West Dunbartonshire
Health & Social Care Partnership

West Dunbartonshire Integration Joint Board

Commonly known as
West Dunbartonshire
Health and Social Care Partnership Board

Unaudited Annual Report and Accounts for the Year Ended 31 March 2026

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 2026.

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

2025/26 Integrated Budget of £227m

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 2025/26 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 89,120 (1.6% of Scotland's population)

2,095 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 (1,691 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 2025/26;
- Financial Performance for 2025/26; and
- Medium Term Financial Outlook.

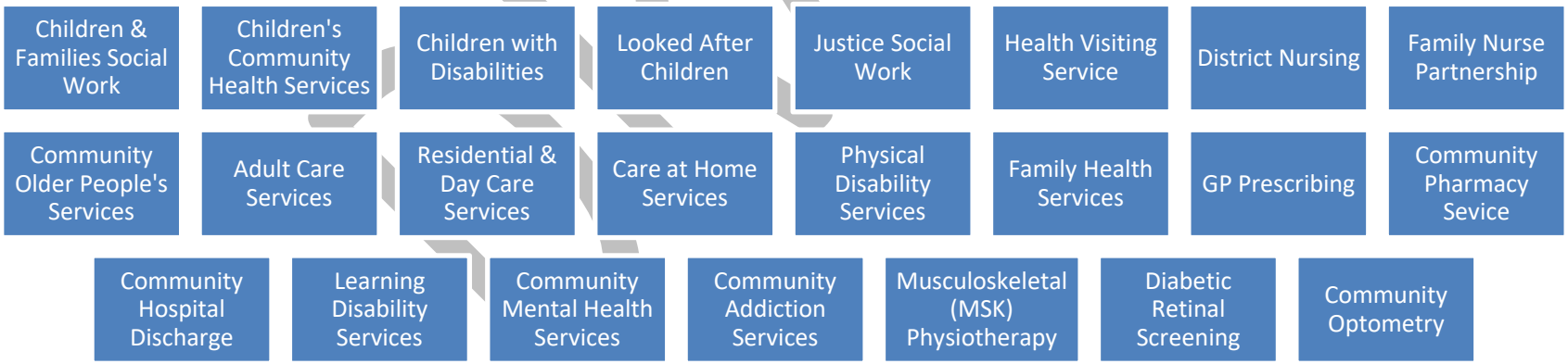
West Dunbartonshire HSCP Board Remit and Vision

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

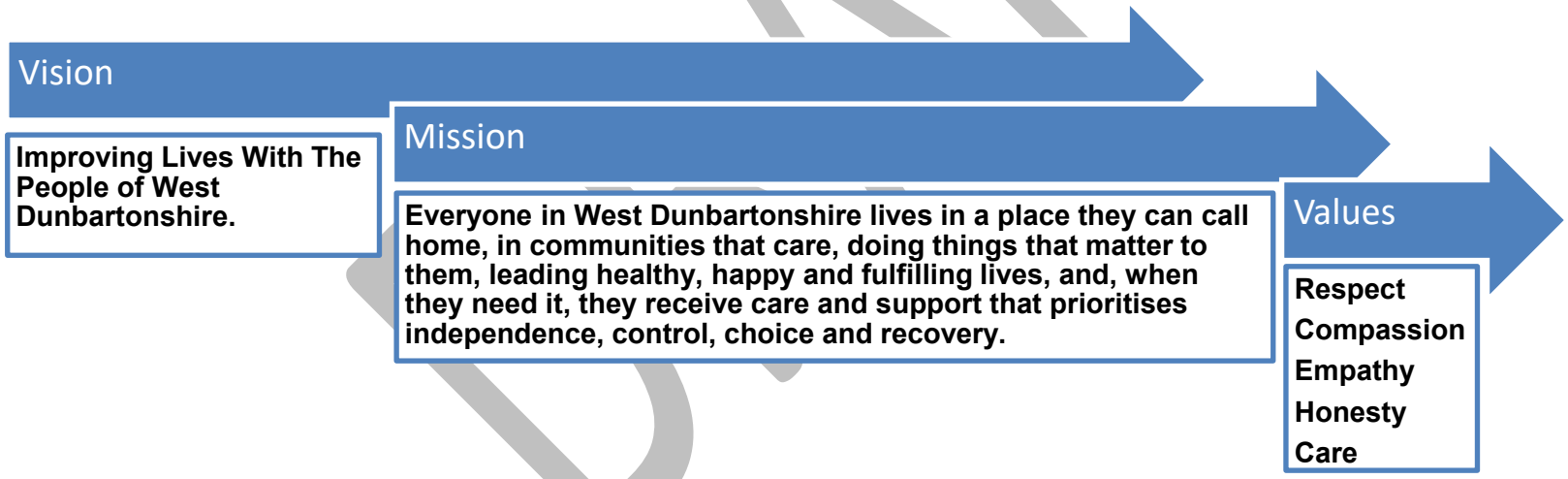


The 2014 Act requires that Integration Schemes undergo review within five years of establishment, unless by earlier request of the Council or the Health Board. This review was undertaken jointly by all 6 HSCPs in the Greater Glasgow and Clyde area. The group co-developed updated versions of the Schemes for their respective HSCPs 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. The review is still ongoing and has been delayed due to receipt of legal advice relating to the treatment of Board-wide hosted services. The review is expected to be completed during 2026/27. 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).

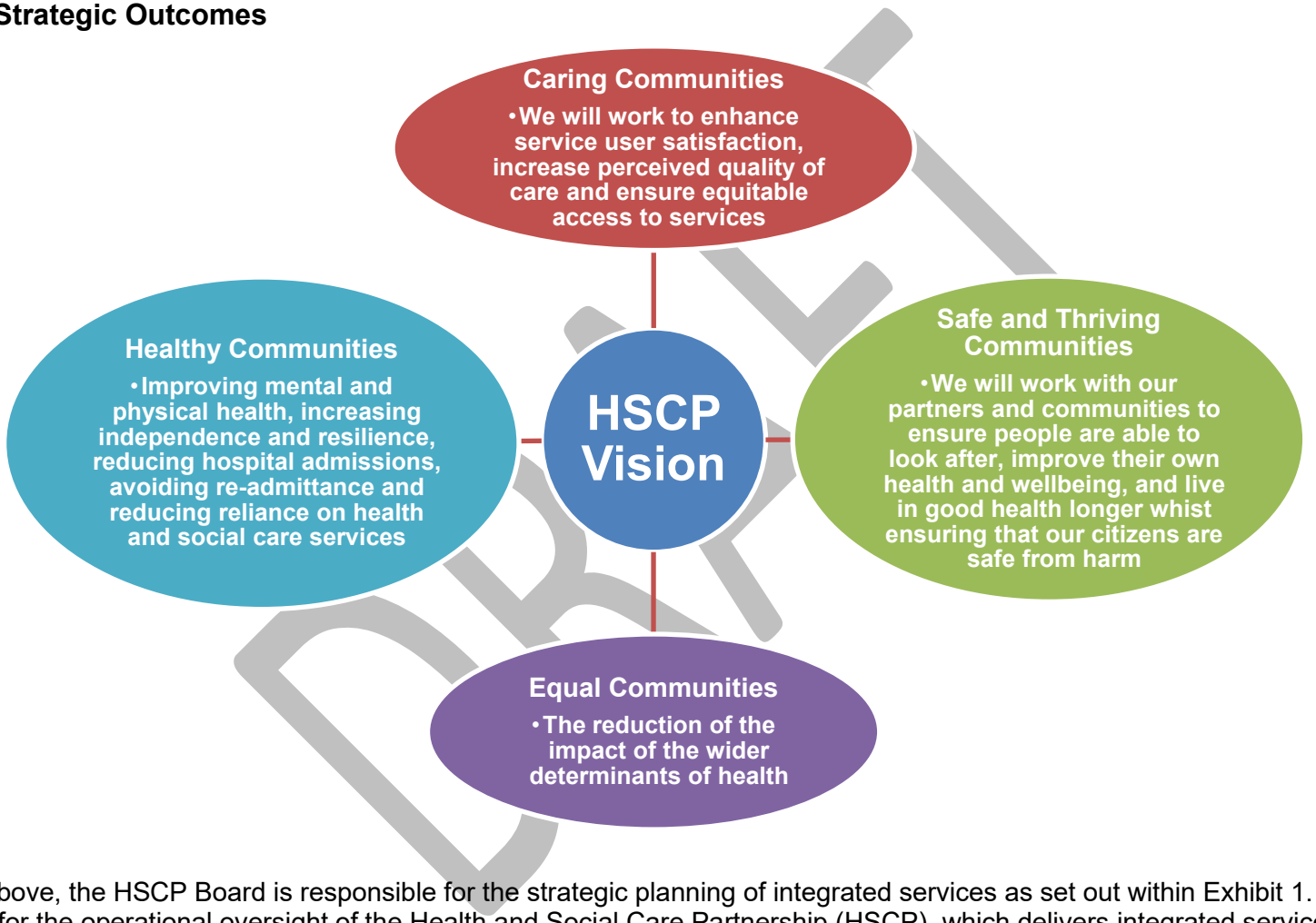
Exhibit 2: HSCP Vision, Mission and Values



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.

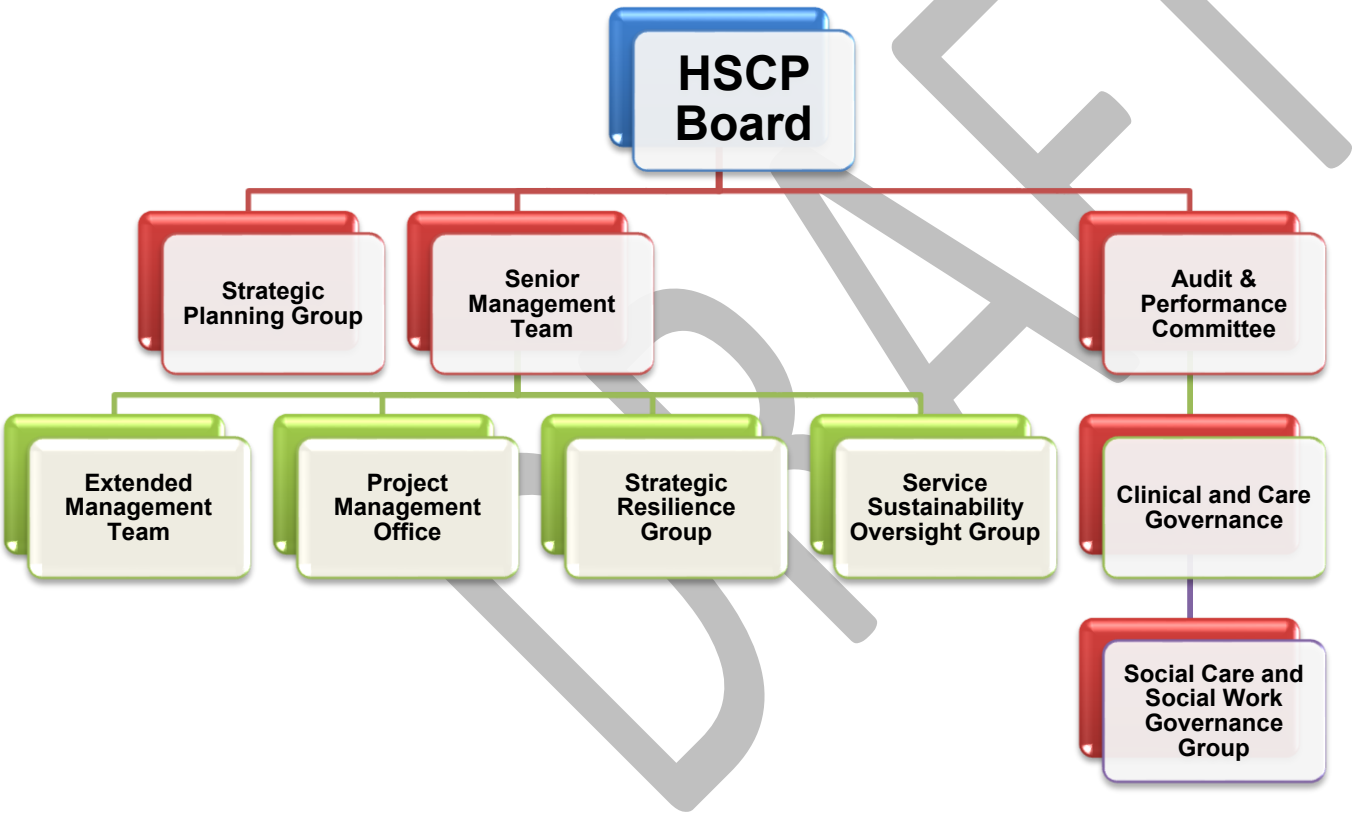
Exhibit 3: Strategic Outcomes



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.

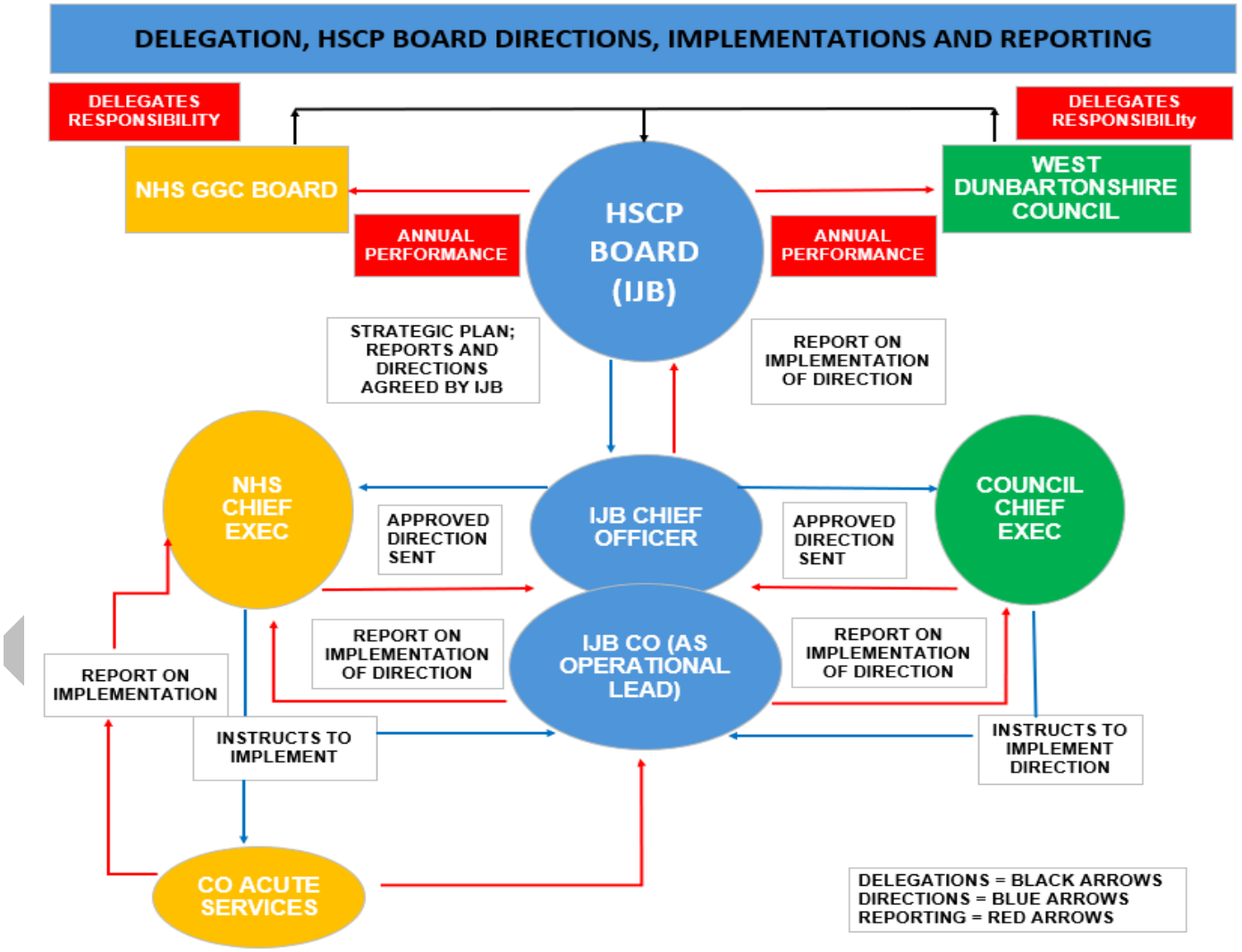
The HSCP Board also includes several non-voting professional and stakeholder members.

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 89,120 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 to 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.

An updated West Dunbartonshire HSCP Strategic Needs Assessment 2025 (see Appendix 1, 3) was developed during 2025/26 and considered by the West Dunbartonshire Strategic Planning Group, HSCP Senior Management and the Carers Development Group in October and November 2025 respectively.

Key points highlighted during these considerations was the importance of community conversations, a focus on co-production and the impact of the SNA on not only strategic planning but also on service planning going forward.

