Dumfries and Galloway
Integration Joint Board

22nd September 2026

This Report relates to
Item 8 on the Agenda

Annual Accounts 2025/26

Paper presented by Sean Barrett

For Approval

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List of Background Papers:	• Financial Performance Year End 25/26 – S,P&F committee 23rd June 2026 • Draft Annual Report and Accounts 25/26 – S,P&F committee 23rd June 2026 • Draft Annual Report and Accounts 25/26 – A,R&G committee 08th Sep 2026
Appendices:	**Appendix 1** – Annual Accounts 2025/26

1. Introduction

1.1 This paper presents the annual accounts for the IJB for the 2025/26 financial year.

2. Recommendations

2.1 **The Integration Joint Board is asked to:**

- **Approve the submission of the Integration Joint Board's Annual Accounts for the financial year ended 31st March 2026.**

3. Background and Main Report

3.1 The annual accounts for the Integration Joint Board reflect the financial position for the 2025/26 financial year which was presented to the IJB Strategic, Finance and Performance Committee at its meeting on 23rd June 2026 reflecting a breakeven outturn position for the 2025/26 after additional funding of £13.2m from NHS and £9.5m from Council, in line with the integration scheme.

3.2 The Chief Finance Officer has a requirement to prepare accounts for the IJB. The IJB has also delegated responsibility for approving the draft accounts to the Audit, Risk and Governance Committee prior to consultation.

3.3 The purpose of this report is to ensure compliance with the Local Authority Accounts (Scotland) Regulations 2014, which state that the Proper Officer (under Section 95 of the Local Government (Scotland) Act 1973) shall ensure that the draft accounts are submitted to the Integration Joint Board no later than the 30th June following the relevant financial year end and signed off by 30th September. This deadline has been achieved.

3.4 The draft accounts consultation version was approved at the meeting of the Integrated Joint Board Strategic, Finance and Performance Audit, Risk and Governance Committee on 23rd June prior to submission to the External Auditor, Audit Scotland, to ensure the commencement of the consultation process prior to the statutory deadline of 30th June 2026.

3.5 These accounts present the financial performance in a format which is required to comply with International Financial Reporting Standards and proper accounting practice.

3.6 All figures presented have been reviewed by external audit during July and August 2026, with draft audited accounts presented for scrutiny to Audit, Risk and Governance Committee on the 8th Sep. The recommendation was received at A,R&G committee to submit annual accounts for approval and sign off at the Integration Joint Board on 22nd September 2026.

3.7 To comply with the Local Authority Accounts (Scotland) Regulations 2014, the unaudited accounts were made available for public inspection for a 4-week period from 30 June 2026. No comments were received through this process.

3.8 Collaboration and consultation has taken place with the NHS and Council's finance team to prepare these accounts and their support in preparing these accounts is acknowledged.

3.9 The accounts have been reviewed in accordance with the latest best practice guidance as issued through Local Authority Scotland Accounts Advisory Committee (LASAAC) who has issued additional guidance on accounting for the Integration of Health and Social Care.

3.10 The final version of the accounts is included at **Appendix 1** to this paper.

3.11 Audit Scotland were appointed as the External Auditors from October 2022. This is in line with the normal appointments process for External Auditors as undertaken by Audit Scotland on behalf of all public sector organisations in Scotland. This appointment is for the financial years 2022/23 to 2026/27. The lead auditor is Louisa Yule who will attend the Audit, Risk and Governance Committee meetings as requested by the Committee. The fee for 2025/26 has been set at £35,480 by Audit Scotland.

4. Conclusions

4.1. The 2025/26 Annual Accounts present a true and fair view of the Integration Joint Board's financial position and have been prepared in accordance with the relevant statutory and accounting requirements. The IJB is requested to approve the annual accounts by the 30th September 2026.

5. Resource Implications

5.1. The accounts set out the financial position for the IJB for 2025/26.

6. Impact on Integration Joint Board Outcomes, Priorities and Policy

6.1. The Financial Plan has a key role in supporting the delivery of the Strategic Plan.

7. Legal and Risk Implications

7.1. None identified.

8. Consultation

8.1. Consultation with Senior finance team members across NHS and Council.

9. Equality Impact Assessment

9.1. As this report does not propose a change in policy/strategy/plans, no impact assessment has been carried out.

10. Consumer Duty

10.1. The proposals within this financial monitoring paper do not constitute a ‘strategic decision’ as defined by the Consumer Scotland Act 2020 and therefore, no specific consumer duty impact assessment is required.

11. Glossary

IJB	**Integration Joint Board**
LASAAC	**Local Authority Accounts Advisory Committee**