DUMFRIES AND GALLOWAY INTEGRATION JOINT BOARD

Annual Accounts

For the Year Ended

31 March 2026

DUMFRIES AND GALLOWAY
Health and Social Care

Contents

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 2026. 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 2025, 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 are 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.

Sub-national planning was introduced across NHS Scotland in 2025 to strengthen collaborative planning and delivery of services at scale. NHS Dumfries and Galloway is part of the Scotland West sub-national grouping, working with partner Boards to develop joint plans for key services while retaining local accountability.

This approach supports planning at the most appropriate population level, helping to improve equity of access, reduce duplication and enhance the sustainability of services. For the Dumfries and Galloway Integration Joint Board, it provides a framework to align local commissioning with wider regional priorities while maintaining a focus on local population needs and place-based delivery.

The Need for Service Renewal

In December 2025, the Summary Performance Report highlighted a range of interconnected challenges impacting performance across NHS Dumfries and Galloway. These included a significant and recurring financial deficit, placing sustained pressure on delivery and recovery planning, alongside ongoing workforce capacity constraints affecting recruitment, retention and service resilience.

Performance across key services demonstrated fragility under continued demand, with emergency department standards stabilising below target levels and mixed results in mental health services. In addition, system flow issues—particularly delayed discharges linked to constrained community capacity—continued to impact hospital performance and patient experience, reinforcing the dependency between acute and community services. While improvements and innovations were evident, the report emphasised that financial and workforce pressures present a continuing risk to sustaining progress and embedding transformation at scale.

In response to the increasing demands and the challenges identified through the 2025 performance, we must renew both our services and the way in which they are delivered. This requires a clear sense of purpose, a shared long-term vision, and a focused and deliverable strategy for sustainable change.

Success will rely on how effectively we target our limited resources, our skills, expertise and capacity towards those areas where they will deliver the greatest impact. By prioritising actions that support meaningful and measurable transformation, we can respond to the financial pressures, workforce constraints, and system flow challenges currently facing our services, and build a more resilient and effective health and social care system for the people of Dumfries and Galloway.

Throughout 2025, I have continued to be inspired by the dedication, innovation and resilience shown by our Health and Social Care workforce, alongside the invaluable contributions of our partners across the Third Sector and Independent Providers. Equally, the strength of community spirit, collaboration and mutual support demonstrated by local people has been remarkable.

I would like to express my sincere thanks to each and every one of you for your continued commitment to delivering high-quality Health and Social Care services in what has remained a challenging and demanding environment

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.

On 31st March 2025, the two-year terms of the Chair and Vice Chair came to an end, where the Chair is now an NHS Non-Executive Member, while the Vice Chair is a nominee from the Council for a two-year term.

The IJB appointed a Chief Officer and has an Interim Chief Finance Officer to support its purpose and delivery of objectives along with several 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 were in operation at the start of 2025/26 as follows:

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

In June 2025, a report was presented to the Integration Joint Board (IJB) outlining proposed amendments to the Integration Scheme, specifically relating to the delegation of health functions and associated services. These proposals were informed by extensive stakeholder consultation and are expected to impact on voting membership, Directions, and delegated budgets.

The Integration Joint Board (IJB) approved the revised Scheme of Delegation, including the updated committee structure and associated Terms of Reference, in September 2025 which informed a streamlined governance model, reducing the committee structure from four committees to two, as outlined below.

- Strategic Planning, Finance and Commissioning 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 2022-25). 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) 2025 – 2028 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 illustrates:
Personal Resources
Family, friends and Unpaid Carers
Community Wealth Building
Community Based Social Supports
Non-residential Health and Social Care
Local Hospitals and Residential Care
Out of Region Health and Social Care
Education, Housing, Environment and Employment

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:

SCI 1	To enable people to have access to the care and support they need at the right time, we will • support them to draw on their strengths and ensure our practice reflects the Model of Care • work with them to lead healthier lives and achieve their health and wellbeing outcomes • commission support to meet their health and wellbeing outcomes
SCI 2	To enable people to live independently at home and avoid crisis, we will • ensure they can access information, resources and the support they need when they need it • prioritise delivering health and social care within local communities wherever possible
SCI 3	To ensure that people's dignity is respected and they have a positive experience of services, we will • involve them in the decisions that will affect them • learn from their experiences to improve how we delivery health, care and support
SCI 4	To enable people and communities to self manage and be more resilient, we will • work with people to find and make use of technology that works for them • embed reablement as both a first approach and as an ongoing model of care and support • support people to have Anticipatory Care Plans in place
SCI 5	To ensure fewer people experience health and social care inequalities, we will • discuss their lived experiences to gain a shared understanding of what good experiences look like • review, design and deliver health and social care and support to reduce barriers to access • work with the Community Planning Partnership to address the social factors that influence health and wellbeing
SCI 6	To ensure Carers feel valued and maintain their own health and wellbeing, we will • enable their early identification and ensure they can access the information, resources and support they need when they need it

	• uphold and respect their rights
SCI 7	To ensure people's care and support is safe and effective, we will • ensure that safety and the mitigation of risk is included in service design and delivery • measure, monitor and report the quality of services we commission and provide
SCI 8	To enable people who deliver care and support to feel valued and maintain their own health and wellbeing, we will • commit to strengthening the fair work principles in our commissioning and contract monitoring arrangements • embed staff wellbeing measures in the Directions we issue
SCI 9	To enable people's chosen outcomes to be improved through available financial resources, we will • allocate funding to where there is the greatest need and priority, enabling choice wherever possible • design more sustainable services to respond to the identified challenges

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 Chief Officer / Chief Operating Officer supported by General Managers / Heads of Service covering:

- Community Health Directorate
- Social Care Directorate
- Acute and Diagnostic Directorate
- Mental Health Directorate
- Family and Support Services Directorate
- Primary Care Directorate

Following the review of the Integration Scheme, revised arrangements will be introduced in relation to the delegation of operational service delivery. This will include amendments to delegated budgets and the revocation of specified Directions to NHS Dumfries and Galloway.

2025/26 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 2025/26 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. Two workstreams were set up, the first to deliver in year budget reductions that enabled the NHS budgets to manage within the agreed Scottish Government Financial deficit funding and the second one was to look at returning services to budgeted levels over a three-year window.

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 experienced over the last three years, plus the increased levels of activity witnessed across the whole Health and Social Care system, have materially impacted on the IJB's financial position. Brought forward deficits, partially from use of reserves, have increased the financial pressures.

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 2025/26 are set out on pages 43-45 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 46-53 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 2025/26

The IJB delivered a balanced financial position for 2025/26. This was after additional non-repayable Scottish Government Deficit Support Funding of £22.6m was received by the NHS, with the delegated functions to the IJB amounting to £13.2m. In addition, the IJB requested an additional one-off non-recurring, non-recoverable payment of £9.498m 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 £4.1m into 2025/26, representing the remaining balances across the programmes shown in the table below. By 31 March 2026, ring-fenced reserves had increased to £10.6m. The IJB does not hold any general (non-earmarked) reserves.

	31/03/25	31/03/26
Alcohol and Drugs Partnership	£0.2m	£0.3m
Community Living Change Fund	£0.3m	£0.3m
Mental Health Recovery and Renewal	£0.9m	£0.4m
Primary Care Improvement Fund	£0.0m	£0.3m
Health Board Planning	£2.7m	£8.3m
Unscheduled Care Funding	£0.0m	£1.1m
TOTAL	**£4.1m**	**£10.6m**

Most of these reserves sit within the Health Board Planning reserve of £8.3m and these are attributable to acute services for the NHS; they relate to the NHS Scotland Operational Improvement Plan (OIP) which is aimed at reforming healthcare delivery, reducing waiting times and shifting care from acute to community settings. The reserves are committed against these areas, as per the OIP strategic framework, and agreed with the Scottish Government. In line with the changes in the integration scheme, the majority will be returned to the non-delegated services in 2026/27.

The IJB from 1st April 2026 will now have £2.3m of reserves which are ring fenced and assigned to specific committed projects for 2026/27 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 £13.2m 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 deficit support funding, which is non-repayable.

In line with the agreed Integration Scheme, the IJB approached Dumfries and Galloway Council seeking financial support to address the £9.498m year-end overspend in the delegated Adult Social Care budget for 2025/26.

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. Throughout 2025/26, a comprehensive review of the Integration Scheme was undertaken and received Ministerial approval in April 2026.

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 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. This review was concluded and approved by Scottish Government Ministers in April 2026.

From 1st April 2026, the integration scheme will no longer include acute and diagnostic services, Family and Support services and Facilities and Clinical support services as delegated services from NHS.

Directions

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. Throughout 2025/26 substantial work was undertaken to strengthen assurance that the IJB is meeting its legal obligations in relation to the issuing of Directions and the associated allocation of delegated budgets.

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 continued to further develop the Directions' governance arrangements following the implementation of a procedure for the issuing, recording, monitoring and management of Directions. The D&G policy can be found at Dumfries-and-Galloway-Integration-Joint-Board-Directions-Policy-APPROVED.pdf.

A proposed reporting format was considered and welcomed by the Health Board and Local Authority where in 25/26, based on the anticipated changes to the Integration Scheme, a new suite of Directions aligned to the delegated functions / services has been the focus this financial year together with alignment of the delegated budget.

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 arise from demographic, activity and inflationary cost pressures, and the consequent changes to demands for Health and Social Care.

The growing complexity of needs among an ageing population is placing significant strain on health and social care services, requiring new and innovative approaches to deliver effective support within constrained financial resources. As more individuals live longer with multiple and interrelated physical, mental health, and learning disability needs, the demand for coordinated, person-centred care continues to rise.

