

DUMFRIES AND GALLOWAY INTEGRATION
JOINT BOARD

Annual Accounts

For the Year Ended

31 March 2025



DUMFRIES AND GALLOWAY
Health and Social Care



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Section 1: Management Commentary

This management commentary provides an overview of the key messages in relation to the objectives and strategy of Dumfries and Galloway Integration Joint Board (the IJB) and its financial performance for the year ended 31 March 2025. It also provides an indication of the risks and challenges which may impact upon the finances of the IJB in the future.

Update from the Chief Officer

In 2024, substantial evidence emerged at both national and local levels highlighting a range of challenges affecting the planning and delivery of health and social care in Dumfries and Galloway, and across Scotland.

Financial Pressures: Budget constraints and funding challenges, exacerbated by inflation and increasing operational costs, put additional strain on Services. In 2025/26, we face a projected deficit of £57.92m, requiring savings of over £30.7m which is levels of financial risk beyond anything previously experienced.

Growing Demand for Unscheduled Care: We are seeing increasing demand, particularly from individuals with complex, multiple co-morbidities.

Delayed Discharges – continued pressure with bed shortages due to delays in discharging patients who required social care support, leading to bottlenecks in emergency departments and elective care backlogs.

Rising Waiting Lists and Delays in Planned Care: Despite our best efforts and also being the highest performing mainland Board in Scotland, waiting lists and waiting times for planned care continue to grow.

Pressures on Social Care Services: More people are waiting for Care and Support at Home. Care home capacity is under increasing strain, with declining bed numbers and rising demand, leading to unnecessarily prolonged hospital stays.

Workforce Challenges: Our dedicated staff continues to go above and beyond to meet increasing demand, but workforce shortages persist due to a declining working-age population. Recruiting and retaining staff remains a significant challenge.

Much of this was also reinforced in the New Year statement from the British Medical Associate (BMA) Scotland who emphasised the need for transformative changes and adoption of a whole system approach to change looking at how primary, secondary and social care work better together and are appropriately funded.

In doing so they acknowledged that pressures being experienced in acute care are linked to a lack of resources in general practice and social care, concluding that there is a need for an urgent, comprehensive workforce plan.

The Need for Renewal

While the NHS in Dumfries and Galloway continues to perform comparatively well against most other mainland NHS Boards across a wide range of performance measures, the Summary Performance Report presented to the NHS Board in December 2024 confirmed these challenges are being felt locally too. This was particularly evident in terms of waiting lists and waiting times for planned care and people experiencing a delay in the Emergency Department.

To meet these growing demands and sustain high-quality care, we must renew our services and how we deliver them. This requires a clear purpose, a long-term vision for change, and a focused strategy for making it happen.

Success will depend on targeting our limited resources our skills, expertise, and capacity where they will have the greatest impact. By prioritising key actions that drive meaningful transformation, we can navigate the challenges ahead and create a more resilient, effective health and social care system for the people of Dumfries and Galloway.

I continue to be deeply moved and inspired by the dedication, innovation, and resilience of our local Health and Social Care workforce, alongside the invaluable contributions of our partners in the Third Sector and Independent Providers. Equally remarkable has been the strong sense of community spirit, collaboration, and selflessness shown by local people in supporting one another.

I am truly grateful to each and every one of you for your unwavering commitment to delivering Health and Social Care services in the face of such challenging circumstances.

Introduction

The IJB was established as a body corporate by order of the Scottish Ministers on 3 October 2015 as part of the establishment of the framework for the integration of Health and Social Care in Scotland under the Public Bodies (Joint Working) (Scotland) Act 2014.

The IJB has responsibility for the strategic planning and delivery of a defined range of Health and Adult Social Care services for the residents of Dumfries and Galloway. Within Dumfries and Galloway, a unique model has been taken forward with all Acute services delegated to the IJB reflecting the co-terminosity of its Council and NHS boundaries. This has allowed a whole system approach to planning and delivery of services for an area of 2,481 square miles and a population of 148,790. Dumfries and Galloway shares a border with South Ayrshire, Lanarkshire, Borders and Cumbria as per the map below.



Both Dumfries and Galloway Council and NHS Dumfries and Galloway, as the parties to the Integration Scheme, have nominated 5 voting members for the IJB. The Council nominated Elected Members and the Health Board Non-Executive Directors. The Chair of the IJB for 2024/25 was a Council nominee and the Vice-Chair was a NHS Non- Executive member.

However, as of 31st March 2025, the two-year terms of the Chair and Vice Chair have come to an end. The Chair is now an NHS Non-Executive Member, while the Vice Chair is a nominee from the Council.

The IJB appointed an Interim Chief Officer and has a Chief Finance Officer to support its purpose and delivery of objectives along with a number of other non-voting Representative Advisory Members. These Representatives are chosen from the Third Sector, the Independent Sector, Carers, Service Users, Council and NHS Board staff.

Four Committees of the IJB have been in operation through 2024/25. These are:

- Finance, Performance and Quality Committee
- Strategic Planning Delivery and Commissioning Committee
- Transformation and Innovation Futures Committee
- Audit, Risk and Governance Committee

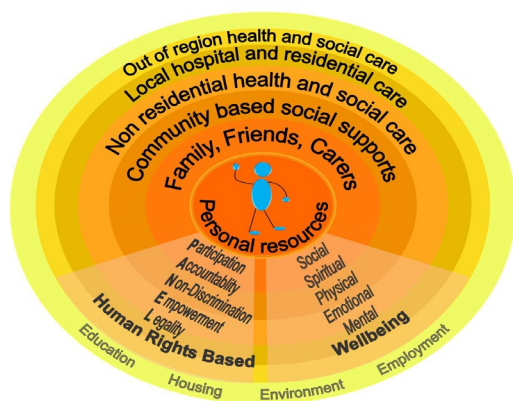
Purpose and Objectives of the IJB

The main purpose of integration is to help local partners improve quality and outcomes for local populations, particularly those whose needs are complex and involve support from Health and Social Care at the same time.

The Public Bodies Joint Working (Scotland) Act 2014 places a legislative requirement on integration authorities to review their strategic plans at least once in every relevant period (the previous relevant period was 2018-21). The Integration Scheme forms a framework designed to deliver the National Health and Wellbeing Outcomes prescribed by the Scottish Ministers in Regulations under Section 5(1) of the above Act.

The Dumfries and Galloway Integration Joint Board Strategic Commissioning Plan (SCP) 2021 – 2024 sets out their vision for ‘people living happier, healthier lives in

Dumfries and Galloway.’ The SCP provides a framework to help shift the thinking and approach to delivering health and social care and support. The IJB Model of Care shows circles of health and social care and support that people may access as they need them, to achieve their chosen outcomes as partners in their own care.



The model promotes:

- Human Rights
- Holistic approach
- Prevention and early intervention
- Individual and community resilience
- Flexible care and support
- More equitable and easier access
- Working as partners

Delivery of the model is underpinned by good conversations, relationships, technologies, innovation and integrated ways of working.

Through their Strategic Commissioning Intentions (SCIs), the IJB ambitions are that:

| | |
|------|---|
| SCI1 | People are supported to live independently at home and avoid crisis |
| SCI2 | Fewer people experience health and social care inequalities |
| SCI3 | People and communities are enabled to self manage and supported to be more resilient |
| SCI4 | People have access to the care and support they need |
| SCI5 | People’s care and support is safe, effective and sustainable |
| SCI6 | People who deliver care and support, including Carers and volunteers, feel valued, are supported to maintain their wellbeing and enabled to achieve their potential |
| SCI7 | People’s chosen outcomes are improved through available financial resources being allocated in line with the Model of Care and delivering best value |

Operational Delivery

The operational delivery of the IJB functions is delegated back to Dumfries and Galloway Council and NHS Dumfries and Galloway who in turn delegate the operational delivery to the Health and Social Care Partnership. This is led by the Interim Chief Officer / Chief Operating Officer supported by General Managers/ Heads of Service covering:

- Community Health and Social Care Directorate
- Acute and Diagnostic Directorate
- Mental Health Directorate
- Women Children's and Sexual Health Directorate
- Operational Services Directorate
- Primary Care Directorate

Furthermore, with a pending retirement the NHS Board is recruiting to a Director of Digital position and future changes to the Integration scheme in 2025/26 may change this position again.

2024/25 Financial Planning

The IJB, like many other public bodies, has faced significant financial challenges for some time and is required to operate within tight fiscal constraints for the foreseeable future due to the continuing difficult national economic outlook and increasing demand for services. A Financial Plan was developed for 2024/25 with the objective that the IJB operates within the resource available. However, due to the scale of the deficit on the NHS delegated budget, a balanced budget was unable to be achieved. Instead a Financial Recovery Plan was developed, alongside the NHS Board, to support the longer term ambition of returning a breakeven position. The plan also included planned use of IJB reserves to support progress towards that goal.

The Financial Plan reflected the level of additional investment by the Scottish Government into Social Care funded through Dumfries and Galloway Council and the resources delegated by NHS Dumfries and Galloway from the Health budget, including additional financial support from both bodies to support the pay increases to staff, which were awarded later in the financial year. The level of inflationary pressures in particular, plus the increased levels of activity witnessed across the whole Health and Care system, have materially impacted on the IJB's financial position.

The IJB has approved an ambitious agenda for change aimed at:

- Better integration of care and support to improve people's experience of Health and Social Care.
- Driving innovative change that delivers better outcomes for the people who access Health and Social Care support.
- Changing our primary approach to one of prevention and early intervention, shifting our focus away from 'crisis management'.

- Developing partnership approaches to Health and Care delivery that enable people to retain as high a level of independence as possible, and have greater choice and control over their own lives.
- Reducing inequalities in Health and Social Care.

Financial Statements

The financial statements for 2024/25 are set out on pages 36-38 of the accounts and incorporate financial and other information as required by the Code of Practice on Local Authority Accounting in the United Kingdom (*The Code*). The Statement of Accounting Policies included on pages 39-48 explains the basis for the recognition, measurement and disclosure of transactions and other events in the Financial Statements, to ensure that they present a ‘true and fair view’ of the IJB’s financial performance. An explanation of each of the financial statements which follow and their purpose is shown at the top of each statement.

Financial Performance 2024/25

The IJB delivered a balanced financial position for 2024/25. This was after additional non-recurring resource of £22.6m being released from the NHS Board to support the NHS in-year deficit, part of which was additional financial support the NHS received from Scottish Government for 2024/25 as repayable brokerage. In addition, the IJB requested an additional one off non-recurring, non recoverable payment of £1.819m from Dumfries and Galloway Council to support the year end overspend position which is in line with the Integration Scheme.

The IJB carried forward ring fenced reserves of £8.8m into 2024/25 relating to the balance of the Social Care Fund, Winter Planning Resource, Primary Care Improvement Funding, Alcohol and Drug Partnership monies, and other ring fenced funding. As at the 31 March 2025, these had reduced to £4.1m as set out below. The IJB has no general reserves.

| | 31/03/24 | 31/03/25 |
|------------------------------------|--------------|--------------|
| Adult Social Care Winter Planning | £0.2m | £0.0m |
| Alcohol and Drugs Partnership | £0.2m | £0.2m |
| Community Living Change Fund | £0.3m | £0.3m |
| Mental Health Recovery and Renewal | £0.5m | £0.9m |
| Primary Care Improvement Fund | £0.2m | £0.0m |
| Social Care Fund | £4.3m | £0.0m |
| Winter Planning/ Unscheduled Care | £3.1m | £2.7m |
| TOTAL | £8.8m | £4.1m |

The IJB now has minimal level of reserves which are ring fenced and assigned to specific committed projects for 2025/26 to support the Strategic Commissioning Plan aims, along with the specific initiatives that they were designated for.

Additional resources were provided in-year to the IJB from the NHS Board totalling £22.6m to support the overspend in the Health element of the delegated budget,

primarily through the additional resources provided to the NHS Board from Scottish Government through brokerage.

In line with the agreed Integration Scheme, the IJB approached Dumfries and Galloway Council seeking financial support to address the £1.819m year end overspend in the delegated Adult Social Care budget for 2024/25.

The original Integration Scheme came into effect on the 3 October 2015; the date the Parliamentary Order to establish the IJB came into force. Any revised Integration Scheme will come into effect on the date of ministerial approval. In 2020, a light touch review was undertaken during the pandemic as instructed by the Scottish Government.

The Dumfries and Galloway Integration Scheme describes:

- The model of integration in Dumfries and Galloway
- Details the functions delegated from the Parties to the IJB and
- Lays out the governance arrangements the Parties have in place to enable the IJB to meet its responsibilities.

In 2022/23, a fully consulted review of the Integration Scheme took place between the Health Board and Local Authority and a revised and refreshed Integration Scheme was formally approved by Scottish Government.