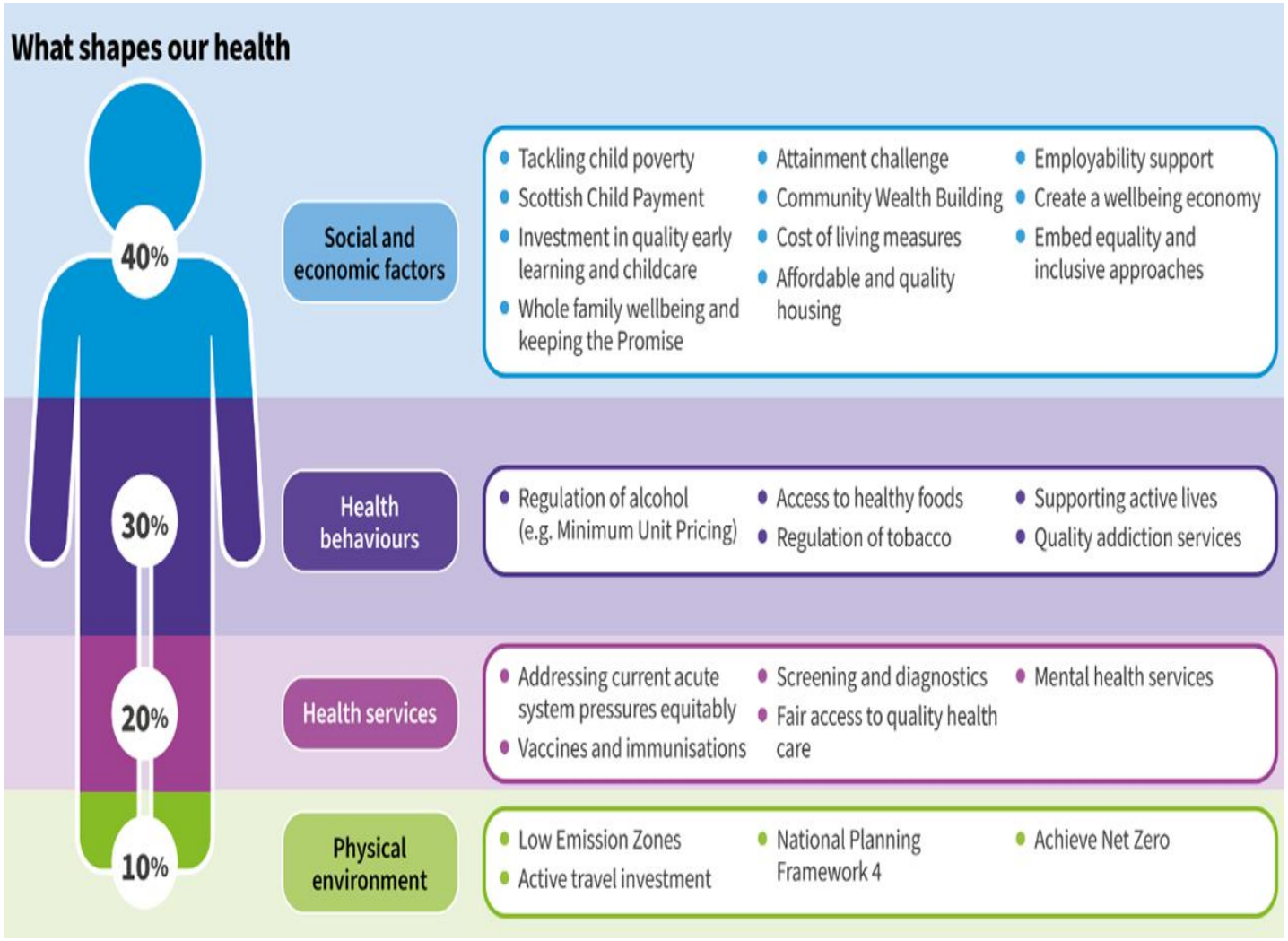
The Strategic Plan was scheduled to be refreshed in 2026, however following consideration by the above groups the HSCP Board agreed on 27 January 2026 to extend the lifespan of the current strategic plan for one additional financial year until 2027 to allow time for a focused period of stakeholder engagement and consultation with the aim of co-producing a strategic plan for 2027 to 2032 along with focus on renewed one year delivery plans for 2026/27, capturing data from, among other sources, the updated SNA.

Strategic Needs Assessment 2025

The 2025 SNA examines the factors that shape an individual's health.

The main sections are structured around:

- Demographics and Population
- Babies, Children and Young People
- Adults and Older People

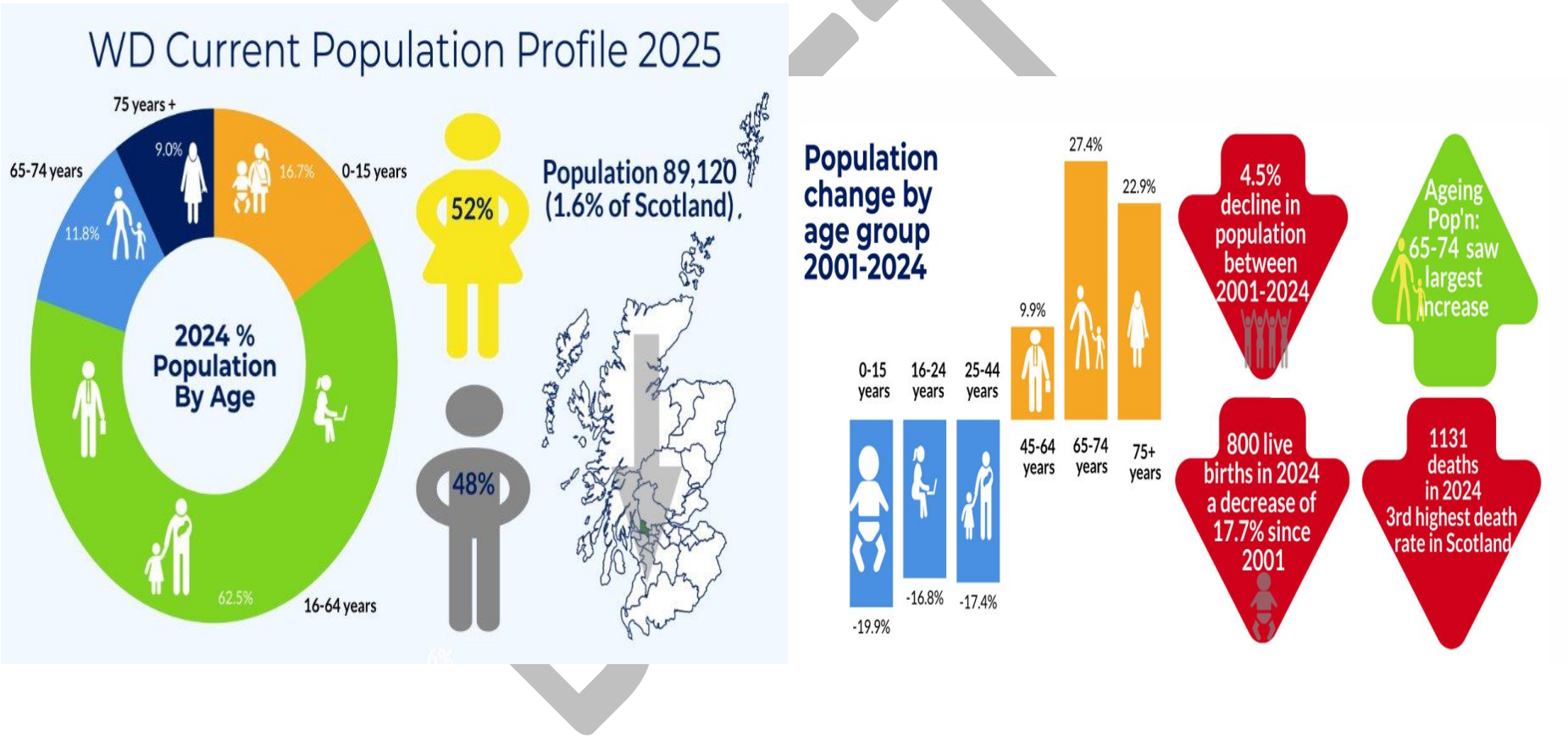


Source: Strategic Needs Assessment 2025

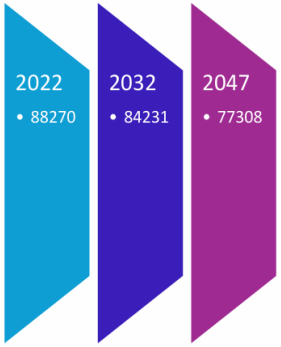
An extract of some of the key statistics is provided below within Exhibit 9.

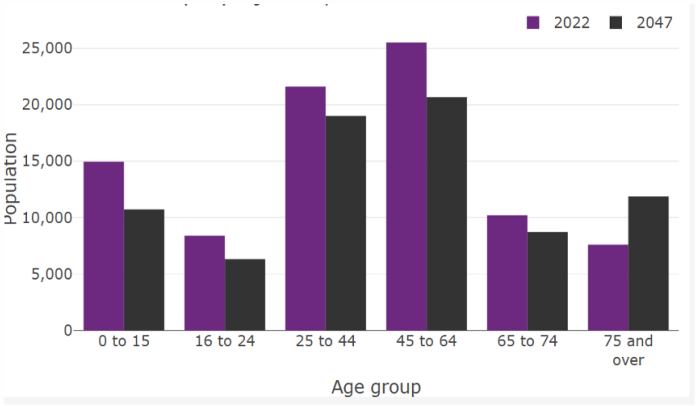
Exhibit 9: Extract from Strategic Needs Assessment 2025 (see Appendix 1, 3)

Demographics



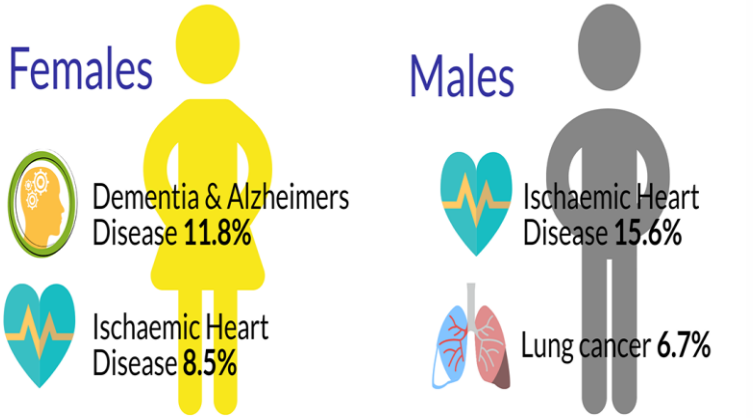
West Dunbartonshire Population projections to 2047

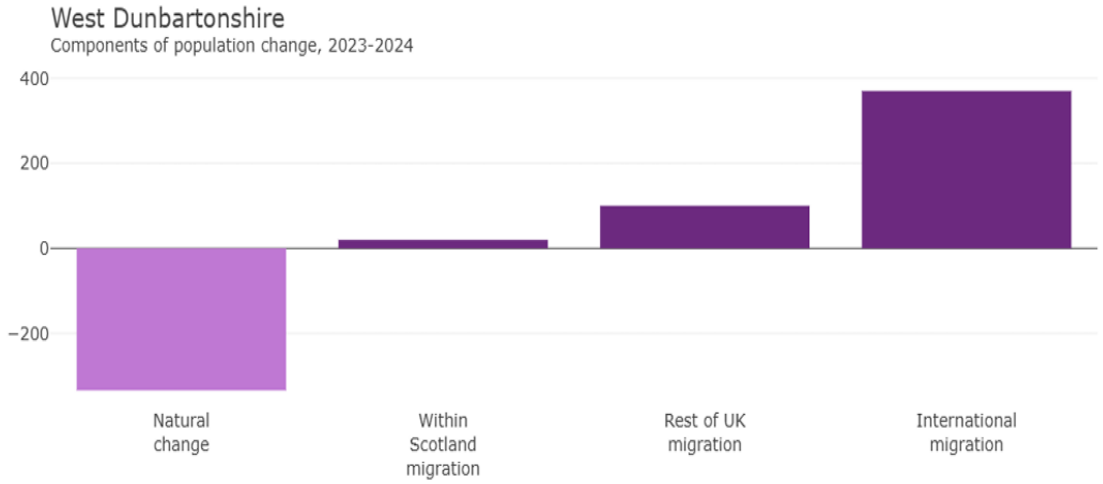




Leading causes of death 2023

Note: cancer would be the leading cause of death if all cancers were grouped together



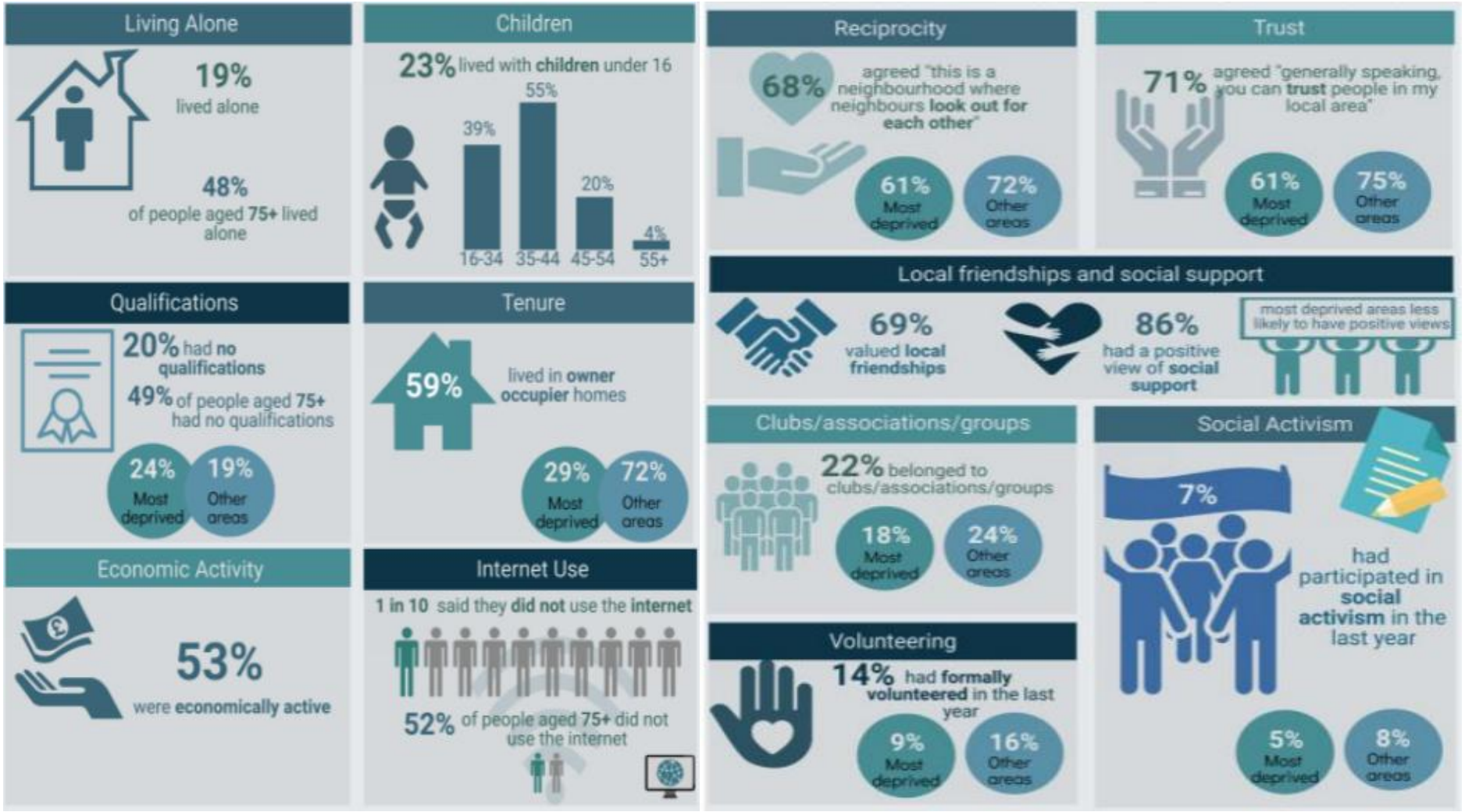


The population of West Dunbartonshire is projected to reduce to 77.308 by 2047;

It is an ageing population which is becoming more ethnically, religiously and culturally diverse; and

The percentage of the population with long term conditions has increased.

Population Characteristics



Babies, Children and Young People

Maternity and Early Years

The data shows several key challenges where outcomes are poorer than the national average requiring targeted action to support mothers, babies and families

Smoking During Pregnancy is significantly higher than the Scottish average at 13%, while

the percentage of babies being breastfed at the 6-8 week review is only 19.1% compared to national average of 32.1%

The percentage of babies born with a health weight at 81.9% is slightly above the Scottish average of 80.9%, however....