At the same time, workforce sustainability challenges across the Partnership are intensifying, with recruitment, retention, and capacity pressures contributing to increased financial strain and impacting service delivery, particularly within acute and unscheduled care settings. While progress has been made in 2025/26 to reduce reliance on statutory provided care as well as locum and agency staffing, especially among nursing and medical teams, these improvements sit within a broader context of ongoing system pressure. Collectively, these challenges reinforce the need to accelerate transformation towards more sustainable models of care, underpinned by early intervention, community-based support, and the effective use of technology to better manage demand and improve outcomes.

Key Financial Risks and Uncertainties

The agreed Financial Plan for 2026/27, reflects a significant deficit of £22.54m projected, with a savings challenge of at least £12.83m based on the resources allocated from the NHS Board and Local Authority.

Scottish Government non-recurring financial deficit support funding of £9.71m will be available to partially offset the £22.54m gap. There are a number of significant risks in the position, plus potentially further additional non-recurring savings required to balance any potential in-year cost pressures.

As is the case for IJBs across Scotland, the savings required include a range of measures that will inevitably impact on the levels of service that can be delivered. The Local Authority delegated Social Work Services require £7.02m of savings and to support this recovery and change programme, a £2.8m Council support fund will be available to shift to alternative models of care.

The management of financial risks during 2026/27 continues to be critical for the IJB and there are already several 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 2% for 2026/27 and additional funding will be provided to meet the costs of the 2026-27 pay deals where uplifts exceed 2% in line with public sector pay policy, and full funding has been included for the agreed Agenda for Change pay settlement.

A total of £5.810m 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.

Dumfries and Galloway Council Funding Settlement to IJB's 2026/27

	National Total £000s	Share	D&G Position £000s
Scottish Living Wage £13.45ph	160,000	3.33%	5,321
Scottish Living Wage £20m	14,700	3.33%	489
Settlement 2026/27	**135,000**		**5,810**

*Free Personal Care still to be distributed. D&G Allocation £237k

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 2026/27 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, above budgeted assumptions, are fully funded by Scottish Government.
- 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, Care at Home rates and wider impacts on inflation resulting from global factors.

Key Financial Risks and uncertainties – Dumfries and Galloway NHS

In July 2025, Dumfries and Galloway NHS's Board was escalated to Stage 3 of the NHS Scotland Support and Intervention Framework for finance. This reflects ongoing concerns about its financial sustainability.

Stage 3 involves enhanced monitoring, additional support, and increased

oversight from the Scottish Government. To support the need to return to a sustainable level of budgets within 3 years, the NHS Board set up two workstreams, one to manage in-year budget position within the £25m limit set by Scottish Government for deficit support funding and the other workstream to return finances back to budget limits within 3 years.

The Board is utilising Scottish Government financial support to engage Ernst & Young (EY) to assist with the development of its financial sustainability strategy. The work will set out a trajectory to breakeven by 2029-30, establishing a clear view of the Board's underlying financial position, and scenario modelling to inform Board discussion on options to close the underlying deficit.

Key Financial Risks and uncertainties – Dumfries and Galloway Council

Social Work Services continue to experience significant and sustained pressure, reflecting a wider national challenge across Integration Joint Boards (IJBs). Despite long-standing representations by COSLA and partners to the Scottish Government regarding the need for substantial additional funding to address social care demand, current funding settlements fall short of requirements, and local government is unable to mitigate the resulting gap.

Audit Scotland's IJBs: Finance Bulletin 2024/25 highlights the increasingly precarious financial position of IJBs, including limited reserves to manage both crisis and transformation, and the urgent need to deliver financially sustainable services through a greater focus on early intervention and prevention. These systemic pressures heighten risks to service continuity, financial resilience, and the ability to respond to rising and complex demand, particularly within social care provision.

The projected funding gap for the Local Authority delegated budgets is £7.02m, prior to additional local authority support, based on a forecast expenditure of £131.27m. Addressing this shortfall requires the delivery of a comprehensive financial recovery plan, including budget realignments, cost reduction measures, and transformation programmes aimed at restoring financial balance in 2026/27 and building reserves in future years. While existing savings initiatives, including care recycling measures, have reduced underlying pressures, further savings—particularly within services for under-65s will be required, resulting in reduced levels of purchased and delivered care.

The scale and pace of required savings present ongoing risks to service capacity, quality, and demand management, which will be closely monitored through established governance and reporting arrangements to ensure financial control while seeking to protect the most critical services.

Analysis of Non-Financial Performance

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.

Developing and delivering strategy

- The IJB agreed to take a staged approach to future Strategic Alliance commissioning model for third sector supports at their meeting in December 2025. This begins with the establishment of a Public Social Partnership (PSP) on 1 April 2026. The PSP will operate as a structured pre-procurement phase to support market engagement, co-production and service design with communities, people with lived experience, Carers and provider partners. This approach reflects a well-established policy and strategic context to ensure that governance and procurement safeguards are in place, the current financial position and learning from experience in other areas are considered to develop more flexible, person centred and sustainable support locally.

- A local review of General Medical Services (GMS) was undertaken in response to growing pressures on general practice and the need to ensure services remain sustainable, accessible and aligned with local population needs. The review drew on extensive engagement, participation and consultation with local people, alongside input from practices and system partners, to understand current challenges and identify priorities for improvement. Its findings informed the development of a Year 1 GMS Delivery Plan, setting out the first phase of actions to strengthen and stabilise primary care services. This Delivery Plan was subsequently approved by the Integration Joint Board, providing a clear framework for implementation and signalling a shared commitment to the future of general practice in Dumfries and Galloway.

- 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 have been considered by the IJB as detail became available and has been reflected in their strategic commissioning decisions and associated Directions. A workshop was held at the end of June 2026 for IJB Board Members to consider the Population Health Plan and how this can be enacted locally. This will be central to the development of the next Strategic Commissioning Plan during 2027.

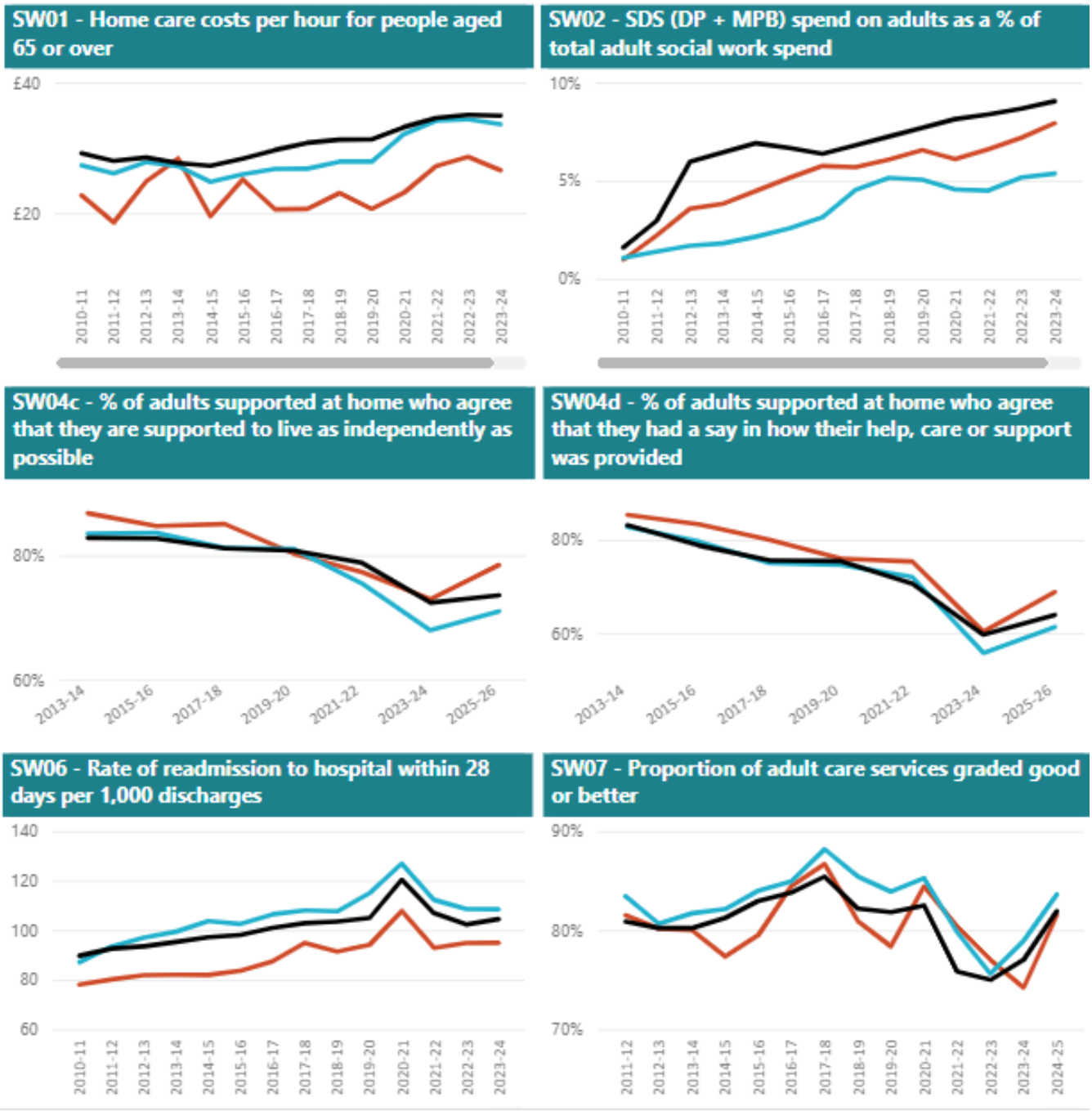
Non-Financial Performance; Local Government Benchmarking Framework (LGBF)

The LGBF is a high-level benchmarking tool designed to support senior management teams and elected members to ask questions about key council services. (https://www.improvementservice.org.uk/benchmarking)

The LGBF helps councils compare their performance against a suite of efficiency, output and outcome indicators that cover all areas of local government activity. 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).

Figure 1a: Snapshot of Local Government Benchmarking Framework (at June 2026)



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.