In 2024, the NHS Board, in collaboration with the Local Authority, requested a further review of the Integration Scheme to reassess the broad range of delegated health functions. The rationale behind this review is to improve integration arrangements and ensure they are as effective as possible. Meanwhile, the current Integration Scheme will remain. It is envisaged that this review will be concluded by September 2025.

The Integration Joint Board (IJB) issue Directions to the Health Board and Local Authority or jointly to both partners. Directions are the legally binding mechanism by which the IJB tells the constituent authorities, the Health Board and Local Authority, what to deliver using the integrated budget. The Health Board and Local Authority are responsible for complying with and implementing all Directions, related to the delivery of health and social care, issued to them by the IJB.

A key role of the IJB is to make decisions about how to use the integrated budget to best deliver the Model of Care set out in the Strategic Commissioning Plan (SCP). The IJB issues their instructions in the form of Directions. There were some important commissioning decisions that were made during 2024/25.

Integration Authorities require a mechanism to action their SCP and this is laid out in sections 26 to 28 of the Act. This mechanism takes the form of binding Directions from the IJB to the NHS Board or Local Authority or both.

Directions are issued at the end of planning discussions and should have no surprises. They can be very specific (an example from our IJB is to move from 1 year contracts to 3 year contracts) or very general (for example, to deliver a national strategy). A

Direction will remain in place until it is closed, changed or superseded by a later Direction in respect of the same function.

This year the IJB has further developed the Directions governance arrangements by implementing a procedure for the issuing, recording, monitoring and management of Directions. A proposed reporting format was considered and welcomed by the Health Board and Local Authority. Working with both partners, the IJB will develop reporting on the progress of Directions further throughout 2025/26. At the start of April 2024 there were 33 open Directions. During the year 13 Directions were completed or replaced and 12 new Directions were issued. At the end of March 2025 there were 32 open Directions.

Financial Outlook and Key Risks

The IJB faces ongoing service and cost pressure arising from a range of factors. Both parties to the IJB are facing challenges in meeting the demands for services within the finances available; this will have a direct consequence on the funding provided to the IJB. Within the IJB, the major risks to managing the financial position arises from demographic, activity and inflationary cost pressures, and the consequent changes to demands for Health and Social Care.

The significant growth in the number of older people and their need for suitable services, requires innovative solutions to allow services to be provided within the funding available, and the ability of the Partnership to transform services to help meet this demand. Increasingly, workforce sustainability pressures are becoming more challenging across all areas within the Partnership and this gives rise to increased financial pressures. Positively for 2024/25 significant progress has been made to reduce both locum and agency costs specifically for nursing and medical staff.

Key Financial Risks and Uncertainties

The agreed Financial Plan for 2025/26, reflects a significant deficit of £57.92m projected, with a savings challenge of at least £30.2m based on the resources allocated from the NHS Board and Local Authority. A number of significant risks in the position, plus potentially further additional non-recurring savings required to balance any potential in-year cost pressures.

The management of financial risks during 2025/26 continues to be critical for the IJB and there are already a number of further risks emerging that have not all been reflected in the financial position. Enhanced reporting on all aspects of the financial position, especially delivery of savings, will be reported through the Health and Social Care Leadership Team and IJB's Finance, Performance and Quality Committee.

The baseline inflation uplift for NHS is 3% for 2025/26 and additional funding will be provided to support the agreed pay uplifts for NHS staff once confirmed. A total of £4.453m in additional recurring funding has been received from Dumfries and Galloway Council through the Scottish Government budget settlement as set out in the table below. In addition, there is funding to support the National Insurance increases for Council staff of around £360k.

Dumfries and Galloway Council Funding Settlement to IJB's 2025/26

| | National Total £000s | Share | D&G Position £000s |
|-------------------------------|-------------------------|-------|-----------------------|
| Scottish Living Wage £12.60ph | 125,000 | 3.23% | 4,041 |
| Free Personal Care | 10,000 | 4.12% | 412 |
| Settlement 2025/26 | 135,000 | | 4,453 |

In addition to the baseline funding noted above, there are a number of recurring and non-recurring allocations which are currently anticipated; at this time these have not been included in the plan on the basis that they will come with conditions on what they must be spent on and will therefore not impact on the overall Financial Plan. The IJB is also anticipating additional resource to support pay uplifts for staff which exceed the level of uplift received within the baseline funding, however this is a financial risk for 2025/26 as it has not been agreed.

Overarching risks and key assumptions which the IJB holds in relation to the delivery of the in-year Financial Plan are noted below:

- Pay award and any impact to Service Level Agreement (SLA) uplift is fully funded by Scottish Government through NHS and Local Authority uplifts.
- Anticipated allocations are distributed from Scottish Government at the level expected and are not top sliced.
- No worsening of the operational directorate forecasts above planning estimates.
- The recurring and non-recurring savings target can be identified in full for the year.
- The cost pressures and cost containment work can start impacting on reducing expenditure.
- No further significant pressures emerge in relation to inflationary pressures such as uplifts to National Care Home Contract and Care at Home rates which are not supported by additional funding.

Analysis of Non-Financial Performance

Each year the NHS Board reviews the reporting requirements for the Annual Delivery Plan and the Summary Performance Report is

Non-Financial Performance; Annual Delivery Plan

The Integration Joint Board (IJB) influences health and social care through 3 key mechanisms:

- developing strategy, plans and frameworks (strategic planning and commissioning)
- deciding how to use the budgets delegated from the Local Authority and NHS Board (integrated budget)
- agreeing with the NHS Board and Local Authority what to commission and how to use the integrated budget to deliver the Strategic Commissioning Plan (issuing Directions)

The Health and Social Care Partnership (the Partnership) brings together NHS and Local Authority teams to oversee and manage the delivery of services. In doing so it supports new, more integrated ways of working and reports performance on delivery of services through NHS Board and Local Authority committee structures.

Strategic planning activity

The central focus for engagement and strategic planning this last year was the Right Care, Right Place programme. Engagement around the future of 4 cottage hospitals was extensive and took up most of the planning capacity this year. Local people were also asked to give their views on how the following treatment, care and support services are delivered in the future:

- Maternity services in Wigtownshire
- Support for Carers
- Primary Care

As well as learning from people's feedback, we understand from latest publications of the Census 2022 that:

- the number of unpaid Carers has grown by 21% since 2011 from 15,000 to 18,100
- 8.5% of people aged 65 and over live alone, and
- 20% of households in Dumfries and Galloway do not have any cars or vans.

The Strategic Commissioning Plan, the key strategy that underpins the Health and Social Care Partnership has been reviewed and agreed for the 2025-2028 period of relevance.

Directions

A key role of the IJB is to make decisions about how to use the integrated budget to best deliver the Model of Care set out in the Strategic Commissioning Plan (SCP). The IJB issues their instructions in the form of Directions. The majority of the integrated budget is allocated to the Direction which instructs the delivery partners to provide services as usual (IJB2201). The table below illustrates a range of planning decisions made by the IJB during 2024/25.

New IJB Directions agreed during 2024/25

| Reference | Title |
|-----------|--|
| IJBD2401 | Direction to Constituent Parties to deliver Health and Social Care Services within the IJB Financial Plan and Budget for 2024 / 2025 |
| IJBD2402 | Delivery of Option 1 which represents the birthing service currently available in Wigtownshire. It would comprise continued care provision from Community Maternity Hub (Oak Tree Family Centre) and support for |

| | |
|----------|---|
| | home births, but with no provision for intrapartum care within Galloway Community Hospital. |
| IJBD2404 | Implementation of the approved option for the future use of Newton Stewart hospital. That is to establish Community Health and Social Hub. |
| IJBD2405 | Implementation of the approved option for the future use of Kirkcudbright Hospital. That is to establish a Community Health and Social Hub. |
| IJBD2406 | Implementation of the approved option for the future use of Thornhill hospital. That is to establish Community Health and Social Hub. |
| IJBD2407 | Implementation of the approved option for the future use of Moffat hospital. That is to establish Community Health and Social Hub. |
| IJBD2408 | National Flexible Framework |
| IJBD2409 | Development of a Vision for Social Care and an associated plan to address the long-standing historic deficit in local capacity. |

How are we getting on?

The development of an ADP is a requirement from Scottish Government. The 2024/25 Guidance presented minor changes to that issued for the previous year, with:

- the amalgamation of the previous ‘Digital Services and Technology’ and ‘Innovation Adoption’ Recovery Drivers into a single Driver called ‘Digital Services Innovation Adoption’
- the expansion of the ‘Health Inequalities’ Driver to include population health planning; and
- the creation of a new Driver for ‘Women and Children’s Health’.

The Annual Delivery Plan (ADP) for 2024/25 was presented to NHS Board on 08 April 2024: [NHS-Board-Public-Papers-8-April-2024.pdf](#) (pages 139-224).

Regular reporting to Performance and Resources Committee and the Financial Recovery Board confirms the Board’s progress against the ADP and financial recovery plan. The latest reporting against the ADP shows around one quarter of the original plans were either delayed or cancelled, which perhaps reflects the level of system-wide pressures that were experienced and the need to focus capacity and resources on the operational response to these.

Quarterly assessment of progress of the ADP actions

| Status | Q1 2024/25 | Q2 2024/25 | Q3 2024/25 | Q4 2024/25 |
|-------------------------|------------|------------|------------|------------|
| Complete | 3 | 8 | 16 | 19 |
| On track | 47 | 38 | 29 | 29 |
| Not started or slippage | 9 | 12 | 10 | 6 |
| Cancelled | 1 | 2 | 5 | 6 |
| Total | 60 | 60 | 60 | 60 |

- Where actions are still ongoing at the end of Q4 2024/25, these are projects which will run for several years. The actions which were cancelled, not started or had significant slippage were:
- Review Community Children's Nursing Service: Delays due to challenges with capacity. It has been agreed by the NHS Financial Recovery Board (FRB) to focus on Child and Adolescent Mental Health Service (CAMHS) in the 2025/26 plan.
- Review of Electroconvulsive therapy (ECT): The benchmarking analysis of local ECT delivery and outcomes against national activity will be taken forward under the remit of Value Based Health and Care.
- Develop a Mental Health Single Point of Contact: Planning for this development is moving to the 2025/26 plan.
- Reduce the number of Procedures of Low Clinical Value: The national guidance and resources to examine patterns of care have been delayed. It will be revisited in the future.
- Review of dialysis provision: FRB has agreed to change the scope and focus of this action and start in 2025/26.
- Introduce Order Comms results reporting: This action, to reduce printing and lab administration hours, and address patient safety issues won't be delivered until 2025/26
- Review Sexual Assault and Rape Centre service: FRB decided a review was not required at this time.
- There were also 5 NHS workforce actions that were cancelled due to taking a different approach towards reviews.

Non-Financial Performance; Scottish Government Annual Delivery Plan Dashboard

Scottish Government developed a new performance framework during 2024/25, populated by nationally collected and collated data. (See appendix 1 for the metadata relating to the selected indicators.) It was too late to incorporate these into the Board's performance report, but these will be merged for 2025/26.

The snapshot of latest SG performance card illustrated below (diagrams 1a and 1b) was taken at June 2025. It shows that compared to Scotland, Dumfries and Galloway generally performs well. However, compared to the traditional targets the Board's performance (as much of the rest of Scotland) does not measure up well, particularly around waiting times.

Where possible these indicators have been incorporated into the NHS Board's summary performance report, alongside metrics that support the wider Board priorities (see next section).

Diagram 1a: Snapshot of NSS Discovery Annual Delivery Plan 2024/25 Report (at June 2025)

| Driver | Indicator | Data for (latest available) | Health Board | Scotland | |
|---------------------------|--|-----------------------------|--------------|----------|--|
| Primary & Community Care | GPs to provide 48 Hour access or advance booking to an appropriate member of the GP team for at least 90 per cent of patients | March 2024 | 94.0% | 89.0% | |
| Urgent & Unscheduled Care | Ambulance turnaround times 90th percentile - 100% of patients turnaround within 60 mins | 2 June 2025 | 00:51:35 | 02:03:50 | |
| | A&E waiting times % within 4 hours - target 95% | January 2025 | 73.5% | 66.3% | |
| | A&E waiting times % over 12 hours | May 2025 | 1.0% | 3.1% | |
| | Occupancy information can be found in the Whole System and Winter dashboard. Click here to email nss.neartimedata@nhs.scot for more information and to request access | | | | |
| | Non-elective average length of stay - reduce average length of stay | February 2025 | 8.4 | 8.3 | |
| Mental Health | CAMHS waiting times % within 18 weeks - standard 90% | April 2025 | 100.0% | 92.4% | |
| | Psychological Therapies waiting times % within 18 weeks (all ages) - standard 90% | April 2025 | 56.8% | 77.8% | |
| Planned Care | Inpatient or Day Case completed waits % within 12 weeks - target 100% | April 2025 | 48.1% | 58.9% | |
| | New Outpatient ongoing waits % within 12 weeks - target 95% | April 2025 | 47.1% | 41.5% | |
| | Delayed discharge average bed days occupied | April 2025 | 92.3 | 1,854.0 | |
| Cancer | Cancer screening statistics can be found on the Scottish Cancer Registry and Intelligence Service platform (SCRIS) - separate logon required. Click for a link to SCRIS information | | | | |
| | Cancer waiting times 31-day standard - target 95% | April 2025 | 100.0% | 94.4% | |
| | Cancer waiting times 62-day standard - target 95% | April 2025 | 77.4% | 68.1% | |

The top half of the dashboard shows that the NHS Dumfries and Galloway results were better than Scotland for all metrics except for Psychological therapies waiting times standard and the Inpatient/Daycase waiting times standard.

