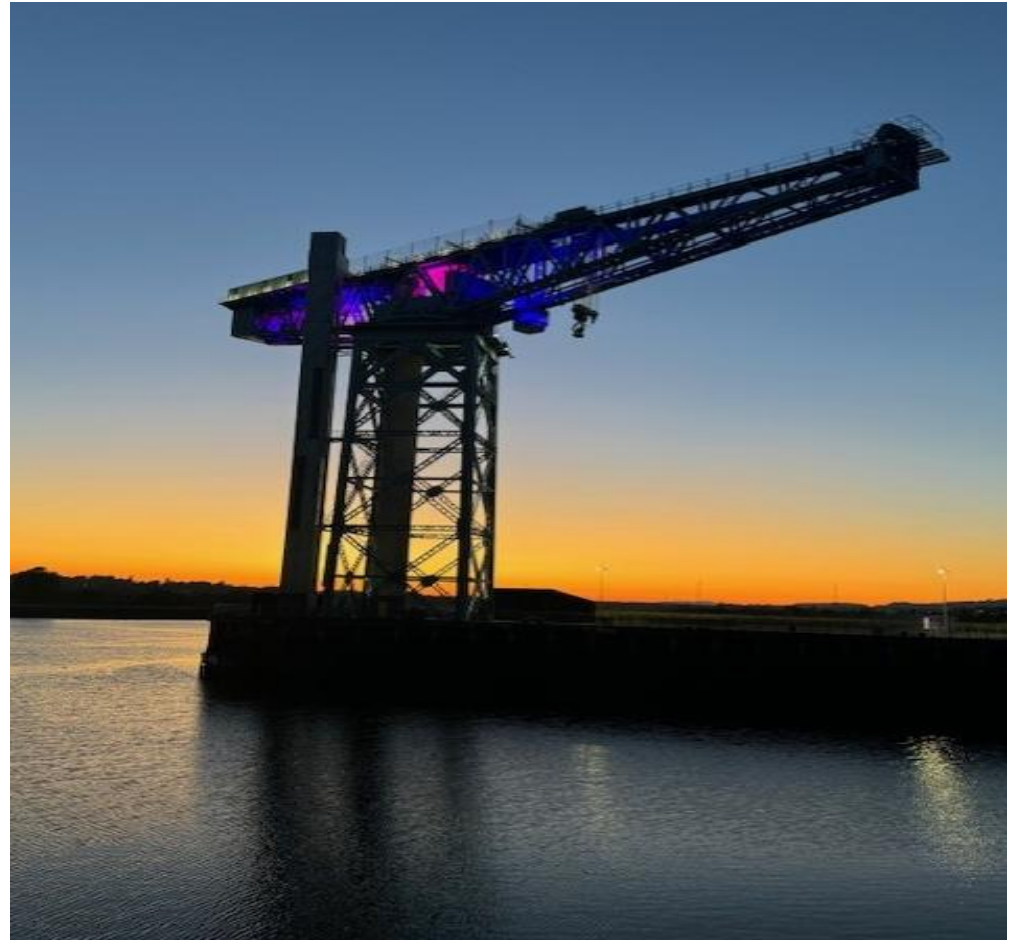


West Dunbartonshire Integration Joint Board

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



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Introduction



Welcome to the West Dunbartonshire Integration Joint Board's (IJB), hereafter known as the Health and Social Care Partnership Board (HSCP Board), Annual Report and Accounts for the year ended 31 March 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 1st July 2015**



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

Management Commentary



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

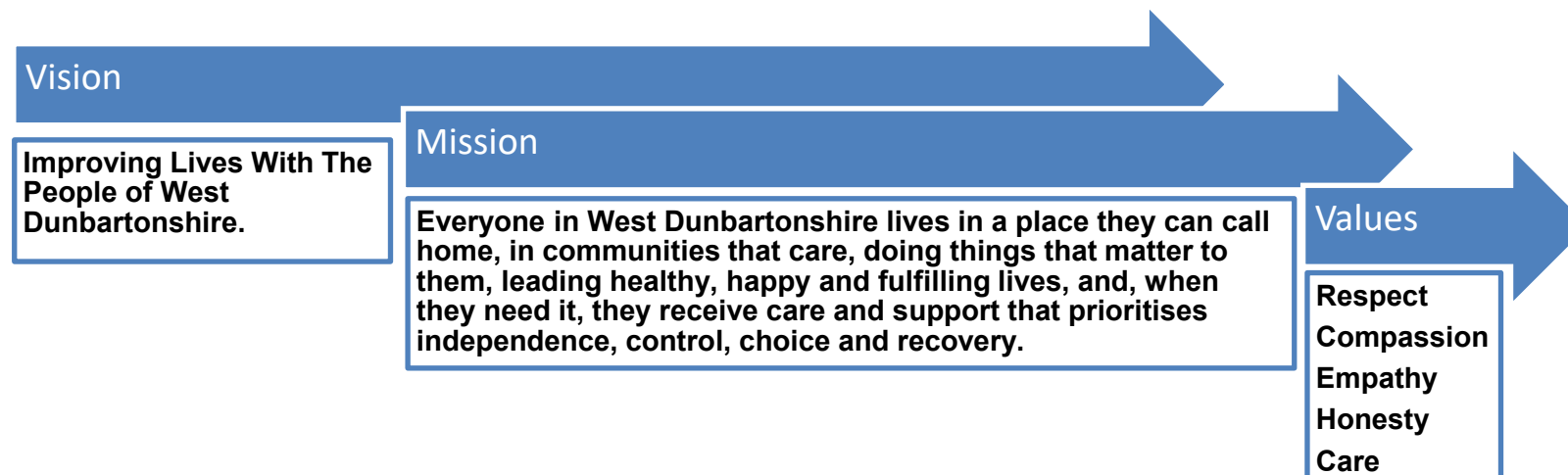


The 2014 Act requires that Integration Schemes undergo review within five years of establishment. A review was undertaken jointly by senior officers from all 6 HSCPs in the Greater Glasgow and Clyde area and partner bodies representatives. The group co-developed updated versions of the Schemes for their 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.