Figure 1b: Snapshot of Local Government Benchmarking Framework (at June 2026)

Non-Financial Performance; NHS Board Annual Delivery Plan

The development of an Annual Delivery Plan (ADP) is a requirement from Scottish Government. The ADP for 2025/26 was approved by NHS Dumfries and Galloway Board in June 2025 (here, page 237 to 365). It included 72 actions across 11 delivery areas. Quarterly progress reports have been submitted to the Board and its Performance and Resources Committee to monitor the delivery of actions.

At the end of the year:

- 6 actions were suspended as national funding bids were unsuccessful
- 5 actions were suspended for local financial, resource or operational reasons
- 17 actions are recorded as completed

For the remaining 44 actions, steps required during 2026/27 to complete their delivery have been identified. Consideration is being given to how these actions continue to align with the NHS Board's tactical priorities for 2026/27, the resources required to deliver them, and their appropriate inclusion in next year's ADP.

Selected highlights from the ADP 2025/26 include:

- **Delivery Area 1: Planned care** – The number of people waiting longer than 52 weeks for treatment has been halved from 728 people in July 2025 to 355 people at the end of March 2026. Of those continuing to wait, the majority are for Trauma and Orthopaedics (318 people). An orthopaedic programme in collaboration with NHS Liverpool will commence in April 2026.

- **Delivery Area 2: Unscheduled care** – The acute frailty unit is now established and embedded in DGRI with permanent staffing in place to support. The unit will be developed over the coming year in line with the national Discharged Without Delay principles.

- **Delivery Area 3: Cancer Care** – Performance against the 62-day waiting times standard has improved from 71.1% in March 2025 to 83.3% in December 2025.

- **Delivery Area 4: Mental Health** – Performance against the 18 week referral to treatment waiting times standard for Psychological Therapies has improved from 52.3% in June 2025 to 87% in March 2026.

- **Delivery Area 5: Primary and Community Care** – The review of General Medical Services (GMS) is now completed. The findings were presented to the IJB in December 2025. The IJB issued a further Direction to NHS Dumfries and Galloway to develop a Year 1 Delivery Plan based on the review's findings.

- **Delivery Area 5: Primary and Community Care** – A review of General Medical Services was undertaken and completed during 2025/26. Subsequently, through a process of co-production, a Year 1 Delivery Plan has been developed and approved for implementation by the Integration Joint Board (IJB). Senior responsibility for implementing the Delivery Plan has now transferred to the Chief Officer of the IJB.

- **Delivery Area 6: Women and Children's Health** – A review of the Child and Adolescent Mental Health Service (CAMHS) was completed in June 2025. An implementation plan to re-design and refresh clinical pathways and improve

collaboration with the wider Mental Health Directorate was developed and enacted.

- **Delivery Area 7: Population Health and Reducing Health Inequalities** - All routine vaccination programmes were delivered in line with national standards. Uptake of winter vaccines in Dumfries and Galloway was higher than the Scottish average with 68% of eligible people having their COVID vaccine and 62% of eligible adults having their flu vaccine. Uptake of other vaccination programmes, including HPV, teenage boosters and shingles have also been higher than the rate across Scotland.

- **Delivery Area 8: Finance, Infrastructure and Value Based Health Care** – Funding has been secured from Scottish Government to commission consultancy expertise for phase 1 of a project to create a long-term Financial Sustainability Plan to deliver a breakeven position by 2029-30. The Board has strengthened oversight of the Financial Recovery plan by increasing the frequency of Financial Recovery Board meetings to weekly with regular reporting to the Performance and Finance Committee. Controls around approving temporary staffing have been strengthened and scoping work has been undertaken to identify savings opportunities in 2026/27.

- **Delivery Area 9: Workforce -** There continues to be robust scrutiny of sickness absence. Our absence rate in March 2026 was 5.3% which was made up of 2.9% long term sickness and 2.3% short term sickness. A Human Resources led review into all aspects of sickness absence is currently underway. To date 90 case reviews have been requested support from Occupational Health for staff on long term sick, staff to returning to work, or implementing reasonable adjustments to help staff remain in work.

- **Delivery Area 10: Digital** – The Digital Strategy for NHS Dumfries and Galloway has been completed and presented to the Board. While full implementation remains dependent on approval of local revenue funding and the availability of national capital funding, the release of year-end capital has enabled limited initial activity to commence under the Infrastructure pillar, allowing early groundwork to progress.

- **Delivery Area 11: Climate** – Throughout 2025/26 work has been undertaken to deliver the decarbonisation programme. A decarbonisation funding plan was developed and approved by Board. Following submission to Scottish Government in December 2025, confirmation was received in April 2026 that NHS Dumfries and Galloway would receive the maximum funding allowance of £660k for the 2026/27 financial year.

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 below for a screenshot of the Discovery dashboard)

The snapshot of latest SG performance card illustrated below (Figure 2) was taken at June 2026. 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.

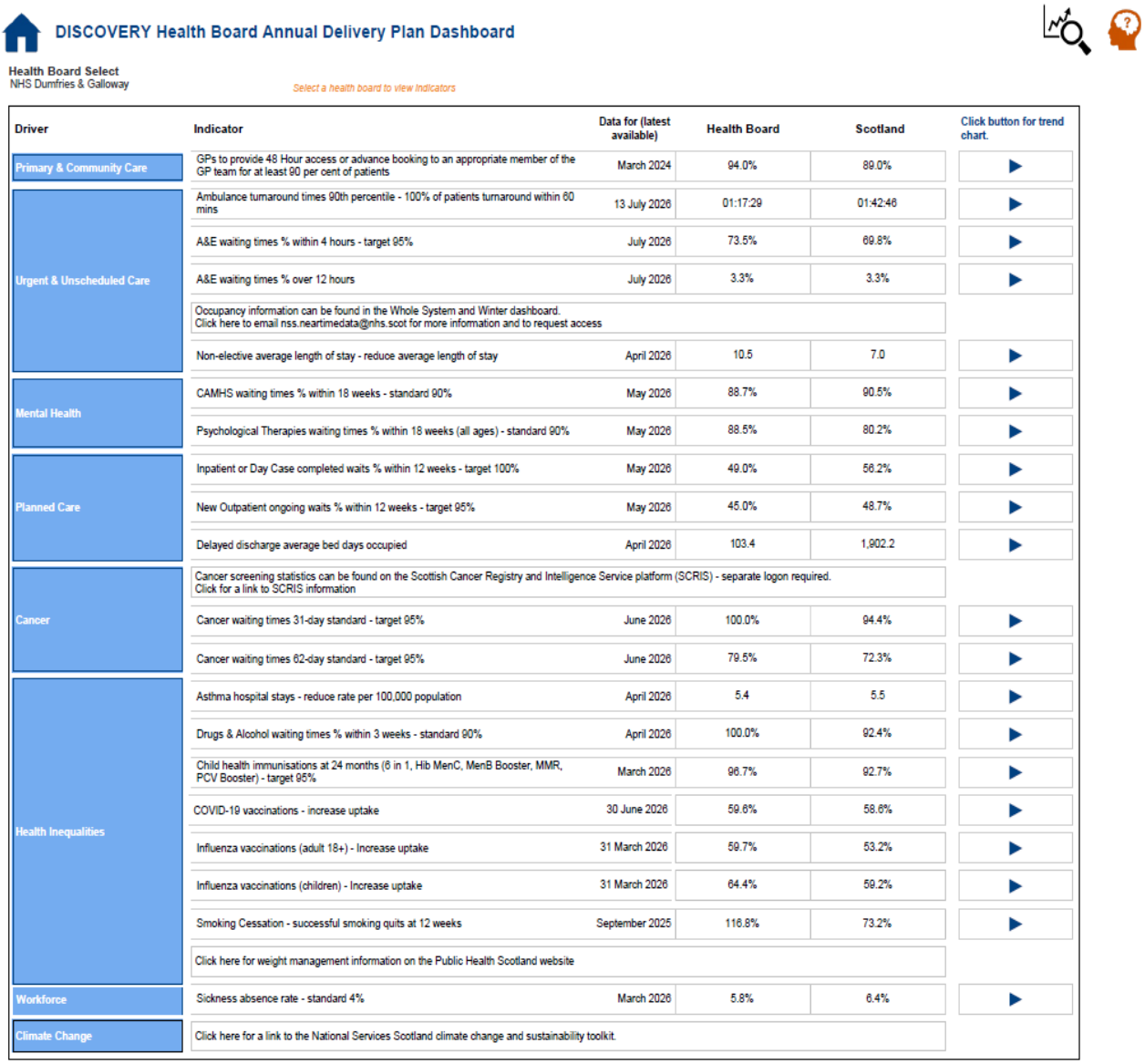
In addition to comparison with the Scottish figures, looking at the performance from the previous year demonstrates that around half of metrics are worse this year than last year.

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).