- NHS Dumfries and Galloway has been escalated to level 2 for psychological therapy and the team are working closely with Scottish Government to address the situation.
- Planned inpatient/daycase care is heavily influenced by the volume of emergency demand and the busyness of the system. At both a local and national level the 100% target has not been met for several years. The priority is to manage the longest waits and the Board's planned care plan for 2025/26 reflects this.

Diagram 1b: Snapshot of NSS Discovery Annual Delivery Plan 2024/25 Report (at June 2025)

| Driver | Indicator | Data for (latest available) | Health Board | Scotland |
|---------------------|---|-----------------------------|--------------|----------|
| Health Inequalities | Asthma hospital stays - reduce rate per 100,000 population | February 2025 | 4.0 | 6.8 |
| | Drugs & Alcohol waiting times % within 3 weeks - standard 90% | March 2025 | 100.0% | 93.8% |
| | Child health immunisations at 24 months (6 in 1, Hib MenC, MenB Booster, MMR, PCV Booster) - target 95% | December 2024 | 94.2% | 93.8% |
| | COVID-19 vaccinations - increase uptake | 9 February 2025 | 54.1% | 47.4% |
| | Influenza vaccinations (adult 18+) - Increase uptake | 30 March 2025 | 59.7% | 53.2% |
| | Influenza vaccinations (children) - Increase uptake | 30 March 2025 | 64.4% | 59.2% |
| | Smoking Cessation - successful smoking quits at 12 weeks | June 2024 | 141.6% | 77.0% |
| | Click here for weight management information on the Public Health Scotland website | | | |
| Workforce | Sickness absence rate - standard 4% | April 2025 | 5.2% | 5.9% |
| Climate Change | Click here for a link to the National Services Scotland climate change and sustainability toolkit. | | | |

The bottom half of the dashboard demonstrates that D&G NHS benchmarks well against the remaining indicators, particularly for health inequalities. Two areas that feature in improvement plans are

- the cancer 62 day waiting time, which is strongly influenced by the demand at the tertiary centres outside of D&G, and
- sickness absence, which adds pressure to a system already experiencing high demand

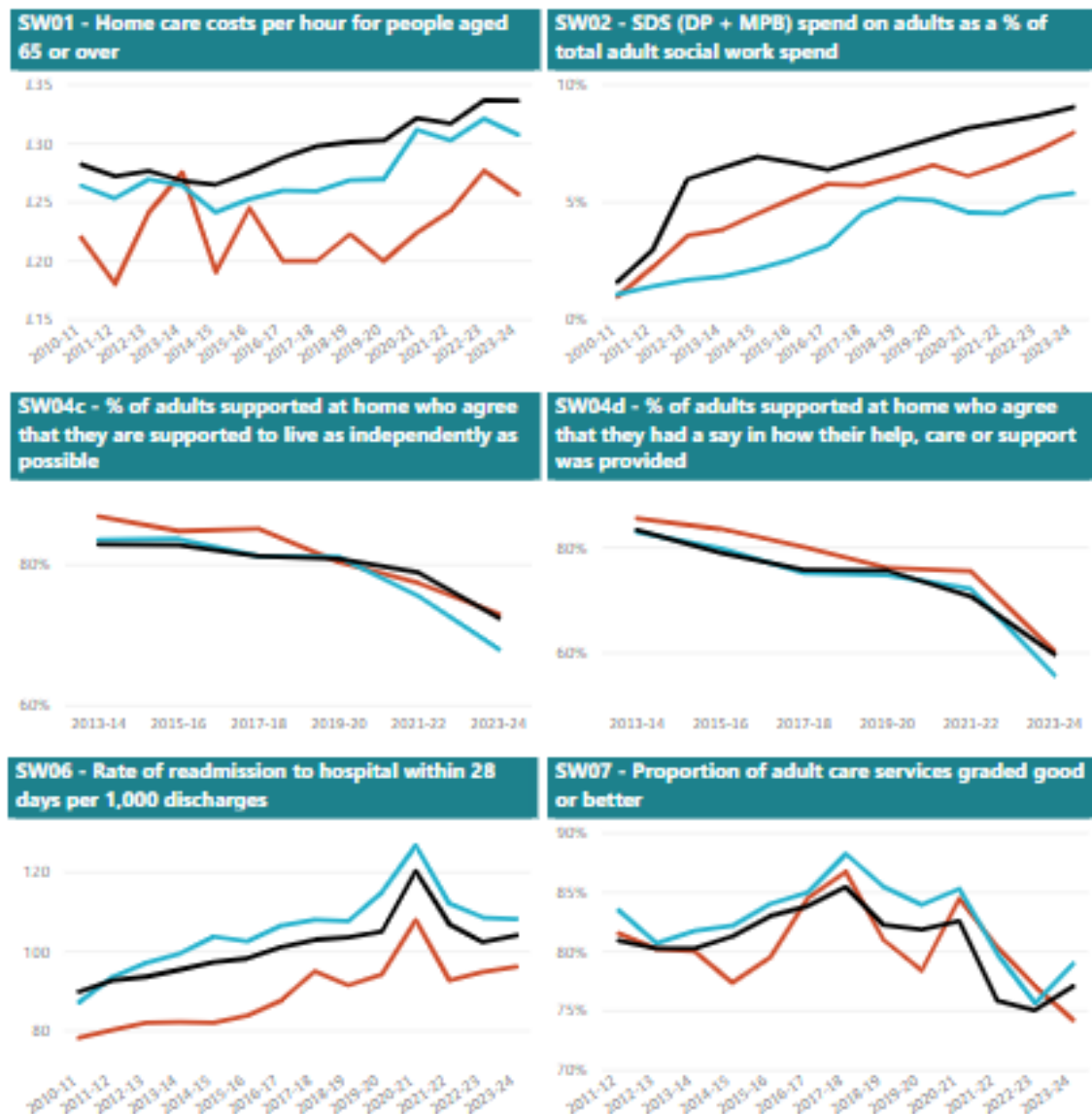
Non-Financial Performance; Local Government Benchmarking Framework (LGBF) (<https://www.improvementservice.org.uk/benchmarking>)

The LGBF is a high-level benchmarking tool designed to support senior management teams and elected members to ask questions about key council services.

The LGBF helps councils compare their performance against a suite of efficiency, output and outcome indicators that cover all areas of local government activity. The framework now has 13 years of data. Publication of the LGBF forms part of each council’s statutory requirements for public performance reporting, replacing the previous SPI regime.

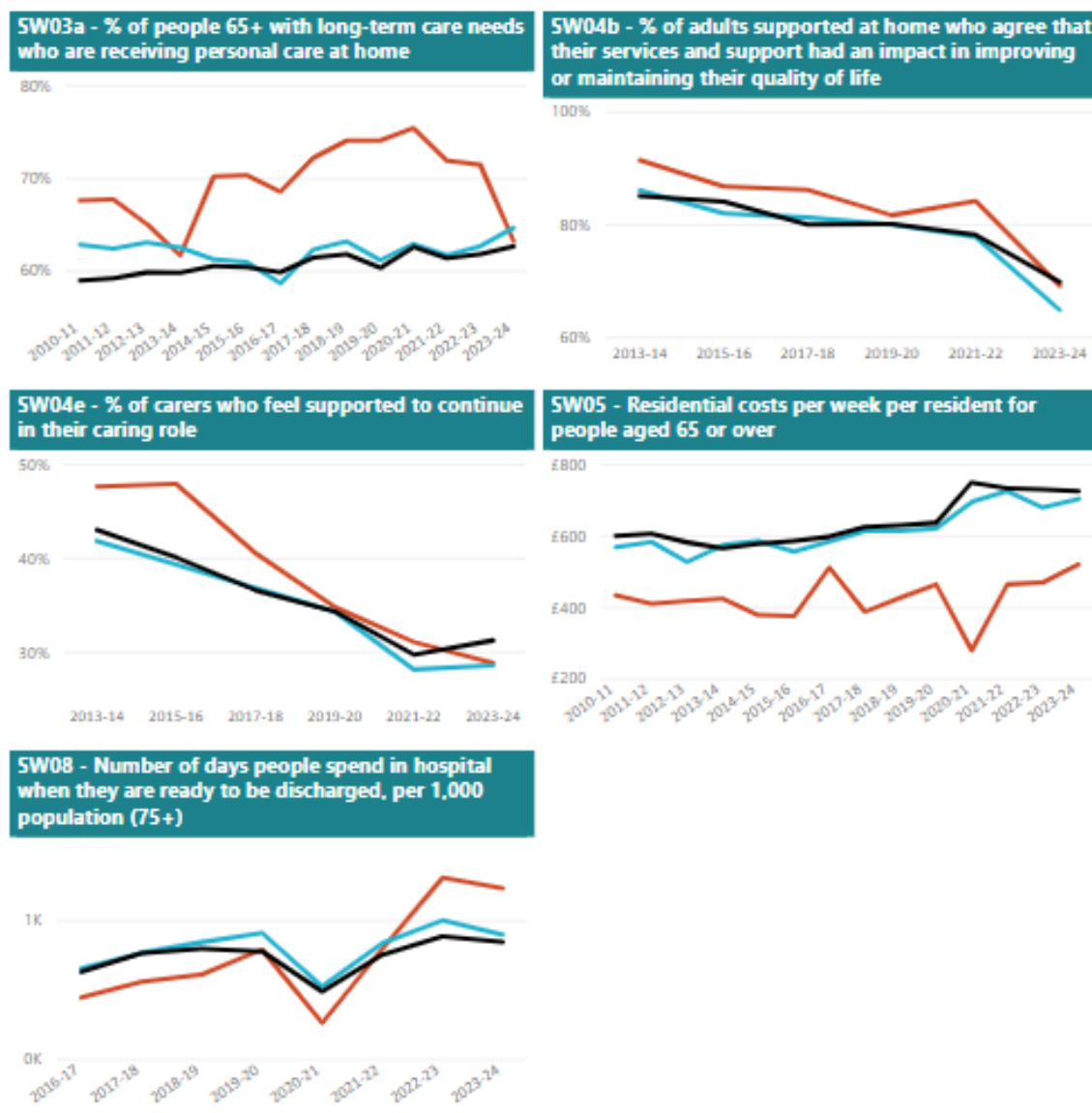
In the illustrations below, metrics relating to adult social care are mapped from Dumfries and Galloway (Red), the family group average (similar local authorities; Blue) and Scotland (Black).

Diagram 2a: Snapshot of Local Government Benchmarking Framework (at June 2025)



We see that D&G benchmarks very well in relation to home care (SW01) and residential care (SW05) costs. The overall direction of travel for metrics that illustrate people’s satisfaction with various aspects of services is negative over time, however this pattern is the same for Scotland.

Diagram 2b: Snapshot of Local Government Benchmarking Framework (at June 2025)



Some highlights from social care transformation:

- During 2024/25 new care at home providers joined our National Flexible Framework. One new provider is already delivering an additional 400 hours of care per week within the Stewartry and Annandale and Eskdale areas.
- A small Smart Hub pilot supporting 14 people with maintaining daily routines, medication routines, hydration, nutrition and welfare checks has been well received and will be extended to a further 18 users over the coming year.

- The Partnership has introduced a pathway called Discharge to Assess in October 2024. People with long term non-complex care at home needs coming out of the Dumfries and Galloway Royal Infirmary (DGRI) are supported with up to 6 weeks of care and rehabilitation. Early results are showing that 44% of people regained full independence and didn't require ongoing care and support at home. This will be the standard pathway in future.

Some highlights from NHS transformation:

- Community Treatment and Care (CTAC) service now includes the vaccination team, working to expand the number of services delivered in the community.
- A new model of care has been developed for Acorn House, which will enhance the existing respite services with support for autism assessments.
- The amount spent on locum doctors has substantially fallen, saving the Partnership approximately £4.2 million compared to the previous year.
- The old Moffat cottage hospital has been redeveloped to include Moffat GP practice and a range of community services.

Non-Financial Performance; NHS Board Summary Performance Reports

Each year the NHS Board reviews the reporting requirements for the Annual Delivery Plan and the Summary Performance Report is changed to reflect priorities for the coming year. The overarching aim for the proposed list of indicators for 2024/25 is to share performance data from right across the organisation, to provide the NHS Board with assurance that it is meeting its statutory and regulatory requirements, and to offer an overview of how the whole system is operating.