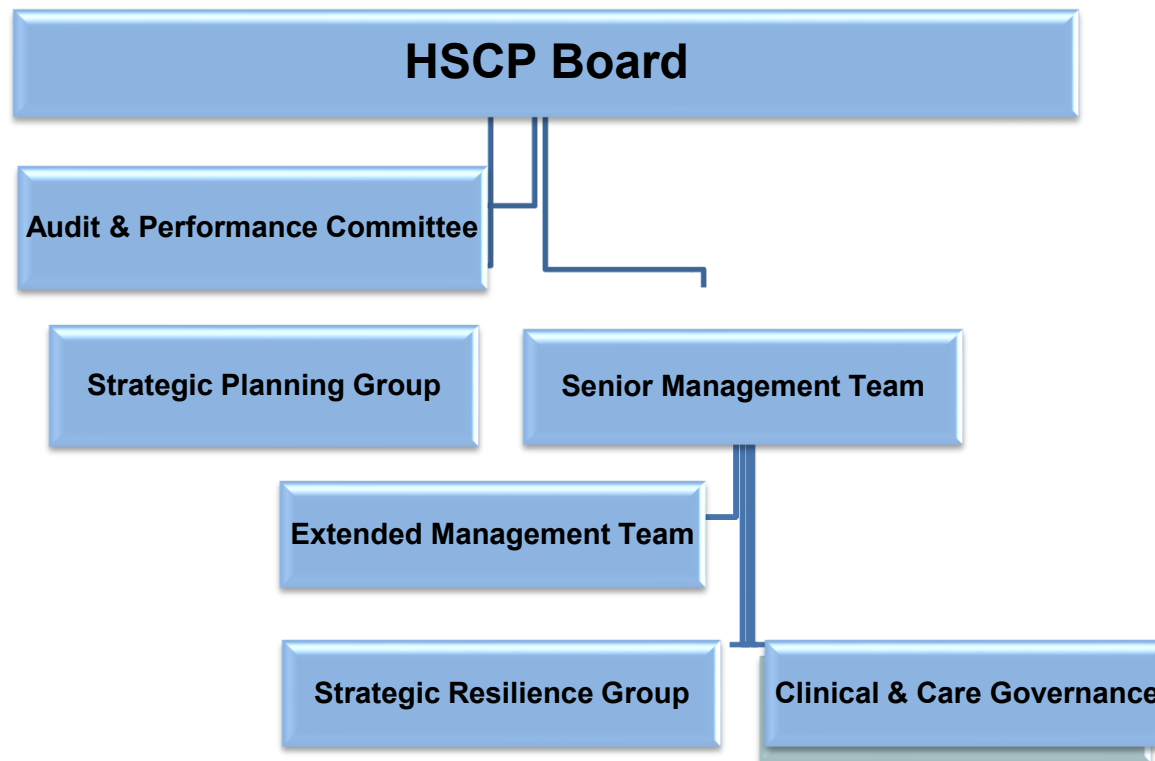
Exhibit 3: Strategic Outcomes



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.

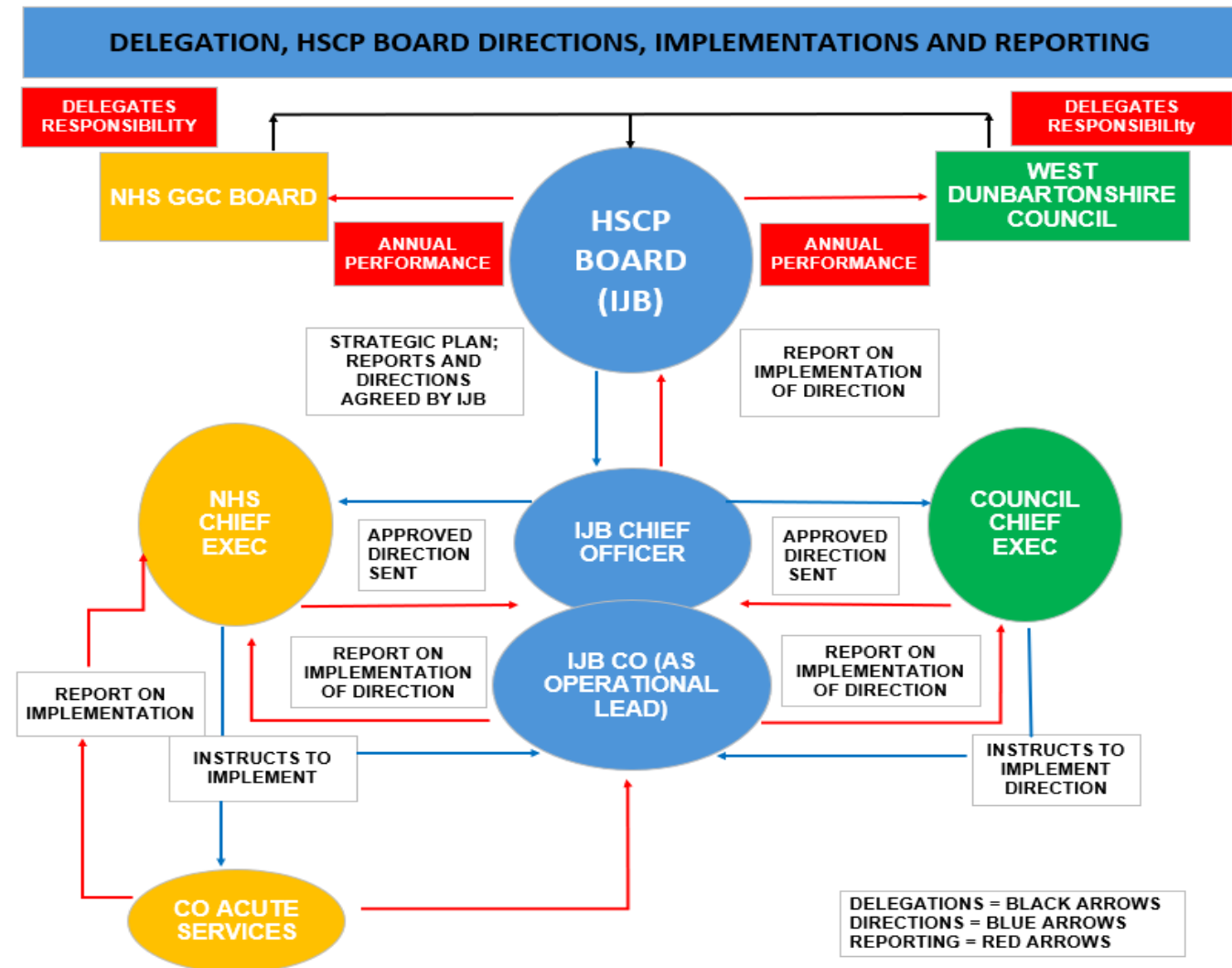
The HSCP Board also includes several non-voting professional and stakeholder members.

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.

