b>

Note: Totals may not add due to rounding

**Table 25: Transactions with West Dunbartonshire Council**

2023/24 £000	2024/25 £000
(85,298) Funding Contributions Received from the Council	(90,136)
93,111 Expenditure on Services Provided by the Council	91,995
372 Key Management Personnel: Non Voting Members	363
<b>8,185 Net Transactions with West Dunbartonshire Council</b>	<b>2,222</b>

Note: Totals may not add due to rounding

## **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 26: Summary of Reserves Movements**

Table 26 summarises the main movements in earmarked reserves across high-level categories of:

	<b>Balance as at 31 March 2024 £000</b>	<b>Total Reserves</b>	<b>Transfers Out 2024/25 £000</b>	<b>Transfers In 2024/25 £000</b>	<b>Balance as at 31 March 2025 £000</b>
		<b>Scottish Govt. Policy Initiatives</b>			
• Scottish Government Policy Initiatives	(2)	Covid	2	0	0
	(0)	Primary Care	0	0	(0)
	(4,407)	Adult and Older People Services	1,921	(377)	(2,863)
	(148)	Childrens Services	79	0	(69)
• HSCP Initiatives	(219)	Carers Funding	30	0	(189)
	(67)	Other	67	0	0
• Prescribing.		<b>HSCP Initiatives</b>			
	(1,853)	Service Redesign / Transformation	550	(312)	(1,614)
	(1,973)	Complex Care	650	0	(1,323)
	(50)	Community Empowerment	50	0	0
	(4,223)	Recovery / Renewal in Services	1,545	(2,054)	(4,732)
		Superannuation	0	(1,522)	(1,522)
	(1,236)	Other	140	(54)	(1,149)
		<b>Prescribing</b>			
	(972)	Prescribing	0	(397)	(1,369)
	(15,150)	<b>Total Earmarked Reserves</b>	<b>5,034</b>	<b>(4,716)</b>	<b>(14,831)</b>
	(3,504)	<b>Total Unearmarked Reserves</b>	<b>0</b>	<b>(72)</b>	<b>(3,576)</b>
	(18,654)	<b>Total General Fund Reserves</b>	<b>5,034</b>	<b>(4,788)</b>	<b>(18,407)</b>
		<b>Overall Movement</b>			<b>247</b>

Note: Totals may not add due to rounding



The nature and purpose of each reserve is defined below:

- Scottish Government Policy Initiatives – These are reserves held due to the timing of funds being released by the Scottish Government and the expenditure being incurred by the HSCP. The main initiatives that reserves are held for include mental health recovery and renewal, alcohol and drugs addictions and additional social work capacity funding.
- HSCP Initiatives – These are reserves that have been created from prior and in year HSCP underspends to support a number of service redesign and transformational strategic programmes and to underwrite ongoing work in relation to recovery and renewal of services across several HSCP services.
- Prescribing – This reserve is held to underwrite the prescribing pressure arising from volatility in demand and price.

### 13. **External Audit Costs**

In 2024/25 the HSCP Board incurred external audit fees in respect of external audit services undertaken in accordance with the Code of Audit Practice. See Table 27 below:

**Table 27: External Audit Fees**

2023/24 £000	2024/25 £000
33 Fees Payable	34

## *Independent Auditor's Report*



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## **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 2025 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 2024/25 (the 2024/25 Code).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the IJB as at 31 March 2025 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 2024/25 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](http://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.

*[Signature]*

Tom Reid  
Audit Director  
For and on behalf of Forvis Mazars LLP  
30 September 2025



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## *Appendix 1: List of Website Links*

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## List of Website Links

1. [Integration Scheme](#)
2. [West Dunbartonshire Health and Social Care Partnership Strategic Plan 2023–2026: Improving Lives Together](#)
3. [WD HSCP Board's Strategic Needs Assessment June-2022.pdf](#)
4. [WD HSCP Board's Strategic Needs Assessment Executive Summary.pdf](#)
5. [Performance - West Dunbartonshire HSCP](#)
6. [WD HSCP August 2025 Performance Report](#)
7. [WD HSCP June 2025 Best Value](#)
8. [WD HSCP May 2025 Financial Performance Report](#)
9. [wd-hscp-board-financial-regulations-revised-february-2024.pdf](#)
10. [WD HSCP June 2021 Risk Strategy and Policy Report](#)
11. [WD HSCP Risk Appetite Statement](#)
12. [WD HSCP August 2025 Updated Risk Register](#)
13. [WD HSCP Board's Reserves Policy](#)
14. [Supplementary Agenda - HSCP Board - 24 March 2025](#)
15. [medium-term-financial-outlook-2024.pdf](#)
16. [WD HSCP Board's Local Code of Good Governance](#)
17. [Local Code Annual Review: Audit & Performance Committee section - West Dunbartonshire HSCP](#)
18. [Internal Audit Progress Report: Audit & Performance Committee section - West Dunbartonshire HSCP](#)

**Appendix 3:** Direction from Health and Social Care Partnership Board.

The Chief Officer will issue the following direction email directly after Integration Joint Board approval.