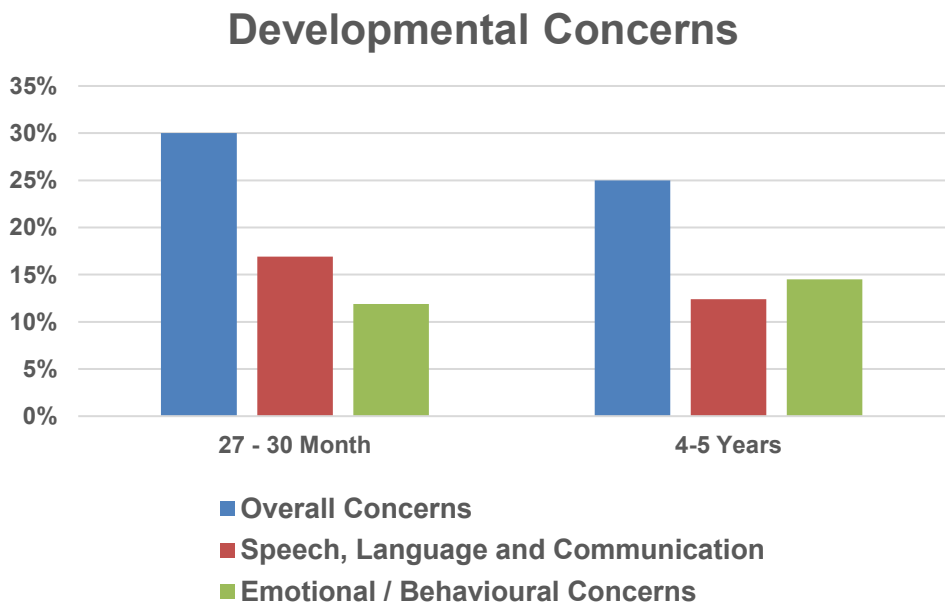
while the number of teenage pregnancies has declined over the past decade the rate in West Dunbartonshire of approx. 38 per 1,000 remains significantly higher than the Scottish average of 24 per 1,000

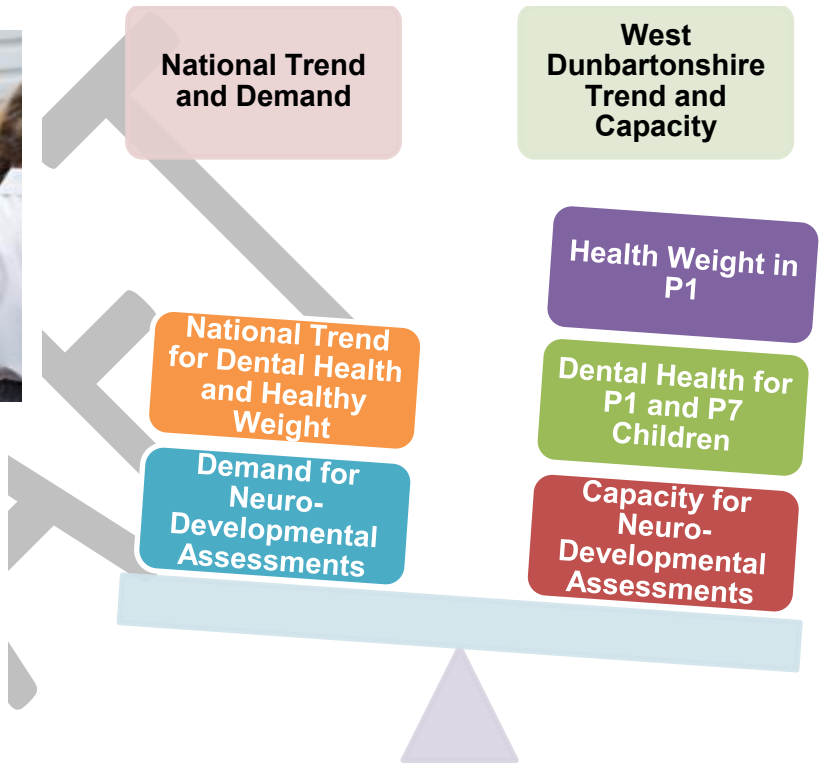
Antenatal booking by week 12 is high at 93.2%, however...

there has been a decrease in the number of live births of 20% between early 2000's to 2023

Developmental Concerns and School Age Health

The data shows that at the 27-30-month review children from the most deprived areas are significantly more likely to have a developmental concern recorded compared to those in the least deprived areas.





The imbalance of the above indicates the extent of the ongoing public health challenges with demand for neuro developmental assessments far outstripping capacity.

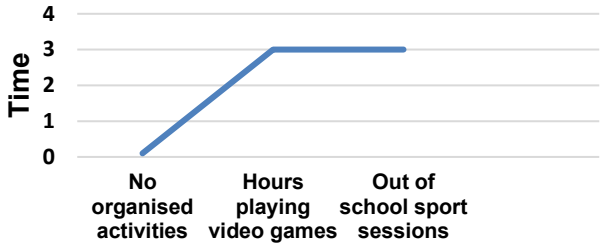
Youth Behaviours

There are notable gender differences in Wellbeing with young females less likely than males to:

- Report "Very Good" mental health;
- Feel happy with their lives; or
- Get 8+ hours of sleep on average

Self-Harm Statistics

Leisure and Activities



A = Overall number of young people who have reported harmed themselves on purpose at some point, of which

B = Females who have attempted suicide

C = Males who have attempted suicide

High percentage feel safe at home

Strong parental disapproval of drunkenness. HOWEVER young people report feeling peer pressure to drink, smoke, etc.

Most find it easy to get warmth/caring from parents

Adults and Older People

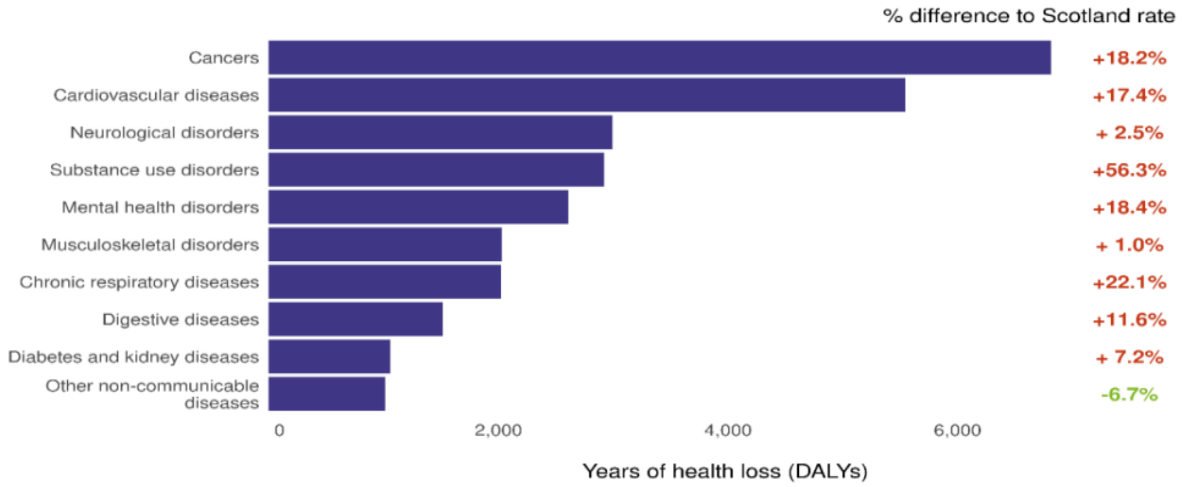
- Long Term Conditions
- Hospital Admissions
- Service Use

The top three grouped causes of ill-health and early death in West Dunbartonshire account for 47% of the total burden of health loss.

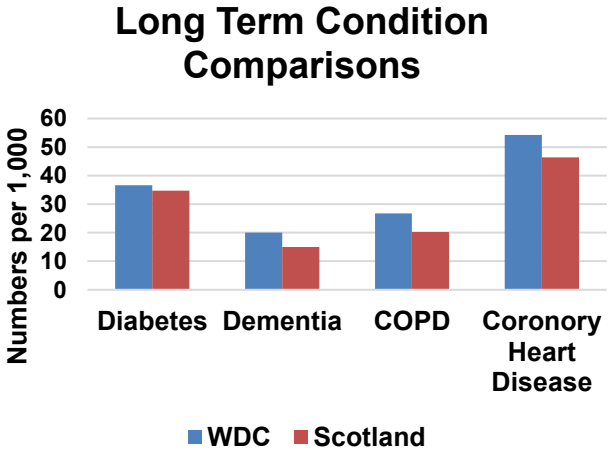
Largest differences in burden – compared to Scotland – occur due to:

- **Substance use disorders;**
- **Chronic respiratory diseases; and**
- **Mental health disorders**

Burden of Disease



Long Term Condition Comparisons



Climate Change

Scotland details climate change as a top government priority through its Scotland's Climate Change Plan: 2026–2040. Published in March 2026 this plan outlines policies, targets and actions to achieve net zero emissions while supporting economic growth and local communities.

While the Climate Change Plan addresses mitigation over the long term the third Scottish National Adaption Plan (SNAP3) published in September 2024 covers the period 2024 to 2029 and focuses on adaptation and building resilience to the ongoing and future impacts of climate change.

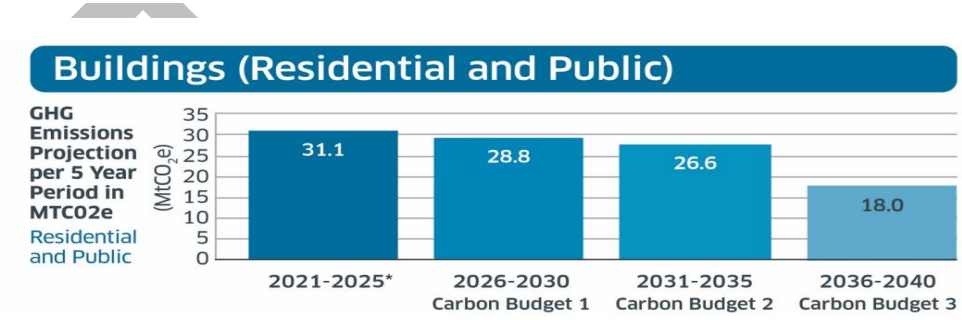
This represents Scotland's most ambitious climate adaption programme to date. It responds to the latest UK Climate Change Risk Assessment and the Climate Change Committee's guidance, aiming to foster resilience across society, economy, ecosystems and public services and is structured around five long term outcomes

Among these outcomes, "Public services are collaborating in effective and inclusive adaptation action" is particularly relevant to the Integration Joint Boards as it oversees the delivery of health and social care services.

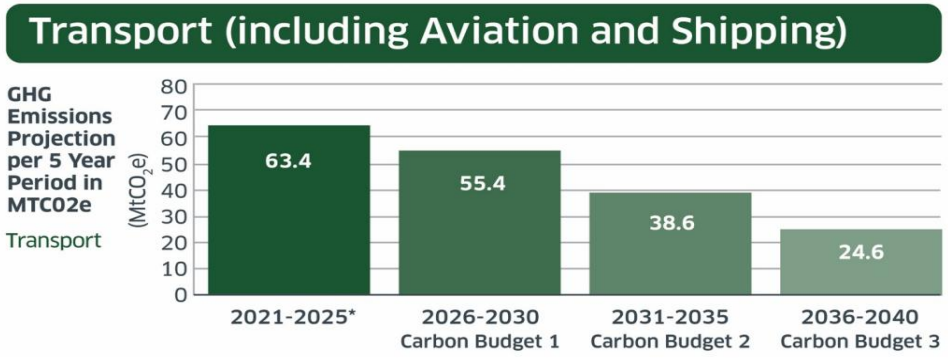
The Climate Change Plan identifies a number of key policies across a range of sectors to meet carbon budgets. The relevance of some of these key sectors to Integration Joint Boards is detailed in Exhibit 10.

SNAP3 requires public service bodies, including IJB's, to integrate climate resilience into their planning and operations ensuring healthcare delivery, social care and community wellbeing are safeguarded against extreme weather and climate-related disruptions.

Exhibit 10: Extracts from Scotland's Climate Change Plan: 2026-2040 (see Appendix 1, 4)



Improved public health and wellbeing from moving to clean heating systems, including improved air quality. Warmer, less damp homes can lead to improved health outcomes and quality of life. Targeted energy efficiency improvements will lower energy demand and bills, helping to lift households out of fuel poverty.



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.

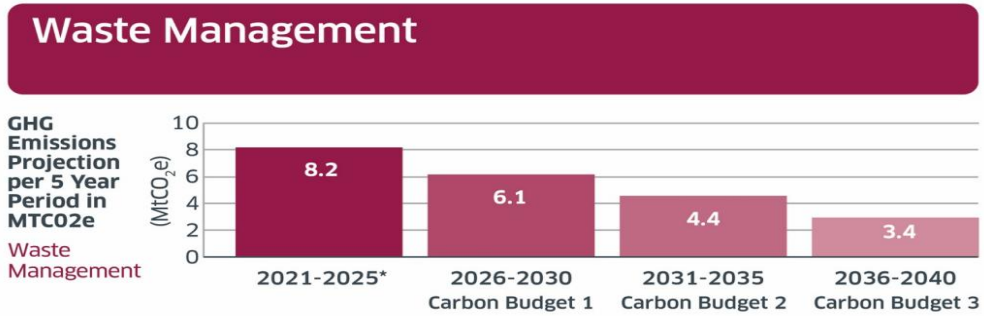
- Demonstrate compliance with the Public Bodies Climate Change Duties, which include:
    - Reducing greenhouse gas emissions.
    - Adapting to climate change impacts.
    - Acting sustainably in the delivery of their functions

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.

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.

Over **£6.6 billion worth of co-benefits** between 2026-2040, including improved health outcomes through increased levels of exercise and reductions in noise pollution, as well as reduced road congestion and improved road safety.

Lower emissions contribute to better air quality, which can lead to improved public health outcomes, particularly in communities near industrial sites.



The shift to sustainable resource use will also see **less litter** on our streets and in our local environment, which will help to **improve and strengthen communities**, and could lead to **long-term public health benefits**.

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.

Given the scale of GP Prescribing in cost and volume we have a focus on reducing medicines waste as one strand of our efficiency programmes.

Medicines waste costs more than **£100,000 every day** which is enough to pay the daily wages of more than **700 nurses** – As part of Glasgow Climate Week in May 2026 NHSGGC held a public interactive event as part of a campaign to reduce medicines waste – for the good of people’s health, to support NHS services and to help the environment.

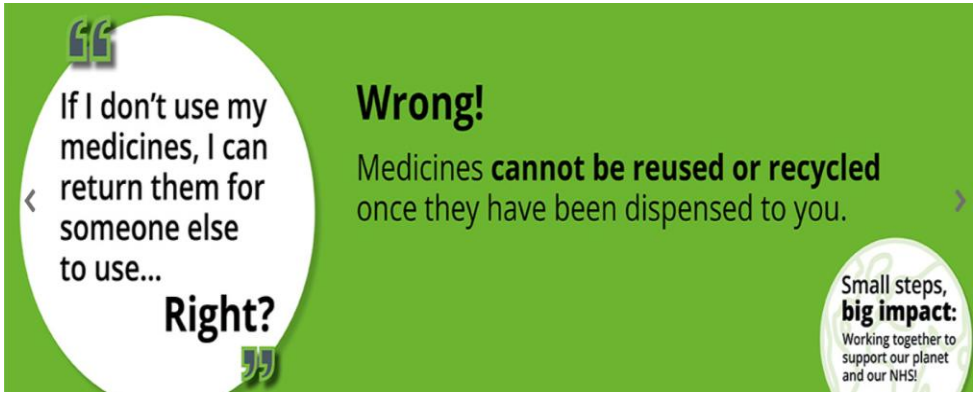
The HSCP is reviewing its property strategy in partnership with the Council and Health Board which will reflect the embedded flexible working policy that will rationalise the use of buildings and reduce staff travel, i.e. positive impact on reducing carbon emissions.

Did you know:

Medicines account for **25%** of the carbon footprint of NHSGGC.

While the volume of medicines burned daily in Scotland is equivalent to the **weight of a small car**.

The event aimed to dispel some common misconceptions around medicines.



Performance Reporting 2025/26

The HSCP Audit and Performance Committee receives a Quarterly Public Performance Report at each meeting, which provides an update on progress in respect of key performance indicators and commitments. These can be viewed here (see Appendix 1, 5).

The Joint Bodies Act also requires all IJBs to produce an Annual Performance Report (APR), by the 31 July. The report content is governed by the 2014 Act and must cover the HSCP Board's performance against the 9 national outcomes and 23 national indicators.

The 2025/26 APR is scheduled to be presented to the HSCP Audit and Performance Committee on 23 June 2026 for approval and publication thereafter. The report can be viewed here (see Appendix 1, 6).

The performance report includes 49 indicators with ambitious targets and progress measured against:

- 19 local benchmarks;
- 14 national benchmarks; and
- 16 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.

Performance continued to be influenced by complex factors, with changing activity and demand remaining key drivers in 2025/26. 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 11 below with the detail contained within the June 2026 APR. Analysis on key performance indicators reported for monitoring purposes only have been excluded due to the subjective interpretation of RAG status.

Exhibit 11: Overall Strategic Plan Performance Analysis

Overall Strategic Plan Performance Analysis	19 Local Targets				14 National Targets			
	R	A	G	B	R	A	G	B
Key Performance indicators								
Caring Communities	0	1	1	0	1	0	3	1
Safe and Thriving Communities	2	4	2	0	2	1	0	0
Equal Communities	0	2	0	0	2	1	0	0
Healthy Communities	3	4	0	0	1	1	1	0

Target missed by 15% or more
Target narrowly missed
Target achieved
Data not yet available

Targets missed by 15% or more relate to:

- **Psychological Therapies**
- **MSK waiting times**
- **Delayed discharges and unscheduled care**
- **Adult support and protection risk assessments**
- **Criminal Justice reporting and unpaid work timescales**
- **Hospital emergency admissions**

New reserves to support West Dunbartonshire HSCP to improve waiting times and other performance targets in the delivery of its Musculoskeletal service and unscheduled care service will be utilised over the next two financial years.

