



West Lothian  
Council



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# **WEST LOTHIAN INTEGRATION JOINT BOARD**

## **ANNUAL ACCOUNTS**

**FOR PERIOD TO 31 MARCH 2016**



## CONTENTS

Accounts of West Lothian Integration Joint Board (IJB) for the period to 31 March 2016, prepared pursuant to Section 105 of the Local Government (Scotland) Act 1973 and in accordance with the terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

### Annual Accounts

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## INDEPENDENT AUDITOR'S REPORT

### Independent auditor's report to the members of West Lothian Integration Joint Board and the Accounts Commission for Scotland

I certify that I have audited the financial statements of West Lothian Integration Joint Board for the period ended 31 March 2016 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Balance Sheet and related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2015/16 (the 2015/16 Code).

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 125 of the Code of Audit Practice approved by the Accounts Commission for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

#### Respective responsibilities of the Chief Finance Officer and auditor

As explained more fully in the Statement of Responsibilities, the Chief Finance Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the West Lothian Integration Joint Board and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Chief Finance Officer; and the overall presentation of the financial statements. In addition, I read all the financial and non-financial information in the annual accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

#### Opinion on financial statements

In my opinion the financial statements:

- give a true and fair view in accordance with applicable law and the 2015/16 Code of the state of the affairs of the West Lothian Integration Joint Board as at 31 March 2016 and of the income and expenditure of the West Lothian Integration Joint Board for the period then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2015/16 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

#### Opinion on other prescribed matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014; and
- the information given in the Management Commentary for the period for which the financial statements are prepared is consistent with the financial statements.

#### Matters on which I am required to report by exception

I am required to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- the Annual Governance Statement has not been prepared in accordance with Delivering Good Governance in Local Government; or
- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.



**David McConnell, MA, CPFA**  
**Assistant Director**  
**Audit Scotland**  
**4<sup>th</sup> Floor Suite**  
**8 Nelson Mandela Place**  
**GLASGOW**  
**G2 1BT**

**Date: 23 September 2016**

## MANAGEMENT COMMENTARY

### PURPOSE AND OBJECTIVES

The Public Bodies (Joint Working) (Scotland) Act 2014 establishes the legal framework for integrating health and social care in Scotland. The West Lothian Integration Joint Board (IJB) was established as a body corporate by order of Scottish Ministers on 21 September 2015 and is a separate and distinct legal entity from West Lothian Council and NHS Lothian. The arrangements for the IJBs operation, remit and governance are set out in the Integration Scheme which has been approved by West Lothian Council, NHS Lothian and the Scottish Government.

The IJBs purpose is to set the strategic direction for the delegated functions through the development of a Strategic Plan. It receives budget contributions from the council and NHS Lothian to enable it to plan the delivery of delegated functions and deliver on strategic outcomes. It gives directions to the council and NHS Lothian as to the functions to be delivered and the resources available to deliver the functions.

Under the legislation and as part of the approved integration Scheme, the IJB is delegated responsibility for a wide range of health and social care functions including adult social care, general medical services, prescribing, a range of hosted services including Oral Health and Learning Disabilities. A range of acute hospital services are also delegated to the IJB.

The IJB meets on a six weekly basis and is made up of eight voting members, made up of four elected members appointed by West Lothian Council and four NHS Lothian non-executive directors appointed by NHS Lothian. A number of non voting members of the Board including the IJB Director and Chief Finance Officer, and service and staffing representatives are also on the Board as advisory members.

The IJB Audit Risk and Governance Committee and the West Lothian Integration Strategic Planning Group have been set up below the full IJB to support integrated policy and strategic development and to ensure IJB business adheres to the principles of good corporate governance.

