

Dundee City Integration Joint Board

Annual Accounts

**Unaudited
2024-25**

Dundee City Integration Joint Board

Unaudited Annual Accounts 2024-25

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Introduction

The Public Bodies (Joint Working) (Scotland) Act 2014 was passed by the Scottish Parliament on 25 February 2014 and received Royal Assent in April 2014. This established the framework for the integration of health and adult social care in Scotland, to be governed by Integration Authorities with responsibility for the strategic planning of the functions delegated to it and for ensuring the delivery of its functions through the locally agreed operational arrangements.

Following approval from Dundee City Council and NHS Tayside, the Dundee Integration Scheme, the formal legal partnership agreement between the two parent organisations, was submitted to the Scottish Ministers in August 2015. On 3 October 2015 Scottish Ministers legally established Dundee's Integration Joint Board as a body corporate by virtue of the Public Bodies (Joint Working) (Integration Joint Board) (Scotland) Amendment (No 3) Order 2015. The Integration Scheme was subsequently reviewed by the statutory partners and approved by the Scottish Government in November 2022.

Dundee City Integration Joint Board (IJB) formally became responsible for the operational governance and oversight of delegated health and social care functions with effect from 1 April 2016, and through the Chief Officer is responsible for the operational management of integrated services excluding delegated acute services. The Integration Joint Board directs Dundee City Council and NHS Tayside to deliver these services in accordance with the Strategic Plan through Dundee Health and Social Care Partnership (DHSCP). The services delegated to Dundee City IJB by NHS Tayside and Dundee City Council are listed in the [Dundee Integration Scheme](#).

This publication contains the financial statements for Dundee City Integration Joint Board for the year ended 31 March 2025. The Management Commentary highlights the key activities carried out to date and looks forward, outlining the anticipated financial outlook for the future and the challenges and risks facing health and social care services over the medium term.

Role and Remit of Dundee City Integration Joint Board

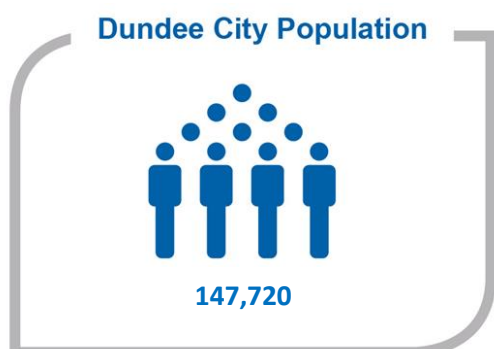
Dundee City Integration Joint Board has responsibility for planning and providing defined health care and social care services for the residents of Dundee encompassing an area of 60 square kilometres and a population of around 148,000. These services are provided in line with the Integration Joint Board's Strategic Commissioning Framework 2023-2033 which can be found here: [Planning for Excellence in Health and Social Care | Dundee Health and Social Care Partnership \(dundeehscp.com\)](#)

Population, health and deprivation impact directly on demand for health and social care services and can often result in higher support levels being required. Dundee has high levels of inequalities within the city with significant variances across locality areas, driven by high levels of deprivation and resultant impact on higher prevalence levels of health and multiple long-term conditions. In addition to frailty and ill-health which is prevalent in the ageing population, many younger adults in Dundee are experiencing health conditions earlier in life as a result of deprivation and associated impact of drug and alcohol and mental health issues. These factors highlight the scale of the challenges Dundee City Integration Joint Board faces over the coming years.

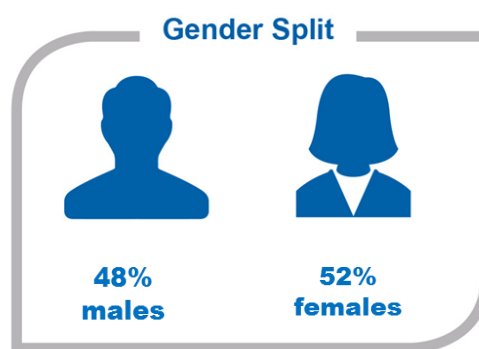
A full profile of Dundee City is set out in the [Strategic Needs Assessment](#). Some of the key characteristics are presented below. All these characteristics have an impact on the demand for services commissioned by the Dundee City IJB, both now and in the future.