**From:** Chief Office HSCP  
**To:** Chief Executive WDC  
**CC:** HSCP Chief Finance Officer, HSCP Board Chair and Vice-Chair  
**Subject:** For Action: Direction HSCP000086JS30092025 from HSCP Board 3 September 2025

**Attachment:** Refer to Report and Appendix 1

Following the recent Integration Joint Board meeting, the direction below have been issued under S26-28 of the Public Bodies (Joint Working) (Scotland) Act 2014. Attached is a copy of the original HSCP Board report for reference.

DIRECTION FROM WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP BOARD		
1	Reference number	HSCP000086JS30092025
2	Date direction issued by Integration Joint Board	30 September 2025
3	Report Author	Julie Slavin – Chief Financial Officer
4	Direction to:	West Dunbartonshire Council only
5	Does this direction supersede, amend or cancel a previous direction – if yes, include the reference number(s)	Yes HSCP000066JS24092024 2023/24 Audited Annual Accounts
6	Functions covered by direction	All functions delegated to the HSCP Board
7	Full text and detail of direction	West Dunbartonshire Council is directed to carry forward reserves totalling £26.182m on behalf of the Board, as reported in the 2022/23 Audited Annual Accounts.
8	Specification of those impacted by the change	The closing reserves balances of £18.407m are set-out in Table 1 of the appended report, and will be retained in accordance with the Integration Scheme and Reserves Policy to meet local and national priorities.
9	Budget allocated by Integration Joint Board to carry out direction	£18.407m in reserves carried forward.
10	Desired outcomes detail of what the direction is intended to achieve	Delivery of Strategic Plan – Improving Lives Together 2023 - 2026
11	Strategic Milestones	Ensuring financial sustainability in 2025/26
		30 June 2026

12	Overall Delivery timescales	30 June 2026
13	Performance monitoring arrangements	In line with the agreed Performance Management framework this direction will be monitored and progress reported twice per year.
14	Date direction will be reviewed	30 June 2026



## WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP BOARD

Report by Julie Slavin, Chief Financial Officer

30 September 2025

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**Subject: 2024/25 Annual Report on the Audit and Performance Committee**

### **1. Purpose**

- 1.1** To provide assurance to the HSCP Board that the annual self-evaluation review of the work of the Audit and Performance Committee throughout 2024/25 demonstrated effectiveness and fulfilled its role and responsibilities in line with CIPFA good practice guidance.

### **2. Recommendations**

- 2.1** The HSCP Board is asked to:
- a) Consider and accept the Audit and Performance Committee Chair's Annual Report on the effectiveness and work of the Committee for 2024/25; and
  - b) Recognise that future improvements to the Audit and Performance Committee will be shaped to consolidate its support to the HSCP Board.

### **3. Background**

- 3.1** In line with best practice, it is important that the Audit and Performance Committee fully complies with national guidance to demonstrate its effectiveness in supporting sound corporate governance for the West Dunbartonshire HSCP Board. The Chartered Institute of Public Finance and Accountancy (CIPFA) issued updated guidance in its Audit Committees: Practical Guidance for Local Authorities and Police (2022 Edition), which includes CIPFA's Position Statement outlining the expected role and functions of an effective Audit Committee.
- 3.2** A development session was held in early 2025, during which Members completed a self-evaluation against CIPFA guidance. As a result, an improvement action plan was developed, including the introduction of an annual report from the Audit and Performance Committee to the Partnership Board, demonstrating how the Committee has fulfilled its roles and responsibilities in line with best practice.

### **4. Main Issues**

- 4.1** The Audit and Performance Committee Chair's 2024/25 Annual Report is appended within Appendix 1. The key messages being:

- The Audit and Performance Committee has met three times during the financial year with every meeting being quorate;
- The Audit and Performance Committee sought assurance on the adequacy and effectiveness of the Partnership Board's governance, risk management and system of internal control. This was achieved through reports received from internal audit, other HSCP functions and external audit with particular focus on internal control and governance; and
- The Audit Committee has provided assurance to the Partnership Board as detailed in Appendix 1.