The Annual Performance Report provides significant detail on improvement actions

Overall Strategic Plan Performance Analysis	60 Actions		
	R	A	G
Strategic Action Plan Progress			
Caring Communities	0	8	17
Safe and Thriving Communities	0	6	11
Equal Communities	0	4	10
Healthy Communities	0	0	4

Overdue
Not yet due
Due date achieved

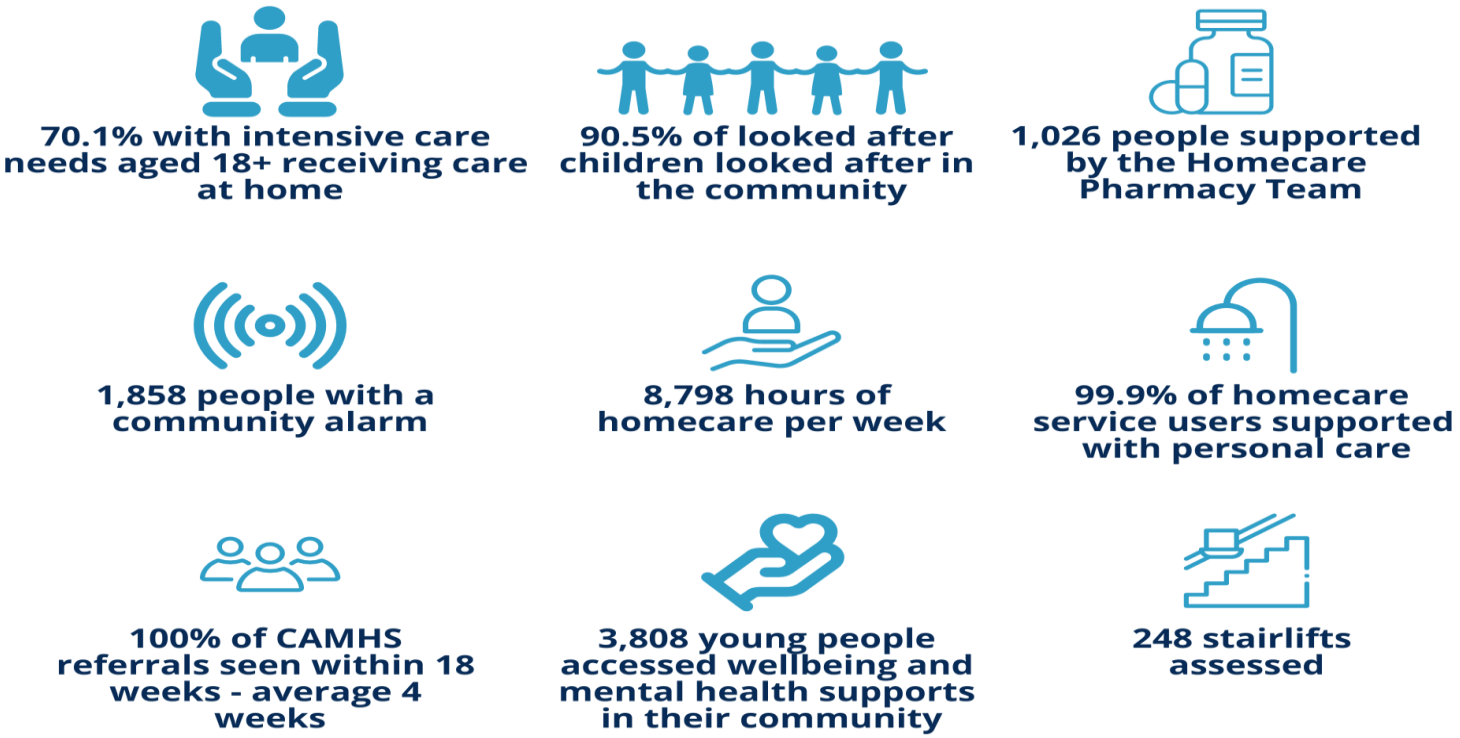
Overall Strategic Plan Performance Analysis	27 Actions		
	R	A	G
Strategic Enablers			
Workforce	0	5	3
Finance	0	1	2
Technology	0	5	1
Partnerships	0	2	4
Infrastructure	0	2	2

Overdue
Not yet due
Due date achieved

Performance Highlights 2025/26

The following graphic presents a pictorial view of some high level performance highlights with more extensive detailed service narrative following thereafter.

Exhibit 12: Pictorial View of Performance Highlights



Service Updates 2025/26

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. A one-year Workforce Plan for 2025/26 was presented to the HSCP Board on 25 November 2025, and serves as an interim measure and is designed to align with the development of the HSCP Boards next strategic plan. The intention is to return to a longer-term planning horizon from 2026 onwards, ensuring continuity and strategic alignment across service delivery and workforce priorities.

During 2025/26, West Dunbartonshire HSCP continued to place a strong emphasis on recognising staff contribution, supporting wellbeing and sustaining a positive organisational culture.

Our people are at the heart of everything we do. The Staff Excellence Awards remained an important mechanism for celebrating the commitment and impact of the workforce, with nominations increasing by 56% compared to the previous year, reflecting growing staff engagement and a strong culture of appreciation across the partnership. The introduction of the Chief Officer's Award further reinforced the HSCP's commitment to kindness and compassionate leadership by recognising individuals who consistently demonstrate positive and respectful behaviours in the workplace.

- Leader of the Year: Derek Dolan, Senior Charge Nurse, Glenarn Ward, Dumbarton Joint Hospital
- Employee of the Year: Mikey Quinn, MSK Physiotherapist
- Team of the Year: West Dunbartonshire HSCP Justice Services Team
- Innovation of the Year: Crosslet & Queens Quay Catering Teams
- Volunteer of the Year – Jamie MacLeod, Mentor Scotland
- Chief Officer's Award: Karen Glass, Practice Development Physiotherapist

Wider wellbeing and culture activity also continued throughout the year, supported by access to initiatives such as the NHSGGC Active Staff programme and participation in national and local campaigns including Civility Saves Lives and World Kindness Day. A growing network of Civility Champions has helped to promote positive behaviours across services, complemented by professional recognition days that celebrate kindness, professionalism and the contribution of staff. The HSCP also continued to support staff experience and professional development through structured engagement and targeted workforce initiatives.

The annual iMatter Staff Experience Survey remained a key mechanism for capturing staff feedback and supporting team-based improvement, with participation increasing slightly to 55%. Overall staff experience and employee engagement scores remained stable, suggesting a broadly sustained staff experience during a particularly challenging period, with more areas showing improvement than decline. Alongside this, support for Newly Qualified Social Workers continued to be strengthened through the SSSC Supported Year, which has been in place since October 2024. The programme provides a structured and supportive transition into professional practice through peer support, mentoring, shadowing and mandatory learning aligned to SSSC Continuous Professional Learning requirements and local workforce priorities.

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.

HSCP Digital Strategy

The HSCP Digital Strategy is an ambitious approach to developing digital services and structures, with the aim of delivery successful change for employees, service users and other stakeholders. As we move towards the final year of our HSCP Digital Strategy 2024 to 2027, the HSCP is able to reflect on areas where progress has been made, areas which still need some focus, and will soon start the process of developing a new Digital Strategy which will be linked to the development of a new HSCP Strategic Plan, ensuring Digital is considered as one of the main strategic priorities

- West Dunbartonshire Health and Social Care Partnership (WDHSCP) achieved a major milestone by completing the transition from analogue to digital Telecare alarms well ahead of the national deadline. More than 1,600 vulnerable residents now benefit from a safer, more resilient digital service powered by Chiptech “SEVEN” alarms and supported through the National Shared Alarm Receiving Centre provided by East Dunbartonshire Council. This success reflects exceptional teamwork, a strong and long-standing partnership with East Dunbartonshire Council, and invaluable guidance from the Scottish Digital Office. Delivered within budget and using WDHSCP’s own

Telecare team, the project showcases what can be achieved through collaboration, commitment, and a clear focus on protecting residents.

- The HSCP supports the implementation of new digital applications which will further support our teams. Along with West Dunbartonshire Council colleagues, work is underway on the implementation of OneDrive and SharePoint which will support greater collaboration utilising digital technologies and with specific apps having been rolled out to support change. The introduction of modern applications will drive organic improvements in digital capabilities as employees gain practical experience with modern tools.

- Care Opinion for the HSCP has also been launched, enabling service users and carers to provide feedback on their care experiences. Care Opinion is used well across health and social care and should enable an additional communications route for service users to comment, positively or negatively, on HSCP services. Submissions are reviewed by relevant managers, with responses provided and learning adopted to support improvement.

Our Services

Care Homes

The Crosslet & Queens Quay Catering Teams have transformed mealtimes through creativity, passion and a real drive to make life better for the Care Home residents. Their innovative approach to nutritious, enjoyable food has earned them national recognition, including becoming the first Care Homes in Scotland to achieve the Food for Life Bronze Award. Always thinking differently, they have introduced new ways to support health and wellbeing — from tailored menus to projects that reduce reliance on costly supplements, whilst improving residents' outcomes.

Their themed events, celebrations and genuine care bring joy, comfort and connection to daily life. Through their imagination and commitment, the teams have made a lasting difference to quality of care, resident wellbeing and the way resources are used across both homes.

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. Phase 3 of the re-design has now been implemented, with approximately 92% of the workforce transitioned to a new standard rota, 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 continues to work through an agreed improvement plan, with ongoing support from the Care Inspectorate to drive further enhancements. To

strengthen oversight, reporting tools continue to be used to track 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 continue to be a key area for improvement despite updated operational guidance being rolled out to ensure staff are well supported on return to work and that attendance management processes are consistently applied.

Unscheduled Care

West Dunbartonshire HSCP continues to face **sustained and complex pressures** in relation to delayed discharge, with performance remaining out with national and regional indicators despite ongoing improvement activity. Delays are driven by a combination of rising acuity and complexity of need, workforce capacity constraints, legal processes associated with Adults with Incapacity and Guardianship, and limitations in Care at Home and care home market capacity, many of which are outside the direct control of the HSCP. Prolonged hospital stays adversely affect individual outcomes, particularly for older people, increasing the risk of deconditioning and often resulting in higher levels and cost of care being required on discharge, while also leading to significant acute bed days lost and reduced hospital flow. These challenges have material financial implications, placing pressure on Care at Home budgets and external commissioning due to increasing complexity and reliance on higher-cost care.

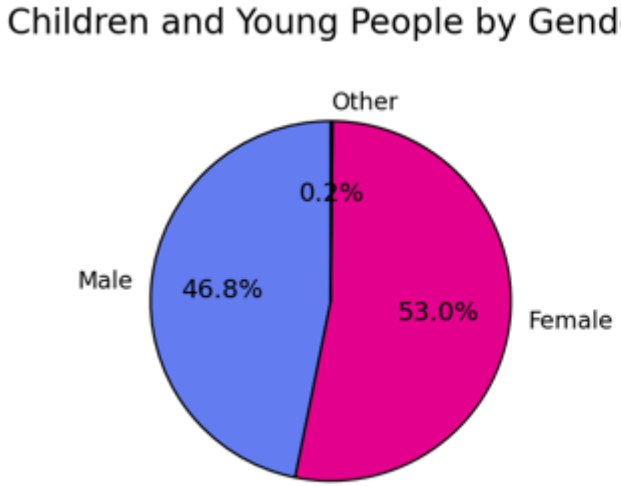
In response, the HSCP has progressed a programme of whole-system improvement actions, including earlier and more proactive discharge planning, strengthened joint working through the Community Hospital Discharge Team, enhanced performance intelligence and oversight via system dashboards, stabilisation and recruitment within key workforces, expansion of intermediate care capacity, targeted action to reduce avoidable legal delays, and strengthened partnership working with acute and community partners.

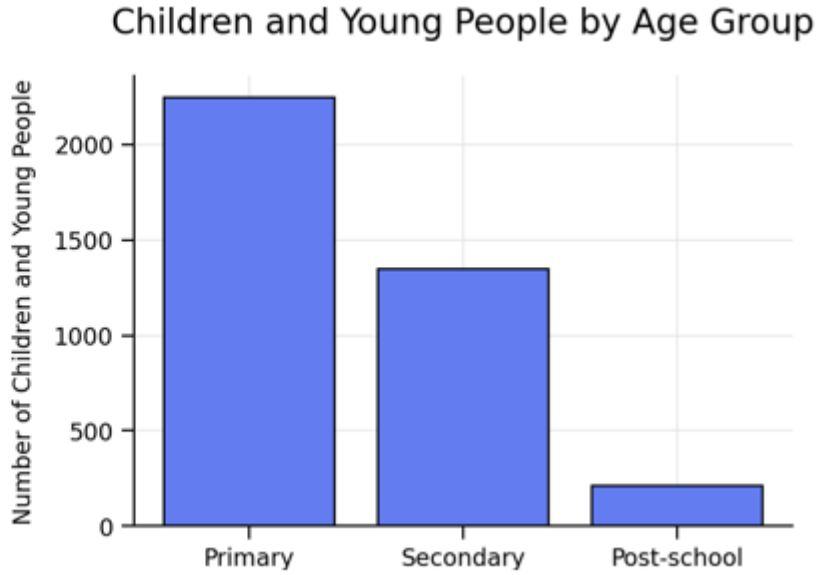
While these actions have improved planning, coordination and governance, the scale and persistence of delayed discharge underline the need for continued, coordinated system-wide action to achieve sustained improvement.

Children's Services

- **Community Mental Health and Wellbeing Activity.** The Children and Young Peoples Community Mental Health and Wellbeing activity has supported 3808 young people in 2025/26 to access wellbeing and mental health supports in their community. The services have also provided support via resources and training to 54 parents and carers with an overview of community mental health supports provided in Exhibit 13 below.

Exhibit 13: Overview of Community Mental Health Supports provided in 2025/26





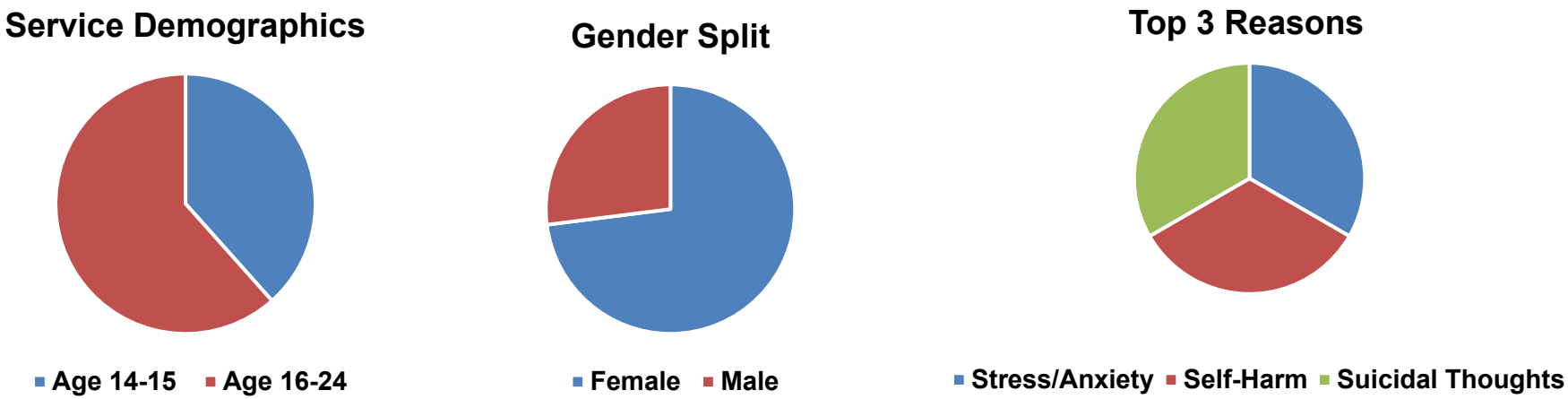
- **Distress Brief Intervention Service.** The young person distress service continues to expand its patient pathways, with more third sector organisations becoming referrers for 14- and 15-year-olds. The service was extended to include all adults in January 2026, which also saw an increase in referrals for young adults (up to 25 years). Support has been offered by our service provider, Scottish Action for Mental Health (SAMH) to frontline staff groups particularly in Primary Care.

  By the end of the year, Primary Care referral numbers exceeded those accessing via the education pathway. Access via the Primary Care pathway has been strengthened by an electronic referral via SCI Gateway. A total of 486 onward referrals or signposting took place, showing that many young people needed help with more than one issue.

  The outcome measures of closed cases for 2025/26 indicate an improvement of 5 rating points for median distress rating between level 1 (at referral) and level 2 (at service provider).

Service demographics provided by SAMH for West Dunbartonshire are provided in Exhibit 14 below.

Exhibit 14: Distress Brief Service Demographics



Note: The upper age limit was extended to 26 for young people with experience of care

- **Suicide Prevention**. During 2025/26, a comprehensive programme of mental health and suicide prevention training was delivered across West Dunbartonshire in partnership with statutory and third sector organisations. A total of 196 training places were booked, with 130 participants attending, reflecting good overall engagement despite some non-attendance. Participation spanned a wide range of professional groups, including health and social care, education, policing, housing, third sector and community-based services. The programme combined awareness-raising and skills-based provision, with What's the Harm? the most frequently accessed course, followed by Scottish Mental Health First Aid and ASIST, which support the identification of mental distress and suicide risk. Shorter courses, including Ask, Tell, Save a Life and Introduction to Self-Harm, complemented this offer by supporting early intervention and extending reach across frontline and non-clinical staff groups.

- **Early Intervention.** Y Sort It (the Planet Youth Community Delivery partner) continues to implement the learning from the Planet Youth Approach in West Dunbartonshire that recognises the need for early intervention for a young person's wellbeing. A key time in a young person's life is the transition from Primary to High school.

Y Sort it increased capacity to support young people during their transition to secondary school by creating play, learning and wellbeing activities for those aged 8-12 years. These activities were delivered throughout 2025/2026 including supporting our current youth club and holiday provision.

- **Planet Youth Prevention Approach.** The Planet Youth approach in West Dunbartonshire continues to provide a strong evidence base for upstream prevention work addressing the wellbeing of young people. Based on the Icelandic Prevention Model, Planet Youth focus on strengthening protective factors within families, schools and communities while using regular, high-quality local data to inform action. West Dunbartonshire has been involved in Planet Youth since 2019 as one of six Scottish pilot areas.