Management Commentary

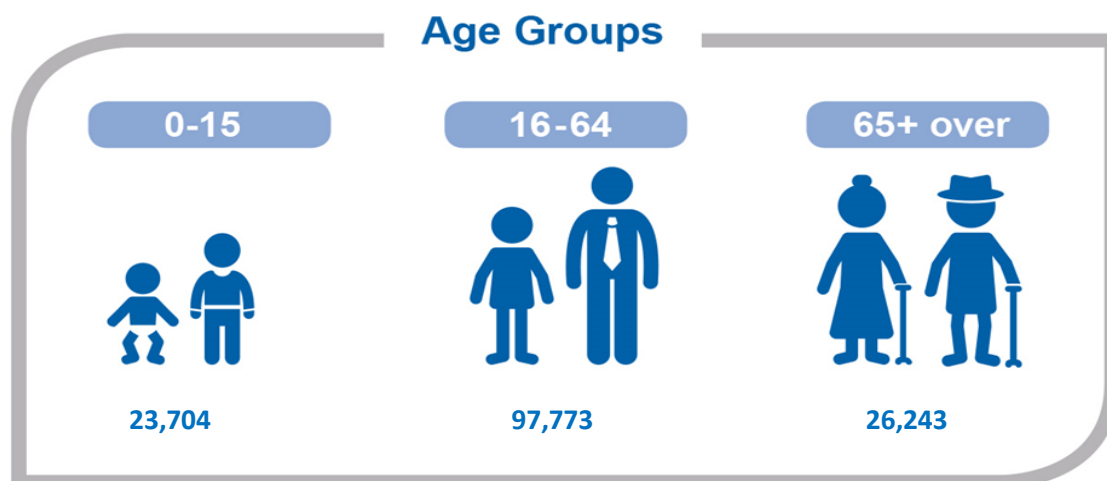
POPULATION PROFILE AND PROJECTIONS



(Source: [National Records of Scotland](#), 2022)



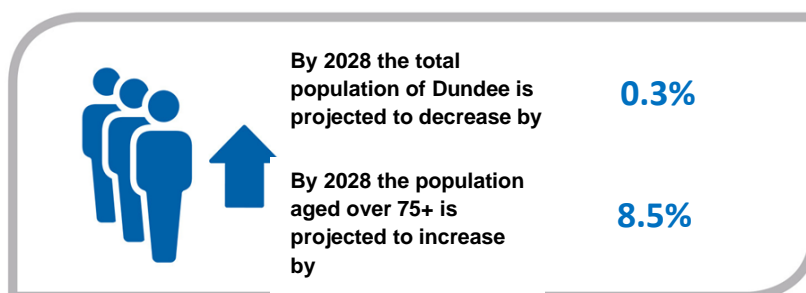
(Source: [National Records of Scotland](#), 2022)



(Source: [National Records of Scotland](#), 2022)

Projected Population

Like other parts of Scotland, Dundee is expected to see a significant rise in the number of older people with an increase of **8.5%** in those over 75 anticipated over the next 20 years.



Management Commentary

Life Expectancy

Dundee **males have the third lowest** life expectancy in Scotland and Dundee **females have the fifth lowest** life expectancy in Scotland, with factors such as prevalence of substance misuse, mental health problems, smoking, and obesity all contributing to the reduced life expectancy.



Female Life Expectancy at Birth – 79 years
(compared to 81 for a Scottish female, a difference of 2 years)

Male Life Expectancy at Birth – 74.0
(compared to 77.0 years for a Scottish male, a difference of 3 years)

(Source: [NRS Life Expectancy in 2020-22 by Council Area Scotland](#))

Deprivation

Dundee is the **5th** most deprived local authority area in Scotland with just over **36.6%** of the Dundee population living in the **20%** most deprived areas of Scotland.



In Dundee, **six out of eight Dundee LCPP areas** are above the Scottish average of 19.5% and are also above the Dundee average of 36.6%

(Source: Scottish Index of Multiple Deprivation 2020, Scottish Government)

Drug Use



Dundee has the **4th** highest prevalence of drug use in Scotland. There are an estimated 2,300 persons using drugs (ages 15-64) in Dundee.

1,600 (70%) male and

700 (30%) are female

(Source: *Estimating the Prevalence of Problem Drug Use in Scotland 2015-16*, PHS (published 05/03/2019))

Homelessness



1,100 households assessed as homeless in 2022/23

42% of households have at least one identified support need

(Source: *Homelessness in Scotland 2022 to 2023*, Scottish Government)

Physical Disability



10,590 people in Dundee identified themselves as having a physical disability.