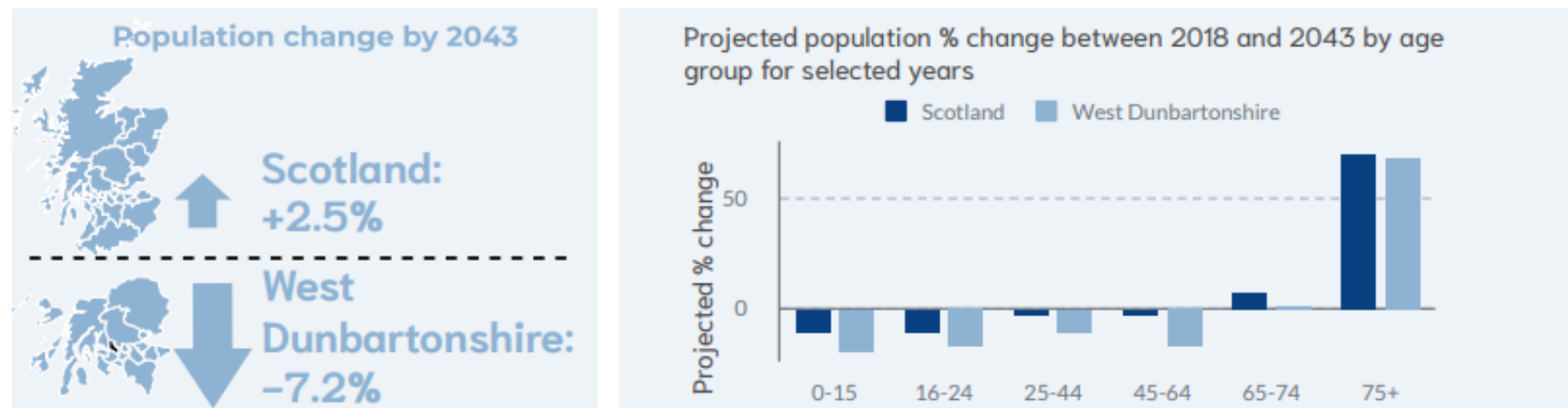
The main sections are structured around:



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

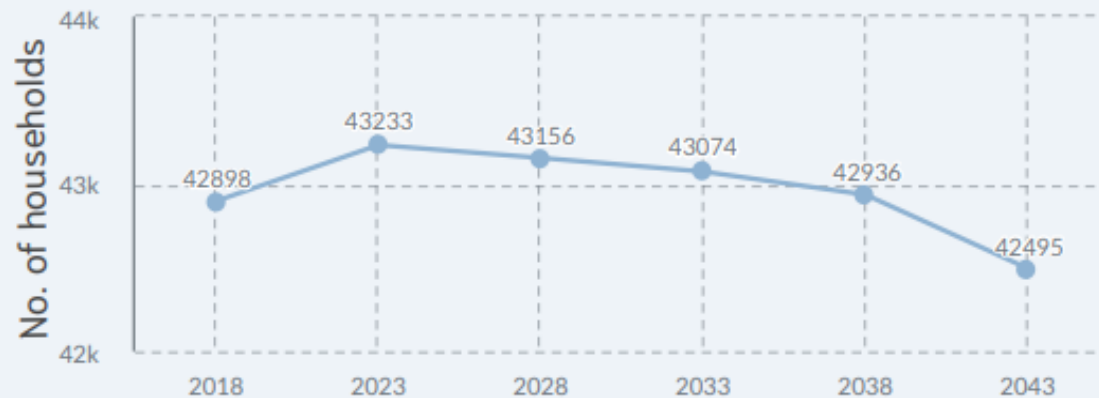


Of those in relative poverty have marginal, low or very low food security

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



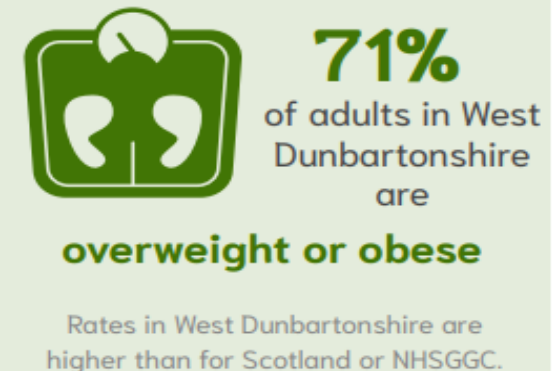
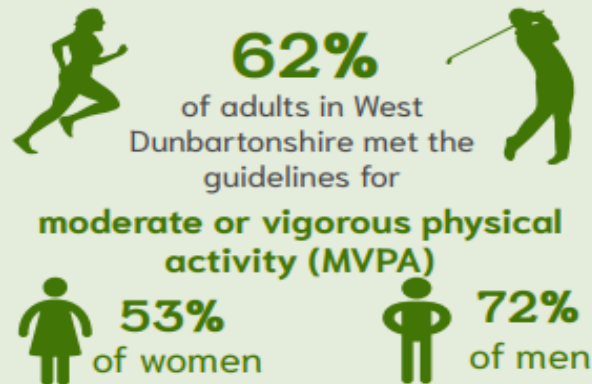
social rented housing



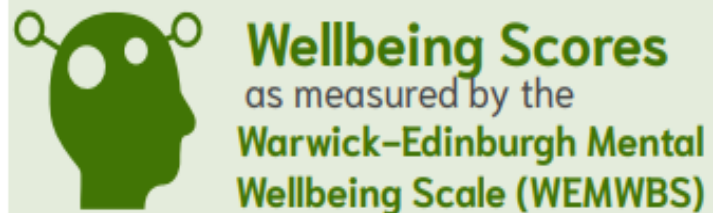
70.1%
of dwellings in Council
Tax band A-C

Individual Behaviours

Physical Activity, Diet and Obesity



Mental Wellbeing



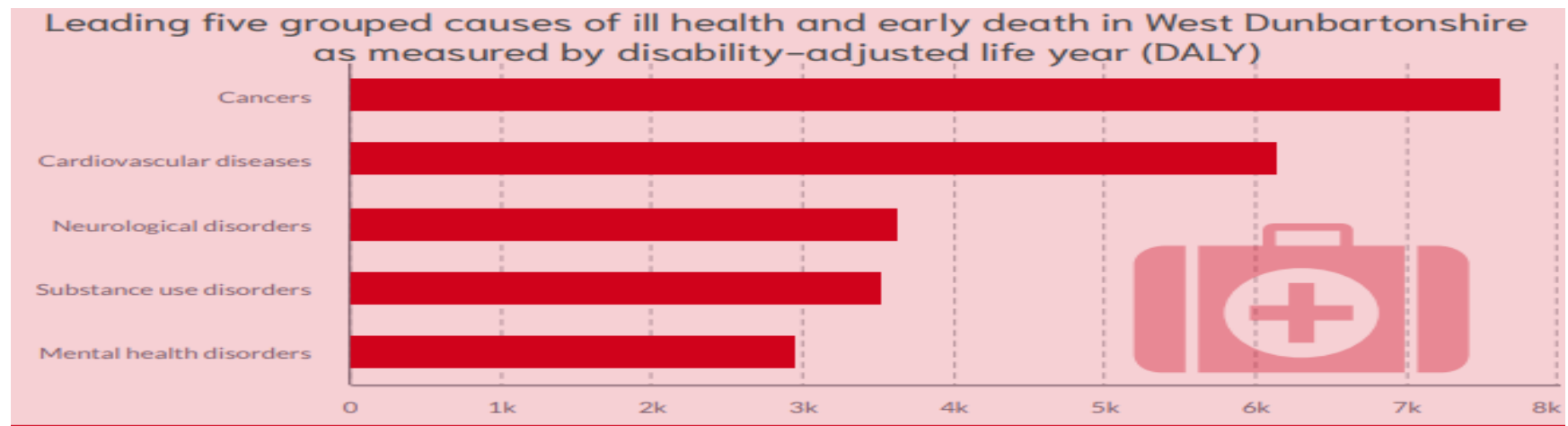
In West Dunbartonshire, females have lower mental wellbeing than males