The Board were in broad agreement that the Summary Performance Report for 2024/25 should follow these criteria:

- Reports should be holistic across the organisation, covering all domains of:
 - People, Quality, Audit and Risk, Finance and Efficiency, Service, Climate, and Inequality
- Should include charts
- Should reflect the Board's realistic ambitions for delivery and risk appetite, through our Target Operating Model
- BRAG status should reflect progress against the realistic ambitions

The performance report agreed by NHS Board for 2024/25 was a markedly different format from the previous year, and this has developed and grown through the year.

The metrics now reported to NHS Board reflect the national indicators that are of interest to the Scottish Government and the public and also the Board's local priorities.

The Summary Performance Report for February 2025, taken to NHS Board 07 April 2025 is described below, section by section. The full report is available in the Board papers at: <https://www.nhsdg.co.uk/wp-content/uploads/2025/04/Full-NHS-Board-Public-Papers-7-April-2025-1.pdf>

Benchmarking performance indicators

There are several different methods for applying a BRAG rating to the metrics within the performance report. (Note, many indicators do not have a BRAG status, either because it is not appropriate or relevant or because no targets have been agreed.)

- Target Operating Model (TOM). The Scottish Government’s Whole System Pressures dashboard reports weekly management information (for internal use only). Taking a statistical process control approach, this information was used to calculate normal variation, amber surge and red surge thresholds. This gives the Board an indication of ‘what does good look like for us?’ Wherever a metric is marked as (TOM), this is how the information is benchmarked.
- (Exceed) Compared to an agreed Exceedance Limit (infection control)
- (80%) Compared to distribution line for 2022+2023 that 80% of values are within
- (Traj) Compared to natural trajectory
- (TTraj) Compared to an agreed Target Trajectory
- (T) Compared to national Target

Diagram 3: Summary Performance Report for April 2025, Workforce

Dumfries and Galloway NHS Board



Summary Performance Report

April 2025

| RAG | Time Period | Latest Figure Dumfries and Galloway | Comparison | Time Period | Previous Figure Dumfries and Galloway | Comparison | 25 month trend |
|---|-------------|--|---------------|-------------|--|---------------|----------------|
| Workforce (WF) | | | | | | | |
| WF01 Sickness absence rate: Percentage of hours lost to sickness absence amongst NHS Dumfries and Galloway employees (Aim: decrease) | | | | | | | |
| VGreen | Mar 2025 | 4.8% | 6.5% (TOM) | Feb 2025 | 5.1% | 6.5% (TOM) | |
| WF02 Mandatory Training: Percentage of NHS Dumfries and Galloway employees who have all online mandatory training currently complete (Aim: increase) | | | | | | | |
| Green | Mar 2025 | 89.9% | 85.0% (TTraj) | Feb 2025 | 90.0% | 85.0% (TTraj) | |
| WF03 Appraisals: Percentage of NHS Dumfries and Galloway employees who have signed off an appraisal on TURAS within the last 12 months (ex. Bank, Locum and Junior doctors) (Aim: increase) | | | | | | | |
| Red | Mar 2025 | 19.7% | 39.5% (TTraj) | Feb 2025 | 20.1% | 38.1% (TTraj) | |
| WF04 Whistleblowing cases (Cumulative from April 2024) (Aim: decrease) | | | | | | | |
| BRAG | Mar 2025 | 1 | | Feb 2025 | 1 | | |

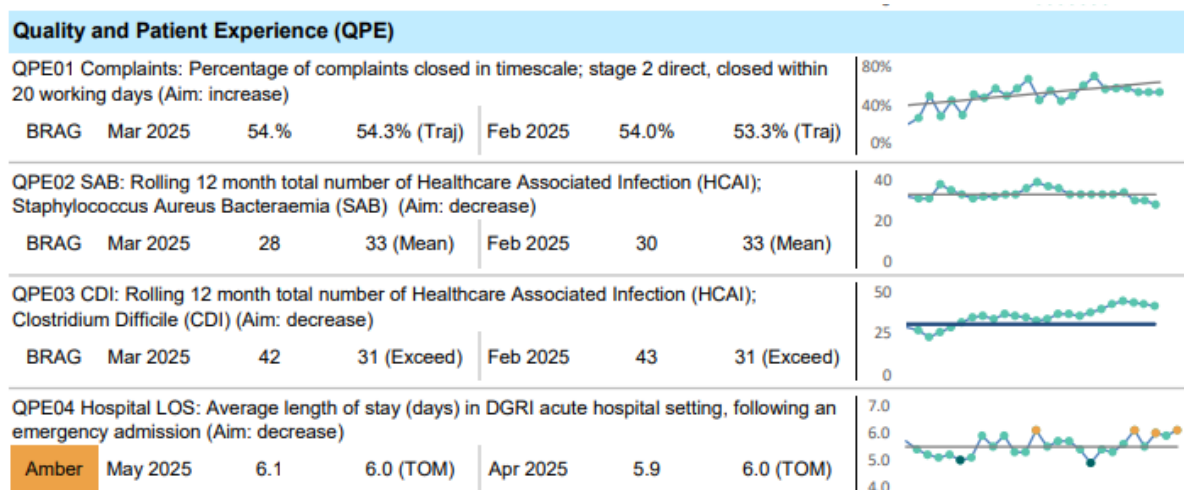
WF01: Sickness Absence, has a national target set to 4%. The NHS Board agree to report this metric against the Target Operating Model (TOM). While not meeting the target of 4%, we have had normal variation for the past year and were doing very well. In March 2025.

WF02: Mandatory training has met and maintained the target trajectory; the stretch goal is now 95%. An additional mandatory course on cyber security was added this year.

WF03: Appraisals have not met the trajectory agreed by Staff Governance committee. This was highlighted at the recent operational performance reviews, and General Managers have all taken away an action to improve these figures.

WF04: Whistleblowing had 1 full case, and 15 recorded concerns in the past year.

Diagram 4: Summary Performance Report for April 2025, Quality and Patient Experience



QPE01: Complaints closed in time have been steadily rising and a sustained shift above the mean is observed. In the coming year, the Healthcare Governance committee will review and set appropriate target thresholds.

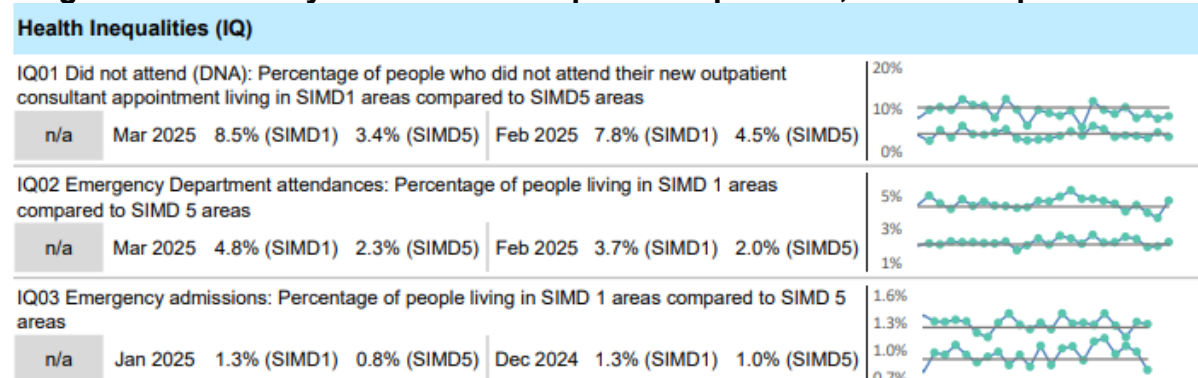
QPE02: SAB infections are consistently following the median. No exceedance limit has been set this year.

QPE03: CDI infections continue to rise and a sustained shift above the exceedance limit of 31 is observed. Individual monthly numbers are small, and each is fully investigated by the infection control team.

QPE04: average length of stay is generally following the mean, with occasional months breaching the amber surge limit. It is the ambition to reduce emergency lengths of stay, so while there is no target set for 2024/25, the continuing flat trend is not desirable.

There are plans to re-assess and develop a wider suite of indicators for the Healthcare Governance committee over the course of next year.

Diagram 5: Summary Performance Report for April 2025, Health inequalities

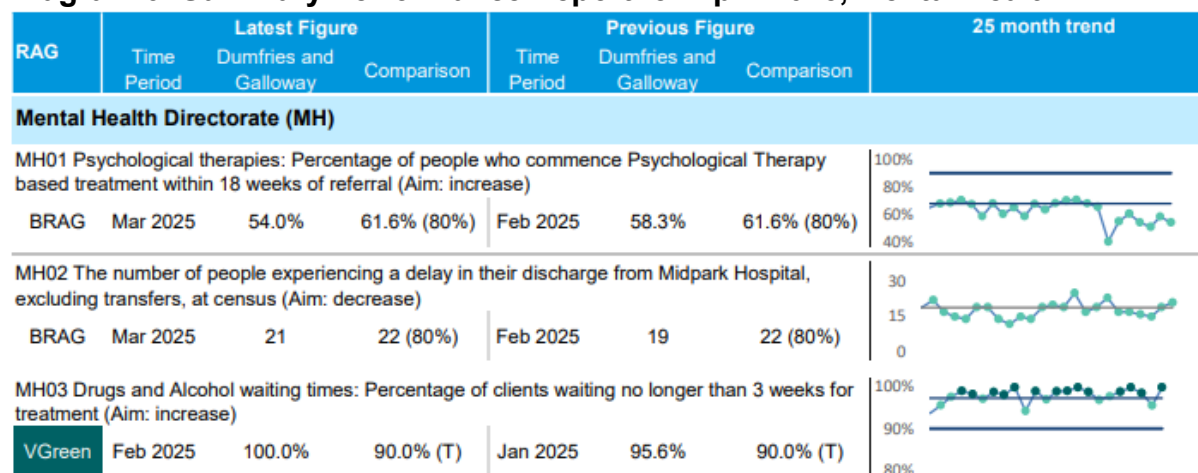


The health inequality indicators IQ01-IQ03 are exploratory metrics of high volume areas where we observe different patterns depending on the area deprivation of individuals.

The population estimates used to calculate emergency department attendance rates (IQ02) and emergency admissions rates (IQ03) by Scottish Index of Multiple Deprivation (SIMD) have been rebased for 2024/25. This has slightly elevated the observed percentages, but not materially changed the message for these indicators. There are no targets for these metrics, but we continue to observe very different patterns for people living in SIMD01 areas (most deprived) compared to SIMD05 areas (least deprived).

Developments in the coming year will incorporate the health inequality metrics that were a late addition to the NSS Discovery Annual Delivery Plan 2024/25 framework.

Diagram 6: Summary Performance Report for April 2025, Mental Health

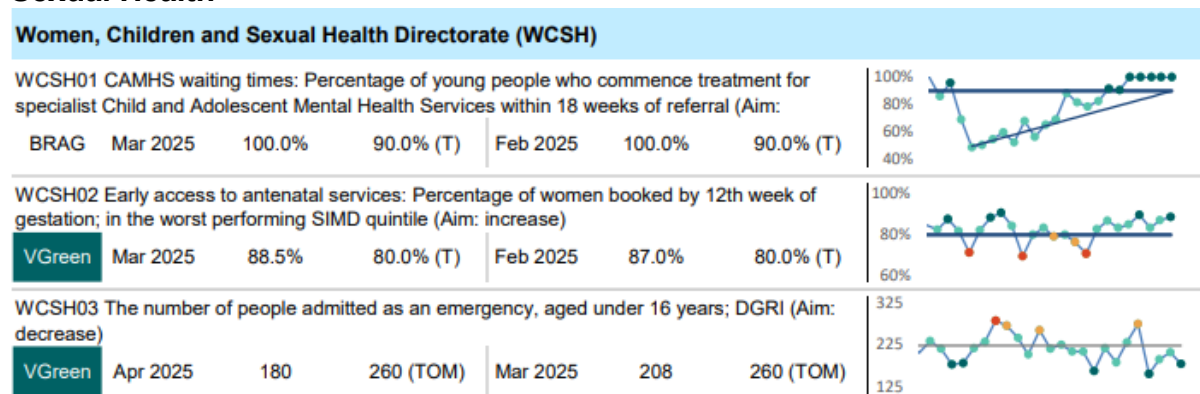


MH01: Psychological therapies waiting times standard is not being met. This is one area where Dumfries and Galloway has worse performance than Scotland. NHS Dumfries and Galloway has been escalated to level 2 for psychological therapy and the team are working closely with Scottish Government to address the situation. Note: An issue with the MORSE data recording system caused unusually low readings for September-October 2024

MH02: Midpark hospital delated discharges are currently below the agreed amber surge limit of 22.

MH03: Drug and alcohol waiting times standard continues to be met at a very high level.