Figure 2: Snapshot of NSS Discovery Annual Delivery Plan 2025/26 Report (at June 2026)

Driver	Indicator	Data Date (latest/ previous)	Health Board	Scotland	Current Position vs Scotland	Current Position vs Previous	Target / Standard Context
Primary & Community Care	GP 48-hour access (HACE survey)	Mar 2024	94.0%	89.0%	✅ Better	n/a	≥90%
	Ambulance turnaround (90th percentile)	May 2026 June 2025	01:25:45 00:51:35	02:14:17 02:03:50	⚠️ Better but above target	🔴 Worse	≤60 mins (target)
Urgent & Unscheduled Care	A&E within 4 hours	Apr 2026 Jan 2025	75.3% 73.5%	68.5% 66.3%	⚠️ Better but below target	✅ Better	95%
	A&E >12 hours	May 2026 May 2025	3.6% 1.0%	4.4% 3.1%	✅ Better	🔴 Worse	Lower is better
	Non-elective length of stay	Feb 2026 Feb 2025	12.9 8.4	7.8 8.3	🔴 Worse	🔴 Worse	Reduce LOS
Mental Health	CAMHS within 18 weeks	Mar 2026 Apr 2025	84.3% 100%	92.0% 92.4%	🔴 Worse	🔴 Worse	90%
	Psychological therapies within 18 weeks	Mar 2026 Apr 2025	84.5% 56.8%	81.1% 77.8%	✅ Better	✅ Better	90%
Planned Care	Inpatient/Day case within 12 weeks	Apr 2026 Apr 2025	49.3% 48.1%	57.3% 58.9%	🔴 Worse	✅ Better	100%
	New outpatient within 12 weeks	Apr 2026 Apr 2025	45.5% 47.1%	49.3% 41.5%	🔴 Worse	🔴 Worse	95%
	Delayed discharge bed days	Apr 2026 Apr 2025	103.4 92.3	1902.2 1854.0	Not directly comparable	🔴 Worse	Reduce
Cancer	31-day standard	Apr 2026 Apr 2025	100.0% 100.0%	94.7% 94.4%	✅ Better	Same	95%
	62-day standard	Apr 2026 Apr 2025	83.8% 77.4%	72.2% 68.1%	✅ Better	✅ Better	95%
Health Inequalities	Asthma hospital stays per 100,000 population	Feb 2026 Feb 2025	3.4 4.0	5.9 6.8	✅ Better	✅ Better	Reduce rate
	Drugs & Alcohol waiting times % within 3 weeks	Feb 2026 Feb 2025	100.0% 100.0%	93.0% 93.8%	✅ Better	Same	standard 90%
	Child health immunisations at 24 months (6 in 1, Hib MenC, MenB Booster, MMR, PCV Booster)	Dec 2025 Dec 2024	93.6% 94.2%	92.9% 93.8%	⚠️ Better but below target	🔴 Worse	target 95%
	COVID-19 vaccinations	Feb 2026 Feb 2025	67.8% 54.1%	65.4% 47.4%	✅ Better	✅ Better	increase uptake
	Influenza vaccinations (adult 18+)	Mar 2026 Mar 2025	60.2% 59.7%	55.5% 53.2%	✅ Better	✅ Better	increase uptake
	Influenza vaccinations (children)	Mar 2026 Mar 2025	62.4% 64.4%	58.4% 59.2%	🔴 Worse	🔴 Worse	reduced uptake
	Smoking Cessation: successful smoking quits at 12 weeks - proportion of target met	Sep 2025 Jun 2024	116.8% 141.6%	73.2% 77.0%	✅ Better	🔴 Worse	100%
Workforce	Sickness absence rate	Mar 2026 Apr 2025	5.8% 5.2%	6.4% 5.9%	⚠️ Better but above target	🔴 Worse	standard 4%

Appendix 1 – Discovery Dashboard



DISCOVERY Health Board Annual Delivery Plan Dashboard

Health Board Select
NHS Dumfries & Galloway

Select a health board to view indicators

Driver	Indicator	Data for (latest available)	Health Board	Scotland	Click button for trend chart.
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	13 July 2026	01:17:29	01:42:46	▶
	A&E waiting times % within 4 hours - target 95%	July 2026	73.5%	69.8%	▶
	A&E waiting times % over 12 hours	July 2026	3.3%	3.3%	▶
	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	April 2026	10.5	7.0	▶
Mental Health	CAMHS waiting times % within 18 weeks - standard 90%	May 2026	88.7%	90.5%	▶
	Psychological Therapies waiting times % within 18 weeks (all ages) - standard 90%	May 2026	88.5%	80.2%	▶
Planned Care	Inpatient or Day Case completed waits % within 12 weeks - target 100%	May 2026	49.0%	56.2%	▶
	New Outpatient ongoing waits % within 12 weeks - target 95%	May 2026	45.0%	48.7%	▶
	Delayed discharge average bed days occupied	April 2026	103.4	1,902.2	▶
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%	June 2026	100.0%	94.4%	▶
	Cancer waiting times 62-day standard - target 95%	June 2026	79.5%	72.3%	▶
Health Inequalities	Asthma hospital stays - reduce rate per 100,000 population	April 2026	5.4	5.5	▶
	Drugs & Alcohol waiting times % within 3 weeks - standard 90%	April 2026	100.0%	92.4%	▶
	Child health immunisations at 24 months (6 in 1, Hib MenC, MenB Booster, MMR, PCV Booster) - target 95%	March 2026	96.7%	92.7%	▶
	COVID-19 vaccinations - increase uptake	30 June 2026	59.6%	58.6%	▶
	Influenza vaccinations (adult 18+) - Increase uptake	31 March 2026	59.7%	53.2%	▶
	Influenza vaccinations (children) - Increase uptake	31 March 2026	64.4%	59.2%	▶
	Smoking Cessation - successful smoking quits at 12 weeks	September 2025	116.8%	73.2%	▶
	Click here for weight management information on the Public Health Scotland website				
Workforce	Sickness absence rate - standard 4%	March 2026	5.8%	6.4%	▶
Climate Change	Click here for a link to the National Services Scotland climate change and sustainability toolkit.				

Non-Financial Performance; NHS Board Summary Performance Reports

Each year, in response to changing tactical priorities and risks, the Board reviews the contents of its performance reports to ensure it will continue to receive a high level of assurance it is meeting its statutory and regulatory requirements, and to provide an overview of how the whole system is operating. Significant work was undertaken in 2024/25 to redesign the Board's summary performance report. For 2025/26 this new format was retained, although the list of Key Performance Indicators (KPIs) was refreshed to reflect the ADP.

Across the financial year 2025/26 the KPIs in the summary performance report describe a year characterised by some sustained areas of improvement (most notably achieving financial recovery targets, and some aspects of quality and safety), and some persistent pressures affecting urgent and unscheduled care, elective waits, and

parts of mental health and community services. Performance was relatively steady through summer and early autumn 2025. Seasonal pressures with an earlier than normal onset of winter illnesses, resulted in marked increases in demand during December 2025 and January 2026. By the end of February 2026, performance had largely recovered.

Benchmarking performance indicators

There are several different methods for applying a BRAG rating to the metrics within the performance report.

- 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)
- (Mean) Compared to the mean from the historic reference period
- (Traj) Compared to natural trajectory
- (TTraj) Compared to an agreed Target Trajectory
- (T) Compared to national Target

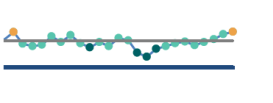
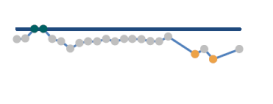
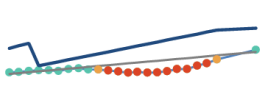
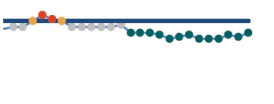
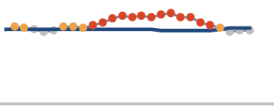
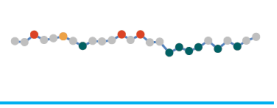
Figure 3: NHS Summary Performance Report, April 2026

Dumfries and Galloway NHS Board

Summary Performance Report

April 2026

NHS Dumfries & Galloway

RAG	Latest Figure: Time Period	Latest Figure: Dumfries and Galloway	Latest Figure: Comparison	Previous Figure: Time Period	Previous Figure: Dumfries and Galloway	Previous Figure: 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)							
Amber	Dec 2025	6.7%	6.5% (TOM)	Nov 2025	6.5%	6.5% (TOM)	
WF02 Mandatory Training: Percentage of NHS Dumfries and Galloway employees who have all online mandatory training currently complete (Aim: increase)							
Not different	Feb 2026	86.0%	94.0% (T)	Nov 2025	82.0%	94.0% (T)	
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)							
Green	Feb 2026	35.4%	50.4% (TTraj)	Oct 2025	28.8%	49.1% (TTraj)	
Quality and Patient Experience (QPE)							
QPE01 Complaints: Percentage of complaints closed in timescale; stage 2 direct, closed within 20 working days (Aim: increase)							
Not different	Mar 2025	54.%	47.9% (mean)	Feb 2025	54.0%	47.9% (mean)	
QPE02 SAB: Rolling 12 month total number of Healthcare Associated Infection (HCAI); Staphylococcus Aureus Bacteraemia (SAB) (Aim: decrease)							
Green	Jan 2026	30	33 (25/26)	Dec 2025	28	33 (25/26)	
QPE03 CDI: Rolling 12 month total number of Healthcare Associated Infection (HCAI); Clostridium Difficile (CDI) (Aim: decrease)							
Not different	Jan 2026	34	35 (23/24)	Dec 2025	34	35 (23/24)	
QPE04 Hospital LOS: Average length of stay (days) in DGRI acute hospital setting, following an emergency admission (Aim: decrease)							
Not different	Mar 2026	6.6	6.6 (mean)	Feb 2026	6.1	6.6 (mean)	

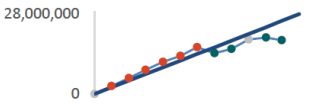
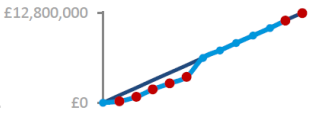
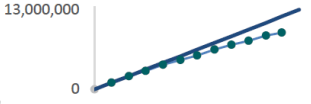
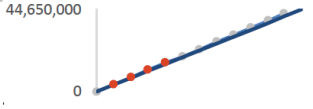
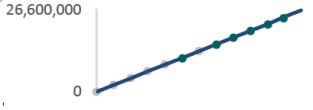
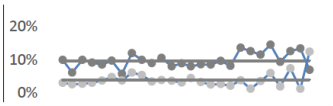
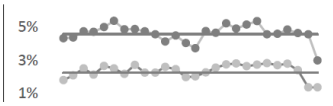
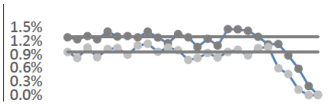
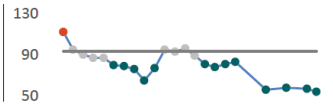
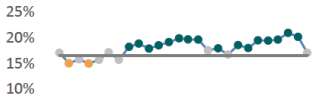
Key