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 2025/26, the prescribing budget absorbed a £3.602m (16.6%) increase over the previous year, reflecting rising costs and demand. To mitigate this, a challenging efficiency programme of £1.130m was implemented across multiple initiatives.

In 2025/26 the HSCP achieved 119% of its prescribing efficiency targets with overall savings of £1.350m, compared to 101% and £14m for NHSGGC. Notable achievements include:

- Polypharmacy reviews: 97% of target achieved (highest HSCP) with > 2,300 review delivered and 100% increase on 2024/25; and
- Care Home savings: 209% of target achieved
- PIIGlets: 664% of target achieved[1]
- Various switches: overall 134% of target achieved

[1] PIIGlets are Prescribing Initiative Implementation Guides which support the prescribing team in actioning centrally co-ordinated switches and changes to prescriptions that focus on selecting the most cost-effective options available e.g. brand-generic switch, switch to formulary choice preparation, switch to cost-effective formulation, dose optimisation, deprescribing of non-evidenced based medicines.

These results reflect strong local leadership, data-driven decision-making, and a collaborative commitment to delivering value while maintaining safe, person-centred care.

Learning Disability

- **Individuals with a Learning Disability are recognised as being less physically active than the general population.** Updated WHO guidance (2022) recommends 30 minutes of physical activity per day for people with a Learning Disability; however, existing programmes such as Live Active were not designed to meet their needs and did not offer the reasonable adjustments required for full participation. To address this gap, Healthcare Support Workers (HCSWs), supported by Physiotherapy, developed and implemented a weekly exercise class specifically designed for people with a Learning Disability, the aim of which was to provide an inclusive, accessible, and person-centred weekly exercise class tailored specifically for individuals with a Learning Disability, promoting improved physical health, mobility, and sustained engagement in physical activity.

  The introduction of the adapted exercise class has achieved several positive outcomes: The class provides a supportive, inclusive environment designed around individual mobility and health needs; individuals who previously faced barriers to attending mainstream programmes can now engage in regular physical activity; and the class promotes healthier lifestyles, improved fitness, and greater confidence, encouraging long-term participation.

- **Community connections aim to deliver person-centred care**, they treat everyone with respect and compassion, acknowledging unique life experiences. Involving people in care decisions fosters independence and wellbeing, while strengthening therapeutic relationships and enhancing quality of care. Providing person-centred care leads to positive emotional, physical, and social outcomes, aligns with best practices, and reflects our commitment to compassionate, holistic support.

  This approach has benefited service users and their families, a success reflected in a recent inspection where the Care Inspectorate awarded Community Connections a grade 6 for supporting wellbeing. Grade 6 is generally awarded in circumstances where services are sector leading.

NHSGGC Musculoskeletal (MSK) Physiotherapy

Musculoskeletal (MSK) conditions continue to have a major impact on people's lives. It is one of the leading causes of absence from work and more years are lived with an MSK disability than any other condition.

The MSK Physiotherapy Service continues to provide a person-centred approach, where each person is individually assessed and their bespoke care is focused on symptom management, movement, exercise and supported self- management.

NHS Greater Glasgow and Clyde's MSK Physiotherapy Service is hosted within West Dunbartonshire HSCP who manage activity across the health board area. There have been five projects within the MSK service this year as illustrated within Exhibit 15.

Exhibit 15: Priority Objectives 2025/26

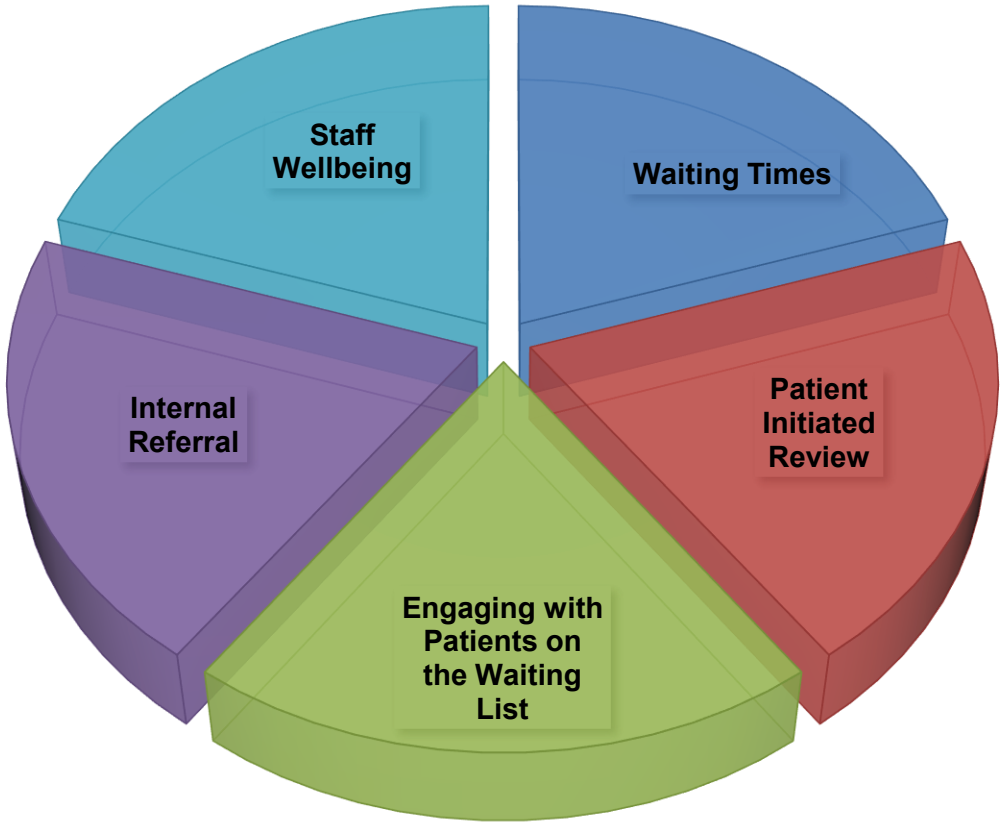
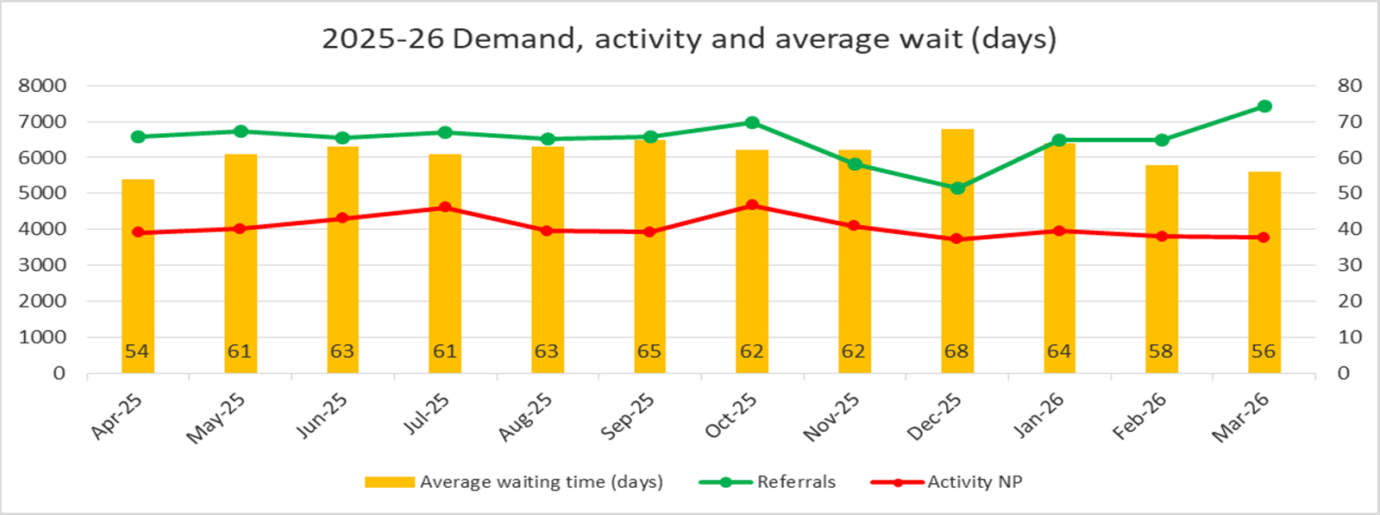


Exhibit 16: Demand, Activity and Waiting Time



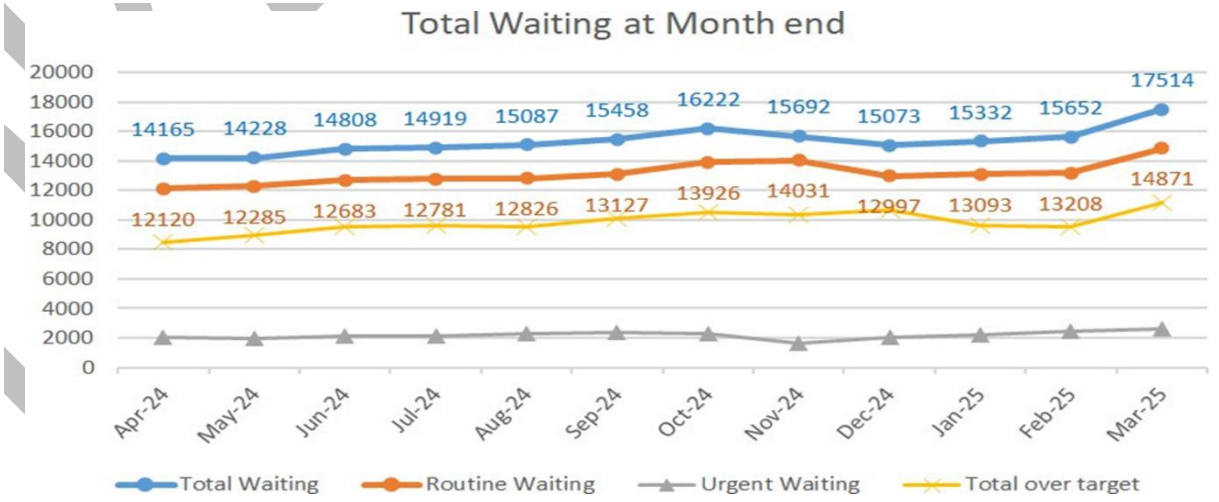
Demand for the MSK Physiotherapy Service has remained static in 2025/26 compared to the two previous years (with demand rising 6.8% on top of a 13.3% rise the previous year).

The service received a total of 78,498 referrals, averaging between 6,000 and 7,000 per month with referrals peaking at over 7,000 in October 2025 and March 2026 as illustrated in Exhibit 16.

While recruitment for MSK vacancies has improved, with more applicants than in previous years. Staff turnover remains high due to the service size, as many employees move to promoted roles. This leads to ongoing challenges with service capacity and activity when posts are vacant, both during the vacancy and when others absorb the caseload. In addition, sickness absence averaged 7.3%, consistently above the 4% target.

As a result, the number of patients waiting for appointments across NHS Greater Glasgow and Clyde increased throughout the year, as shown in Exhibit 17.

Exhibit 17: Total Waiting at Month End



Primary Care

- **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:

    - Clydebank Cluster carried out a Quality Improvement Project looking at uptake and referrals into the local **smoking cessation service Quit Your Way.** This was based on evidence which shows a reduction in rates of lung cancer with smoking cessations v's smoking reduction. While annual figures for 2025/26 are not yet available, the number of referrals by the end of Quarter 3 were comparable to the full year 2024/25.

    - The **Topiramate Pregnancy Prevention Programme** began in 2024. Topiramate is used for epilepsy and migraine prevention. The mandatory programme targets women of childbearing age taking topiramate to reduce risks of birth defects and developmental issues from exposure during pregnancy, requiring annual risk assessments, contraceptive education, and ongoing monitoring. West Dunbartonshire HSCP practices completed patient reviews, provided counselling, and set up annual recalls.

    - All practices across the HSCP have participated in the **Cardiovascular Direct Enhanced Service** (DES) which looks to manage and treat any risk factors for development of cardiovascular disease in a subgroup of patients aged 35-60. To support this work around cardiovascular disease prevention the HSCP organised Community days held in the Vale Centre for Health and Care and Clydebank Health Centre to share the local services which can support patients in health and wellbeing including Live Active, Quit Your Way, Alcohol services, Health Improvement, Dieticians, CVS walking groups. The Cardiovascular DES will continue to run in 2026/27 and the HSCP will look to support uptake of health and wellbeing services with the aim of improving cardiovascular health in the population.

Financial Performance 2025/26

The Statement of Accounts contains the financial statements of the HSCP Board for the year ended 31 March 2026 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 2025/26

1 April 2025 to 31 March 2026	West Dunbartonshire Council £000	Greater Glasgow & Clyde Heath Board £000	Total £000
Funds Received from Partners	(94,182)	(181,807)	(275,989)
Funds Spent with Partners	96,277	174,804	271,081
Deficit/(Surplus) in Year 2025/26	**2,095**	**(7,003)**	**(4,908)**

Note: Totals may not add due to rounding

The Comprehensive Income and Expenditure Statement (CIES) on page 79 details the cost of providing services for the year to 31 March 2026 for all health and care services delegated or hosted by the HSCP Board.

The total cost of delivering services amounted to £271.081m against funding contributions of £275.989m, both amounts including notional spend and funding agreed for Set Aside of £49.337m, (see Note 4 "Critical Judgements and Estimations" page 89). This therefore leaves the HSCP Board with an overall surplus on the provision of services of £4.908m prior to planned transfers to and from reserves, the composition of which is detailed within Note 12 "Usable Reserve: General Fund" pages 95 to 97.

The HSCP Board's 2025/26 Financial Year

The HSCP Board approved the 2025/26 revenue budget on 24 March 2025. 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 £3.898m for support related to increases to Employers National Insurance Contributions, Scottish Living Wage for adults and children, Free Personal Care uplifts, Children and Young Person's Community Mental Health funding and Scottish Disability funding.

The Board approved a total indicative net revenue budget of £210.334m (excluding Set Aside estimated budget of £46.348m).

This was supplemented with an allocation from earmarked reserves of £3.049m to close the gap between funding and estimated cost of services, resulting in a total opening budget of £213.383m.

Throughout 2025/26 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 2025/26

2025/26 Budget Reconciliation	Health Care £000	Social Care £000	Total £000
Budget Approved on 24 March 2025	**117,937**	**95,446**	**213,383**
Rollover Budget Adjustments	2,011	0	2,011
Primary Care	(5)	0	(5)
Adult and Older People Services	1,410	112	1,522
Children's Services	5	(24)	(19)
Prescribing	(265)	0	(265)
Family Health Services	1,261	0	1,261
Other	11,388	346	11,734
Reported Budget 2025/26	**133,742**	**95,880**	**229,622**
Funded from Earmarked Reserves	**(1,272)**	**(1,777)**	**(3,049)**
Funded from Partner Organisations	**132,470**	**94,103**	**226,573**

Note: Totals may not add due to rounding

Final Outturn Position 2025/26

The latest Financial Performance Report, which can be found here (see Appendix 1, 7), was issued to the HSCP Board on 26 May 2026 and projected a gross underspend of £4.729m (0.02%) for the financial year ended 31 March 2026 prior to planned transfers to/from earmarked reserves (including the drawdown of reserves approved to balance the budget) to leave a net underspend of £0.092m to be added to un-earmarked reserves.

The 2025/26 Financial Performance Reports included appendices detailing budget transfers, key variances, savings progress, and earmarked reserves. Approved savings and service redesign efficiencies totalled £5.484m, with 98% (£5.394m) achieved or on track to be delivered as planned and the remainder at risk but covered by service underspends.

These financial statements finalise the outturn position for 2025/26 as at 31 March 2026.