## **5. Options Appraisal**

**5.1** None required.

## **6. People Implications**

**6.1** There are no personnel issues with this report.

## **7. Financial and Procurement Implications**

**7.1** There are no financial implications with this report.

## **8. Risk Analysis**

**8.1** There is a risk that the Audit and Performance Committee does not comply with best practice guidance in relation to demonstrating its effectiveness in providing a foundation for sound corporate governance. The annual report provides this assurance to the Partnership Board on the activity of the Audit and Performance Committee.

## **9. Equalities Impact Assessment (EIA)**

**9.1** None required.

## **10. Environmental Sustainability**

**10.1** None required.

## **11. Consultation**

**11.1** This report has been agreed with the Chair of the Audit and Performance Committee, Chief Internal Auditor and the Chief Financial Officer of the West Dunbartonshire Health & Social Care Partnership Board.

## **12. Strategic Assessment**

**12.1** The reports helps ensure strong governance and will help support delivery of the strategic priorities of the HSCP Strategic Plan.

### **13. Directions**

**13.1** None required.

**Julie Slavin – Chief Financial Officer**

**Date: 22 September 2025**

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<b>Person to Contact:</b>	Julie Slavin – Chief Financial Officer E-mail: <a href="mailto:julie.slavin@ggc.scot.nhs.uk">julie.slavin@ggc.scot.nhs.uk</a>
<b>Appendices:</b>	Appendix 1: Annual Report on the Audit and Performance Committee 2024-2025
<b>Background Papers:</b>	CIPFA Guidance for Audit Committees – Report to Audit and Performance Committee 18 February 2025  June 2025 Audit and Performance Committee papers
<b>Localities Affected:</b>	All





## **West Dunbartonshire HSCP Partnership Board** **Audit and Performance Committee** **2024/25 Annual Report from the Chair**

### Introduction

This annual report has been prepared to inform West Dunbartonshire Partnership Board (the Partnership Board) of the work carried out by the Audit and Performance Committee during the financial year 2024/25.

### Meetings

The Audit and Performance Committee met three times during 2024/25 comprising meetings on 27 June, 24 September and 18 February to consider reports relevant to the Audit cycle and other matters as deemed appropriate. Pre-Agenda meetings were also held ahead of Committee involving the Chair and appropriate officers.

The purpose and remit of Audit and Performance Committee as detailed in Terms of Reference is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements through a process of constructive challenge. By ensuring there is sufficient assurance over governance, risk and control this provides the Partnership Board with greater confidence in discharging their responsibilities.

To fulfil this remit, the Audit and Performance Committee sought assurance on the adequacy and effectiveness of the Council's systems of governance, risk management and internal control to ensure efficient operations and the highest standards of probity and accountability. This was achieved through reports received from Internal Audit, other HSCP functions and External Audit with focus in particular on internal control and governance.

At each meeting of the Audit and Performance Committee it considered findings from Internal Audit reports together with monitoring the progress made by management in completing agreed actions to improve the Council's control environment. It also considered the external Annual Audit Report for the 2023/24 audit from the external auditors (Mazars).

The Audit and Performance Committee also received reports on:

- Review of HSCP Board Financial Regulations.
- Performance Reports.
- Risk Management.
- Best Value Statement.
- Care Inspectorate Inspection Reports.
- Alcohol and Drug Partnership Annual Update.
- Drug Related Deaths in West Dunbartonshire.
- Review of the Local Code and draft Annual Governance Statement.

The minutes of Audit and Performance Committee meetings are first confirmed as a correct record at the next Audit Committee before being remitted to the Partnership Board for approval.

#### Membership of the Audit Committee

The Audit and Performance Committee comprises six voting members of the Partnership Board, with equal representation from both West Dunbartonshire Council and NHS Greater Glasgow and Clyde, and two co-opted independent members with relevant knowledge, skills and experience. These co-opted members are non-voting members.

Every meeting of the Audit and Performance Committee during 2024/25 was quorate.

#### Attendance by Officers

All meetings were attended by the Chief Officer and Chief Financial Officer.

Other senior officers also attended meetings as appropriate for items on the Agenda for which their presence was relevant. Representatives from the Council's external auditors (Mazars) were present at relevant meetings.