Diagram 7: Summary Performance Report for April 2025, Women, Children and Sexual Health

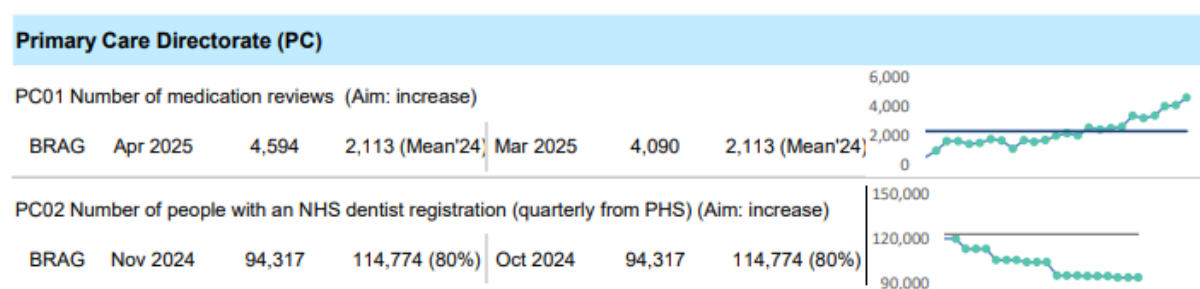


WCSH01: CAMHS waiting times standard followed the improvement trajectory and reached the target earlier than projected. The last 5 months the waiting times standard has been met 100% of the time.

WCSH02: Early antenatal booking is quite variable, due to the indicator relating to a single SIMD quintile with small numbers. Overall, for the whole group, the 80% target is always met but for some months this measure based on a subset can relate to as few as 15 women.

WCSH03: children admitted as an emergency saw a spike in December 2024 relating to high levels of respiratory illness in the community. Since then, admission rates have been much lower (better than average).

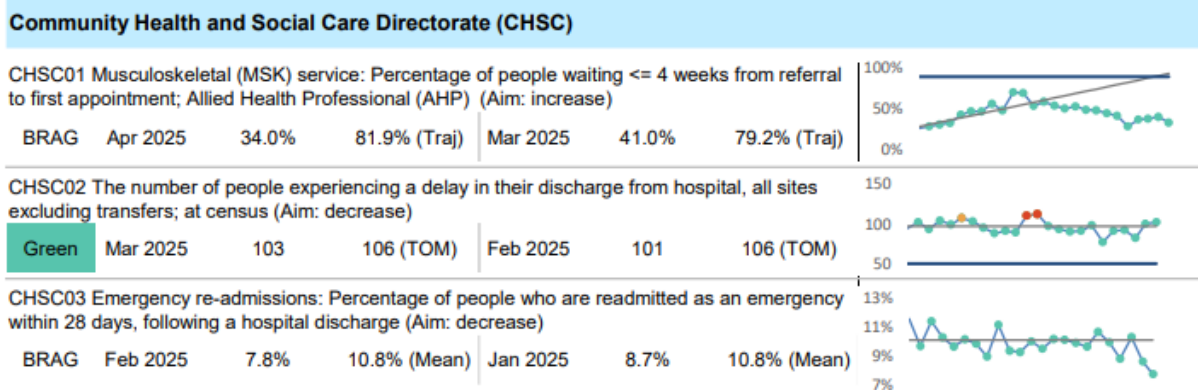
Diagram 8: Summary Performance Report for April 2025, Primary Care



PC01: We see the number of medication reviews continue to rise, with no sign of levelling off yet. There have been more than 30,000 reviews since the start of the financial year, which is a fifth of the population.

PC02: A large number of dentists have de-registered NHS patients throughout Dumfries and Galloway. The dental taskforce is working to ensure provision for the most vulnerable people, but this issue is a result of national discussions in relation to the NHS dental contract.

Diagram 9: Summary Performance Report for April 2025, Community Health and Social Care

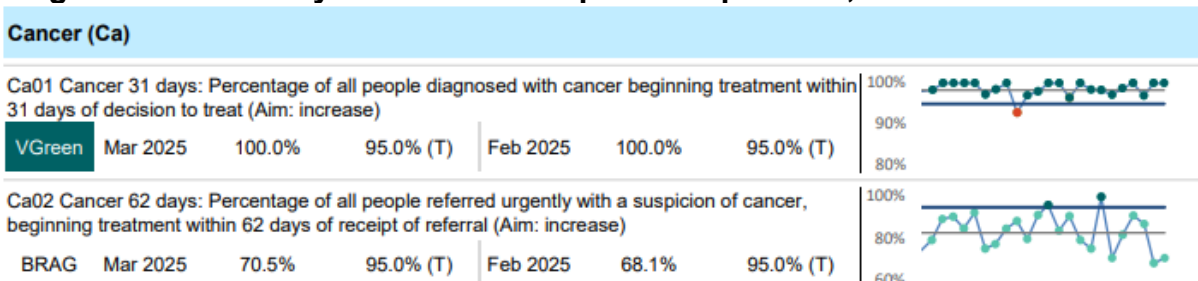


CHSC01: The number of people being seen for musculoskeletal issues within the waiting time standard continues to decline. A new approach has been taken to run a community mass clinic to support a large number of people in one session. The impact of this approach is currently being evaluated.

CHSC02: The number of people experiencing a delay to their hospital discharge fell briefly at the introduction of the “discharge to assess” process, but has since returned to the usual range observed within the Target Operating Model (TOM). The usual running within the TOM is much higher than the historic target of no more than 50 people at any one time.

CHSC03: The proportion of people who are readmitted to hospital as an emergency within 28 days of being discharged is stable around a mean of 10.1%. Dumfries and Galloway benchmarks well compared to Scotland which has a mean of 10.8%.

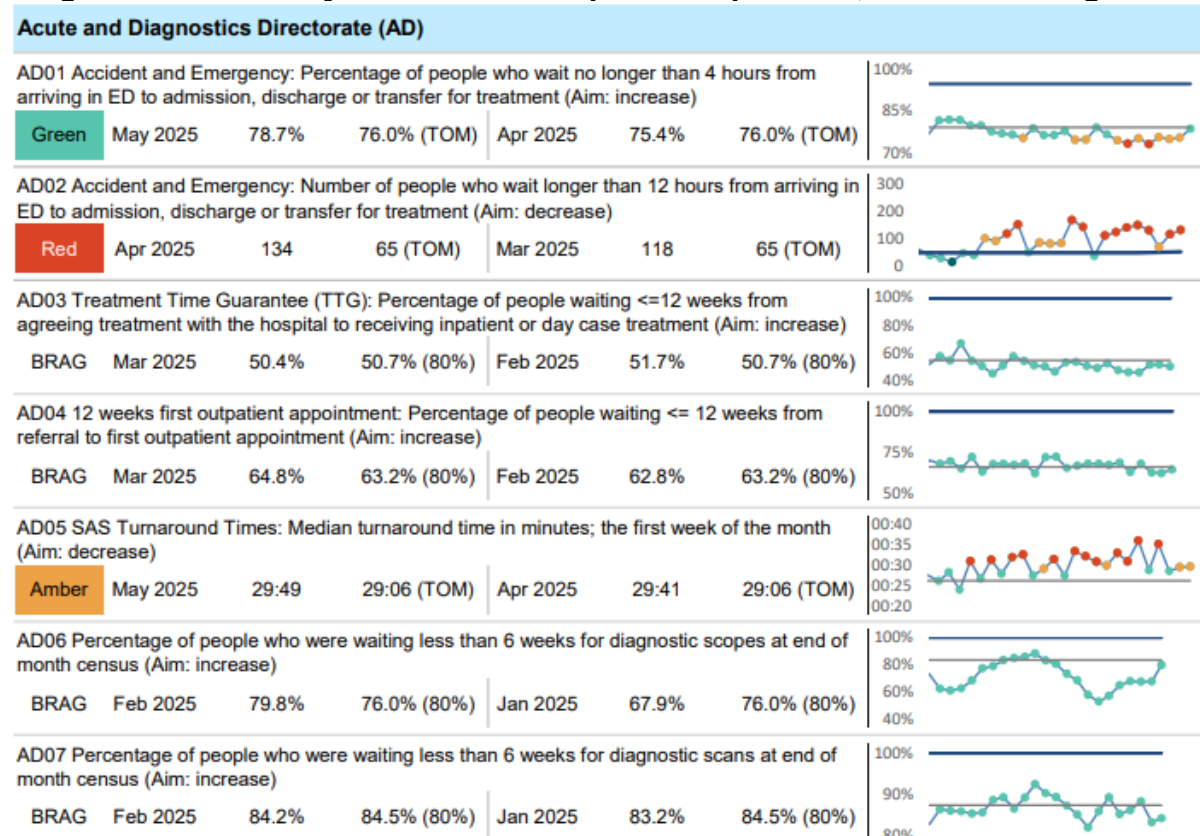
Diagram 10: Summary Performance Report for April 2025, Cancer Care



Ca01: The majority of people diagnosed with cancer are consistently treated within 30 days of the decision to treat. Between April 2024 and Feb 2025, 98.8% of the 752 people were treated within 30 days. The target is 95%.

Ca02: There continues to be national challenges in the diagnostic pathways that enable people to begin treatment within 62 days of referral. Between April 2024 and Feb 2025, 83.5% of the 472 eligible referrals were treated within 62 days; the Scotland average was 72.0%. The longest waits were for urological cancers.

Diagram 11: Summary Performance Report for April 2025, Acute and Diagnostics



AD01 ED 4hour standard was within the normal range in May 2025, although AD02 ED waits longer than 12 hours was beyond the red surge limits that were based on the TOM. The emergency department is an indicator of whole system pressures. Improvement actions for the coming year will focus on delivering improvements across a range of unscheduled care pressure points which includes: hospital at home, frailty at the front door, flow navigation and community front door. Healthcare Improvement Scotland has agreed that Dumfries and Galloway will be a pilot site for unscheduled care initiatives in the coming year.

AD03: The treatment time guarantee (TTG) is based on planned hospital treatment. Planned care is heavily influenced by the volume of emergency demand and the busyness of the system. At both a local and national level the 100% target has not been met for several years. This is one of the few areas where NHS D&G compares worse than Scotland. The priority is to manage the longest waits and the Board's planned care plan for 2025/26 reflects this.

AD04: The waiting time standard for a new doctor led outpatient appointment is 12 weeks. Some of the longest waits relate to trauma and orthopaedic care. There is a national priority to speed up access to outpatient appointments.

AD05: The average ambulance turnaround time in D&G has been rising over time but is quicker than the majority of mainland boards.

The waiting time standards for AD06 diagnostic scopes and AD07 diagnostic scans is 6 weeks. Scopes such as cystoscopies have longer waiting times, while the longest waits for scans is for computer tomography (CT). The board has approved a business case for a second CT scanner at the DGRI, which will reduce waiting times.

Future Performance

The Partnership has developed an NHS ADP for 2025/26 following some minor evolutions to the guidance, which continues to describe the challenges, opportunities and ambitions for the coming year. There is a range of overlapping priorities that define the context within which we intend to deliver:

- 10 Nationally Defined Areas for Recovery
- Locally Defined Tactical Priorities
- Locally Defined Commitments as an Anchor Organisation
- The Strategic Commissioning Intentions, as set out in the IJB's Strategic Commissioning Plan
- Nationally Defined Recommendations from the Audit Scotland Report on the NHS in 2022

The actions laid out in the ADP for 2025/26 are strongly influenced not only by the need to transform the services we provide and how we deliver them, but also reflect sound Financial Management. Progress against these actions will be regularly reported through the NHS Board and Performance and Resources Committee.

Additional performance information for the Board is publicly available from Public Health Scotland (PHS), which publishes reports on the various activities and performance of NHS Boards throughout the year. You can find up-to-date information on the PHS website: www.publichealthscotland.scot/publications/

Developing and delivering strategy

- The IJB approved and published its refreshed [Strategic Commissioning Plan for 2025-28](#). This refreshed Plan reaffirms the IJB's commitment to its long-term vision and model of care, while refining its Strategic Commissioning Intentions to better reflect how it will meet the needs of people living in Dumfries and Galloway and ensure full alignment with the National Health and Wellbeing Outcomes.
- Recognising the vital importance of Unpaid Carers, the IJB approved the 2025-28 Carers Strategy for Dumfries and Galloway, titled '[More of the same won't do](#)' and an associated [Delivery Plan](#). The Carers Strategy confirms the IJB's vision for recognising the vital role and specific needs of Unpaid Carers as well as for supporting them in that role, reflecting the extensive feedback received through the local Carers' Survey. The Delivery Plan confirms the actions and associated investment for 2025/26 that the IJB has committed to identifying, recognising and supporting Carers, as well as to improve access to short breaks for respite.