Prior to planned transfers to/from earmarked reserves and after accounting for all known adjustments, the position is a gross underspend of £4.908m and a net underspend of £0.400m which are movements of £0.179m and £0.308m 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 2026 Projected Outturn

Reconciliation of Movements in Reported Position between Final Outturn and May 2026 HSCP Board Report	Final / Forecast Full Year	(Drawdown) / Transfer to Earmarked Reserves	(Drawdown) / Transfer to Unearmarked Reserves
	£000	£000	£000
Final Favourable Variance Reported - Impact on Reserves	4,908	4,508	400
May 2026 Favourable Variance Reported - Impact on Reserves	4,729	4,637	92
Movement since May 2026 Draft Outturn Report	**179**	**(129)**	**308**
Represented By:			
Additional Altzeimers Accrual	(29)	0	(29)
Earmarking temp admin post for ASP	0	40	(40)
Revision of decision to accrue costs for OOA Client Transfer	209	0	209
Drawdown of TEC reserves	0	(30)	30
Underspend re Contingency Budget	0	(135)	135
Drawdown of Health Improvement spend from planning reserve	0	(3)	3
Roundings	(1)	(1)	0
Movement since May 2026 Draft Outturn Report	**179**	**(129)**	**308**
Proposed Reallocation of Earmarked Reserves	0	(797)	797
Movement since May 2026 Draft Outturn Report to Final Reserves	**179**	**(926)**	**1,105**

Note: Totals may not add due to rounding

Table 4: Final Outturn against Budget 2025/26 by Service Area

West Dunbartonshire Integration Joint Board Consolidated Health & Social Care	2025/26 Annual Budget £000	2025/26 Net Expenditure £000	2025/26 Underspend/ (Overspend) £000	2025/26 Reserves Adjustment £000	2025/26 Underspend/ (Overspend) £000
Older People, Health and Community Care	59,776	59,787	(11)	(286)	275
Physical Disability	3,789	3,832	(43)	41	(84)
Children and Families	33,073	34,261	(1,188)	(148)	(1,040)
Mental Health Services	14,708	15,104	(396)	(564)	168
Addictions	4,207	4,133	74	(60)	134
Learning Disabilities	22,225	21,882	343	(180)	523
Strategy, Planning and Health Improvement	2,223	1,955	268	127	141
Family Health Services (FHS)	40,098	40,241	(143)	0	(143)
GP Prescribing	22,857	21,388	1,469	744	725
Hosted Services - MSK Physio	8,847	8,806	41	0	41
Hosted Services - Retinal Screening	937	911	26	0	26
Justice	154	(11)	165	80	85
HSCP Corporate and Other Services	13,296	8,993	4,303	4,754	(451)
IJB Operational Costs	383	383	0	0	0
Cost of Services Directly Managed by West Dunbartonshire HSCP	**226,573**	**221,665**	**4,908**	**4,508**	**400**
Set aside for delegated services provided in large hospitals	49,337	49,337	0	0	0
Assisted garden maintenance and Aids and Adaptions	79	79	0	0	0
Total Cost of Services to West Dunbartonshire HSCP	**275,989**	**271,081**	**4,908**	**4,508**	**400**

Note: Totals may not add due to rounding

Table 5: Final Outturn against Budget 2024/25 by Subjective Analysis

West Dunbartonshire Integration Joint Board Consolidated Health & Social Care	2025/26 Annual Budget £000	2025/26 Net Expenditure £000	2025/26 Underspend/ (Overspend) £000	2025/26 Reserves Adjustment £000	2025/26 Underspend/ (Overspend) £000
Employee	97,869	96,088	1,781	1,121	660
Property	1,243	1,254	(11)	0	(11)
Transport and Plant	1,384	1,334	50	0	50
Supplies, Services and Admin	9,808	4,188	5,620	5,077	543
Payment to Other Bodies	70,603	74,713	(4,110)	(1,259)	(2,851)
Family Health Services	41,627	41,818	(191)	0	(191)
GP Prescribing	22,858	21,388	1,470	744	726
Other	2,934	2,450	484	0	484
Gross Expenditure	**248,326**	**243,233**	**5,093**	**5,683**	**(590)**
Income	(21,753)	(21,568)	(185)	(1,175)	990
Net Expenditure	**226,573**	**221,665**	**4,908**	**4,508**	**400**

Note: Totals may not add due to rounding

The Comprehensive Income and Expenditure Statement (CIES) on page 79 is required to show the surplus or deficit on services and the impact on both general and earmarked reserves. The final position for 2025/26 was an overall surplus of £4.908m with £4.508m and £0.400m added to earmarked and un-earmarked reserves respectively. Earmarked reserves are detailed in Note 12 of these accounts on pages 95 to 97 coupled with some additional information detailed below in the "key messages".

While the CIES provides actual expenditure and income values for services in 2025/26 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 £0.648m mainly due to a reduction in residential placements due to deaths and discharges and an increase in property income due a revision in the calculation methodology partially offset by the cost of agency spend arising from recruitment challenges;
    - Older People Non-Residential Care realised a net overspend of £0.668m due to an overspend in the cost of non-residential external care packages previously budgeted and charged to Care at Home;
    - The Care at Home Service realised an overspend of £0.439m 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;
    - Adult Community Services and Community Health Operations realised a net underspend of £0.594m due to staffing vacancies; and
    - Sheltered Housing and Other Older People services realised a net underspend of £0.140m due to staff turnover.
- **Physical Disabilities** – net overspend of £0.084m mainly due to a significant fee uplift for one provider.
- **Children and Families** – net overspend of £1.040m mainly due to an increase in the number of young people being supported within children with disabilities and external accommodation on a care only basis.
- **Mental Health** – net underspend of £0.168m mainly due to high levels of staff turnover and unplanned recruitment delays partially offset by increased and extended contract cover for medical vacancies.
- **Addictions** – net underspend of £0.134m mainly due to budgeted rehabilitation not required.
- **Learning Disabilities** – net underspend of £0.523m mainly due to staffing vacancies and client service reviews.
- **Strategy Planning and Health Improvement** – net underspend of £0.141m mainly due to staff vacancies.
- **GP Prescribing** – Net underspend of £0.725m primarily driven by reductions in the cost of Dapagliflozin and lower prescribing volumes.
- **Family Health Services (FHS)** – Net overspend of £0.143m within General Medical Services primarily driven by the cost of Superannuation contributions, Locum cover, and premises cost.
- **HSCP Corporate and Other Services** – net overspend of £0.299m mainly due to staffing restructure costs and unallocated administrative and turnover 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 2025/26 was calculated as £49.337m. This figure includes expenditure related to staff costs, increased bed activity, changes to pathways, cleaning, testing, equipment, and PPE, all fully funded by the Scottish Government.

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

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

Key Risks, Uncertainties and Financial Outlook

The HSCP Board Financial Regulations confirms the responsibility of the Chief Officer to develop a local risk strategy and policy for approval by the Partnership Board. The HSCP Board Financial Regulations can be viewed here (See Appendix 1, 8)

The HSCP Board's Risk Management Strategy and Policy is supplemented with a Risk Appetite Statement. The most recent risk appetite statement was approved in August 2025, at which time the then Head of Strategy and Transformation reviewed the risk management policy and concluded that no material changes were required. The current risk strategy and policy documents can be viewed here on pages 33 to 57 (see Appendix 1, 9).

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) and the latest review can be viewed here on pages 353 to 369 (See Appendix 1, 10) and will be reviewed annually.

Risk Appetite Levels are defined as follows:

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

Risks are assessed using a matrix as detailed in Exhibit 18.

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-two key strategic risks as summarised in Table 6 below.

Exhibit 18 – Risk Matrix

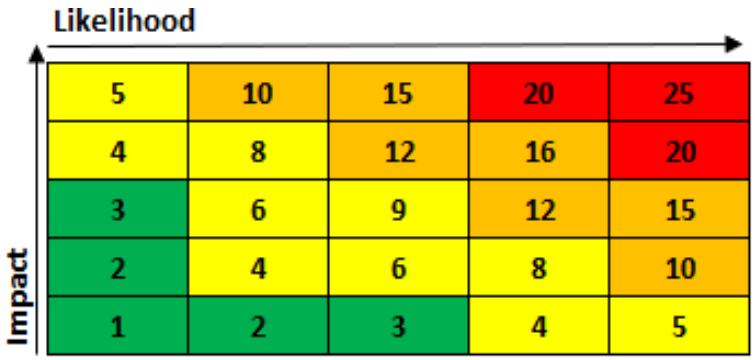


Table 6: Key Strategic Risks

Area of Risk	RAG Status	Current Score	Target Score
Strategy, Planning and Health Improvement			
Review and scrutiny of performance management information		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		8	8
Ability to effectively respond to a major emergency incident		12	12
Workforce			
Inability to develop and deliver sufficient workforce capacity to deliver strategic objectives		9	9
Risk of inability to cover planned or unplanned absence from existing workforce and wider HSCP services		12	2

Financial Sustainability			
Risk to financial sustainability within the short to medium term		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 though 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		12	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
A significant incident renders Dumbarton Health Centre partially or fully unusable.		16	4

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 27 January 2026 HSCP Board for their approval and can be viewed here (see Appendix 1, 11). An updated Strategic Risk Register is scheduled to be presented to the Audit and Performance Committee in June 2026.

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, 12) recommends that its aspiration should be a un-earmarked reserves level of 2% of its net expenditure (excluding Family Health Services) which would equate to approximately £4.716m, and for 2025/26 the final position is £4.773m (see Note 12: Usable Reserve: General Fund) which equates to a reserves level of 2.02%.

Our overall movement in reserves is covered above in the "2025/26 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 2025/26 in relation to local and national priorities will not complete until future years (£8.599m) 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, investment in MSK, development and implementation of a Property Strategy, Carers funding, costs to implement the final phase of the agenda for change pay reform and underwriting the Cost of Complex Care Packages.

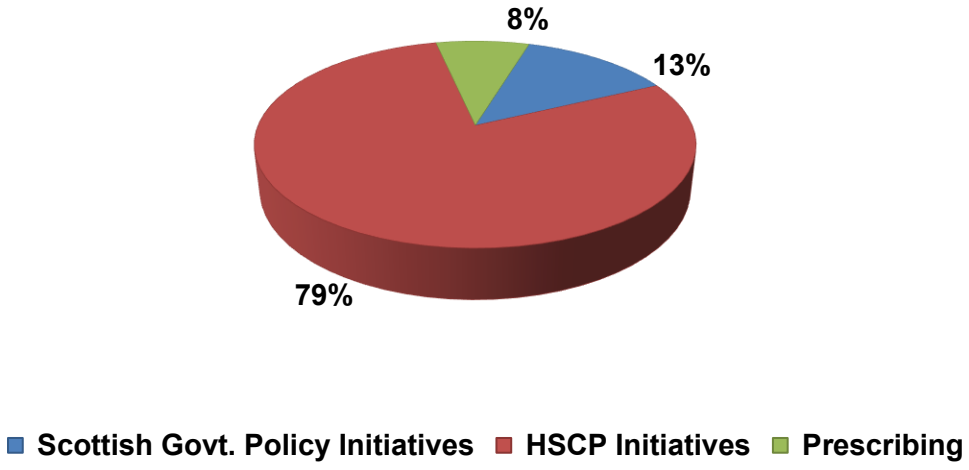
We started the year with £14.831m earmarked reserves and during the year a total of £3.760m was drawn down as detailed below:

- £1.216m (Social Care only) approved in March 2025 to balance the 2025/26 budget;
- £1.747m 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
- £0.797m 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 £7.471m to earmarked reserves throughout the year with £3.350m being an increase to existing reserves (mainly for alcohol and drugs partnerships, planning and health improvement projects, underwriting of prescribing pressures and Local Authority employers' superannuation future commitments) and £4.121m for the creation of new reserves (mainly due a transfer of significant non-recurring health funding to support West Dunbartonshire HSCP in the delivery of its Musculoskeletal service, support unscheduled care pressures and advance funding provided in relation to the anticipated costs of implementing the final phase of the reduced working week and ongoing agenda for change reform).

The final balance on earmarked reserves is £18.542m and a profile of the 2025/26 earmarked closing balance is detailed in Figure 1.

Figure 1: Profile of Earmarked Reserves

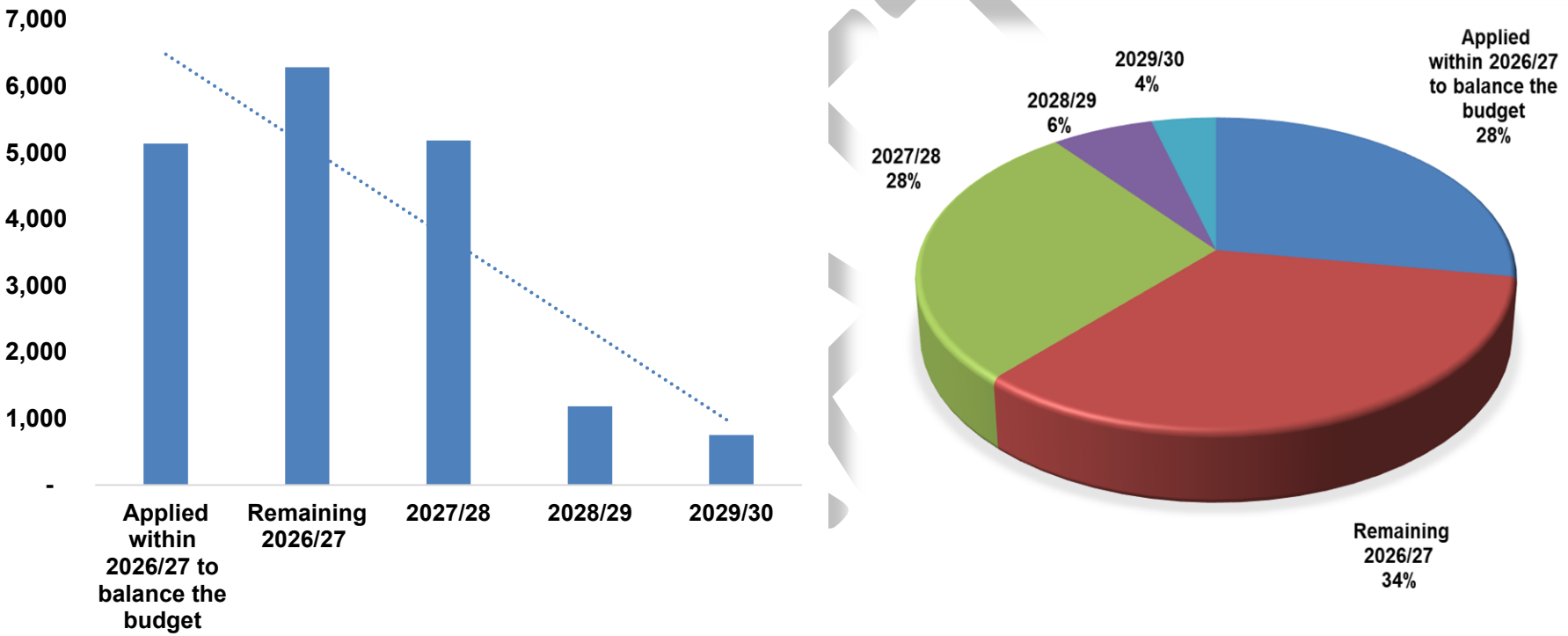


The analysis shows that:

- 13% 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;
- 79% relate to HSCP initiatives to support service redesign and transformation, service improvements (such as property investment, investment in the Musculoskeletal service and support for unscheduled care pressures) and future employer liabilities; and
- 8% 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 62% of all earmarked reserves are anticipated to be drawn down in 2026/27 with 28% 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 £4.773m which equates to approximately 2.02% of net expenditure (excluding Family Health Services). This is slightly above the 2% target detailed within the HSCP Board's Reserves Policy and is a result of ongoing work to replenish un-earmarked reserves which has been an ongoing priority during 2025/26.

Medium Term Financial Outlook

The HSCP Board approved the indicative 2026/27 Revenue Budget on the 24 March 2026. 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, 13).

For 2026/27 the Council maintained at least a flat cash position from 2025/26, 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 2% uplift, with a commitment to pass on any further funding linked to the anticipated costs of implementing the final phase of the reduced working week (move from 37 hour to 36 hours per week) and ongoing Agenda for Change reform. This was transferred from the Health Board as part of a late non-recurring package of financial support as detailed within the "Reserves" section above.

The Scotland's fiscal outlook: medium-term financial strategy (MTFS) 2025 (Appendix 1, 14) committed to multi-year funding settlements, particularly through the introduction of the 2026/27 to 2028/29 multi-year Scottish Spending Review 2026 (Appendix 1, 15) published alongside the Budget in January 2026. 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, however despite this commitment multi-year funding settlements are not guaranteed, and funding projections continue to be subject to updates, assumptions, and approval processes.

The Accounts Commission's Integration Joint Boards Finance Bulletins and wider Finance and Performance reports highlight a continued deterioration in financial sustainability across Scotland, with rising demand, significant savings requirements and reducing reserves. This remains relevant to West Dunbartonshire, although the HSCP currently retains a comparatively stronger reserve position than that seen nationally. The Integration Joint Boards: Finance and performance 2024 | Audit Scotland report (Appendix 1,16) was presented to the West Dunbartonshire HSCP Board in September 2024 and discussed at HSCP Board members sessions on budget setting and performance reporting measures.

As highlighted under "Reserves" un-earmarked reserves increased by £1.197m during the year to 2.02% of net expenditure, slightly above the HSCP's 2% policy target, providing limited short-term resilience. Earmarked reserves also increased by £3.711m, with 62% planned for use in 2026/27 to support specific cost pressures and maintain financial balance. The increase in reserves largely reflects non-recurring health funding and is aligned to specific, time-limited priorities, including MSK investment, unscheduled care, and the implementation of reduced working week and Agenda for Change reform. This funding was both welcome and important, supporting delivery of key services, however it does not support recurring cost pressures.

The HSCP Board supported by the Medium-Term Financial Outlook has utilised reserves support in a planned and managed way to both mitigate residual budget gaps and address in-year budget gaps. However, in line with the Accounts Commission's Local government budgets 2026/27 | Audit Scotland report (Appendix 1, 17), it highlights that funding is not keeping pace with demand and identifies a significant national budget gap. There remains a material risk that underlying financial pressures in health and social care will continue. This will require ongoing service redesign

and sustained partnership working with West Dunbartonshire Council and NHS Greater Glasgow and Clyde to ensure longer-term financial sustainability.

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, 18). The MTFO sets out the broad key themes on how we will work towards minimising future pressures and support financially 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.

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 was retitled the Care Reform (Scotland) Bill.

The **Care Reform (Scotland) Act 2025**, which was passed by the Scottish Parliament on 10 June 2025 and received Royal Assent on 22 July 2025, is now fully enacted introducing significant reforms to social care.

The Act focusses on the rights and support of care recipients, unpaid carers and social care workers.

The overall objectives of the Act detailed below with the key provisions listed in Exhibit 19:

- Strengthen the rights to people in care homes;
- Support unpaid carers and social care workers;
- Improve the **consistency and quality** of care across Scotland; and
- Promote **fair work, ethical commissioning, and sectoral bargaining** to enhance workforce conditions

Exhibit 19: Key Provisions of the Care Reform (Scotland) Act 2025

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.

While the overall context of the November 2024 MTFO remains unchanged the indicative budget gaps are revised annually to reflect most recent approved funding offers from each funding partner and updated future years funding and cost projections.