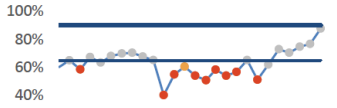
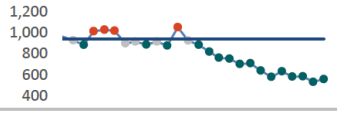
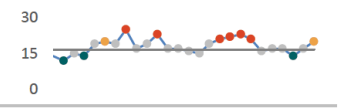
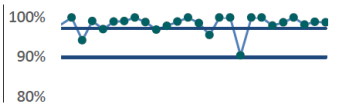
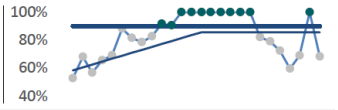
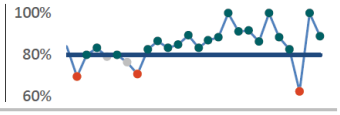
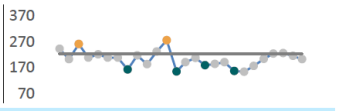
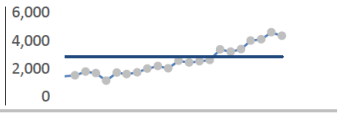
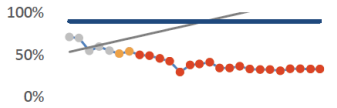
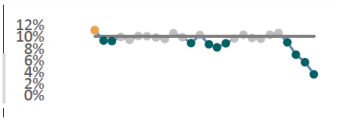
- Meeting the set target or statistically better than comparator
- Not statistically different to the comparator
- Statistically worse than comparator (80% threshold)
- Statistically worse than comparator (90% threshold)

(dates) Compared to performance at agreed time period
(mean) Compared to distribution and band that 80% of values are within
(Traj) Compared to natural trajectory
(TTraj) Compared to an agreed Target Trajectory
(T) Compared to the Target
(TOM) Compared to surge thresholds agreed in Target Operating Model

Printed / Published to pdf: 20 March 2026 15:14

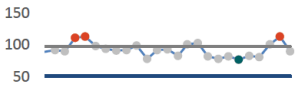
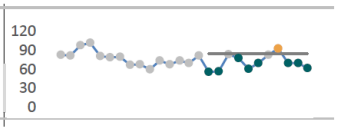
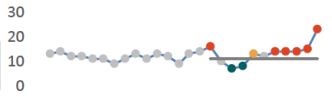
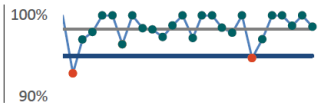
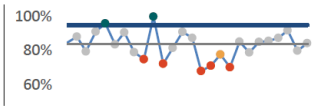
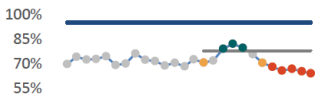
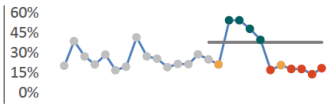
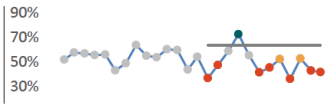
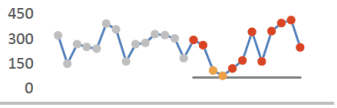
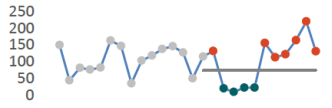
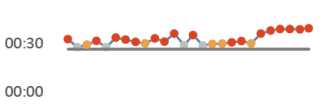
Page 1 of 5

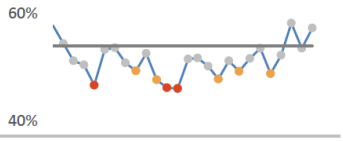
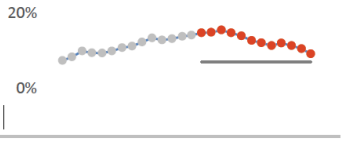
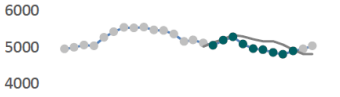
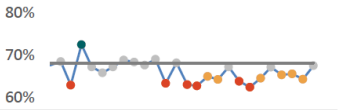
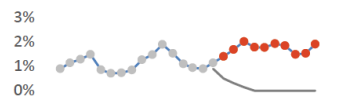
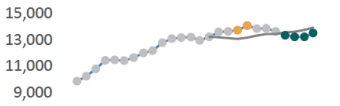
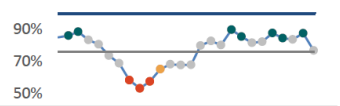
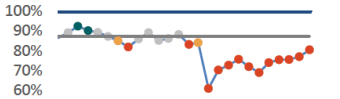
RAG	Latest Figure			Previous Figure			25 month trend
	Time Period	Dumfries and Galloway	Comparison	Time Period	Dumfries and Galloway	Comparison	
Finance and Efficiency (FE)							
FE06 Monitoring budget variance: Actual variance compared to expected variance set out in NHS Dumfries and Galloway's financial plan for 2025/26							
Red	Feb 2026	£18,851,000	£25,666,667 (TTraj)	Jan 2026	£19,782,000	£23,333,333 (TTraj)	
FE07 Monitoring savings achieved: Projected recurring savings compared to anticipated savings for 2025/26							
Red	Feb 2026	£12,761,000	£12,800,000 (TTraj)	Aug 2025	£8,900,000	£12,800,000 (TTraj)	
FE08 Monitoring agency expenditure: Actual spend compared to expected spend (5% saving on previous year)							
Not different	Feb 2026	£9,242,000	£12,595,000 (TTraj)	Jan 2026	£8,789,000	£11,450,000 (TTraj)	
FE09 Monitoring medicines expenditure: Primary Care - actual spend compared to expected spend (5% saving on previous year)							
Red	Feb 2026	£42,682,000	£43,083,333 (TTraj)	Jan 2026	£38,801,000	£39,166,667 (TTraj)	
FE09 Monitoring medicines expenditure: Secondary Care - actual spend compared to expected spend (5% saving on previous year)							
Not Different	Feb 2026	£23,981,000	£25,666,667 (TTraj)	Jan 2026	£21,981,000	£23,333,333 (TTraj)	
Health Inequalities (IQ)							
IQ01 Did not attend (DNA): Percentage of people who did not attend their new outpatient consultant appointment living in SIMD1 areas compared to SIMD5 areas							
n/a	Feb 2026	7.0% (SIMD1)	12.5% (SIMD5)	Jan 2026	13.5% (SIMD1)	1.2% (SIMD5)	
IQ02 Emergency Department attendances: Percentage of people living in SIMD 1 areas compared to SIMD 5 areas							
n/a	Feb 2026	3.0% (SIMD1)	1.4% (SIMD5)	Jan 2026	4.6% (SIMD1)	1.4% (SIMD5)	
IQ03 Emergency admissions: Percentage of people living in SIMD 1 areas compared to SIMD 5 areas							
n/a	Feb 2026	0.0% (SIMD1)	#VALUE!	Jan 2026	0.2% (SIMD1)	#VALUE!	
Audit and Risk (AR)							
AR01 Overdue audit actions: The number of actions identified in Internal Audits past the date given in the final report (Aim: decrease)							
Green	Feb 2026	54	101 (23/24)	Jan 2026	57	101 (23/24)	
Climate and Environment (CE)							
CE01 Greenhouse emissions: National Green Theatres, Anaesthetic Gases Emissions (tonnes CO2eq)							
n/a	Mar 2025	110	134 (Mean)	Dec 2024	58	134 (Mean)	
CE02 Health Miles: Percentage of miles saved by virtual (telephone or video) appointments; return consultant outpatient appointments (Aim: increase)							
Not different	Feb 2026	17.0%	15.4% (23/24)	Jan 2026	20.2%	15.4% (23/24)	

RAG	Latest Figure			Previous Figure			25 month trend
	Time Period	Dumfries and Galloway	Comparison	Time Period	Dumfries and Galloway	Comparison	
Mental Health Directorate (MH)							
MH01 Psychological therapies: Percentage of people who commence Psychological Therapy based treatment within 18 weeks of referral (Aim: increase)							
Not different	Dec 2025	87.8%	61.5% (23/24)	Nov 2025	76.8%	61.5% (23/24)	
MH01a Psychological therapies: Number of people on the waiting list (Aim: decrease)							
Green	Dec 2025	558	988 (23/24)	Nov 2025	532	988 (23/24)	
MH02 The number of people experiencing a delay in their discharge from Midpark Hospital, excluding transfers, at census (Aim: decrease)							
Amber	Dec 2025	20	19 (23/24)	Nov 2025	17	19 (23/24)	
MH03 Drugs and Alcohol waiting times: Percentage of clients waiting no longer than 3 weeks for treatment (Aim: increase)							
Green	Dec 2025	99%	90% (T)	Nov 2025	99%	90% (T)	
Family and Support Services (Formerly Women, Children and Sexual Health)							
WCSH01 CAMHS waiting times: Percentage of young people who commence treatment for specialist Child and Adolescent Mental Health Services within 18 weeks of referral (Aim: increase)							
Red	Jan 2026	68.2%	90.0% (T)	Dec 2025	100.0%	90.0% (T)	
WCSH02 Early access to antenatal services: Percentage of women booked by 12th week of gestation; in SIMD quintile 01 (Aim: increase)							
Green	Jan 2026	88.9%	75.8% (T)	Dec 2025	100.0%	75.8% (T)	
WCSH03 The number of people admitted as an emergency, aged under 16 years; DGRI (Aim: decrease)							
Not different	Feb 2026	203	260 (TOM)	Jan 2026	216	260 (TOM)	
Primary Care Directorate (PC)							
PC01 Number of medication reviews (Aim: increase)							
	May 2025	4,344	2,259 (24/25)	Apr 2025	4,594	2,259 (24/25)	
PC02 Number of people with an NHS dentist registration (quarterly from PHS) (Aim: increase)							
	Dec 2025	94,580	127,302 (22/23)	Sep 2025	96,700	127,302 (22/23)	
Community Health and Social Care Directorate (CHSC)							
CHSC01 Musculoskeletal (MSK) service: Percentage of people waiting <= 4 weeks from referral to first appointment; Allied Health Professional (AHP) (Aim: increase)							
Red	Feb 2026	33.0%	109.0% (Traj)	Jan 2026	32.9%	106.3% (Traj)	
CHSC03 Emergency re-admissions: Percentage of people who are readmitted as an emergency within 28 days, following a hospital discharge (Aim: decrease)							
Green	Jan 2026	3.7%	10.8% (23/24)	Dec 2025	5.7%	10.8% (23/24)	