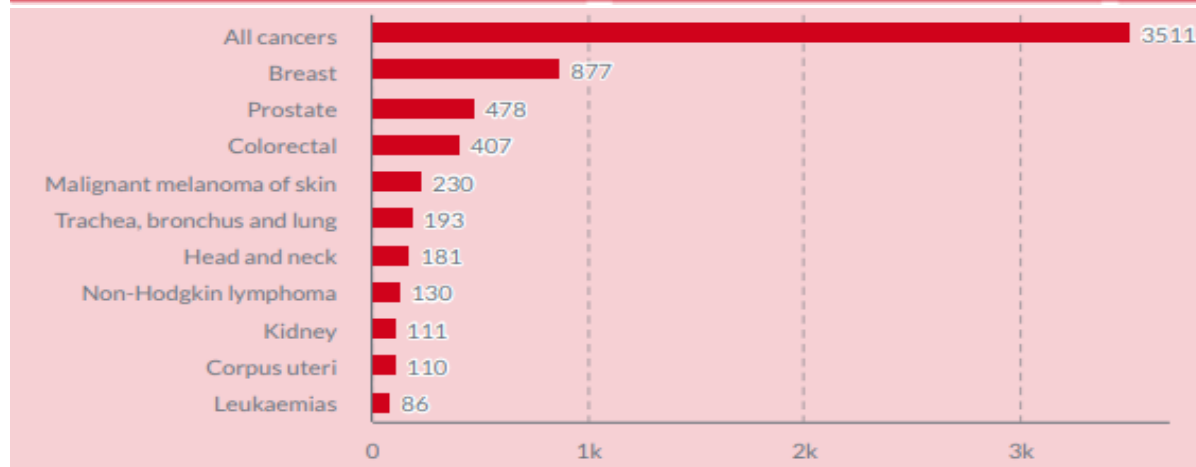
mental wellbeing scores are lower in West Dunbartonshire than for Scotland



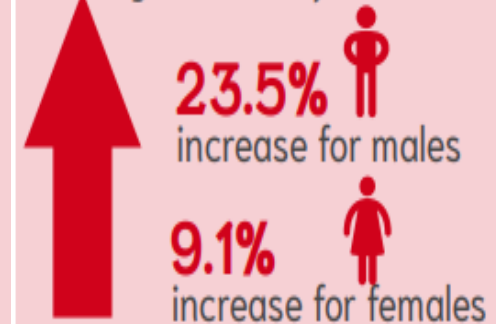
Burden of Disease



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

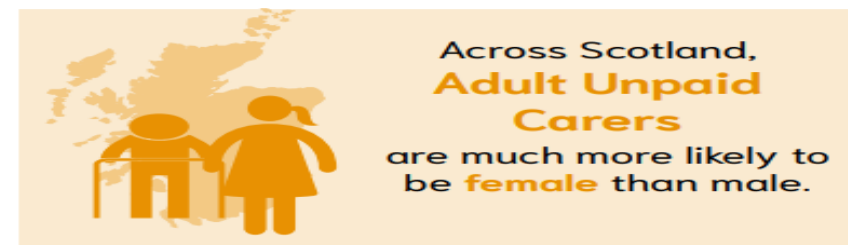
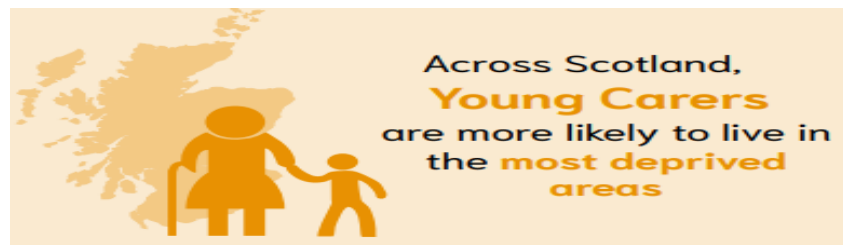
Hypertension
In West Dunbartonshire
There is a prevalence rate of
150.05 per 1,000