Projections include the future year impact of 2026/27 partner funding offers, demographic growth and pay / non-pay inflationary assumptions as well as roll forward of approved savings, management adjustments (e.g. turnover targets, service reviews).

Updated budget gaps for the period 2026/27 to 2028/29 are detailed in Table 7 and illustrate the scale of the risk.

Through 2026/27 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 including any financial implications arising from the enactment of The Care Reform (Scotland) Act 2025.

Table 7: Indicative Budget Gaps

Budget Gap Analysis	2026/27 £000	2027/28 £000	2028/29 £000
Social Care	108,161	112,619	119,003
Health Care	122,100	125,009	128,042
Set Aside	48,139	48,139	48,139
Total Indicative Spend	**278,400**	**285,767**	**295,184**
West Dunbartonshire Council	98,404	101,807	105,209
NHSGCC	121,730	123,025	125,230
Set Aside	48,139	48,139	48,139
Total Resources	**268,273**	**272,970**	**278,578**
Indicative Budget Gap	**10,127**	**12,796**	**16,607**
Management Adjustments	4,049	3,288	3,288
Savings Options	941	941	941
Application of Reserves	5,136	0	0
Measures to Balance the Budget	**10,127**	**4,229**	**4,229**
Indicative Budget Gap	**0**	**8,567**	**12,377**

Note: Totals may not add due to rounding

One material risk that has increased for since the 2026/27 budget was approved in March relates to General Medical Service (GMS) costs within Family Health Services. The GMS contract has consistently overspent in previous years with each deficit increasing year on year. Early forecasting for 2026-27 indicates a potential overspend of £3.1m, which would be shared with each HSCP based on their percentage of actual expenditure. A high-level estimate of our share is approximately £0.250 million. The main cost drivers for this are; the cost of Superannuation contributions, Locum cover, and premises cost. Superannuation is an emerging risk due to the introduction of workforce capacity funding from 2026/27. Without an appropriate uplift in GMS Board Admin allocations for this financial year, the above-mentioned overspend is a real possibility. This position is being monitored closely.

Conclusion

Throughout 2025/26, 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.

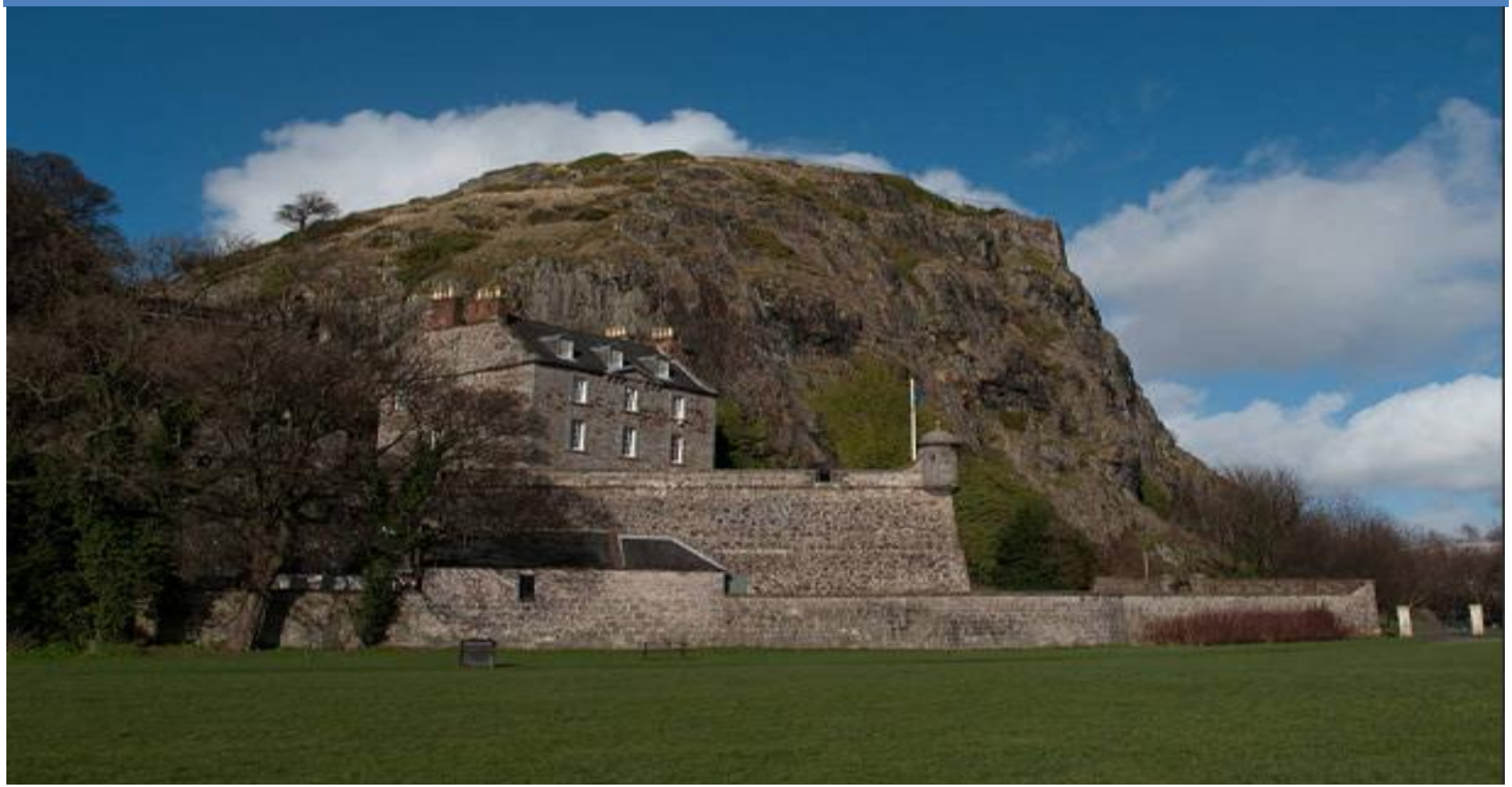
Looking ahead to 2026/27, we will build on our strong foundations—strengthening governance, deepening stakeholder engagement, managing risk proactively, and investing in our workforce and communities to ensure sustainable, high-quality services.

Michelle Wailes
HSCP Board Chair **Date: 23 June 2026**

Beth Culshaw **Date: 23 June 2026**
Chief Officer

Julie Slavin **Date: 23 June 2026**
Chief Financial Officer

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 Unaudited Annual Accounts were approved at a meeting of the Audit and Performance Committee on 23 June 2026.

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

Michelle Wailes **Date: 23 June 2026**
HSCP Board Chair

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 2026 and the transactions for the year then ended.

Julie Slavin CPFA **Date: 23 June 2026**
Chief Financial Officer

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 2025 to 31 March 2026

Voting Board Members 2025/26	Position	Dates	Organisation
Michelle Wailes	Chair	1 April 2025 to 31 March 2026	NHS Greater Glasgow & Clyde Health Board
Fiona Hennebry	Vice Chair	1 April 2025 to 19 January 2026	West Dunbartonshire Council
Fiona Hennebry	Voting Member	20 January 2026 to 18 March 2026	West Dunbartonshire Council
Michelle McGinty	Voting Member	1 April 2025 to 19 January 2026	West Dunbartonshire Council
Michelle McGinty	Vice Chair	20 January 2026 to 31 March 2026	West Dunbartonshire Council
Lesley MacDonald	Voting Member	1 April 2025 to 31 March 2026	NHS Greater Glasgow & Clyde Health Board
Libby Cairns	Voting Member	1 April 2025 to 31 March 2026	NHS Greater Glasgow & Clyde Health Board
Martin Rooney	Voting Member	1 April 2024 to 31 March 2025	West Dunbartonshire Council

Fiona Hennebry resigned from the HSCP Board on 18 March 2026 and as at 31 March 2026 the position remained unfilled resulting in West Dunbartonshire Council having only two voting members.

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 2025/26 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 2024/25	Senior Officers	Salary, Fees & Allowance	Compensation for Loss of Office	Total Earnings 2025/26
£		£	£	£
135,734	B Culshaw (Chief Officer)	141,103	0	141,103
103,795	J Slavin (Chief Financial Officer)	108,367	0	108,367

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 31/03/26	For Year to 31/03/2025	For Year to 31/03/2026	For Year to 31/03/2026	Difference from 31/03/2025
		£	£	£000	£000
B Culshaw	Chief Officer	8,823	9,171	25	3
J Slavin	Chief Financial Officer	23,354	24,383	21	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 31/03/2025	Number of Employees 31/03/2026
£100,000 - £104,999	1	
£105,000 - £109,999		1
£135,000 - £139,999	1	
£140,000 - £144,999		1

Michelle Wailes **Date: 23 June 2026**
HSCP Board Chair

Beth Culshaw **Date: 23 June 2026**
Chief Officer

Annual Governance Statement

Executive Summary

This Annual Governance Statement describes how the HSCP Board has ensured effective governance, risk management and internal control during the 2025/26 financial year and presents the results of the annual review of their effectiveness and whether our governance arrangements were fit for purpose.

Our annual review was conducted in accordance with the CIPFA/Solace Delivering Good Governance in Local Government: Framework (2016) and the accompanying CIPFA Addendum (May 2025).

Based on the review undertaken and subject to the detail provided below, we are satisfied that our governance arrangements were operating effectively during 2025/26 and were fit for purpose, supporting the delivery of our strategic objectives and duty to deliver on Best Value. This overall opinion is supported by multiple assurances, notably the Chief Internal Auditor's annual opinion, which provides reasonable assurance on the adequacy and effectiveness of the HSCP's governance, risk management and internal control systems.

Key improvements delivered in 2025/26 include the embedding of business continuity planning and external inspection reporting into Board assurance processes. The review has also identified targeted areas for further improvement in the coming year, notably: strengthening risk management arrangements; continuing to embed a more structured self-evaluation framework; aligning workforce planning with the Board's strategic planning cycle; and reviewing the Audit & Performance Committee's terms of reference and membership. An Improvement Action Plan for 2026 has been prepared to address these areas, and the Board is committed to implementing these actions and monitoring progress through its governance structures.

Looking ahead, the HSCP Board recognises the significant system pressures and future risks facing health and social care. These include continuing financial sustainability challenges, pressures on workforce capacity, rising service demand, and the need for transformational change to meet future needs within constrained resources. The Board's governance arrangements will be further strengthened and adapted to ensure continued resilience and effective oversight amid these challenges, with a focus on robust financial planning, risk management, partner collaboration, and transparent performance monitoring.

Michelle Wailes
Chair of the HSCP Board

Beth Culshaw
Chief Officer

Scope of Responsibility

The HSCP Board operates under a formal Integration Scheme and is accountable for ensuring that its governance arrangements are fit for purpose, supporting the achievement of its strategic objectives and the delivery of Best Value. In doing so, the Board is committed to conducting its business in accordance with relevant laws, regulations and appropriate standards, and to ensuring that public funds are safeguarded, properly accounted for and used economically, efficiently and effectively.

The Board has established robust governance arrangements, including effective systems of internal control and risk management, to support the delivery of outcomes and to provide assurance that its responsibilities are being discharged appropriately. These arrangements seek to promote a culture of continuous improvement and support effective decision-making based on sound information, risk awareness and transparency.
In line with the requirements of the Local Authority Accounts (Scotland) Regulations 2014, this Statement sets out the HSCP Board's governance arrangements for 2025/26 and presents the outcome of the annual review of their effectiveness. It identifies areas where governance arrangements require improvement, outlines the actions to address these, and provides a forward-looking outlook on governance.

Our Governance Framework

The HSCP Board's governance framework comprises the core structures, processes and values by which it is directed and controlled and how it engages with, and accounts to, its stakeholders and the public. At the heart of this framework is the Local Code of Good Governance (see Appendix 1, 19), which was updated and reviewed during 2025/26. The Local Code is explicitly aligned to the seven principles of good governance defined in the CIPFA/SOLACE Framework namely:

A. Behaving with integrity, demonstrating strong commitment to ethical values and representing the rule of law.
B. Ensuring openness and comprehensive stakeholder engagement,
C. Defining outcomes in terms of sustainable economic, social and environmental benefits.
D. Determining the interventions necessary to optimise the achievement of intended outcomes.
E. Developing the entity's capacity, including the capability of its leadership and the individuals within it.
F. Managing risk and performance through robust internal control and strong public financial management.
G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

Key components of the governance framework are set out in detail within the Sources of Assurance document (see Appendix 1, 20) and include:

- **Formal governance documents** – e.g. the Integration Scheme, Standing Orders, Financial Regulations, and the Performance & Audit Committee's Terms of Reference. These define the HSCP Board's governance structure, decision-making processes, and financial management arrangements.

- **Policy and control environment** – including the Members' Code of Conduct, risk management strategy and Strategic Risk Register, complaints handling processes, information governance and data protection arrangements, and compliance with partner policies for whistleblowing, anti-fraud and staff conduct (as the HSCP Board itself does not directly employ staff).

- **Clear roles and responsibilities** – including statutory roles such as the Chief Officer, the Chief Financial Officer (as section 95 Officer) responsible for financial stewardship, and key professional advisors (e.g. Chief Social Work Officer, Chief Internal Auditor, Clinical Director and Chief Nurse) who support the Board and its committees.

- **Decision-making, scrutiny and transparency** – Regular meetings of the HSCP Board and its Audit and Performance Committee are held in public, with papers and minutes published on the HSCP website. Board and Committee meetings include standing items for declarations of interest and are subject to clear Standing Orders and procedures to ensure transparency and accountability.

- **Internal and external audit arrangements** – The HSCP Board's internal audit function is delivered by the Council's Internal Audit service under a formal agreement, with input from the Health Board's internal auditors as appropriate. Both internal audit services operate in conformance with professional standards (Public Sector Internal Audit Standards, transitioning to the new Global Internal Audit Standards as of April 2025). The HSCP Board also receives assurance from the **external auditors** appointed to audit its accounts, as well as from external inspection agencies (e.g. the Care Inspectorate and Audit Scotland) in relation to services delivered by the HSCP or its partners.

The governance framework enables the HSCP Board to monitor the achievement of its strategic objectives, ensure the quality and value for money of services, and fulfill its statutory accountability obligations. The HSCP Board's framework is designed to manage risk to a reasonable level – it cannot eliminate all risk of failure to achieve policies, aims and objectives, but it seeks to provide a reasonable degree of assurance that significant risks are mitigated.

Our Assessment of Effectiveness

This statement has been prepared in accordance with the CIPFA/SOLACE Delivering Good Governance in Local Government Framework (2016) and the May 2025 Addendum. The Addendum requires the Annual Governance Statement to provide an honest assessment of effectiveness, identify improvement areas and explain how the overall opinion has been determined.

The review concluded that governance arrangements continue to provide a sound framework of governance, risk management and internal control, supported by assurance from internal audit, senior officers and partner organisations. Key elements of the review included:

- **Self-assessment against the Local Code (Principles A–G)** by senior officers, evaluating how well current governance arrangements operate in practice, and identifying any improvement areas. The self-assessment confirmed that the HSCP Board's core governance arrangements are in place and operating largely as intended (with no areas assessed as fundamentally non-compliant), while highlighting some opportunities for further enhancement (detailed later in this Statement).

- **Assurances from management and statutory officers** – including annual governance certificates of assurance and checklists from HSCP Heads of Service (covering internal controls and compliance in their areas of responsibility) and input from the HSCP Board's standards officer and legal advisors. This helps ensure all relevant laws, regulations and policies are being complied with and that any emerging issues are identified.

- **Internal audit** – The Chief Internal Auditor's Annual Report and Opinion was considered as a key part of the review. The internal audit work for 2025/26 included delivery of the approved Internal Audit Plan and regular progress reports to the Audit and Performance Committee.
    - The Chief Internal Auditor's Annual Assurance Statement has concluded that **"reasonable assurance can be placed upon the adequacy and effectiveness of systems of governance, risk management and internal control" within the HSCP Board (and the partner Council and Health Board) for the year to 31 March 2026**"

- **External audit and inspection** – The HSCP Board also took into account external sources of assurance. External audit reports for West Dunbartonshire Council and NHS Greater Glasgow & Clyde were reviewed by the Chief Internal Auditor and provided additional evidence on the wider control environment in which the HSCP operates.

- **External Inspection** - Inspection findings (e.g. from the Care Inspectorate) were regularly reported to and scrutinised by the Audit and Performance Committee, ensuring that any issues identified through external regulatory oversight are addressed and monitored.

- **Oversight by those charged with governance** – The HSCP Board's Audit and Performance Committee has actively overseen and contributed to the governance review. In June 2026, the Committee considered reports on the annual Local Code review and this draft Annual Governance Statement, and Committee members (those charged with governance) provided formal written assurances to the Board and external auditors on key governance and audit matters. These assurances confirmed, for example, the Committee's satisfaction with management's processes to manage fraud risk and internal control, and no significant internal control breaches or fraud incidents have been identified within HSCP activities during 2025/26.

Chair
Michelle Wailes
Non-Exec Member

Vice Chair (to Jan. 2026)
Fiona Hennebry
Councillor

Voting Member
Lesley MacDonald
Non-Exec Member

Vice Chair (from Jan. 2026)
Michelle McGinty
Councillor

Voting Member
Libby Cairns
Non-Exe Member

Voting Member
Martin Rooney
Councillor

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.

Where our Governance Needs to Improve

The 2025/26 self-assessment against the Local Code as referenced above was considered by the Audit and Performance Committee on 23 June 2026. A copy of the report is available here (See Appendix 1, 21).