- In December 2024, recognising the pressures on General Practices across Dumfries and Galloway, the IJB Commissioned a [Strategic Review of General Medical Services](#) with the aim of developing a vision and associated delivery plan that will enhance sustainability of these services in the future.
- Extensive engagement, participation and consultation with local people led to the IJB making two significant decisions on future service provision. Firstly, there was agreement to continue the Home Birthing service in the West of the Region as the substantive model for the future, recognising that this offers a safe and appropriate option for low risk births, while ensuring expectant mothers with more complex needs can benefit from the specialist support of the Maternity Unit at DGRI. Secondly, the IJB agreed to repurpose the Cottage Hospitals at Newton Stewart, Kirkcudbright, Thornhill and Moffat as Community Hubs, offering a wider range of services in the local area and reducing the need to travel.
- Finally, through its Committees, the IJB has been briefed on the three elements of the Health and Social Care Renewal Agenda, namely the Operational Improvement Plan, the Population Health Plan and the Service Renewal Framework. The implications of these will be considered by the IJB as detail becomes available and will be reflected in their strategic commissioning decisions and associated Directions. There is a joint workshop at the end of June 2025 for IJB and NHS Board Members to consider the Population Health Plan and how this can be enacted locally.

Inspection of Services

There were 29 Care Home Inspections in total for the time period 24/25. The Care Inspectorate assesses each home on a pre-set scale from Grade 1 (unsatisfactory) to Grade 6 (excellent).

19 Care Homes were inspected out of a potential of 29 Care Homes. 13 care homes had individual inspections, and 11 care homes had follow-up inspections.

Within Dumfries and Galloway, the ranking of our grades from inspections (for the time period 24/25) is as follows:

- Grade 6 – we have 0 care home/s at this grade
- Grade 5 – we have 1 care home/s at this grade
- Grade 4 – we have 4 care home/s at this grade
- Grade 3 – we have 14 care home/s at this grade
- Grade 2 – we have 0 care home/s at this grade
- Grade 1 – we have 0 care home/s at this grade

The overall scoring for all of our 29 care homes based on recent reports and ranking as set out below, with currently 1,063 registered beds or places in Dumfries and Galloway.

- Grade 6 – we have 0 care home/s at this grade
- Grade 5 – we have 4 care home/s at this grade

- Grade 4 – we have 9 care home/s at this grade
- Grade 3 – we have 16 care home/s at this grade
- Grade 2 – we have 0 care home/s at this grade
- Grade 1 – we have 0 care home/s at this grade

NB – whilst the Care Inspectorate do not provide an overall scoring, the information provided above in relation to this is their lowest grade across the board for the five areas where they are scored.

Approved by:

Chief Officer

Kim Dams
Chair

Chief Finance Officer

23 September 2025

Section 2: Statement of Responsibilities

Responsibilities of the IJB

The IJB is required to:

- Make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In Dumfries and Galloway IJB, that officer is the Chief Finance Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure that the Annual Accounts are prepared in accordance with legislation and so far as compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- Approve the Annual Accounts for signature.

Responsibilities of the Chief Finance Officer

The Chief Finance Officer, as S95 Officer, is responsible for the preparation of the IJB's Annual Accounts which, in terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (*The Code*), are required to present a true and fair view of the financial position of the IJB at the accounting date and its transactions for the period.

In preparing these Annual Accounts, the Chief Finance Officer has:

- Selected suitable accounting policies and then applied them consistently.
- Made judgements and estimates that were reasonable and prudent.
- Complied with the Code of Practice and legislation.
- Complied with the local authority Accounting Code (in so far as it is compatible with legislation).
- Kept proper accounting records which were up to date.
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that these Annual Accounts present a true and fair view of the financial position of the Dumfries and Galloway Integration Joint Board at the reporting date and the transactions for the year ended 31 March 2025.

Chief Finance Officer

23 September 2025

Section 3: Remuneration Report

Introduction

This Remuneration Report is provided in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It discloses information relating to the remuneration and pension benefits of specified IJB members and staff.

The information in the tables below is subject to external audit. The explanatory text in the Remuneration Report is reviewed by external auditors to ensure it is consistent with the Annual Accounts.

IJB Membership

The voting members of the IJB are nominated by the partner organisations i.e. Dumfries and Galloway Council and NHS Dumfries and Galloway. There are 5 voting members from each partner organisation.

For 2024/25 IJB membership was as follows:

| Name | Partner Organisation | To/from |
|----------------------------|-------------------------------|-------------------------|
| Councillor Andy McFarlane | Dumfries and Galloway Council | 23/06/2022 |
| Councillor Paula Stevenson | Dumfries and Galloway Council | 23/06/2022 – 30/09/2024 |
| Councillor Linda Dorward | Dumfries and Galloway Council | 24/09/2024 |
| Councillor Ian Carruthers | Dumfries and Galloway Council | 23/06/2022 |
| Councillor Chrissie Hill | Dumfries and Galloway Council | 23/03/2023 |
| Councillor Denis Male | Dumfries and Galloway Council | 23/03/2023 – 30/09/2024 |
| Vacancy | Dumfries and Galloway Council | |
| Vicky Keir | NHS Dumfries and Galloway | 29/10/2020 |
| Kim Dams | NHS Dumfries and Galloway | 10/03/2022 |
| Greg Black | NHS Dumfries and Galloway | 23/06/2022 |
| Rihanna Davies McCrorie | NHS Dumfries and Galloway | 17/04/2023 - 31/03/2024 |
| Vacancy | NHS Dumfries and Galloway | 01/04/2024 |
| Gwilym Gibbons | NHS Dumfries and Galloway | 17/04/2023 |

The IJB does not provide any additional remuneration to the Chair, Vice-Chair or any other Board Members relating to their role on the IJB. The IJB does not reimburse the relevant partner organisations for any voting member costs borne by the partner.

There were no taxable expenses paid by the IJB therefore no remuneration disclosures are provided for the Chair or Vice-Chair.

The IJB does not have responsibilities, either in the current year or in future years, for funding any pension entitlements of voting IJB members. Therefore, no pension rights disclosures are provided for the Chair or Vice-Chair.

At the IJB meeting on the 4 March 2025, the following IJB Chair / Vice Chair were ratified:

| Voting Members | Substitutes for Voting Members |
|-----------------------------|---------------------------------------|
| Andy McFarlane | Karen Carruthers |
| Ian Carruthers (Vice-Chair) | Gail MacGregor |
| Chrissie Hill | David Slater |
| Vacancy | Andy Ferguson |
| Linda Dorward | Emma Jordan |

| Voting Members | Substitutes for Voting Member |
|-----------------------|--------------------------------------|
| Kim Dams (Chair) | Bill Irving (until 30 April 2025) |
| Greg Black | |
| Vicky Keir | |
| Gwilym Gibbons | |
| Vacancy | |

These changes are made every 2 years as outlined in the Public Bodies (IJB)(Scotland) Order 2014 and the Dumfries and Galloway Integration Scheme.

Remuneration: Officers of the IJB

The IJB does not employ any staff in its own right, however, specific post-holding officers are Advisory members of the Board.

Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014, a Chief Officer for the IJB has to be appointed and the employing partner has to formally second the officer to the IJB. The pay arrangements for the Chief Officer have been determined by the NHS employer, with arrangements for NHS staff determined under national arrangements. The pay arrangements for NHS senior managers whose posts are part of the Executive and Senior Management Cohorts are, subject to Scottish Government Health and Social Care Directorates guidance, determined by the local NHS Remuneration Sub-Committee who ensures the application and implementation of fair and equitable systems for pay and for performance management on behalf of the NHS Board.

Other Officers

No other staff are appointed by the IJB under a similar legal regime. Other Advisory Board Members who meet the criteria for disclosure are included in the disclosures below:

| Total 2023/24 | Senior Employees | Salary, Fees and Allowances | Other Benefits | Total 2024/25 |
|--------------------------|--|--|---------------------------|--------------------------|
| £ | | £ | £ | £ |
| 120,713 | Mrs J White* Chief Officer | 0 | 0 | 0 |
| 0 | Mrs N Hamlet** Interim Chief Officer | 129,992 | 0 | 129,992 |
| 106,922 | Mrs K Kerr Chief Finance Officer | 121,007 | 0 | 121,007 |

*Julie White left her role as Chief Officer on 31/03/2024.

**Nicole Hamlet was appointed Interim Chief Officer with effect 01/04/2024.

Remuneration for the Interim Chief Officer and Chief Finance Officer reflects their total salary for both their roles within the IJB and also their NHS responsibilities, with remuneration also disclosed in the NHS Board accounts. Due to the integrated model in Dumfries and Galloway, no arbitrary apportionment of the remuneration between the two roles has been made with full remuneration disclosed.

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 are no pensions liability reflected on the IJB balance sheet for the Chief Officer or any other officers.

The IJB, 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 IJB. The following table shows the total contributions 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.

| Senior Employee | In-Year Pension Contributions | | Accrued Pension Benefits | | |
|---|-------------------------------|---------------------------|--------------------------|----------------------------------|------------------------|
| | For Year to 31/03/24 £ | For Year to 31/03/25 £ | | Difference From 31/03/24 £000 | As at 31/03/25 £000 |
| Mrs J White* Chief Officer | 16,409 | 0 | Pension | 0 | 0 |
| | | | Lump sum | 0 | 0 |
| Mrs N Hamlet** Interim Chief Officer | 0 | 17,016 | Pension | 0 | 37 |
| | | | Lump sum | 0 | 87 |
| Mrs K Kerr Chief Finance Officer | 14,520 | 15,898 | Pension | 8 | 52 |
| | | | Lump sum | 17 | 134 |
| Total | 30,929 | 32,914 | Pension | 8 | 89 |
| | | | Lump Sum | 17 | 221 |

*Julie White left her role as Chief Officer on 31/03/2024.

**Nicole Hamlet was appointed Interim Chief Officer with effect 01/04/2024.

Note: The figures in the “Difference from 31/03/24” columns represent the difference between the unrounded pension benefits as at 31 March 2025 and the unrounded pension benefits as at 31 March 2024, rounded to the nearest £1,000. In a small number of cases, basing the calculation on the rounded pension benefits as at 31 March 2025 and as 31 March 2024 results in a marginally higher or lower difference.

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.

| Number of Employees in Band 2023/24 | Remuneration Band | Number of Employees in Band 2024/25 |
|-------------------------------------|---------------------|-------------------------------------|
| 1 | £105,000 - £109,999 | 0 |
| 0 | £110,000 - £114,999 | 0 |
| 0 | £115,000 - £119,999 | 0 |
| 1 | £120,000 - £124,999 | 1 |
| 0 | £125,000 - £129,999 | 1 |

Interim Chief Officer

Kim Dams
Chair

Section 4: Annual Governance Statement

This statement sets out the framework within which the IJB has put in place proper arrangements (known as the governance framework) for the governance of the IJB's affairs. The governance framework facilitates the effective exercise of the IJB's functions, ensuring that appropriate arrangements are in place for the management of risk and that appropriate systems of internal financial control are in place.

Scope of Responsibility

Dumfries and Galloway IJB is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The IJB also has a duty under the Local Government Act 2003 to make arrangements to secure 'Best Value', through continuous improvement in the way in which its functions are exercised, having regard to economy, efficiency, effectiveness, the need to meet the equal opportunity requirements, and contributing to the achievement of sustainable development. On an annual basis the IJB undertakes a best value assessment which is presented back through the Audit, Risk Governance Committee.

In discharging this overall responsibility, the IJB is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk.

The IJB complies with the requirements of the Chartered Institute of Public Finance and Accountancy (CIPFA) Statement on "*The Role of the Chief Financial Officer in Local Government 2010*". The IJB's Chief Finance Officer (Section 95 Officer) has overall responsibility for the IJB's financial arrangements, and is professionally qualified and suitably experienced to lead the IJB's finance function and to direct finance staff.

The IJB Internal Audit function complies with the requirements of the United Kingdom Public Sector Internal Audit Standards 2013:

"Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes".

The IJB uses the systems of Dumfries and Galloway Council and NHS Dumfries and Galloway to manage its financial records. The operational delivery of services within the NHS Dumfries and Galloway and Dumfries and Galloway Council, on behalf of the IJB, is covered by their respective internal audit arrangements.

The Audit, Risk and Governance Committee performs a scrutiny role in relation to the application of the Public Sector Internal Audit Standards 2013 (PSIAS) and regularly monitors the performance of the IJB's Internal Audit service.

The IJB has appointed a Chief Internal Auditor who has responsibility to review independently and report to the Audit, Risk and Governance Committee annually, to provide assurance on the adequacy and effectiveness of risk management, internal control and governance processes within the IJB.

Members and officers of the IJB are committed to the concept and delivery of sound governance and the effective delivery of IJB services.

This statement explains how the IJB has complied with the Framework and also meets the requirements of The Local Authority Accounts (Scotland) Regulations 2014 which requires all relevant bodies to prepare an annual governance statement.