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



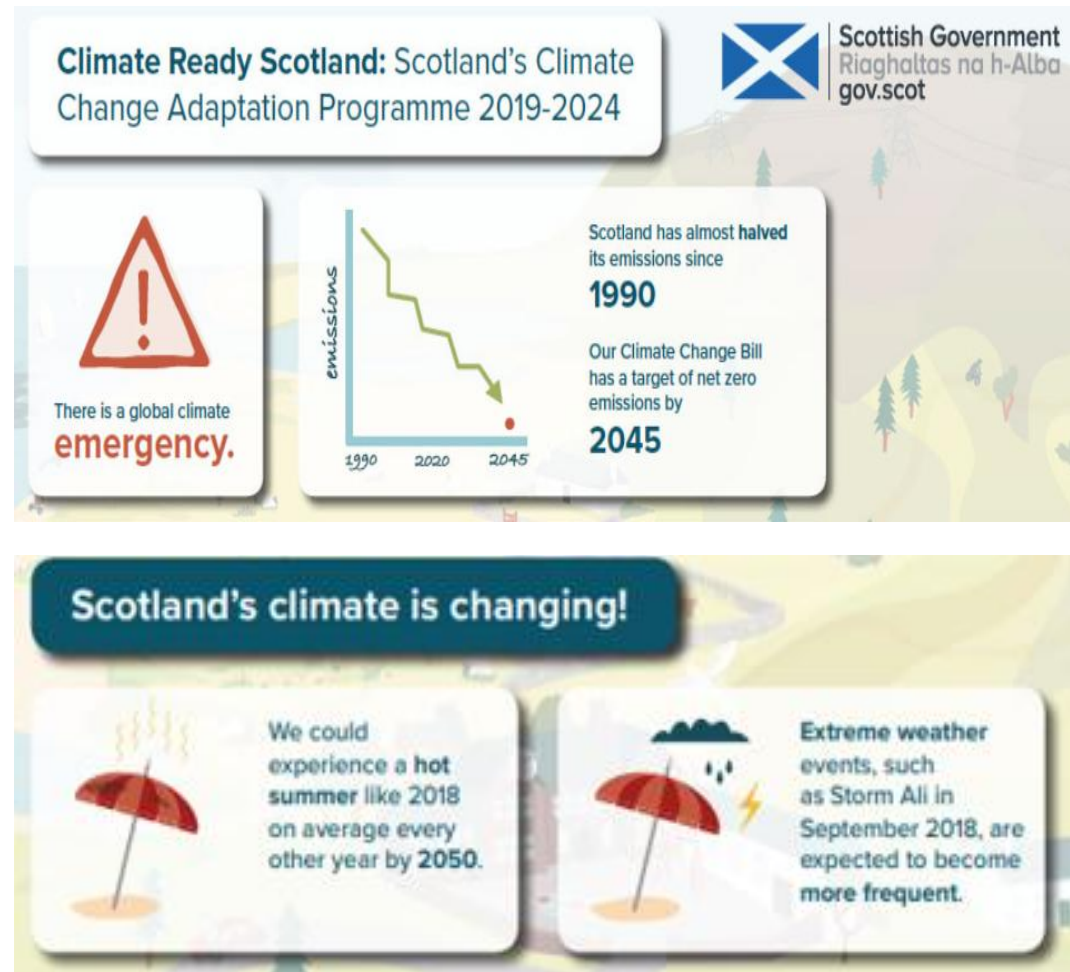
Climate Change

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.



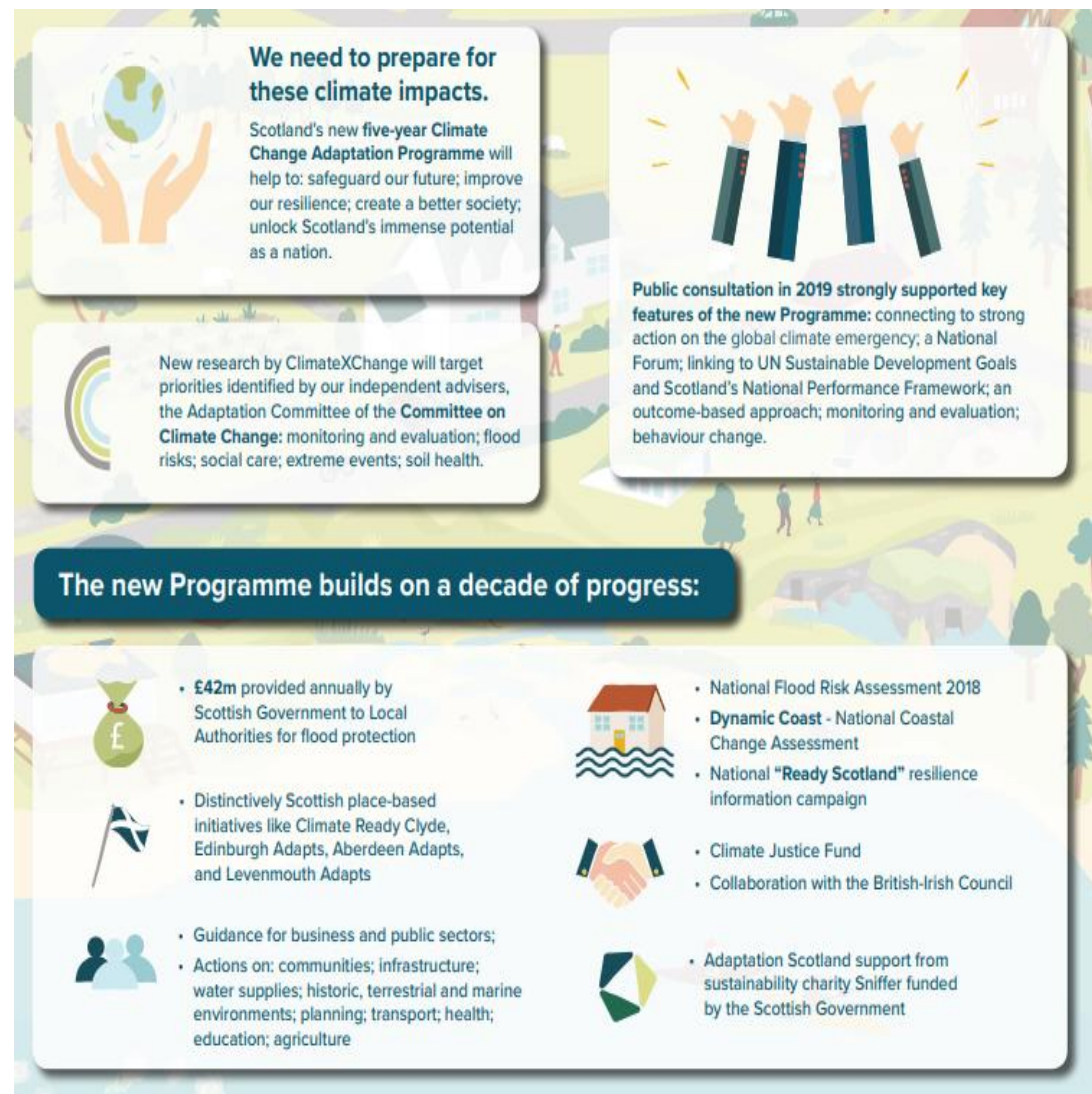
CLIMATE READY SCOTLAND: Second Scottish Climate Change Adaptation Programme 2019-2024

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% of 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