Printed / Published to pdf: 20 March 2026 15:14

Page 3 of 5

RAG	Latest Figure			Previous Figure			25 month trend
	Time Period	Dumfries and Galloway	Comparison	Time Period	Dumfries and Galloway	Comparison	
Community Health and Social Care Directorate (CHSC)							
CHSC02 The number of people experiencing a delay in their discharge from hospital; All Sites excluding transfers, at census (Aim: decrease)							
Not different	Dec 2025	90	106 (TOM)	Nov 2025	113	106 (TOM)	
CHSC02a The number of people experiencing a delay in their discharge from hospital; Standard Reasons, last week of the month (Aim: decrease)							
Green	Feb 2026	62	85 (TTraj)	Jan 2026	70	85 (TTraj)	
CHSC02b The number of people experiencing a delay in their discharge from hospital; Adults with Incapacity (Code 9AWI), last week of the month (Aim: decrease)							
Red	Feb 2026	23	11 (TTraj)	Jan 2026	15	11 (TTraj)	
Cancer (Ca)							
Ca01 Cancer 31 days: Percentage of all people diagnosed with cancer beginning treatment within 31 days of decision to treat (Aim: increase)							
Green	Jan 2026	99%	95% (T)	Dec 2025	100%	95% (T)	
Ca02 Cancer 62 days: Percentage of all people referred urgently with a suspicion of cancer, beginning treatment within 62 days of receipt of referral (Aim: increase)							
Green	Jan 2026	84%	84% (23/24)	Dec 2025	80%	84% (23/24)	
Acute and Diagnostics Directorate (AD) - Unscheduled Care							
AD01 Accident and Emergency: Percentage of people who wait no longer than 4 hours from arriving in DGRI-ED to admission, discharge or transfer for treatment (Aim: increase)							
Red	Feb 2026	64.3%	77.9% (TTraj)	Jan 2026	65.4%	77.9% (TTraj)	
AD01a Accident and Emergency: Percentage of people who wait no longer than 4 hours from arriving in DGRI-ED to Medical Admission (Flow 3) (Aim: increase)							
Red	Feb 2026	18.5%	38.0% (TTraj)	Jan 2026	14.1%	38.0% (TTraj)	
AD01b Accident and Emergency: Percentage of people who wait no longer than 4 hours from arriving in DGRI-ED to Surgical Admission (Flow 4) (Aim: increase)							
Red	Feb 2026	41.6%	63.6% (TTraj)	Jan 2026	43.0%	63.6% (TTraj)	
AD02 Accident and Emergency: Number of people who wait longer than 8 hours from arriving in ED to admission, discharge or transfer for treatment (Aim: decrease)							
Red	Feb 2026	248	65 (TTraj)	Jan 2026	414	65 (TTraj)	
AD02a Accident and Emergency: Number of people who wait longer than 12 hours from arriving in ED to admission, discharge or transfer for treatment (Aim: decrease)							
Red	Feb 2026	131	26 (TTraj)	Jan 2026	220	26 (TTraj)	
AD05 SAS Turnaround Times: Median turnaround time in minutes; the first week of the month (Aim: decrease)							
Red	Feb 2026	00:39	00:29 (TOM)	Jan 2026	00:38	00:29 (TOM)	

RAG	Latest Figure			Previous Figure			25 month trend
	Time Period	Dumfries and Galloway	Comparison	Time Period	Dumfries and Galloway	Comparison	
Acute and Diagnostics Directorate (AD) - Planned Care							
AD03 Treatment Time Guarantee (TTG): Percentage of people seen who waited <=12 weeks from agreeing treatment with the hospital to receiving inpatient or day case treatment (Aim: increase)							
Not different	Jan 2026	57.3%	54.0% (23/24)	Dec 2025	53.6%	54.0% (23/24)	
AD03a Treatment Time Guarantee (TTG): Percentage of people currently waiting, who have waited >52 weeks from agreeing treatment with the hospital to receiving inpatient or day case treatment; last week of the month (Aim: decrease)							
Red	Feb 2026	9.1%	8.0% (TTraj)	Jan 2026	10.5%	8.0% (TTraj)	
AD03b Treatment Time Guarantee (TTG): Number of people currently waiting for inpatient or day case treatment (last week of the month) (Aim: decrease)							
Not different	Feb 2026	5,034	4,814 (TTraj)	Jan 2026	4,956	4,813 (TTraj)	
AD04 12 weeks first outpatient appointment: Percentage of people seen who waited <= 12 weeks from referral to first outpatient appointment (Aim: increase)							
Not different	Jan 2026	67.6%	68.2% (23/24)	Dec 2025	64.4%	68.2% (23/24)	
AD04a First outpatient appointment: Percentage of people currently waiting, who have waited >52 weeks from referral to first outpatient appointment (Aim: decrease)							
Red	Feb 2026	1.9%	0.0% (TTraj)	Jan 2026	1.5%	0.0% (TTraj)	
AD04b First outpatient appointment: Number of people currently waiting for first outpatient appointment (Aim: decrease)							
Green	Feb 2026	13,536	14,589 (TTraj)	Jan 2026	13,241	14,405 (TTraj)	
AD06 Percentage of people who were waiting less than 6 weeks for diagnostic scopes at end of month census (Aim: increase)							
Not different	Jan 2026	76.7%	75.9% (23/24)	Dec 2025	87.4%	75.9% (23/24)	
AD07 Percentage of people who were waiting less than 6 weeks for diagnostic scans at end of month census (Aim: increase)							
Red	Jan 2026	80.5%	87.3% (23/24)	Dec 2025	77.0%	87.3% (23/24)	

Printed / Published to pdf: 20 March 2026 15:14 Page 5 of 5

Recurring strengths and improvements noted across the year:

- **Workforce**: Sickness absence was reported as either low or within normal range for much of the year, with a seasonal spike in December 2025. Completion of staff appraisals has shown some recent improvement but remained below the desired level for much of the year.
- **Quality and safety – Healthcare Associated Infections**: Overall there was an improvement with Staphylococcus Aureus Bacteraemia (SAB) and Clostridium Difficile showing reduced incidence.
- **Finance**: Early in the year indicators highlighted reduced locum and agency spend. Towards the end of the year KPIs indicated improvements in the overall financial position with savings meeting or exceeding targets for expenditure and savings.

- **Mental Health:** Child and Adolescent Mental Health Services (CAMHS) waiting times recovered and have since been maintained at high levels. Psychological therapies waiting times performance has improving significantly between June 2025 and March 2026 with a reducing waiting list and performance moving closer to the national standard.
- **Treatment Time Guarantee**: The number of people waiting longer than 52 weeks for treatment has reduced from 728 people in July 2025 to 355 people at the end of March 2026.
- **Urgent and unscheduled care**: In June and July 2025 KPIs describe marked improvements across several ED indicators (4-hour performance and reductions in 8- and 12-hour waits) that were very likely linked to the introduction of a frailty unit. However, it has proved challenging to maintain this improvement during the rest of the year.

Recurring pressures, risks and areas frequently described as in surge

- **Urgent and unscheduled care**: Demand reached unprecedent levels in late August and September 2025 with a record number of people visiting the Emergency Department, with 1,196 people attending an Emergency Department in one week, when we would normally expect between 950 and 1,000. The early onset of winter illnesses meant that increased demand was sustained for an extended period limiting the opportunities to recover performance
- **Delayed discharges:** Increases in people delayed in hospital were noted at different points throughout the year. The number of people delayed in hospital peaked in November 2025 with 109 people delayed. The lowest number of people delayed was 63 in August 2025. At the end of March 2026 the number of people delayed was 105. At times these included specific concerns about complex cases and delayed discharges in Midpark Hospital. In January 2026 there were 25 people delayed in Midpark Hospital. This has decreased to 15 people at the end of March 2026
- **MSK waiting times**: Have remained stubbornly below the target trajectory, with limited indication of improvement despite several improvement actions. For example, in February 2026 33% of people met the 4 week waiting times target.
- **Cancer pathways**: Performance against the 62-day standard has improved significantly throughout the year from 71.1% in March 2025 to 83.3% in December 2025.

Non-Financial Performance: Known Future Challenges and Risks

Long term population trends are almost certainly going to pose a significant risk to delivering health services in the near future. Intelligence from a broad range of sources (including official statistics publications, research, and local analysis) have highlighted 5 interrelated cross-cutting themes that will impact the provision of healthcare:

- **Ageing population** – The population of Dumfries and Galloway is expected to get smaller and to get older over the next 30 years. The number of older people will increase from 4,800 in 202 to 7,900 by 2051. In turn this means there will be greater demand for palliative and end of life care with an estimated 600 more deaths occurring in the region by 2040. Overall demand for health services across all ages is expected to increase by 21%. For those services who largely support people aged 75 or older, demand is expected to increase by 34%.
- **Rurality and population concentration** – The population of Dumfries and Galloway is gradually becoming concentrated towards the east and around Dumfries Town. This is leaving some areas facing increased levels of rurality and isolation with impacts on our ability to sustain services in sparsely populated places.
- **Increasing complexity** – the health conditions of people in Dumfries and Galloway are becoming increasingly complex. More than 12,500 people have 2 or more long term conditions. The number of people experiencing dementia is forecast to increase from 2,050 in 2022 to 3,500 in 2040. Multiple long term conditions makes treatment, care and support more complex, often requiring more specialist intervention, and more costly.
- **Poverty, inequalities and health inequalities** – There are significant differences in health outcomes between the most deprived and least deprived communities in Dumfries and Galloway. Over 17,000 people are income deprived. The prevalence of unpaid Carers has increased from 1 in 10 people in 2011 to 1 in 8 people in 2022. There is a 13 year gap between the longest and shortest life expectancies in Dumfries and Galloway.
- **Poor population health** - Overall the population of Dumfries and Galloway is not healthy. Approximately 80,000 adults are overweight or obese, and 25,000 adults are current smokers. The difference between life expectancy and health life expectancy suggests that, on average, men are living for 16 years in ill-health and women are living for 20 years in ill-health.