The Purpose of the Governance Framework

The governance framework comprises the systems and processes, culture and values by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads its communities. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, objectives and outcomes and can, therefore, only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the IJB's policies, objectives and outcomes, to evaluate the likelihood and potential impact of those risks being realised, and to manage them efficiently, effectively and economically.

The governance framework has been developed within Dumfries and Galloway IJB for the period ended 31 March 2025 and up to the date of approval of this statement of accounts.

The Governance Framework

In relation to the development of its governance arrangements during 2015/16, the IJB established a Strategic Planning Group as required by regulation to shape and influence the development of strategic plans, to provide views on any 'significant decision' being considered by the IJB and to provide support and comment within the Partnership on the development of policies across the full range of delegated functions. This has been reviewed and continues to be an effective mechanism around the review and scrutiny of the Strategic Plan. This group was further reviewed as we assess the development of the updated IJB governance arrangements during 2023/24.

The IJB has four Committees supporting the operation of the Board:

1. **Transformation, Innovation and Futures Committee** - This committee will maintain oversight of those areas of business as specified by the IJB:
 - Sustainability and Modernisation
 - Population Health
 - Partnership and Collaboration
 - Health Inequalities Outcome and Inclusion
 - Engagement and Participation

2. **Strategic Planning Delivery and Commissioning Committee** - This committee will maintain oversight of those areas of business as specified by the IJB:
 - Strategic Needs Assessment
 - Strategic Planning Group
 - Planning Priorities
 - Commissioning Plan
 - Directions
 - Workforce Planning

3. **Finance, Performance and Quality Committee** - The committee will maintain oversight of those areas of business as specified by the IJB:
 - Finance/Delegated Budget
 - Performance and Business Intelligence
 - Quality Assurance

4. **Audit, Risk and Governance Committee** - This committee will maintain oversight of those areas of business as specified by the IJB:
 - Corporate Risk
 - Clinical and Care Governance
 - External Audit
 - Annual Report and Accounts
 - Freedom of Information
 - Internal Audit
 - Records Management
 - Regulatory bodies recommendations and requirements

The IJB has developed a range of governance related documents including: Standing Orders, Scheme of Delegation, Complaints Policy, Freedom of Information, and Risk Management Strategy. During 2024/25 the Risk Strategy and risk arrangements were updated and agreed by the IJB. For 2025/26 a further review of the governance and committee arrangements is planned with an initial workshop undertaken on 3rd June 2025 and updated arrangements to be implemented later in the year.

A Register of Members Interests has been established for IJB Members. IJB Members have also been invited to sign the Code of Conduct for Members of Devolved Public Bodies. The IJB has its own governance support separate from the NHS and Council through the Chief Officer's Business Support Team.

A review of annual performance of the IJB is prepared and published each year by the Partnership. This is currently being drafted and will be available by the end of July 2025 in line with latest timescales for submission. A performance overview is included in this report.

During 2024/25, work progressed on updating and reviewing the IJB's Corporate Risk Register and Strategy which were approved. The current risks are:

- Sufficiency or stability of resource - to meet needs set out in Strategic Commissioning Plan
- Failure to make progress against nine National Health and Wellbeing Outcomes
- Failure to deliver the strategic direction and intentions set out within the Strategic Commissioning Plan

The Chief Officer has considered whether there are any weaknesses in our internal controls which require highlighting for 2024/25. The challenges associated with the imbalance of demand and capacity in the care at home market have continued to impact of our management of delayed discharges. The scale of the financial challenge remains a significant concern with additional resource required from the NHS Board during 2024/25 to balance the overall financial position as part of the additional financial support which the NHS Board received from Scottish Government.

Internal Financial Control

The IJB's system of internal controls is based on a framework of regular management information, financial regulations, administrative procedures, management supervision and a system of delegation and accountability. The IJB uses the systems of Dumfries and Galloway Council and NHS Dumfries and Galloway to manage its financial records.

Development and maintenance of the systems is undertaken by the NHS Dumfries and Galloway and Dumfries and Galloway Council as part of the operational delivery of the Health and Social Care Partnership. In particular, the system includes:

- Comprehensive budgeting systems
- Setting targets to measure financial and other performance
- Regular reviews of periodic and annual financial reports which indicate financial performance against forecasts and targets
- Formal project management disciplines, as appropriate

The Deputy Director of Finance (NHS Dumfries and Galloway) and the Head of Finance and Procurement (Dumfries and Galloway Council) have provided

assurances that the charges for the services commissioned reflect the income and expenditure recorded in their financial systems and that they are complete and accurate reflecting appropriate charges.

Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, the Partners of the IJB are continually seeking to improve the effectiveness of its systems of internal control.

Reliance is placed on the existing counter fraud and anti-corruption arrangements in place within each partner which have been developed and are maintained in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014).

The main objectives of the IJBs internal control systems are:

- To ensure adherence to policies and directives in order to achieve the organisation's objectives
- To safeguard assets
- To ensure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records
- To ensure compliance with statutory requirements

The system of financial control is reviewed to ensure continued effectiveness by the work of managers in the IJB and by the work of Internal Audit and External Audit in their Annual Report and other reports.

Review of Effectiveness

The review of effectiveness of the governance framework including the system of internal controls is informed by the work of the Audit, Risk and Governance Committee of the IJB who have responsibility for the development and maintenance of the governance environment, the Annual Report by the Chief Internal Auditor, and also by reports/comments made by External Audit and other review agencies and inspectorates.

The Chief Internal Auditor reports directly to the IJB Audit, Risk and Governance Committee on all audit matters with the right of access to the Chief Officer, Chief Finance Officer and the Chair of the Audit, Risk and Governance Committee.

In addition to regular reports to the IJB Audit, Risk and Governance Committee, the Chief Internal Auditor prepares an Annual Report for the Audit, Risk and Governance Committee. Internal Audit aims to give reasonable assurance on the IJB's systems of internal control using a risk based programme of work.

Assurance

Subject to the above, and on the basis of the assurance provided, we consider that the governance and internal control environment operating during 2024/25 provides reasonable and objective assurance that any significant risk impacting on our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment and action plans are in place to address identified areas for improvement.

Interim Chief Officer

Kim Dams
Chair

Section 5: Independent auditor's report to the members of Dumfries and Galloway Integration Joint Board and the Accounts Commission

Reporting on the audit of the financial statements

Section 6: Comprehensive Income and Expenditure Statement

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

| 2023/24 | | | | 2024/25 | | | |
|------------------------|-----------------|----------------------|--|------------------------|-----------------|----------------------|------|
| Gross Expenditure £000 | Income £000 | Net Expenditure £000 | | Gross Expenditure £000 | Income £000 | Net Expenditure £000 | Note |
| 132,013 | (37,397) | 94,616 | Social Care Services commissioned from Dumfries & Galloway Council | 144,764 | (40,124) | 104,640 | |
| 159,175 | (815) | 158,360 | Acute & Diagnostics | 167,980 | (830) | 167,150 | |
| 47,204 | (2,415) | 44,789 | Operating Services | 48,437 | (2,688) | 45,749 | |
| 34,662 | (1,770) | 32,892 | Mental Health | 35,105 | (1,627) | 33,478 | |
| 138,881 | (5,805) | 133,076 | Primary Care in the Community & Prescribing | 144,977 | (5,589) | 139,388 | |
| 31,556 | (929) | 30,627 | Women & Children's | 32,931 | (967) | 31,964 | |
| 24,269 | (540) | 23,729 | Corporate & Strategic | 25,691 | (358) | 25,333 | |
| 153 | - | 153 | Operational Costs | 167 | 0 | 167 | 5 |
| 567,911 | (49,671) | 518,242 | Net Cost of Services | 600,052 | (52,183) | 547,869 | |
| | | (511,516) | Taxation and Non-Specific Grant Income | | | (543,219) | 6 |
| | | 6,726 | (Surplus)/deficit on provision of services and total comprehensive income and expenditure | | | 4,650 | |

There are no statutory or presentation adjustments which affect the IJB's application of the funding received from partners. The movement in the General Fund balance is therefore solely due to the transactions shown in the Comprehensive Income and Expenditure Statement. Consequently, an Expenditure and Funding Analysis is not required to be provided in these annual accounts.

The in-year overspend was a planned overspend with agreement of the use of reserves confirmed with the partner organisations.

Section 7: Movement in Reserves Statement

This statement shows the movement in the year on the IJB's reserves. The movements which arise due to statutory adjustments which affect the General Fund balance are separately identified from the movements due to accounting practices.

Movement in Reserves during 2024/25

| | General Fund £000 | Unusable Reserves £000 | Total Reserves £000 |
|--|----------------------|---------------------------|------------------------|
| Total Comprehensive Income and Expenditure Opening Balance at 31 March 2024 | 8,788 | 0 | 8,788 |
| Increase or (Decrease) in 2024/25 | (4,650) | 0 | (4,650) |
| Closing Balance at 31 March 2025 | 4,138 | | 4,138 |

Movement in Reserves during 2023/24

| | General Fund £000 | Unusable Reserves £000 | Total Reserves £000 |
|--|----------------------|---------------------------|------------------------|
| Total Comprehensive Income and Expenditure Opening Balance at 31 March 2023 | 15,514 | 0 | 15,514 |
| Increase or (Decrease) in 2023/24 | (6,726) | 0 | (6,726) |
| Closing Balance at 31 March 2024 | 8,788 | | 8,788 |

Section 8: Balance Sheet

The Balance Sheet shows the value of the IJB's assets and liabilities as at the Balance Sheet date. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

| 2023/24 £000 | | Note | 2024/25 £000 |
|-----------------|--------------------------------|------|-----------------|
| 8,788 | Current Assets | 8 | 4,138 |
| | Short Term Debtors | | |
| 0 | Current Liabilities | | |
| | Short Term Creditors | | 0 |
| 8,788 | Net Assets | | 4,138 |
| 8,788 | Usable Reserves – General Fund | 10 | 4,138 |
| 0 | Unusable Reserves | | 0 |
| 8,788 | Total Reserves | | 4,138 |

The Statement of Accounts present a true and fair view of the financial position of the Dumfries and Galloway Integration Joint Board as at 31 March 2025 and its income and expenditure for the year then ended.

The unaudited accounts were authorised for issue on 24 June 2025.

Chief Finance Officer

Section 9: Notes to the Annual Accounts

Note 1: Accounting policies

i. General principles

The Annual Accounts summarise the IJB's transactions for the 2024/25 financial year and its position at the year end of 31 March 2025.

The Dumfries and Galloway IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973.

The Annual Accounts are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

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

ii. Accruals of expenditure and income

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 IJB.
- Income is recognised when the IJB 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.

iii. Funding

The IJB is funded through funding contributions from the statutory funding partners, Dumfries and Galloway Council and NHS Dumfries and Galloway. Expenditure is incurred as the IJB commissions' specified Health and Social Care services from the funding partners for the benefit of service recipients in Dumfries and Galloway.

iv. Cash and cash equivalents

The IJB does not operate a bank account or hold cash. Instead, the funding partners utilise, as directed by the IJB, the amount of funding due to the IJB to pay for services. Consequently, the IJB does not present a 'Cash and Cash Equivalent' figure on the balance sheet. The balance of funding due to or from each funding partner as at 31 March is represented as a debtor or creditor on the IJB's Balance Sheet.

v. Offsetting of Debtors and Creditors

The IJB and the funding partners have confirmed that there is a 'right of offset', and that there is an intention to allow settlement of balances to be undertaken on a net basis. On this basis the IJB's Annual Accounts present the balances due to and from the funding partners on a net basis rather than as separate creditors and debtors. The offsetting of debtors and creditors by the IJB primarily relates to the funding contributions due from the funding partners and the commissioning expenditure that the IJB is committed to paying the funding partners for. Details of the net balances due to or from the funding partners are disclosed in Note 11: Related Parties.

vi. Employee benefits

The IJB 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 Board therefore does not present a Pensions Liability on its Balance Sheet.

The IJB has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges for the Chief Officer and Chief Finance Officer from the employing partner are treated as employee costs.

vii. Reserves

The IJB's reserves are classified as either Usable or Unusable Reserves.

The IJB's only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March shows the extent of resources which the IJB can use in later years to support service provision.

viii. Indemnity Insurance

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board Member and officer responsibilities. NHS Dumfries and Galloway and Dumfries and Galloway Council have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide.

Unlike NHS Boards, the IJB does not have any 'shared risk' exposure from participation in CNORIS (The Clinical Negligence and Other Risks Indemnity Scheme). The IJB 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 IJB'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.

ix. Segmental Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the IJB.

x. VAT

The IJB is not registered for VAT and as such the VAT is settled or recovered by the partner agencies.

The VAT treatment of expenditure in the IJB's accounts depends on which of the partner agencies is providing the service as these agencies are treated differently for VAT purposes.