Whilst areas for improvement have been identified, these are not material and do not undermine the overall effectiveness of the governance framework; four new improvement actions have therefore been agreed, alongside updated reporting on previously agreed actions, including the closure of completed actions and the progression of ongoing and new actions to further strengthen the control environment.

New Improvement Actions

Improvement Action	Lead Officer(s)	Target Date
Principle C: Defining outcomes – Identifying and managing risks to the achievement of outcomes Principle F: Managing risks and performance through robust internal control and strong public financial management – Ensuring responsibilities for managing individual risks are clearly allocated **Action** Full review of Strategic and Operational Risk Registers to strengthen definition of strategic and operational risks, consistency of scoring and tracking delivery of mitigating actions	Chief Officer supported NHSGGC Chief Risk Officer	September 2026
Principle C: Defining outcomes – Sustainable economic, social and environmental benefits Principle F: Managing risks and performance through robust internal control and strong public financial management – Regular reporting on Strategic Plan and progress towards outcome achievement **Action** Development of the new strategic plan will be shaped by extensive stakeholder engagement and participation to determine priorities and making the best use of the resources available	Chief Officer supported by Heads of Service	March 2027

Improvement Action	Lead Officer(s)	Target Date
Principle D: Determining interventions – Ensuring the capacity exists to generate the information required to review service quality regularly **Action** Finalise business case for replacement to Carefirst Social Work Case Management System and review capacity of the Systems, Digital and Information Team	Chief Officer and Head of Human Resources	March 2027
Principle F: Managing risks and performance through robust internal control and strong public financial management - Ensuring an audit committee or equivalent group or function which is independent of the executive and accountable to the IJB **Action** Aligned to improvement actions agreed following 2 members self-assessment sessions against CIPFA: Audit Committees – Practical Guidance. Audit and Performance Committee review of Terms of Reference and recommendation to review voting membership	Chief Financial Officer and Chief Internal Auditor	September 2026

How We Have Improved Our Governance Arrangements in 2025/26

The table below provides an update on the progress of previously agreed improvement actions and their progress in 2025/26. In addition to these actions there has been self-assessment work undertaken with members of the Audit and Performance Committee to strengthen the HSCP Board's governance framework.

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)"*. Following a self-assessment of compliance in January 2025, a further self-assessment session was held with members of the Audit and Performance Committee on 12 May 2026 on Evaluating the impact and effectiveness of the Audit and Performance Committee. The session focused on assessing the Committee's effectiveness against the CIPFA self-assessment framework. The self-assessment was balanced but positive, identifying strengths and areas for improvement across HSCP members, senior management and audit partners. The full report can be viewed here. (See Appendix 1, 21)

Update on Previously Agreed Actions

Improvement Action	June 2026 Review
Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it **Action** Align more clearly the Strategic Plan to the Integrated Workforce Plan (IWP) to support the delivery of the approved strategic outcomes. The current IWP covers a 3 year period and this work will be undertaken in Year 2.	**ONGOING** On 25 November the HSCP Board a one year Workforce Plan as an interim measure to allow development of a longer term plan alongside the next strategic plan which will cover 2027 – 2032. The intention is to return to a longer-term planning horizon, ensuring continuity and strategic alignment across service delivery and workforce priorities.
Principle D: Determining the interventions necessary to optimise the achievement of the intended **Action** Development of Business Impact Analysis documentation across the HSCP to support key Business Continuity Plans	**COMPLETE** Business Impact Analysis has been embedded into Business Continuity Plans.
Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it **Action** 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	**COMPLETE** The Audit and Performance Committee receive detailed updates on all external inspection activity, including services commissioned that support service users outwith West Dunbartonshire boundaries.
Principle C: Defining outcomes – Identifying and managing risks to the achievement of outcomes Principle G: Implementing good practices in transparency, reporting, and audit to deliver effective accountability **Action** Develop a more structured approach to self-evaluation	**ONGOING** Whilst progress has been made to scope and develop the improvements needed for self-evaluation, over the coming year efforts will be made to embed this in practice.

Forward Look on Governance

The HSCP Board recognises that it operates in a dynamic environment and that its governance arrangements must remain resilient and adaptable to future challenges. Key system pressures and strategic risks on the horizon include:

- **Financial sustainability** – Ongoing funding constraints, inflationary pressures and rising costs of care will require continued strong financial governance, medium- to long-term planning, and prioritisation of resources. The Medium Term Financial Outlook is regularly refreshed, and a balanced 2026/27 budget has been agreed. However, future years will require further transformation, underpinned by disciplined Best Value review, robust option appraisal and oversight of change programmes.

- **Workforce capacity and sustainability** – Like many health and care systems, the Partnership faces challenges in recruitment, retention and workforce planning. The Board will maintain a focus on strategic workforce planning (Integrated Workforce Plan), staff wellbeing and development, absence management and organisation design to ensure the capacity and capabilities needed for high-quality service delivery into the future.

- **Service demand and demographic pressures** – Demand continues to grow due to an ageing population and increasingly complex needs. The Board will strengthen commissioning and performance management arrangements to target resources effectively and engage with stakeholders on priorities and service models.

- **Legislative and policy changes** – The Board will monitor and prepare for relevant national policy developments (for example, any reforms to health and social care governance frameworks) to ensure that its own governance structures remain compliant with any new statutory requirements and best practice guidance.

- **Technology and data** – The growing role of digital innovation (such as new case management systems or data analytics) will require governance considerations around information governance, cyber security, and effective use of data to inform decision-making. The Board will work with partners to ensure appropriate internal controls and skills are in place for these advancements.

- **Climate and sustainability** – The Board will consider governance implications of climate commitments and net-zero targets, aligning with Council and Health Board strategies.

In facing these challenges, the HSCP Board is committed to maintaining high standards of governance to support innovation and service transformation while safeguarding public funds and ensuring accountability. The annual governance review process will increasingly focus on future resilience (e.g. scenario planning for emerging risks, stress-testing governance against new challenges) as encouraged by CIPFA. The HSCP Board will continue to adapt its governance arrangements to ensure it remains responsive, effective and trusted by the public.

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 2026 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 **Date: 23 June 2026**
HSCP Board Chair

Beth Culshaw **Date: 23 June 2026**
Chief Officer

Comprehensive Income and Expenditure

Comprehensive Income and Expenditure Statement for the year ended 31 March 2026

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

2024/25 Gross Expenditure £000	2024/25 Gross Income £000	2024/25 Net Expenditure £000	West Dunbartonshire Integrated Joint Board - Health & Social Care Partnership	Notes	2025/26 Gross Expenditure £000	2025/26 Gross Income £000	2025/26 Net Expenditure £000
67,397	(9,153)	58,244	Older People Services		69,351	(9,564)	59,787
3,794	(237)	3,557	Physical Disability		4,108	(276)	3,832
33,797	(2,181)	31,616	Children and Families		35,586	(1,325)	34,261
16,809	(3,182)	13,627	Mental Health Services		18,493	(3,389)	15,104
4,291	(190)	4,101	Addictions		4,398	(265)	4,133
21,733	(664)	21,069	Learning Disabilities Services		22,424	(542)	21,882
36,670	(1,496)	35,174	Family Health Services (FHS)		42,031	(1,790)	40,241
22,626	0	22,626	GP Prescribing		21,388	0	21,388
8,375	(267)	8,108	Hosted Services - MSK Physio		9,024	(218)	8,806
865	0	865	Hosted Services - Retinal Screening		911	0	911
3,129	(3,032)	97	Criminal Justice		3,172	(3,183)	(11)
11,942	(1,207)	10,735	Other Services		11,964	(1,016)	10,948
363	0	363	IJB Operational Costs		383	0	383
231,791	**(21,609)**	**210,182**	**Cost of Services Directly Managed by West Dunbartonshire HSCP**		**243,233**	**(21,568)**	**221,665**
45,781	0	45,781	Set aside for delegated services provided in large hospitals		49,337	0	49,337
303	0	303	Assisted garden maintenance and Aids and Adaptions		79	0	79
277,875	**(21,609)**	**256,266**	**Total Cost of Services to West Dunbartonshire HSCP**		**292,649**	**(21,568)**	**271,081**
0	(256,019)	(256,019)	Taxation & Non-Specific Grant Income (contribution from partners)	7	0	(275,989)	(275,989)
277,875	**(277,628)**	**247**	**(Surplus) or Deficit on Provisions of Services and Total Comprehensive (Income) and Expenditure**		**292,649**	**(297,557)**	**(4,908)**

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 2024/25 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: 2025/26 Movement in Reserves

Movement in Reserves During 2025/26	Unearmarked Reserves	Earmarked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance as at 31st March 2025	**(3,576)**	**(14,831)**	**(18,407)**
Total Comprehensive Income and Expenditure (Increase)/Decrease 2025/26	(1,197)	(3,711)	(4,908)
(Increase)/Decrease in 2025/26	**(1,197)**	**(3,711)**	**(4,908)**
Closing Balance as at 31st March 2026	**(4,773)**	**(18,542)**	**(23,315)**

Note: Totals may not add due to rounding

Table 16: 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

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

2024/25 £000	BALANCE SHEET	Notes	2025/26 £000
18,894	Short Term Debtors	9	23,861
18,894	**Current Assets**		**23,861**
0	Short Term Creditors		0
(487)	Provisions	10	(546)
(487)	**Current Liabilities**		**(546)**
18,407	**Net Assets**		**23,315**
(3,576)	Usable Reserves: General Fund	12	(4,773)
(14,831)	Usable Reserves: Earmarked	12	(18,542)
(18,407)	**Total Reserves**		**(23,315)**

Note: Totals may not add due to rounding

The unaudited accounts were issued on 23 June 2026.

Julie Slavin CPFA **Date: 23 June 2026**
Chief Financial Officer

Notes to the Financial Statements

1. Material Accounting Policies

1.1 General Principles

The Financial Statements summarises the HSCP Board's transactions for the 2025/26 financial year and its position at the year-end of 31 March 2026.

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 2024/25 demographic pressures in 2025/26 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 2026/27. The medium-term financial outlook for the period to March 2028 was approved in November 2024 and initially identified mid-range budget gaps of £9.6m and £11.2m for 2026/27 and 2027/28 respectively, not allowing for any additional funding that may offset this. The March 2026 budget report presented a balanced budget for 2026/27, updated the mid-range budget estimates for 2027/28 to £8.6m, and identified a mid-range budget gap for 2028/29 of 12.4m. The HSCP Board continues to work within significant financial pressures, and 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 June 2026.

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 2026, 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 2026 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 2026 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 2026, 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 2026, 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 2026 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 unaudited accounts were authorised for issue by the Chief Financial Officer on 23 June 2026. 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 2026, 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

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.

Table 18: Expenditure and Income Analysed by Nature

2024/25 £000	West Dunbartonshire Integration Joint Board Health & Social Care Partnership Consolidated Health & Social Care Services	2025/26 £000
92,390	Employee Costs	96,088
1,502	Property Costs	1,254
1,538	Transport	1,334
4,848	Supplies and Services	4,188
69,730	Payment to Other Bodies	74,713
22,626	Prescribing	21,388
36,467	Family Health Services	41,818
2,656	Other	2,415
34	Audit Fee	35
303	Assisted Garden Maintenance and Aids and Adaptations	79
45,781	Set Aside for Delegated Services Provided in Large Hospitals	49,337
(21,609)	Income	(21,568)
(256,019)	Taxation and non specific grant income	(275,989)
247	**Surplus on the Provision of Services**	**(4,908)**

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 £49.337m 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

2024/25 £000	Taxation and Non-Specific Grant Income	2025/26 £000
(120,102)	NHS Greater Glasgow and Clyde Health Board	(132,470)
(89,833)	West Dunbartonshire Council	(94,103)
(45,781)	NHS GGCHB Set Aside	(49,337)
(303)	Assisted garden maintenance and Aids and Adaptions	(79)
(256,019)	**Total**	**(275,989)**

Note: Totals may not add due to rounding

8. Hosted Services

Consideration has been made on the basis of the preparation of the 2025/26 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 2025/26 financial statements.

The cost of the hosted services provided by WDHSCP to other IJBs for 2025/26 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

2024/25 £000 Net Expenditure by WD HSCP	Host Integrated Joint Board	Service Description	2025/26 £000 Net Expenditure by WD HSCP
7,522	West Dunbartonshire	MSK Physiotherapy	8,176
792	West Dunbartonshire	Retinal Screening	814
32	West Dunbartonshire	Old Age Psychiatry	410
8,346		**Cost to GGC IJBs for Services Hosted by WD**	**9,400**

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

2024/25 £000 Net Expenditure by WD HSCP	Host Integrated Joint Board	Service Description	2025/26 £000 Net Expenditure by WD HSCP
897	East Dunbartonshire	Oral Health	980
4,278	East Dunbartonshire	Specialist Children's Service	4,255
427	East Renfrewshire	Learning Disability	356
16	East Renfrewshire	Augmentative and Alternative Communication	28
462	Glasgow	Continence	527
671	Glasgow	Sexual Health	710
2,195	Glasgow	Mental Health Central Services	2,197
677	Glasgow	Addictions - Alcohol and Drugs	670
970	Glasgow	Prison Healthcare	1,024
221	Glasgow	Health Care Police Custody	312
4,806	Glasgow	General/Old Age Psychiatry	4,462
31	Renfrewshire	General/Old Age Psychiatry	0
4	Inverclyde	General/Old Age Psychiatry	26
547	Renfrewshire	Podiatry	610
322	Renfrewshire	Primary Care Support	332
16,524		**Cost to WD for Services Hosted by Other IJBs**	**16,488**

Note: Totals may not add due to rounding

9. Table 22: Debtors

2024/25 £000	Short Term Debtors	2025/26 £000
0	NHS Greater Glasgow and Clyde Health Board	0
18,894	West Dunbartonshire Council	23,861
18,894	**Total**	**23,861**

Note: Totals may not add due to rounding

10. Table 23: Provisions

Bad Debt Provision	£000
Opening Provision as at 1 April 2025	**487**
Contributions in year	72
Amounts utilised in year	(13)
Unutilised amounts reversed in year	0
Closing Provision as at 31 March 2026	**546**

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 2026.

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.

Table 24: Transactions with Greater Glasgow and Clyde Health Board

2024/25 £000		2025/26 £000
(165,883)	Funding Contributions Received from the NHS Board	(181,807)
163,908	Expenditure on Services Provided by the NHS Board	174,804
(1,975)	**Net Transactions with NHS Board**	**(7,003)**

Note: Totals may not add due to rounding

Table 25: Transactions with West Dunbartonshire Council

2024/25 £000		2025/26 £000
(90,136)	Funding Contributions Received from the Council	(94,182)
91,995	Expenditure on Services Provided by the Council	95,894
363	Key Management Personnel: Non Voting Members	383
2,222	**Net Transactions with West Dunbartonshire Council**	**2,095**

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:

- Scottish Government Policy Initiatives
- HSCP Initiatives
- Prescribing

Balance as at 31 March 2025 £000	Total Reserves	Transfers Out 2025/26 £000	Transfers In 2025/26 £000	Balance as at 31 March 2026 £000
	Scottish Govt. Policy Initiatives			
(2,863)	Adult and Older People Services	1,366	(558)	(2,055)
(69)	Childrens Services	43	(136)	(162)
(189)	Carers Funding	0	0	(189)
0	Other	0	(42)	(42)
	HSCP Initiatives			
(1,614)	Service Redesign / Transformation	0	(85)	(1,700)
(1,323)	Complex Care	742	0	(581)
(4,732)	Service Performance Improvements	966	(3,323)	(7,089)
(1,522)	Employer Liability	0	(2,333)	(3,855)
(1,149)	Other	43	(250)	(1,356)
	Prescribing			
(1,369)	Prescribing	600	(744)	(1,513)
(14,831)	Total Earmarked Reserves	3,760	(7,471)	(18,542)
(3,576)	Total Unearmarked Reserves	0	(1,197)	(4,773)
(18,407)	Total General Fund Reserves	3,760	(8,668)	(23,315)
	Overall Movement			**(4,908)**

Notes:
1) Recovery / Renewal of Services has been renamed Service Performance Improvements
2) Superannuation has been renamed Employer Liability
3) 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 and alcohol and drugs addictions.

- 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, to underwrite ongoing work in relation to service improvements across several HSCP services and to mitigate future increases in employer liabilities.

- Prescribing – This reserve is held to underwrite the prescribing pressure arising from volatility in demand and price.

13. External Audit Costs

In 2025/26 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

2024/25 £000		2025/26 £000
34	Fees Payable	35

Independent Auditor's Report

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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. strategic-needs-assessment-2025.pdf
4. Scotland's Climate Change Plan: 2026–2040
5. Annual and Quarterly Performance - West Dunbartonshire HSCP
6. Audit & Performance Committee section - West Dunbartonshire HSCP
7. WD_HSCP_Financial_Performance_Report_May-2026
8. wd-hscp-board-financial-regulations-revised-february-2024.pdf
9. WD HSCP June 2021 Risk Strategy and Policy Report
10. WD_HSCP_August_2025_Board
11. WD_HSCP_January_2026_Board
12. WD HSCP Board's Reserves Policy
13. WD_HSCP_March_2026_Board
14. Scotland's fiscal outlook: medium-term financial strategy
15. Scottish Spending Review 2026
16. Integration Joint Boards: Finance and performance 2024 | Audit Scotland
17. Local government budgets 2026/27 | Audit Scotland
18. medium-term-financial-outlook-2024.pdf
19. WD HSCP Board's Local Code of Good Governance
20. Local Code Annual Review: Sources of Assurance
21. Review of Local Code: Audit & Performance Committee section - West Dunbartonshire HSCP