### IJB STRATEGIC AIMS

It has been recognised both nationally and locally that whilst health and care needs of individuals are closely intertwined, there is scope to further improve the coordination and integration of services. The way health and social care services are delivered can have a significant impact on shifting the balance of care from hospital to community care, reducing health inequalities and reducing emergency admissions and delayed discharge. Through the Strategic Plan developed it is aimed to:

- Shift the balance of care to provide more care delivered at home or in a homely setting rather than in hospital or other institutions
- Ensure care is person centred, with a focus on the individual and not just specific health and social care needs
- Further improve the joined up approach to working across professions and bodies delivering health and social care functions
- Ensure citizens, communities and staff involved in providing health and social care services will have a greater say in how these services are planned and delivered

In preparing the Strategic Plan a comprehensive review of all health, social and economic data relevant to integration planning was carried out. An important aspect of this is understanding the needs of the West Lothian population. West Lothian has a population of over 177,000 which accounts for 3.3% of the total population of Scotland. Of this population 19.8% are children (0 – 15 years), 59.4% are aged between 16 to 59 years and 20.8% are aged 60 years and over.

It is estimated that West Lothian's population will grow by 12% by 2037 increasing the total population to 196,664. However, the growth in the older age group populations will be very significant over this period with the 65 – 74 years group increasing by 57% and the over 75 age group increasing by 140%. The projected increase in the population of older age groups will place a significantly increased strain on health and social care services and will present a significant challenge. West Lothian also has a higher proportion of people living in the most deprived areas than other parts of Lothian and health indicators show a clear link between decreasing affluence leading to poorer health.

Taking account of West Lothian's needs the Strategic Plan has been developed to deliver the Scottish Government's nine national health and wellbeing outcomes for integration. These are the high level outcomes of health and social care integration which integration will be measured against.

- People are able to look after and improve their own health and wellbeing and live in good health longer

## MANAGEMENT COMMENTARY

- 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
- People who use health and social care services have positive experiences of those services, and have their dignity respected
- Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services
- Health and social care services contribute to reducing health inequalities
- 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 health and wellbeing
- People who use health and social care services are safe from harm
- 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
- Resources are used effectively and efficiently in the provision of health and social care services

Strategic commissioning of IJB functions will be a key element in assessing and forecasting needs, linking investment to agreed outcomes, considering options, planning the nature, range and quality of future services and working in partnership to put these in place.

To achieve the best possible outcomes for people living in West Lothian, the following principles have been agreed to ensure a longer term strategic approach to commission:

- To implement outcomes based approach to the commissioning of care and support services
- To commission health and social care services which meet the needs and outcomes of individual service users which are personalised and offer more choice
- To commission quality services which achieve best value
- To work with our strategic partners and colleagues within the council and NHS to ensure a strategic approach to the commissioning of services
- To ensure transparency and equality when commissioning services and appropriate stakeholder involvement and consultation which includes service users, their carers and providers
- Positively engage, consult and communicate with the independent and voluntary sectors
- To ensure the approved procurement procedures are adhered to

### FINANCIAL STRATEGY AND RESOURCES

While the IJB was legally established on 21 September 2015, the agreed delegated NHS Lothian and West Lothian Council functions and resources will not be delegated to the IJB until 1 April 2016. Therefore, for 2015/16 there will be very limited financial information to be included in the annual accounts.

Looking ahead, for 2016/17 the council approved its budget contribution of £66.685 million to the IJB as part of the 2016/17 revenue budget approved by Council on 23 February 2016. NHS Lothian are continuing to develop their 2016/17 revenue budget plans and at this stage indicative resources of £133.571 million have been advised.

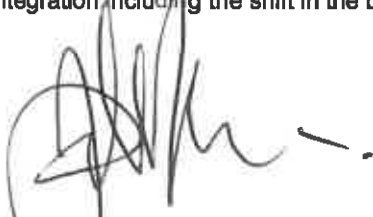
At its meeting on 31 March 2016, the IJB agreed the approved council contribution and indicative NHS Lothian contribution would be allocated to partners, via Directions, to operationally deliver and financially manage IJB delegated functions.

The IJB Annual Financial Statement was also agreed by the Board and sets out indicative three year resources to 2018/19 of £600 million for IJB delegated functions.