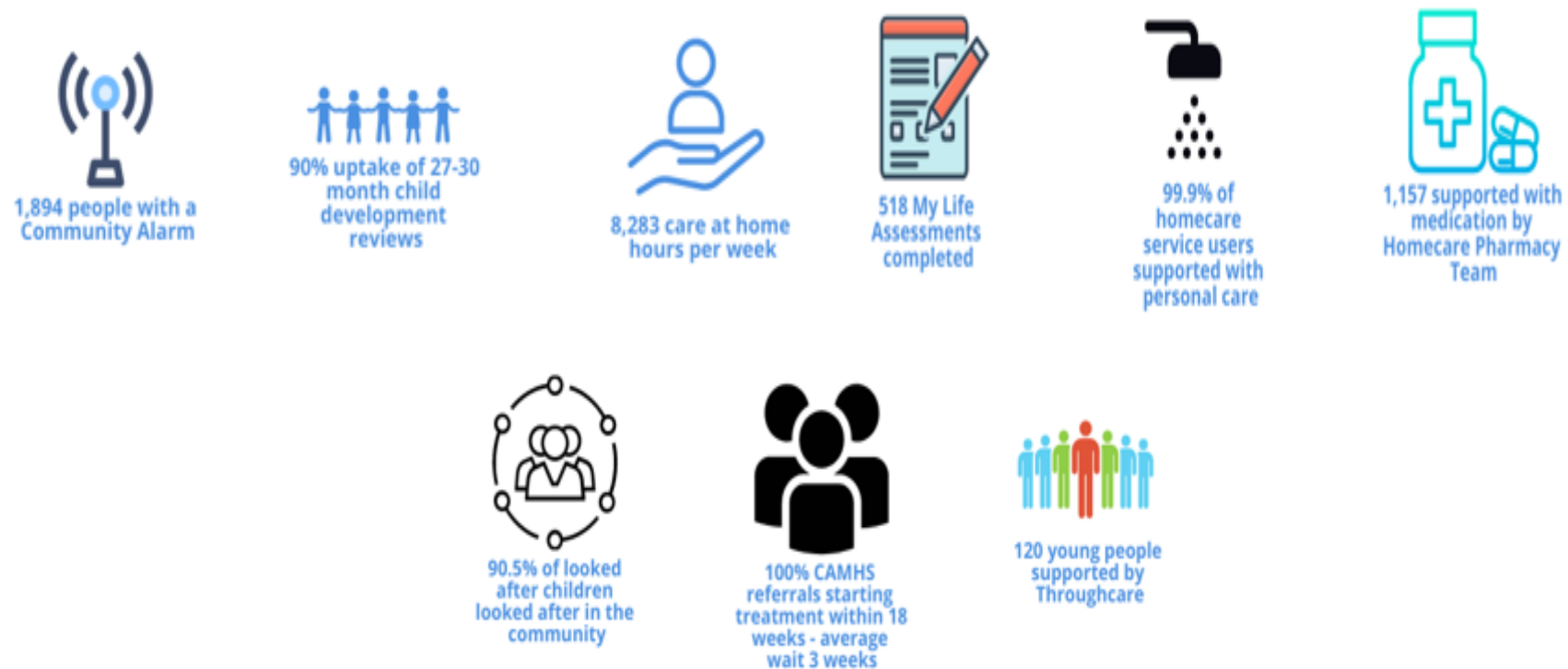
Overall Strategic Plan Performance Analysis	60 Actions		
	R	A	G
Strategic Action Plan Progress			
Caring Communities	7	2	16
Safe and Thriving Communities	6	3	8
Equal Communities	3	3	8
Healthy Communities	0	1	3

	Overdue
	Not yet due
	Due date achieved

Performance Highlights 2024/25

The following graphic presents 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 years 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

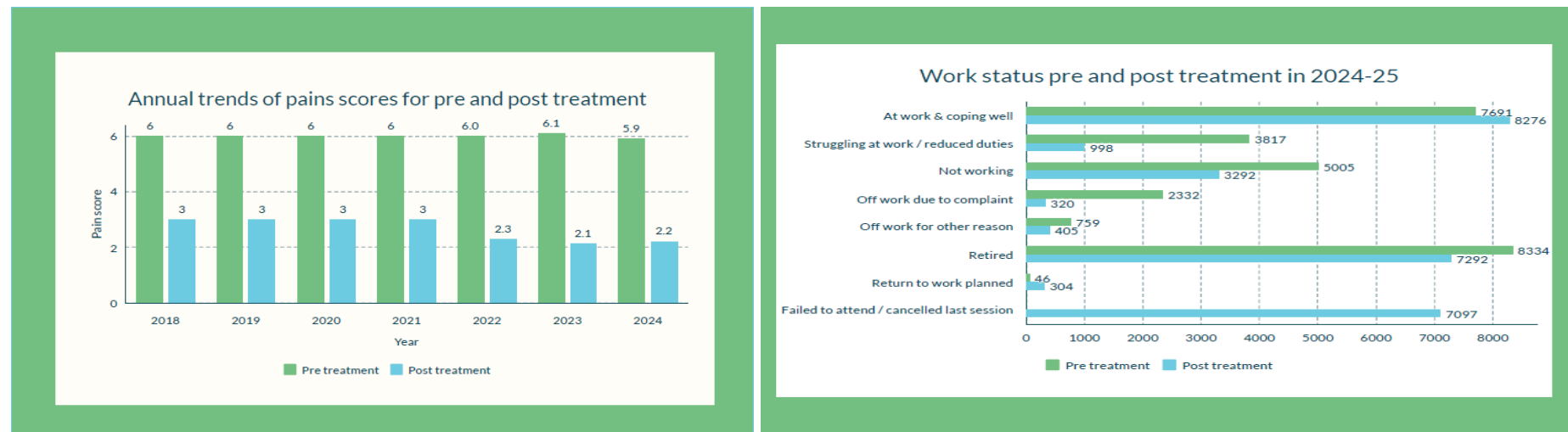
Musculoskeletal (MSK) conditions are a leading cause of disability and work absence, significantly impacting quality of life. The MSK Physiotherapy Service delivers a person-centred approach, offering tailored assessments and care plans focused on symptom relief, movement, exercise, and supported self-management.

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

1 April 2024 to 31 March 2025	West Dunbartonshire Council	Greater Glasgow & Clyde Heath Board	Total
	£000	£000	£000
Funds Received from Partners	(90,136)	(165,883)	(256,019)
Funds Spent with Partners	92,358	163,908	256,266
Deficit/(Surplus) in Year 2024/25	2,222	(1,975)	247

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

2024/25 Budget Reconciliation	Health Care £000	Social Care £000	Total £000
Budget Approved on 28 March 2024	109,242	90,420	199,662
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
Reported Budget 2024/25	120,780	91,305	212,085
Funded from Earmarked Reserves	(678)	(1,472)	(2,150)
Funded from Partner Organisations	120,102	89,833	209,935

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
Movement	(6)	138	(144)
Represented By:			
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)
Total	(6)	138	(144)

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
Cost of Services Directly Managed by West Dunbartonshire HSCP	209,935	210,182	(247)	(319)	72
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
Total Cost of Services to West Dunbartonshire HSCP	256,019	256,266	(247)	(319)	72

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
Gross Expenditure	231,550	231,792	(242)	1,385	(1,627)
Income	(21,615)	(21,610)	(5)	(1,704)	1,699
Net Expenditure	209,935	210,182	(247)	(319)	72

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.

There are twenty-one key strategic risks as summarised in Table 6 below.

Exhibit 14 – Risk Matrix

		Likelihood				
Impact	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.