Combined, these population trends mean it is almost certain that health services will experience increases in demand over the next 5 years whilst, at the same time, the organisation is striving to achieve financial sustainability.

Approved by:

Gareth Marr Chief Officer	Kim Dams Chair	Sean Barrett Chief Finance Officer

22 September 2026

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.

I confirm that these Audited Annual Accounts were approved for signature by the Integration Joint Board at its meeting on 22 September 2026.

Signed on behalf of the Dumfries and Galloway Integration Joint Board

Kim Dams
Chair

22 September 2026

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 2026.

Sean Barrett
Chief Finance Officer

22 September 2026

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 2025/26 IJB membership was as follows:

Name	Partner Organisation	From/To
Councillor Ian Carruthers* (Vice Chair)	Dumfries and Galloway Council	23/06/2022
Kim Dams (Chair)	NHS Dumfries and Galloway	10/03/2022
Councillor Andy McFarlane (covered as Interim Vice Chair in Vice Chair's absence)**	Dumfries and Galloway Council	23/06/2022
Vicky Keir	NHS Dumfries and Galloway	29/10/2020
Councillor Linda Dorward	Dumfries and Galloway Council	24/09/2024
Greg Black	NHS Dumfries and Galloway	23/06/2022
Councillor Chrissie Hill	Dumfries and Galloway Council	23/03/2023 – 17/04/2025
Councillor Richard Brodie	Dumfries and Galloway Council	15/04/2025
Maureen Johnstone	Dumfries and Galloway Council	05/12/2025
Vacancy	NHS Dumfries and Galloway	01/04/2024
Gwilym Gibbons	NHS Dumfries and Galloway	17/04/2023

*Ian Carruthers was interim suspended from 11/08/2025 to 10/05/2026
**Andy McFarlane covered as interim Vice Chair from 11/08/2025 to 10/05/2026

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. 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, 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 must 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 2024/25 £	Senior Employees	Salary, Fees and Allowances £	Other Benefits £	Total 2025/26 £
129,992	**Mrs Nicole Hamlet*** Interim Chief Officer	60,705	0	**60,705**
0	**Mr Gareth Marr**** Chief Officer	74,552	0	**74,552**
121,007	**Mrs Katy Kerr***** Chief Finance Officer	36,699	0	**36,699**
0	**Mr Sean Barrett******** Interim Chief Finance Officer	34,860	0	**34,860**

*Nicole Hamlet left her role as Chief Officer on 14/09/2025. The FYE for this role would be £125k to £130k.
**Gareth Marr was appointed Interim Chief Officer with effect from 01/09/2025 and then subsequently appointed to the role on a permanent basis on 18/10/2025. The FYE for this role would be £125k to £130k.

***Katy Kerr retired from her role as Chief Finance Officer on 07/07/2025. The FYE for this role would be £125k to £130k.
****Sean Barrett was appointed Interim Chief Finance Officer on 01/11/2025 and was subsequently appointed to the role on a permanent basis in June 2026. The FYE for this role would be £80k to £85k.

We also had in place an Interim Chief Finance Officer employed through agency that covered the period 07/07/2025 to 25/10/2025 at a total cost of £68,738.

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 31/03/25 £	For Year to 31/03/26 £		Difference From 31/03/25 £000	As at 31/03/26 £000
Mrs N Hamlet Interim Chief Officer	17,016	13,242	Pension	4	40
			Lump sum	2	89
Mrs K Kerr Chief Finance Officer	15,898	8,257	Pension	3	55
			Lump sum	6	140
Mr Sean Barrett Interim Chief Finance Officer	0	6,663	Pension	3	29
			Lump sum	1	10
Total	**32,914**	**28,210**	**Pension**	**10**	**124**
			Lump Sum	**9**	**239**

*please note that Gareth Marr was not a member of the Local government Pension Scheme during 2025/26, therefore no pension benefits disclosure is required.

Note: The figures in the "Difference from 31/03/25" columns represent the difference between the unrounded pension benefits as at 31 March 2026 and the unrounded pension benefits as at 31 March 2025, rounded to the neared £1,000. In a small

number of cases, basing the calculation on the rounded pension benefits as at 31 March 2026 and as 31 March 2025 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 2024/25	Remuneration Band	Number of Employees in Band 2025/26
0	£50,000 - £54,999	0
0	£55,000 - £59,999	0
0	£60,000 - £64,999	1
0	£65,000 - £69,999	0
0	£70,000 - £74,999	1
0	£75,000 - £79,999	0
0	£80,000 - £84,999	0
0	£85,000 - £89,999	0
0	£90,000 - £94,999	0
0	£95,000 - £99,999	0
0	£100,000 - £104,999	0
0	£105,000 - £109,999	0
0	£110,000 - £114,999	0
0	£115,000 - £119,999	0
1	£120,000 - £124,999	0
1	£125,000 - £129,999	0

Gareth Marr
Chief Officer

Kim Dams
Chair

22 September 2026

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.

The governance framework has been developed within Dumfries and Galloway IJB for the period ended 31 March 2026 and up to the date of approval of this statement of accounts.

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 2016"*. 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 Global Internal Audit Standards (GIAS) 2024.

"Internal auditing strengthens the organisation's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight".

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 Global Internal Audit Standards (GIAS) 2024 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

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 2024/25.

A review of the Scheme of Delegation was undertaken during 2024/2025.

- The purpose of the review was to ensure that the arrangements remained fit for purpose and aligned with current governance requirements.
- Following this review, a series of amendments to the Committees structures were identified and agreed.

Approval and Implementation

- The proposed changes were formally approved and scheduled for implementation in the 2025/2026 financial year.

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

1. **Strategic Planning, Finance and Commissioning Committee** - This committee will maintain oversight of those areas of business as specified by the IJB:

    - Strategic Needs Assessment
    - Commissioning Plan
    - Finance/Delegated Budget
    - Performance / Directions
    - Quality Assurance
    - Engagement and Participation
    - Workforce Planning
    - Population Health
    - Health Inequalities Outcome and Inclusion

2. **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.

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 on an annual basis which is posted on the website. The IJB has its own governance support separate from the NHS and Council through the Corporate Services Directorate.

A review of annual performance of the IJB is prepared and published each year by the Partnership. The draft version was uploaded to the HSCP website in June 2026 and the final version will be published after sign off by the end of September 2026. A performance overview is included in this report.

During 2025/26, work progressed on updating and reviewing the IJB's Corporate Risk Register and Strategy which were approved and quarterly updates provided to the Audit, Risk and Governance Committee. 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

A further piece of work was commissioned by the Committee to establish links to the Partnership risks which will be presented as an initial draft to approve the approach.

The Chief Officer has considered whether there are any weaknesses in our internal controls which require highlighting for 2025/26. The challenges associated with the imbalance of demand and capacity in the care at home and social care have continued to have an impact on our management of delayed discharges. The scale of the financial challenge remains a significant concern with additional resource required from the NHS Board during 2025/26 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

Based on the assurances received during 2025/26 from NHS Dumfries and Galloway Internal Audit, Dumfries and Galloway Council Internal Audit, and the wider governance and assurance activities undertaken across the Partnership, the IJB can take reasonable assurance that appropriate governance, risk management and internal control arrangements were in place throughout the year. In forming this view, consideration has been given to the Moderate Assurance opinion provided by the NHS Chief Internal Auditor and the Limited Assurance opinion provided by Dumfries and Galloway Council Internal Audit in relation to matters relevant to the IJB. While these

opinions identify areas where controls and governance arrangements require further strengthening, particularly in relation to financial sustainability, risk management maturity, monitoring arrangements and governance oversight, there is evidence that management is responding through agreed improvement actions. The IJB acknowledges the significant financial and operational challenges facing integrated health and social care services and remains committed to strengthening its governance framework, enhancing assurance processes and embedding continuous improvement to support the effective delivery of its strategic objectives and statutory responsibilities. The governance framework has been developed within Dumfries and Galloway IJB for the period ended 31 March 2026 and up to the date of approval of this statement of accounts.

Gareth Marr
Chief Officer

Kim Dams
Chair

22 September 2026

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

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Dumfries and Galloway Integration Joint Board for the year ended 31 March 2026 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 (the 2025/26 Code).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the Dumfries and Galloway Integration Joint Board as at 31 March 2026 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2025/26 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Accounts Commission on 1 June 2026. My period of appointment is two years, covering 2025/26 to 2026/27. I am independent of the Dumfries and Galloway Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the Dumfries and Galloway Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Dumfries and Galloway Integration Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the Dumfries and Galloway Integration Joint Board's current or future financial sustainability. However, I report on the Dumfries and Galloway Integration Joint Board's arrangements for financial sustainability in a separate Annual Audit Report available from the Audit Scotland website.

Risks of material misstatement
I report in my Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Chief Finance Officer and IJB Board for the financial statements
As explained more fully in the Statement of Responsibilities, the Chief Finance Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Chief Finance Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Finance Officer is responsible for assessing the Dumfries and Galloway Integration Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the Dumfries and Galloway Integration Joint Board's operations.