MANAGEMENT COMMENTARY

A key element of the IJB role will be to influence future financial planning undertaken by NHS Lothian and West Lothian Council for delegated functions. This will be vital in ensuring the IJB strategic plan can be delivered and the objectives of integration including the shift in the balance of care are achieved.

Chair



Chief Officer



Chief Finance Officer



Date: 23 September 2016

## STATEMENT OF RESPONSIBILITIES

### STATEMENT OF RESPONSIBILITIES FOR THE STATEMENTS OF ACCOUNT

#### Responsibilities of the Integration Joint Board

The Integration Joint Board is required:

- to make arrangements for the proper administration of its financial affairs and to secure that it has an officer responsible for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973. In this Integration Joint Board, that officer is the Chief Finance Officer.
- to manage its affairs to achieve best value in the use of its resources and safeguard its assets;
- to 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);
- to approve the Annual Accounts for signature

I confirm that these Annual Accounts were approved for signature by the West Lothian IJB Audit, Risk and Governance Committee at its meeting on 23 September 2016

Signed on Behalf of West Lothian Integration Joint Board



Chair of West Lothian Integration Board

#### Responsibilities of the Chief Finance Officer

As financial officer I am responsible for the preparation of the Integration Joint board's statement of accounts which, in terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ("the Code of Practice"), is required to give a true and fair view of the financial position of the Integration Joint Board at the financial year end and its income and expenditure for the year then ended.

In preparing the financial statements I am responsible for:

- selecting suitable accounting policies and then applying them consistently;
- making judgements and estimates that were reasonable and prudent;
- complying with Code of Practice and legislation;

I am also required to:

- keep proper accounting records which are up to date; and
- take reasonable steps to ensure the propriety and regularity of the finances of the Integration Joint Board;



**Statement of Accounts**

I certify the Statement of Accounts presents a true and fair view of the financial position of the West Lothian Integration Joint Board as at 31 March 2016, and its income and expenditure for the year then ended.

**Chief Finance Officer** : 

**Date** : 23 September 2016

## REMUNERATION REPORT

### 1. INTEGRATION JOINT BOARD

The voting members of the Integration Joint Board are appointed by West Lothian Council and NHS Lothian. The voting members of the Integration Joint Board and partner organisations during 2015/16 are shown below.

#### Chair and Vice Chair

Frank Toner (Chair of Integration Joint Board) – West Lothian Council

Julle McDowell (Vice Chair of Integration Joint Board) – NHS Lothian

#### Other Voting Members

Danny Logue – West Lothian Council

Anne McMillan – West Lothian Council

John McGinty – West Lothian Council

David Farquharson – NHS Lothian

Martin Hill – NHS Lothian

Alex Joyce – NHS Lothian

### 2. SENIOR OFFICERS

The appointment of a Chief Officer is required by section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014. The Chief Officer is appointed by the Integration Joint Board on consultation with the Health Board and Local Authority. The Chief Officer is employed by NHS Lothian and, in line with the Act, is regarded as an employee of the Integration Joint Board for time spent on Integration Joint Board matters.

The services of the Integration Joint Board Chief Finance Officer have to be secured under the requirements of section 95 of the Local Government Scotland Act 1973. In relation to this, the requirement is for the Integration Joint Board to make arrangements for the proper administration of its financial affairs. The Chief Finance Officer is appointed by the Integration Joint Board to undertake this requirement and is employed by West Lothian Council.

### 3. REMUNERATION POLICY

The Integration Joint Board does not pay allowances or remuneration to voting board members. Rather, voting members are remunerated by their relevant partner organisation. In addition, the Integration Joint Board does not pay expenses for voting members.

The remuneration of the Chief Officer is set by NHS Lothian and has a contract of employment with NHS Lothian. In line with the Public Bodies (Joint Working) (Scotland) Act 2014, the Chief Officer is regarded as an employee of the Integration Joint Board when undertaking duties for the Board. This is estimated at 50% of the Chief Officer's time since appointment on 16 February 2016. In respect of this 50%, the post of the Chief Officer is funded by the Integration Joint Board and features in the Integration Joint Board remuneration report.