7% of Dundee's population.

(Source: *Census 2011*, scotlandscensus.gov.uk)

Management Commentary

Membership of Dundee City Integration Joint Board

The voting membership of Dundee City Integration Joint Board is drawn from three elected members nominated by the Council and three non-executive members nominated by the Health Board.

The table below notes the membership of Dundee City Integration Joint Board in 2024/25:

Voting Members:

Role	Member
Nominated by Tayside Health Board (Chair/Vice Chair)	Beth Hamilton (from 14/12/2023 until 30/04/2024) Bob Benson (from 01/05/2024 – Chair until 23/10/2024; Vice Chair from 23/10/2024)
Nominated by Tayside Health Board	Beth Hamilton (from 01/05/2024 to 29/08/2024) Colleen Carlton (from 29/08/2024)
Nominated by Tayside Health Board	David Cheape
Councillor Nominated by Dundee City Council (Vice Chair/Chair)	Councillor Ken Lynn (Vice Chair until 23/10/2024; Chair from 23/10/2024)
Councillor Nominated by Dundee City Council	Councillor Dorothy McHugh Bailie Helen Wright (Proxy member)
Councillor Nominated by Dundee City Council	Councillor Siobhan Tolland Councillor Roisin Smith (Proxy member) Councillor Lynne Short (Proxy member)

Non-voting members:

Role	Member
Chief Social Work Officer	Glyn Lloyd (Dundee City Council)
Chief Officer	Vicky Irons (until 16/10/2024) Dave Berry (Acting from 17/01/2024; permanent from 30/05/2025)
Proper Officer Appointed under section 95 (Chief Finance Officer)	Dave Berry Christine Jones (Acting from 17/01/2024)
Registered medical practitioner whose name is included in the list of primary medical performers prepared by the Health Board	Dr David Wilson
Registered nurse who is employed by the Health Board	Susannah Flower (vacant from April 2025)
Registered medical practitioner employed by the Health Board and not providing primary medical services	Dr Sanjay Pillai

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Staff of the constituent authorities engaged in the provision of services provided under integration functions	Raymond Marshall (NHS Tayside Staff Side Representative) Jim McFarlane (Dundee City Council Trade Union Representative)
Director of Public Health	Dr Emma Fletcher (vacant from April 2025)
Clinical Director	Dr David Shaw
Third Sector Representative	Christina Cooper
Service user residing in the area of the local authority	Liz Goss (until 23 October 2024) Vacant (from 23 October 2024)
Persons providing unpaid care in the area of the local authority	Martyn Sloan

The Chair of Dundee City Integration Joint Board rotates on a two-yearly basis and entered another rotation during 2024/25. The year began with Beth Hamilton acting as chair until 1 May 2024 when Beth Hamilton left the board and was replaced by Bob Benson who became Chair from that date. Ken Lynn was Vice Chair from the beginning of the year until 23 October 24, when we have entered another rotation with the Chair position transferring to Councillor Ken Lynn and Bob Benson becoming Vice Chair from that date.

The Chief Officer provides the strategic leadership and direction to Dundee City Integration Joint Board. The Chief Officer is supported by the Head of Finance (as Chief Finance Officer) and Strategic Services. In relation to the Chief Officer's role as Executive Director of Dundee Health and Social Care Partnership, they are also supported by the Head of Finance and Strategic Services in addition to two Heads of Service of Health and Community Care.

During the latter months of 2023/24 and through the whole of 2024/25, interim and contingency arrangements to support and supplement the senior leadership team were put in place to cover a period of absence. Acting Chief Officer, Acting Chief Finance Officer and Acting Head of Service, Strategic Services posts commenced on 17th January 2024, and continued throughout the year. The Acting Chief Officer was appointed to the post of Chief Officer from 30th May 2025.

Operational Delivery Model

During 2024/25, Dundee Health and Social Care Partnership's operational delivery model continued to embed a model of fully integrated health and social care services to support the delivery of the Dundee City Integration Joint Board's strategic priorities. The overall responsibility for the delivery of operational services falls with two Heads of Service with one focusing on older people's pathways and the other adult services, including mental health and drug and alcohol use. Service managers below this level have responsibility for both council and NHS services as part of their integrated portfolios with a specific focus on service user categories (e.g. older people, mental health).