#### Assurance Statement to the Partnership Board

The Audit and Performance Committee provides the following assurance to the Partnership Board:

- The Partnership Board has received the Minutes of the Audit and Performance Committee meetings throughout the year.
- The Audit and Performance Committee has operated in accordance with its agreed terms of reference, and accordingly with the audit committee principles in the CIPFA Position Statement relating to its Audit functions.
- It did this through reports received from Internal Audit, External Audit, and assurances from Management. It focussed on matters of governance, risk management and internal control; giving advice to the WD HSCP Board on the value of the audit process; on the integrity of financial reporting; and on governance arrangements.
- For all audit reports, the Audit and Performance Committee considered whether it was satisfied that an adequate management response was in place to ensure action would be taken to manage risk and address concerns on governance, risk management and internal control arrangements. The Committee acknowledges that all the audit recommendations are subject to ongoing follow-up by Internal Audit and reporting thereon.
- The Audit Committee has received and considered material to fulfil its scrutiny role on performance management activity.

## Conclusion

Based on the reports received and reviewed by the Audit and Performance Committee, they are in agreement with the Chief Internal Auditor's annual audit report which confirms that reasonable assurance can be placed upon the adequacy and effectiveness of the Partnership Board's internal control system in 2024/25. I am satisfied that active monitoring and follow up is in place in respect of agreed management action.

**Councillor Hennebry**  
**Chair of the Audit and Performance Committee**  
**25 June 2025**



## WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP BOARD

Report by Margaret-Jane Cardno, Head of Service Strategy and Transformation

30 September 2025

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**Subject: West Dunbartonshire Integration Joint Board Records Management Plan Review Update**

### 1. Purpose

- 1.1** Integration Joint Boards are required to submit a Records Management Plan to the Keeper of the Records of Scotland. The Records Management Plan sets out how West Dunbartonshire Integration Joint Board records will be created and managed in line with national policy. This is a responsibility which all public bodies must fulfil. The HSCP Board approved the Records Management Plan on the 27 June 2022. This report provides an update including details of the most recent Progress Update Review (PUR) undertaken and submitted to the Public Records (Scotland) Act Assessment Team.

### 2. Recommendations

It is recommended that the HSCP Board:

- 2.1** Note the detail given about the Progress Update Review in relation to the Records Management Plan.

### 3. Background

- 3.1** The Integration Joint Board is obliged to submit and maintain a Records Management Plan as defined in and in accordance with Part 1 of the Public Records (Scotland) Act 2011. The Act requires named public authorities to submit a plan to be agreed by the Keeper of the Records of Scotland.

Every authority to which this Part applies must:

- a) Prepare a plan (a “Records Management Plan”) setting out proper arrangements for the management of the authority’s public records,
- b) Submit the plan to the Keeper for agreement, and
- c) Ensure that its public records are managed in accordance with the plan as agreed with the Keeper.

- 3.2** An authority’s Records Management Plan must:

- a) Identify the individual who is responsible for management of the authority's public records, and
- b) (if different) identify the individual who is responsible for ensuring compliance with the plan;
- c) Include provision about the procedures to be followed in managing the authority's public records, maintaining the security of information contained in the authority's public records, and the archiving and destruction or other disposal of the authority's public records

### **Contents of the Records Management Plan and Memorandum of Understanding**

- 3.3** NHS Greater Glasgow and Clyde and West Dunbartonshire Council already have agreed Record Management Plans in place. Integration Joint Boards were added to the Act's schedule by the Public Bodies (Joint Working) (Scotland) Act 2014.
- 3.4** Following draft submissions and consultation, West Dunbartonshire Integration Joint Board's Records Management Plan and its supporting evidence was reviewed and assessed by the Keeper of the Records who agreed on 8 April 2022 that they set out proper arrangements for the management of the Integration Joint Board's public records. Their assessment report has been published on the National Records of Scotland website.
- 3.5** The Records Management Plan was agreed on certain conditions with certain elements termed an 'improvement plan'. These conditions are Business Classification and Archiving and Transfer. Both elements fall under West Dunbartonshire Council's Records Management Plan and we will work closely with West Dunbartonshire Council to ensure Integration Joint Board records are included within the Council's plan.
- 3.6** The Records Management Plan sets out the arrangements for the management of the Integration Joint Board's records and the relationship with West Dunbartonshire Council's Records Management Plan.
- 3.7** As the Integration Joint Board does not hold any personal information about either patients/clients or staff, the Record Management Plan relates to the Integration Joint Board committees (Integration Joint Board, Audit and Performance Committee and Strategic Planning Group) and plans and policies such as the Annual Performance Report and the Strategic Plan. All this information is already in the public domain via the Health and Social Care Partnership area on West Dunbartonshire Council's website:

<http://www.wdhscp.org.uk/about-us/>

<http://www.wdhscp.org.uk/about-us/public-reporting/>

- 3.8** West Dunbartonshire Council's Business Classification Scheme is used to organise the Integration Joint Board's records, as all Integration Joint Board records are currently managed and stored by West Dunbartonshire Council. In terms of evidence that the Integration Joint Board meets the requirements of each element of the Record Management Plan, the link to West Dunbartonshire Council's Records Management Plans are used where appropriate. This follows the advice given by National Records of Scotland, who provided guidance and support throughout the drafting of the Record Management Plan.
- 3.9** National Records of Scotland issued an invite in April 2024 to provide a Progress Update Review (PUR) on agreed records management provisions. The PUR mechanism is intended to help demonstrate continuing compliance with the Public Records (Scotland) Act 2011 requirement to keep Records Management Plans under review and provides an opportunity to highlight and share any updates around records management services and to receive feedback and advice on those.
- 3.10** Those areas of the Records Management Plan that were agreed on an improvement plan basis, Business Classification and Archiving and Transfer, were the areas where an update was requested. In addition an update was requested for any other area where a change had taken place.
- 3.11** Within the Business Classification section the update provided was that the implementation of Microsoft 365 is continuing, with progress made through a pilot and testing phase with a small number of services with a view to full integration and a wider rollout, and Records Management / Information Governance is still within the scope of the project.
- 3.12** In response to the Archiving and Transfer request, detail was given around discussions with West Dunbartonshire Council's Democratic and Registration Services which indicated a potential solution for the binding of HSCP minutes matching the approach taken to WDC Committee meetings. This will be taken forward before the next PUR exercise, however resourcing issues have led to a delay.
- 3.13** The PUR was submitted to Public Records of Scotland on 29 July 2024, in line with the deadline provided for submission.
- 3.14** The Keeper's Assessment Team evaluated the submission and returned notification via email on 03 April 2025 that they consider that West Dunbartonshire Integration Joint Board continue to take their statutory obligations seriously and are working hard to bring all elements of their Records Management Plan into full compliance with the Act.
- 3.15** The notification received also confirmed that we are likely to receive a request for a further PUR in April 2026 as the model is moving to a 2 yearly cycle.

#### **4. Main Issues**

**4.1** Information underpins the Integration Joint Board's over-arching strategic objective and helps it meet its strategic outcomes. This information supports the Integration Joint Board to

- a) Demonstrate accountability
- b) Provide evidence of actions and decisions
- c) Assist with the smooth running of business
- d) Help build organisational knowledge

**4.2** Good record keeping practices lead to greater productivity as less time is taken to locate information. Well managed records with help with Integration Joint Board with:

- a) Better decisions based on complete information
- b) Smarter and smoother work practices
- c) Consistent and collaborative workgroup practices
- d) Better resource management
- e) Support for research and development
- f) Preservation of vital and historical records

## **5. Options Appraisal**

**5.1** An options appraisal is not required for this report.

## **6. People Implications**

**6.1** There are no people implications arising from the recommendations within this report.

## **7. Financial and Procurement Implications**

**7.1** There are no financial and procurement implications arising from the recommendations within this report.

## **8. Risk Analysis**

**8.1** The Integration Joint Board is expected to be fully committed to creating, managing, disclosing, protecting and disposing of information effectively and legally. Compliance with the Public Records (Scotland) Act 2011 is required as any breach of this act could incur penalties.

## **9. Equalities Impact Assessment (EIA)**

**9.1** An EIA is not required as the recommendation to note the report does not impact on anyone with protected characteristics.

## **10. Environmental Sustainability**



**10.1** Not required for this report.

## **11. Consultation**

**11.1** The HSCP Senior Management Team and the HSCP Board Monitoring Solicitor have been consulted in the preparation of this report.

## **12. Strategic Assessment**

**12.1** The recommendation within this report supports the good governance approach detailed within the Strategic Plan 2023-2026.

## **13 Directions**

Not required for this report.

<b>Name:</b>	Margaret-Jane Cardno
<b>Designation:</b>	Head of Strategy and Transformation
<b>Date:</b>	23 September 2025

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<b>Appendices:</b>	None
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<b>Background Papers:</b>	<a href="#">IJB Papers 27 June 2022</a>
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