The statutory responsibility for the Chief Officer's employer pension liabilities rests with NHS Lothian. The remuneration report presents the pension entitlement attributable to the post of the Chief Officer although the Board has no formal ongoing liability. Rather the Integration Joint Board will be expected to fund employer pension contributions as they become payable during the Chief Officer's period of service. On this basis, there is no need to reflect a pensions liability on the IJB balance sheet.

Other officers, including the Chief Finance Officer, are not regarded as employees of the Integration Joint Board. Therefore, such officers do not feature in the Integration Joint Board remuneration report but may feature, as relevant, in the remuneration report of the employing partner.

### 4. REMUNERATION

Based on the above, the remuneration in the table below is relevant to the Integration Joint Board annual accounts and is subject to audit by Audit Scotland:

	Salary, fees and allowances £'000	Taxable expenses £'000	Total remuneration 2015/16 £'000	Total remuneration 2014/15 £'000
James Forrest	6	0	6	n/a
<i>Full Year Equivalent</i>	47	0	47	n/a

## REMUNERATION REPORT

### 5. PENSION BENEFITS

The IJB Chief Officer took up post on 16 February 2016 and as such benefits earned as a consequence of undertaking the role of the IJB CO are not considered material for 2015/16. The contractual liability for employer pension contributions is considered to rest with NHS Lothian who is the contractual employer.



**Chief Officer:**

**Date: 23 September 2016**



**Chair:**

**Date: 23 September 2016**

## ANNUAL GOVERNANCE STATEMENT

The West Lothian Integration Joint Board was established by parliamentary order on 21 September 2015 following approval of the West Lothian Integration Scheme by the Scottish Ministers. It is a body corporate, a legal entity in its own right, but it relies on support from officers employed by West Lothian Council and NHS Lothian in relation to the conduct of its business. It is subject to the Public Bodies (Joint Working) (Scotland) Act 2014 and secondary legislation directly relating to the integration of health and social care services, and indirectly in relation to regulatory regimes affecting devolved public bodies in Scotland. West Lothian Integration Joint Board's financial arrangements conform to the requirements of the CIPFA Statement on the role of the Chief Financial Officer in Local Government (2010). The preparation of the annual governance statement is in compliance with the CIPFA / SOLACE Delivering Good Governance in Local Government requirements.

### Statutory and other Compliance

West Lothian Integration Joint Board is responsible for ensuring there is a sound system of governance in place. In its first six months of formal existence the Board has secured compliance with statutory and other requirements, as follows:

- **Membership** - its minimum membership (voting and non-voting) is set by statutory instrument, with the power to appoint additional members as it sees fit. The Board's membership is fully populated with an additional member having been appointed beyond the statutory minimum
- **Standing Orders** - the Board is required by statutory regulations to have Standing Orders to regulate its business, with some aspects stipulated in those regulations. Standing Orders were adopted at its Inaugural meeting, and a review was carried out of them in April 2016. They comply with statutory requirements
- **Committees** - the Board has established an Appointments Committee, and an Audit, Risk & Governance Committee, with detailed remits and powers and with their membership clearly defined. They comply with statutory requirements and with the Board's Standing Orders
- **Meetings** - the Standing Orders adopted by the Board allow the public to have prior access to meeting agendas and reports, and to attend meetings of the Board and its committees, except in clearly defined and limited circumstances
- **Strategic Plan** - the Board established its Strategic Planning Group as required by legislation, with Terms of Reference approved by the Board covering membership, meetings and meetings procedures. Through the Group the Board approved and published its Strategic Plan prior to the delegation of the integrated functions on 1 April 2016
- **Officers** - through the Appointments Committee, the Board appointed its Chief Officer (Director) and its Finance Officer as required by the legislation. It also appointed a Standards Officer in relation to its statutory Code of Conduct for Members, and that appointment has been approved by the Standards Commission for Scotland. An Internal Auditor has been appointed to carry out the Board's internal audit requirements and assist its Audit, Risk & Governance Committee
- **Finance** - the Board received reports in relation to financial assurance prior to the setting of budgets for the integrated functions by the council and the health board, and adopted Financial Regulations in relation to the conduct of its financial affairs, the maintenance of its accounting and financial records, and its annual accounts and financial statements
- **Financial resources and Directions** - prior to the delegation of functions, the Board received a firm financial commitment from the council and an indicative financial contribution from the health board which allowed it to receive further financial assurance and to timeously fulfil its statutory duty to issue Directions to the council and health board
- **Code of Conduct** - pending finalisation of arrangements for a Code of Conduct for Members, the Board adopted an Interim Code based on the existing Model Code for Members of Devolved Public Bodies in Scotland, and members have registered their interests according to that Code. Those arrangements are in the course of being finalised now that a Model Code for Integration Joint Boards has been produced, and the Register of Members' Interests will thereafter be published and made available for inspection