Where the Council is the provider, Income and Expenditure excludes any amounts related to VAT, as all VAT collected is payable to HM Revenues & Customs (HMRC) and all VAT paid is recoverable from it. Where the NHS is the provider, expenditure incurred will include irrecoverable VAT as generally the NHS cannot recover VAT paid as input tax and will seek to recover its full cost as Income from the Commissioning IJB.

Note 2: Accounting Standards issued not adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of the following new or amended standards within the 2025/26 Code by the IJB on 1 April 2025:

- a) IAS 21 The Effects of Changes in Foreign Exchange Rate (Lack of Exchangeability) issued in August 2023. The amendments to IAS 21 clarify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking, as well as require the disclosure of information that enables users of financial statements to understand the impact of a currency not being exchangeable.

- b) IFRS 17 Insurance Contracts issued in May 2017. IFRS 17 replaces IFRS 4 and sets out principles for recognition, measurement, presentation and disclosure of insurance contracts.
- c) The changes to the measurement of non-investment assets within the 2025/26 Code include adaptations and interpretations of IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets. These include setting out three revaluation processes for operational property, plant and equipment, requiring indexation for tangible noninvestment assets and a requirement to value intangible assets using the historical cost approach. These have the same effect as requiring a change in accounting policy due to an amendment to standards, which would normally be disclosed under IAS 8. However, the adaptations also include a relief from the requirements of IAS 8 following a change in accounting policy as confirmed in paragraph 3.3.1.4.

It is currently not anticipated that the changes set out in a), b) or c) will impact the preparation or presentation of IJB's accounts in 2025/26.

Note 3: Critical Judgements and Estimation uncertainty

Annual Accounts can include some estimated figures and critical judgements. Estimates are made taking into account the best available information, however, actual results could differ from the assumptions and estimates used. There are no estimates and judgements in the IJB accounts.

Note 4: Events after the Reporting Period

The Chief Finance Officer authorised the unaudited 2024/25 Annual Accounts for issue on 24th June 2025. There have been no other material events since the date of the balance sheet which required revision to the figures in the Annual Accounts.

Note 5: Operational Costs

| 2023/24 £000 | | 2024/25 £000 |
|-----------------|---|-----------------|
| 117 | Operational Expenditure - Employee Benefits | 129 |
| 3 | - Insurance and Related | 3 |
| 33 | - Auditor Fee: External Audit Work | 35 |
| 153 | Total Operational Costs | 167 |

The fee payable to Audit Scotland in respect of the external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice in 2024/25 is £0.035m. Audit Scotland did not undertake any non-audit services in 2024/25.

Note 6: Partners Funding Contributions

| 2023/24 £000 | | 2024/25 £000 |
|-----------------|---|-----------------|
| 90,379 | Funding Contribution from Dumfries and Galloway Council | 99,270 |
| 421,137 | Funding Contribution from NHS Dumfries and Galloway | 443,949 |
| 0 | Other Non-ringfenced grants and contributions | 0 |
| 511,516 | Partners Funding Contributions | 543,219 |

The funding contribution from the NHS Board shown above includes no funding for 'set aside' resources relating to Acute hospital and other resources as the NHS has delegated all strategic and operational responsibility to the IJB for all Acute hospital budgets which are included in the funding contributions agreed.

The Council contributions shown include Resource Transfer but are net of Social Care Fund spend which transfers from the NHS. In 2024/25, Dumfries and Galloway Council provided a non-recoverable additional payment of £1.819 Million to address the overspend on services delegated to the IJB by the Council. This payment is included within the above table.

The funding contributions from the partners shown above include all funding provided to partners from the Social Care Fund and Integrated Care Fund and any specific funding provided to the partner agencies for service provision.

Note 7: Short Term Debtors

| 2023/24 £000 | Debtor | 2024/25 £000 |
|-----------------|---------------------------------|-----------------|
| 3,419 | NHS Dumfries and Galloway | 4,138 |
| 5,369 | Dumfries and Galloway Council | 0 |
| 8,788 | Total Short Term Debtors | 4,138 |

Note 8: Segmental Analysis

Segmental analysis, as required under IFRS has been reported for each service group commissioned by the IJB.

| 2023/24 £000 | Service | 2024/25 £000 |
|-----------------|--------------------------------|-----------------|
| 19,025 | Adult Services (Regional) | 20,342 |
| 1,162 | Adult Support & Protection | 1,237 |
| 804 | Management & Governance | 1,139 |
| 8,171 | Physical Disability Support | 9,842 |
| 26,298 | Short Term Care (Older People) | 29,176 |

| | | |
|----------------|---|----------------|
| 5,944 | In House Complex Care & Support | 6,380 |
| 29,990 | Learning Disability Support | 33,476 |
| 3,222 | Mental Health Support | 3,048 |
| 94,616 | Services Commissioned from Dumfries and Galloway Council | 104,640 |
| 158,360 | Acute & Diagnostics | 167,150 |
| 44,789 | Operating Services | 45,749 |
| 32,892 | Mental Health | 33,478 |
| 133,076 | Primary Care in the Community & Prescribing | 139,388 |
| 30,627 | Women & Children's | 31,964 |
| 23,729 | Corporate & Strategic | 25,333 |
| 423,473 | Services Commissioned from NHS Dumfries and Galloway | 443,062 |
| 518,089 | Total Health and Social Care | 547,702 |

Note 9: Movement in reserves

The IJB holds a balance on the General Fund for two main purposes:

- To earmark 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. This reflects the timing of ring fenced allocations which needs to be matched to specific expenditure and release of reserves depends on timing and nature of expenditure which spans financial years.
- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the IJB's risk management framework.

The tables below show the movements on the General Fund balance, analysed between those elements earmarked for specific planned future expenditure and the amount held as a general contingency.

| Current Year | Balance at 31 March 2024 | Transfers Out | Transfers In | Balance at 31 March 2025 |
|--|--------------------------|-----------------|-----------------|--------------------------|
| | £000 | 2024/25 £000 | 2024/25 £000 | £000 |
| Adult Social Care Winter Planning | 165 | 165 | 0 | 0 |
| Alcohol and Drug Partnerships | 199 | 0 | 8 | 207 |
| Community Living Change Fund | 317 | 0 | 0 | 317 |
| Mental Health Recovery and Renewal | 473 | 0 | 425 | 898 |
| Primary Care Improvement Fund | 223 | 223 | 0 | 0 |
| Social Care Fund | 4,262 | 4,262 | 0 | 0 |
| Winter Planning Health and Social Care | 3,149 | 942 | 509 | 2,716 |
| Total Earmarked | 8,788 | 5,592 | 942 | 4,138 |
| Contingency | 0 | 0 | 0 | 0 |
| General Fund | 8,788 | 5,592 | 942 | 4,138 |

| Prior Year | Balance at 31 March 2023 | Transfers Out | Transfers In | Balance at 31 March 2024 |
|--|--------------------------|-----------------|-----------------|--------------------------|
| | £000 | 2023/24 £000 | 2023/24 £000 | £000 |
| Adult Social Care Winter Planning | 1,184 | 1,019 | 0 | 165 |
| Alcohol and Drug Partnerships | 1,071 | 872 | 0 | 199 |
| Community Living Change Fund | 437 | 120 | 0 | 317 |
| Mental Health Recovery and Renewal | 1,210 | 737 | 0 | 473 |
| Mental Health Strategy – Action 15 | 305 | 305 | 0 | 0 |
| Primary Care Improvement Fund | 575 | 352 | 0 | 223 |
| Social Care Fund | 6,642 | 2,380 | 0 | 4,262 |
| Winter Planning Health and Social Care | 4,090 | 941 | 0 | 3,149 |
| Total Earmarked | 15,514 | 6,726 | 0 | 8,788 |
| Contingency | 0 | 0 | 0 | 0 |
| General Fund | 15,514 | 6,726 | 0 | 8,788 |

Note 10: Related parties

The IJB has related party relationships with NHS Dumfries and Galloway and Dumfries and Galloway Council. In particular, the nature of the Partnership means that the IJB may influence, and be influenced by, its partners. Both the NHS and Local Authority provide a range of services to the IJB for corporate support, including finance, human resources, admin and corporate services. These services are provided free of charge as services in kind. The following tables provide additional information on the related party transactions.

| 2023/24 £000 | Transactions with NHS Dumfries and Galloway | 2024/25 £000 |
|-----------------|--|-----------------|
| (421,137) | Funding Contributions received from the NHS Board | (443,948) |
| 423,473 | Expenditure on Services Provided by the NHS Board | 443,062 |
| 117 | Key Management Personnel: Advisory Board Members | 129 |
| 36 | Support Services | 38 |
| 2,489 | Net Transactions with NHS Dumfries and Galloway | (719) |

Notes

Key Management Personnel: The Advisory Board Members employed by the NHS Board and recharged to the IJB include the Chief Officer and the Chief Finance Officer.

| As at 31/03/24 £000 | Balances with NHS Dumfries and Galloway | As at 31/03/25 |
|---------------------------|---|-------------------|
| 3,419 | Debtor balances: Amounts due from the NHS Board | 4,138 |
| 0 | Creditor balances: Amounts due to the NHS Board | 0 |
| 3,419 | Net Balance with NHS Dumfries and Galloway | 4,138 |

| 2023/24 £000 | Transactions with Dumfries and Galloway Council | 2024/25 £000 |
|---------------------------|--|---------------------------|
| (90,379) | Funding Contributions received from the Council | (99,270) |
| 94,616 | Expenditure on Services Provided by the Council | 104,640 |
| 4,237 | Net Transactions with Dumfries and Galloway Council | 5,369 |
| As at 31/03/24 £000 | Balances with Dumfries and Galloway Council | As at 31/03/25 £000 |
| 5,369 | Debtor balances: Amounts due from the Council | 0 |
| 0 | Creditor balances: Amounts due to the Council | 0 |
| 5,369 | Net Balance with Dumfries and Galloway Council | 0 |

Note 11: Contingent Liabilities

A review of potential contingent assets and liabilities has been undertaken for the IJB and none have been identified at 31 March 2025.

Section 10: Glossary of Terms

While the terminology used in this report is intended to be self-explanatory, it may be useful to provide additional definition and interpretation of the terms used.

Accounting Period

The period of time covered by the Annual Accounts, normally a period of twelve months commencing on 1 April. The end of the accounting period is the Balance Sheet date.

Accruals

The concept that income and expenditure are recognised as they are earned or incurred, not as money is received or paid.

ACMA

Associate of the Chartered Institute of Management Accountants.

ADP

Annual Delivery Plan

Asset

An item having value to the IJB in monetary terms. Assets are categorised as either current or non-current. A current asset will be consumed or cease to have material value within the next financial year (e.g. cash and stock). A non-current asset provides benefits to the IJB and to the services it provides for a period of more than one year.

Audit of Annual Accounts

An independent examination of the IJB's financial affairs.

Balance Sheet

A statement of the recorded assets, liabilities and other balances at the end of the accounting period.

CIPFA

The Chartered Institute of Public Finance and Accountancy

CNORIS

The Clinical Negligence and Other Risks Indemnity Scheme

Creditor

Amounts owed by the IJB for work done, goods received or services rendered within the accounting period, but for which payment has not been made by the end of that accounting period.

Debtor

Amount owed to the IJB for works done, goods received or services rendered within the accounting period, but for which payment has not been received by the end of that accounting period.

FReM

Financial Reporting Manual

Health and Social Care Partnership (H&SCP)

Is the name given to the Parties' service delivery organisation for functions which have been delegated to the IJB.

HMRC

HM Revenue and Customs

IAS

International Accounting Standards

IFRS

International Financial Reporting Standards

IJB

Integration Joint Board

IM&T

Information, Management and Technology

LASAAC

The Local Authority (Scotland) Accounts Advisory Committee

Liability

A liability is where the IJB owes payment to an individual or another organisation. A current liability is an amount which will become payable or could be called in within the next accounting period e.g. creditors or cash overdrawn. A non-current liability is an amount which by arrangement is payable beyond the next year at some point in the future or will be paid off by an annual sum over a period of time.

PSIAS

Public Sector Internal Audit Standards 2013

Related Parties

Bodies or individuals that have the potential to control or influence the IJB or to be controlled or influenced by the IJB. For the IJB's purposes, related parties are deemed to include Elected Members, the Chief Executive, the Executive Directors and their close family and household members.

Remuneration

All sums paid to or receivable by an employee and sums due by way of expenses allowances (as far as these sums are chargeable to UK income tax) and the monetary value of any other benefits received other than in cash.

Reserves

The accumulation of surpluses, deficits and appropriation over past years. Reserves of a revenue nature are available and can be spent or earmarked at the discretion of the IJB. Some capital reserves such as Fixed Asset Restatement Account cannot be used to meet current expenditure.

S95 Officer

The IJB is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In Dumfries and Galloway IJB that officer is the Chief Finance Officer.

SCIs

Strategic Commissioning Intentions

SCP

Strategic Commissioning Plan

The Code

The Code of Practice on Local Authority Accounting in the United Kingdom

TPs

Tactical Priorities