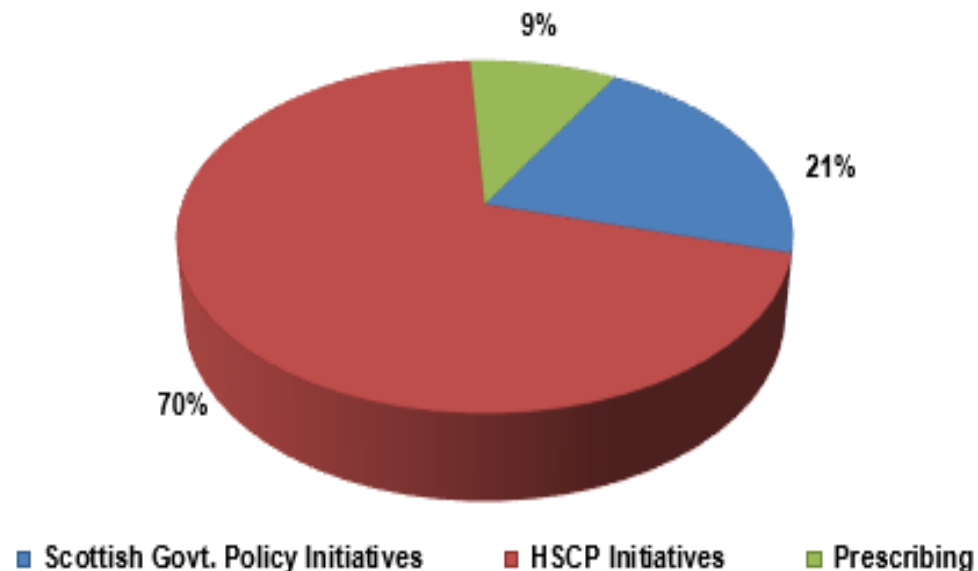
We also added £4.716m to earmarked reserves throughout the year with £1.393m being an increase to existing reserves (mainly for the creation of additional social worker capacity, increase to mental health transitional funding and underwrite prescribing pressures) and £3.323m for the creation of new reserves (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

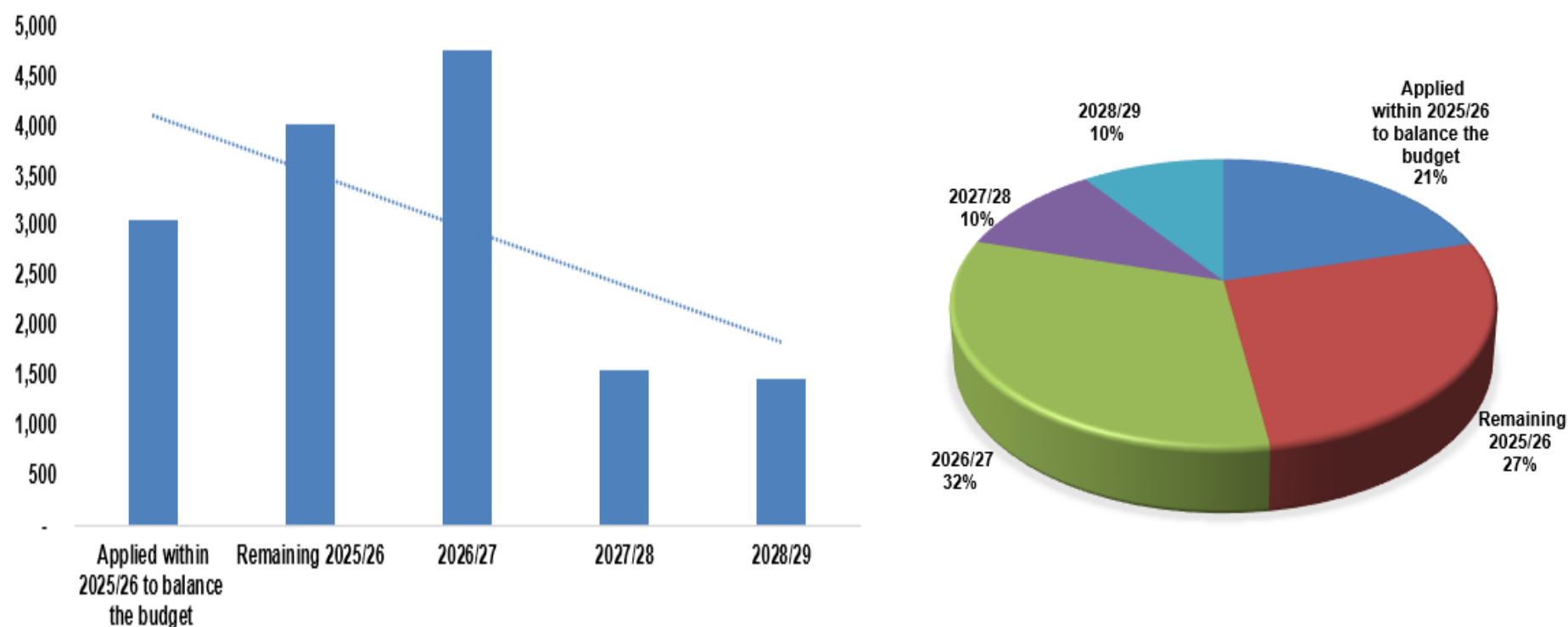
The analysis shows that:

- 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

Budget Gap Analysis	2025/26 £000	2026/27 £000	2027/28 £000
Social Care	98,456	107,271	113,430
Health Care	119,644	122,260	125,180
Set Aside	46,348	46,348	46,348
Total Indicative Spend	264,448	275,879	284,958
West Dunbartonshire Council	93,669	96,145	98,618
NHSGCC	116,665	116,665	116,665
Set Aside	46,348	46,348	46,348
Total Resources	256,682	259,158	261,631
Indicative Budget Gap	7,766	16,721	23,327
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
Measures to Balance the Budget	7,766	7,718	4,477
Indicative Budget Gap	0	9,003	18,850