### Further Work Being Progressed

Through the Board and the Audit, Risk & Governance Committee, further work will be progressed and will be carried out in relation to governance of these particular aspects of the Board's statutory duties and powers:-

- **Compliance with Integration Scheme** – a review of the Integration Scheme commitments is being progressed to identify further governance requirements that require to be progressed. Although such commitments were given

by the council and the health board, they are nevertheless significant for the Board due to its reliance on officers of the council and health board to enable it to do its business

- Annual Audit Plan – this is currently being developed and, upon approval, will be monitored through the Audit, Risk & Governance Committee
- Risk Management - a strategy, monitoring and reporting regime for risk is being developed and will be reported to the Board and Audit, Risk and Governance Committee
- Performance Monitoring and Reporting - similarly, a procedure for recording, monitoring and reporting on service and financial performance is being developed and will be reported to the Board for approval
- Accounting requirements - through the Finance Officer, the Board will require to agree an annual process to secure compliance with the legislation and accounting practices which apply to its annual accounts and financial statements
- Miscellaneous statutory regime compliance - as a devolved public body, the Board is subject to a variety of statutory regimes, such as freedom of information and data protection, and appropriate policies and procedures will require to be developed and approved to secure compliance
- Education and knowledge of members - the provision and uptake of adequate training for Board members will be addressed, due to its importance for good decision-making and the future development of the Board

#### **System of Internal Control**

The Board requires to carry out at least annually a review of its system of internal control and to report on that as part of this statement. The Board is still in its very early stages of its existence and is still to fully develop that system of control. As summarised above, the legal constitutional requirements of the Board have been put in place, and the structure is there to allow that system to be fully established and to be more formally reviewed in 2016/17 and future years.

#### **CERTIFICATION**

It is our opinion that reasonable assurance, subject to the matters noted above, can be placed upon the adequacy and effectiveness of the West Lothian Integration Joint Board's systems of governance.



**Chief Officer:**

**Date: 23 September 2016**



**Chair:**

**Date: 23 September 2016**

**COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT**

**PURPOSE**

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices

**COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT  
FOR THE PERIOD TO 31 March 2016**

	2015/16			2014/15		
	Gross Expend £'000	Gross Income £'000	Net Expend £'000	Gross Expend £'000	Gross Income £'000	Net Expend £'000
Health and Social Care Functions	0	0	0	n/a	n/a	n/a
Corporate Services (Running Costs)	14.5	(14.5)	0	n/a	n/a	n/a
<b>(Surplus) or Deficit on Provision of Services</b>	<b>14.5</b>	<b>(14.5)</b>	<b>0</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>Net Comprehensive Income and Expenditure</b>	<b>14.5</b>	<b>(14.5)</b>	<b>0</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>