The IJB Board is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements
My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using my understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the Dumfries and Galloway Integration Joint Board;
- inquiring of the Chief Finance Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the Dumfries and Galloway Integration Joint Board;
- inquiring of the Chief Finance Officer concerning the Dumfries and Galloway Integration Joint Board's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Dumfries and Galloway Integration Joint Board's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Reporting on other requirements

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

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

Other information

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

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

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

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

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

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

Matters on which I am required to report by exception
I am required by the Accounts Commission to report to you if, in my opinion:

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

I have nothing to report in respect of these matters.

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

Use of my report

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

Louisa Yule, CPFA
Audit Director
Audit Scotland
4th Floor
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

22 September 2026

Section 6: Comprehensive Income and Expenditure Statement

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

2024/25 Gross Expenditure £000	2024/25 Income £000	2024/25 Net Expenditure £000		2025/26 Gross Expenditure £000	2025/26 Income £000	2025/26 Net Expenditure £000	Note
144,764	(40,124)	104,640	Social Care Services commissioned from Dumfries & Galloway Council	154,971	(38,454)	116,517	
167,980	(830)	167,150	Acute Directorate	175,826	(791)	175,035	
31,579	(899)	30,680	Facilities & Clinical Support	30,214	(1,020)	29,194	
35,105	(1,627)	33,478	Mental Health Directorate	37,815	(1,649)	36,166	
83,806	(2,042)	81,764	Community Health + Social Care (NHS)	87,715	(3,359)	84,356	
61,172	(3,546)	57,626	Primary Care Services	66,291	(3,766)	62,525	
49,789	(2,757)	47,032	Family + Support Services	50,498	(2,583)	47,915	
25,691	(358)	25,333	Strategic Services	27,515	(20)	27,495	
166		166	Operational Costs	186	0	186	5
600,052	**(52,183)**	**547,869**	**Net Cost of Services**	**631,031**	**(51,642)**	**579,389**	
		(543,219)	Taxation and Non-Specific Grant Income			(585,992)	6
		4,650	**(Surplus)/deficit on provision of services and total comprehensive income and expenditure**			**(6,603)**	

Note the following changes have been made to Health Directorates within the CIES:

Acute Directorate - previously reported as Acute & Diagnostics. No responsibilities transferred. Reported amounts remain unchanged from 24/25.

Mental Health Directorate - previously reported as 'Mental Health'. No responsibilities transferred. Reported amounts remain unchanged from 24/25.

Strategic Services - previously reported as Corporate & Strategic. Reported amounts remain unchanged from 24/25.

Facilities & Clinical Support - previously reported as operating services - Gross Expenditure 24/25 reduced by £16,858,000, income reduced by £1,790,000 and the net expenditure reduced by £15,068,000.
These amounts transferred to :
Family & Support Service - previously reported as Woman and Children's. Gross Expenditure increased by £16,858,000, income increased by £1,790,000 and the net expenditure increased by £15,068,000.

Community Health + Social Care (NHS) and Primary Care Services, these two lines together were previously reported as primary care in the community & prescribing and have been split in current reporting to reflect NHS reporting. No change to totals has been made.

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 2025/26

	General Fund £000	Unusable Reserves £000	Total Reserves £000
Total Comprehensive Income and Expenditure Opening Balance at 31 March 2025	4,138	**0**	4,138
Increase or (Decrease) in 2025/26	**6,603**	**0**	**6,603**
Closing Balance at 31 March 2026	**10,741**		**10,741**

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**

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.

2024/25 £000		Note	2025/26 £000
	Current Assets		
4,138	Short Term Debtors	7	10,741
	Current Liabilities		
0	Short Term Creditors		0
4,138	**Net Assets**		**10,741**
4,138	Usable Reserves – General Fund	9	10,741
0	Unusable Reserves		0
4,138	**Total Reserves**		**10,741**

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 2026 and its income and expenditure for the year then ended.

The audited accounts were authorised for issue on 22 September 2026.

Sean Barrett
Chief Finance Officer

22 September 2026

Section 9: Notes to the Annual Accounts

Note 1: Accounting policies

i. General principles

The Annual Accounts summarise the IJB's transactions for the 2025/26 financial year and its position at the year end of 31 March 2026.

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 2025/26, 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 10: 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 2026/27 Code by the Council on 1 April 2026:

Paragraph 3.3.2.13 of the Code requires changes in accounting policy to be applied retrospectively unless alternative transitional arrangements are specified in the Code. Paragraph 3.3.4.3 requires an authority to disclose 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 by the Code for the relevant financial year.

Paragraph 3.3.4.3 and Appendix C of the Code adapt IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors on an annual basis to limit the impact of standards that have been issued but not yet adopted to those listed in Appendix C of

the Code in the relevant year of account (in this case the 2026/27 Code). This means that only the standards listed in paragraph 9 below are included in the requirements for IAS 8 for standards that have been issued and not yet adopted.

The standards introduced by the 2026/27 Code where disclosures are required in the 2025/26 financial statements, in accordance with the requirements of paragraph 3.3.4.3 of the Code, are:

a) Amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Amendments to Heritage assets) issued in March 2024
b) Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7) issued in May 2024
c) Annual improvements to IFRS accounting standards – Volume 11 issued in July 2024
d) Contracts Referencing Nature-dependent Electricity (Amendments to IFRS 9 and IFRS 7) issued in December 2024

It is currently not anticipated that the changes set out in a) to d) will impact the preparation or presentation of IJB's accounts in 2026/27.

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 audited Annual Accounts were issued by the Chief Finance Officer on 22 September 2026. Events taking place after this date are not reflected in the financial statements or notes. There were no post balance sheet events between 31 March 2026 and the 22 September 2026.

Note 5: Operational Costs

2024/25 £000		2025/26 £000
130	Operational Expenditure - Employee Benefits	148
3	- Insurance and Related	3
34	- Auditor Fee: External Audit Work	35
167	**Total Operational Costs**	**186**

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 2025/26 is £0.035m. Audit Scotland did not undertake any non-audit services in 2025/26.

Note 6: Partners Funding Contributions

2024/25 £000		2025/26 £000
99,270	Funding Contribution from Dumfries and Galloway Council	117,622
443,949	Funding Contribution from NHS Dumfries and Galloway	468,370
0	Other non-ringfenced grants and contributions	0
543,219	**Partners Funding Contributions**	**585,992**

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 2025/26, Dumfries and Galloway Council provided a non-recoverable additional payment of £9.498m 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

2024/25 £000	Debtor	2025/26 £000
4,138	NHS Dumfries and Galloway	9,636
0	Dumfries and Galloway Council	1,105
4,138	**Total Short-Term Debtors**	**10,741**

Note 8: Segmental Analysis

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

2024/25 £000	Service	2025/26 £000
20,342	Adult Services (Regional)	20,759
1,237	Adult Support & Protection	1,234
1,139	Management & Governance	1,197
9,842	Physical Disability Support	11,205
29,176	Short Term Care (Older People)	34,838
6,380	In House Complex Care & Support	6,449
33,476	Learning Disability Support	36,060
3,048	Mental Health Support	4,775
104,640	**Services Commissioned from Dumfries and Galloway Council**	116,517
167,149	Acute Directorate	175,035
30,680	Facilities & Clinical Support	29,194
33,478	Mental Health Directorate	36,166
81,763	Community Health + Social Care (NHS)	84,356
57,626	Primary Care Services	62,525
47,033	Family + Support Services	47,915
25,333	Strategic Services	27,495
443,062	**Services Commissioned from NHS Dumfries and Galloway**	462,686
547,702	**Total Health and Social Care**	**579,203**

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 2025 £000	Transfers Out 2025/26 £000	Transfers In 2025/26 £000	Balance at 31 March 2026 £000
Alcohol and Drug Partnerships	207	0	134	340
Community Living Change Fund	317	0	0	317
Mental Health Recovery and Renewal	898	472	0	426
Primary Care Improvement Fund	0	0	279	279
Health Board Planning*	2,716	0	5,558	8,274
Unscheduled Care Funding**	0	0	1,105	1,105
Total Earmarked	4,138	472	7,076	10,741
Contingency	0	0	0	0
General Fund	**4,138**	**472**	**7,076**	**10,741**

*note that this was previously called Winter Planning Health & Social Care
**note that this Unscheduled Care Funding is a new reserve and is the remaining allocation received from the Scottish Government during 2025/26 that is fully committed for 2026/27.

Prior Year	Balance at 31 March 2024 £000	Transfers Out 2024/25 £000	Transfers In 2024/25 £000	Balance at 31 March 2025 £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**

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.

2024/25 £000	Transactions with NHS Dumfries and Galloway	2025/26 £000
(443,948)	Funding Contributions received from the NHS Board	(468,370)
443,062	Expenditure on Services Provided by the NHS Board	462,686
129	Key Management Personnel: Advisory Board Members	148
38	Support Services	38
(719)	**Net Transactions with NHS Dumfries and Galloway**	**(5,498)**

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 31/03/25 £000	Balances with NHS Dumfries and Galloway	As at 31/03/26
4,138	Debtor balances: Amounts due from the NHS Board	9,636
0	Creditor balances: Amounts due to the NHS Board	0
4,138	**Net Balance with NHS Dumfries and Galloway**	**9,636**

2024/25 £000	Transactions with Dumfries and Galloway Council	2025/26 £000
(99,270)	Funding Contributions received from the Council	(117,622)
104,640	Expenditure on Services Provided by the Council	116,517
5,369	**Net Transactions with Dumfries and Galloway Council**	**(1,105)**

As at 31/03/25 £000	Balances with Dumfries and Galloway Council	As at 31/03/26 £000
0	Debtor balances: Amounts due from the Council	1,105
0	Creditor balances: Amounts due to the Council	0
0	**Net Balance with Dumfries and Galloway Council**	**1,105**

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 2026.

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 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

GIAS
Global Internal Audit Standards 2024

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.

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