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

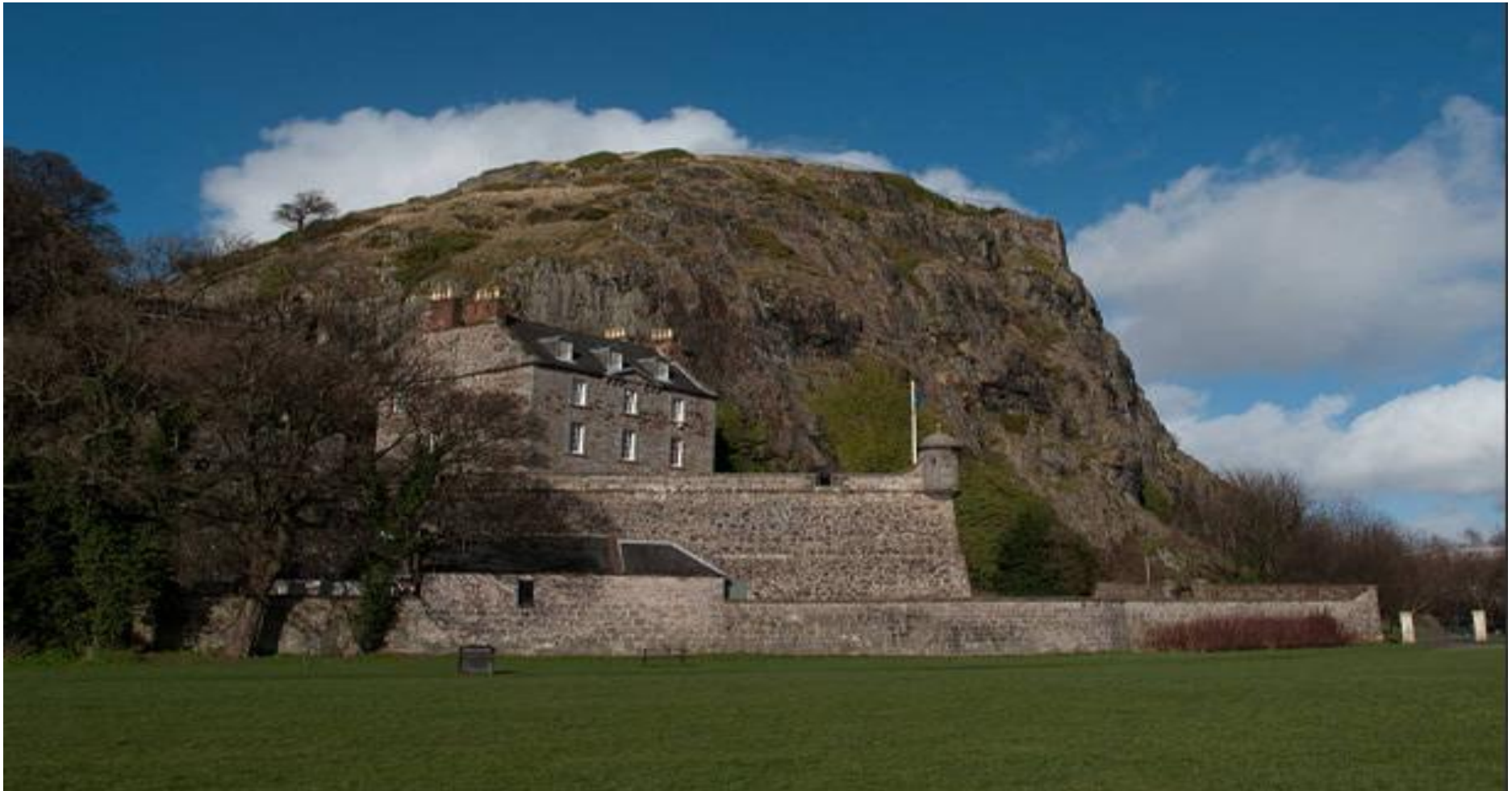
Beth Culshaw
Chief Officer

Date: 30 September 2025

Julie Slavin
Chief Financial Officer

Date: 30 September 2025

Statement of Responsibilities



Responsibilities of the Health and Social Care Partnership Board

The Health and Social Care Partnership Board is required to:

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

I confirm that these Audited Annual Accounts were approved at a meeting of the Health and Social Care Partnership Board 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

Total Earnings Senior Officers 2023/24		Salary, Fees & Allowance	Compensation for Loss of Office	Total Earnings 2024/25
£		£	£	£
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

		In Year Pension Contributions		Accrued Pension Benefits	
Senior Officers	Position at 31/03/25	For Year to 31/03/2024	For Year to 31/03/2025	For Year to 31/03/2025	Difference from 31/03/2024
		£	£	£000	£000
B Culshaw	Chief Officer	25,419	8,823	22	3
J Slavin	Chief Financial Officer	20,562	23,354	18	3

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 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

Remuneration Band	Number of Employees 31/03/2024	Number of Employees 31/03/2025
£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	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. 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.	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	ONGOING 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
228,125	(19,953)	208,172	Cost of Services Directly Managed by West Dunbartonshire HSCP		231,791	(21,609)	210,182
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
272,340	(19,953)	252,388	Total Cost of Services to West Dunbartonshire HSCP		277,875	(21,609)	256,266
0	(244,859)	(244,859)	Taxation & Non-Specific Grant Income (contribution from partners)	7	0	(256,019)	(256,019)
272,340	(264,811)	7,529	(Surplus) or Deficit on Provisions of Services and Total Comprehensive (Income) and Expenditure		277,875	(277,628)	247

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
Opening Balance as at 31st March 2024	(3,504)	(15,150)	(18,654)
Total Comprehensive Income and Expenditure (Increase)/Decrease 2024/25	(72)	319	247
(Increase)/Decrease in 2024/25	(72)	319	247
Closing Balance as at 31st March 2025	(3,576)	(14,831)	(18,407)

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
Opening Balance as at 31st March 2023	(4,308)	(21,874)	(26,182)
Total Comprehensive Income and Expenditure (Increase)/Decrease 2023/24	804	6,725	7,529
(Increase)/Decrease in 2023/24	804	6,725	7,529
Closing Balance as at 31st March 2024	(3,504)	(15,150)	(18,654)

Note: Totals may not add due to rounding

Balance Sheet



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

2023/24 £000	BALANCE SHEET	Notes	2024/25 £000
19,093	Short Term Debtors	9	18,894
19,093	Current Assets		18,894
0	Short Term Creditors		0
(439)	Provisions	10	(487)
(439)	Current Liabilities		(487)
18,654	Net Assets		18,407
(3,504)	Usable Reserves: General Fund	12	(3,576)
(15,150)	Usable Reserves: Earmarked	12	(14,831)
(18,654)	Total Reserves		(18,407)

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



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.

2023/24		West Dunbartonshire Integrated Joint Board Health & Social Care Partnership Consolidated Health & Social Care	2024/25
£000		Services	£000
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)
7,529	Surplus on the Provision of Services		247

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)
(244,859)	Total	(256,019)

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
8,568		Cost to GGC IJBs for Services Hosted by WD	8,346

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
16,103		Cost to WD for Services Hosted by Other IJBs	16,524

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
	19,093 Total	18,894

Note: Totals may not add due to rounding

10. Table 23: Provisions

Bad Debt Provision	£000
Opening Provision as at 1 April 2024	439
Contributions in year	121
Amounts utilised in year	(73)
Unutilised amounts reversed in year	0
Closing Provision as at 31 March 2025	487

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
(656) Net Transactions with NHS Board	(1,975)

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
8,185 Net Transactions with West Dunbartonshire Council	2,222

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:

	Balance as at 31 March 2024 £000	Total Reserves	Transfers Out 2024/25 £000	Transfers In 2024/25 £000	Balance as at 31 March 2025 £000
		Scottish Govt. Policy Initiatives			
• 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.		HSCP Initiatives			
	(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)
		Prescribing			
	(972)	Prescribing	0	(397)	(1,369)
	(15,150)	Total Earmarked Reserves	5,034	(4,716)	(14,831)
	(3,504)	Total Unearmarked Reserves	0	(72)	(3,576)
	(18,654)	Total General Fund Reserves	5,034	(4,788)	(18,407)
		Overall Movement			247

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. This description forms part of our auditor's report.

Reporting on other requirements

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

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

Other information

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

Our responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

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

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

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

Matters on which we are required to report by exception

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

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

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of our report

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

Tom Reid
Audit Director
For and on behalf of Forvis Mazars LLP
30 September 2025

Appendix 1: List of Website Links



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](#)