<b>BALANCE SHEET</b>			
<b>PURPOSE</b>	<b>The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the board.</b>		
	<b>Note</b>	<b>As at 31 March 2016 £'000</b>	<b>As at 31 March 2015 £'000</b>
<b>CURRENT ASSETS</b>			
Short Term Debtors	4	6	n/a
<b>CURRENT LIABILITIES</b>			
Short Term Creditors	5	(8)	n/a
<b>NET ASSETS</b>		<b>0</b>	<b>n/a</b>
<b>USABLE RESERVES</b>		<b>0</b>	<b>n/a</b>
<b>UNUSABLE RESERVES</b>		<b>0</b>	<b>n/a</b>
<b>TOTAL RESERVES</b>		<b>0</b>	<b>n/a</b>

The Statement of Accounts present a true and fair view of the financial position of the Integration Joint Board as at 31 March 2016 and its income and expenditure for the year then ended.

The unaudited financial statements were authorised for issue on 24 June 2016 and the audited financial statements were authorised for issue on 23 September 2016

Chief Finance Officer:

*Patrick Wehl*

Date: 23 September 2016

## NOTES TO THE FINANCIAL STATEMENTS

### 1. ACCOUNTING POLICIES

#### 1.1 General Principles

The financial statements summarise the transaction of the West Lothian Integration Joint Board for the 2015/16 financial year and its position at the year end. The Integration Joint Board is required to prepare annual financial statements by the Local Authority Accounts (Scotland) Regulations 2014. The Annual Accounts have been prepared under the 2015 Code of Practice based on International Financial reporting Standards (IFRS).

The financial statements are prepared under the historical cost convention as modified for the valuation of certain assets.

#### 1.2 Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when the payments are made or received.

#### 1.3 VAT Status

The Integration Joint Board is a non-taxable person and does not charge or recover VAT on its functions.

#### 1.4 Debtors and Creditors

Debtors and creditors are reflected in the financial statements to ensure that income and expenditure are properly shown in the financial year relevant to when the related activity takes place.

#### 1.5 Reserves

The West Lothian Integration Joint Board currently holds no reserves.

### 2. RELATED PARTY TRANSACTIONS

The West Lothian Integration Joint Board was established on 21 September 2015 as a joint board between West Lothian Council and NHS Lothian. In 2015/16 there were financial transactions made relating to integrated health and social care functions as functions are not delegated by partners to the Integration Joint Board until 1 April 2016. Corporate expenditure relating to running costs since the date of establishment on 21 September 2015 are shown below.

	31 March 2016 £'000	31 March 2015 £'000
<b>3. CORPORATE EXPENDITURE (RUNNING COSTS)</b>		
Staff Costs	8	n/a
Audit Fee	5	n/a
Irrecoverable VAT on Audit Fee	1	n/a
Insurance	0.5	n/a
<b>Total</b>	<b>14.5</b>	<b>n/a</b>
<b>4. SHORT TERM DEBTORS</b>		
Central Government Bodies	0	n/a
Other Local Authorities	6	n/a
<b>Total</b>	<b>6</b>	<b>n/a</b>
<b>5. SHORT TERM CREDITORS</b>		
Central Government Bodies	6	n/a
Other Local Authorities	0	n/a
<b>Total</b>	<b>6</b>	<b>n/a</b>



## NOTES TO THE FINANCIAL STATEMENTS

	31 March 2016 £'000	31 March 2015 £'000
<b>6. MOVEMENT IN RESERVES</b>		
Usable Reserves – General Fund	0	n/a
Surplus/(deficit) on provision of services	0	n/a
Other comprehensive expenditure and income	0	n/a
<b>Total comprehensive expenditure and income</b>	<b>0</b>	<b>n/a</b>
<b>Total</b>	<b>0</b>	<b>n/a</b>

**7. POST BALANCE SHEET EVENTS**

No material events have occurred post the balance sheet reporting date.

**8. CONTINGENT LIABILITIES**

There are no contingent liabilities or assets to disclose.