Dundee Health and Social Care Partnership delivers its services across the city's eight Local Community Planning Partnership Areas, each with its own particular social and demographic profile which require tailored responses to meet their specific health and social care needs. The partnership also provides Tayside-wide health services on behalf of Angus and Perth and Kinross Integration Joint Boards under lead partner arrangements (e.g. palliative care services and psychological therapies) with reciprocal arrangements provided by those other Health and Social Care Partnerships (e.g. GP out of hours, prison healthcare services).

Map of Eight Local Community Planning Partnership Areas



Scrutiny and Performance

The Integration Joint Board's Performance and Audit Committee (PAC) provides committee members an opportunity to better understand the needs of communities. They monitor and scrutinise the performance of delegated services against the delivery of the strategic priorities through a range of performance indicators and benchmarking.

Throughout 2024/25, the Integration Joint Board's Performance and Audit Committee received performance reports which quantified Dundee's health and social care challenges in relation to baseline data. This compared a range of performance indicators, designed to capture the progress made under integration over time. The reports include nationally and locally set indicators, the locality level data helps to assist the Dundee City Integration Joint Board to determine the areas of greatest need and to inform the targeting of resources. Reflected in Table 2 is Dundee's 2024/25 performance measured and compared against a range of national indicators. Further information regarding the performance of Dundee Integration Joint Board can be found within the 2024-25 Annual Performance Report (*Link to be inserted once available*)

The work of the Performance and Audit Committee over the 2024/25 financial year also informs the Annual Governance Statement set out within these annual accounts.

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Table 2

National Indicator	Dundee 15/16 (Baseline Year)	Dundee 2022/23	Dundee 2023/24 *	Dundee 2024/25**	Scotland 2024/25**
Emergency admissions rate to hospital per 100,000 people aged 18+	12,168	13,097	14,335	tbc	tbc
Emergency bed days rate per 100,000 people aged 18+	146,192	114,287	110,615	tbc	tbc
Readmissions to acute hospital within 28 days of discharge rate per 1,000 population	122	140	147	tbc	tbc
Falls rate per 1,000 population aged 65+	25	33.1	34.6	tbc	tbc
Number of days people spend in hospital when they are ready to be discharged, per 1,000 population (Delayed Discharge bed days)	832	802	428	tbc	tbc

*calendar year data

** figures not yet available

Source: [Performance Against National Health and Wellbeing Indicators](#)

Operations for the Year

Some key achievements and developments during 2024/25 are highlighted in the following section.

Discharge without Delay & Care at Home

The primary focus for 2024/25 continues to be ensuring that individuals receive appropriate care, in a timely manner, in the most suitable setting, with the goal of preventing unnecessary hospital admissions and promoting swift discharge when readiness permits. A delayed discharge refers to a hospital inpatient who is clinically ready for discharge from inpatient hospital care and who continues to occupy a hospital bed beyond the ready for discharge date. A common theme amongst all services in 2024/25 was to reduce the number of delayed discharges in Dundee in order to improve health and wellbeing outcomes for the population. The focus on effective discharge management is reflected through the National Health and

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Wellbeing Outcomes and associated indicators. There are two indicators that relate directly to effective discharge management:

- National Indicator 19: Number of days people spend in hospital when they are ready to be discharged; and,
- National Indicator 22: Percentage of people who are discharged from hospital within 72 hours of being ready.

Within Dundee, key staff work collaboratively with the Tayside Urgent and Unscheduled Care Board in order to deliver on the strategic plan as set out by the National Urgent and Unscheduled Care Collaborative. The focus of this work is to deliver care closer to home for citizens of Dundee and to minimise hospital inpatient stays wherever appropriate. Throughout 2024/25, the program of work was split across 4 key workstreams:

1. Optimising Access: Aimed at creating clear and seamless communication and referral pathways between community urgent services in order to create alternatives to hospital admission where appropriate.
2. Performance 95 - Improving the flow through the Emergency Department in order to ensure the 4-hour national target is achieved.
3. Community Urgent Care - Linked closely to the Optimising Access workstream, this focuses on improving and expanding the role of Urgent Care services in the community setting. In Dundee this specifically relates to improvement work ongoing within the Dundee Enhanced Care at Home Team (DECAHT).
4. Optimising Flow - A continuation of the Discharge Without Delay work undertaken last year, focussing on supporting every ward area in Tayside to achieve upper quartile length of stay in relation to the national benchmarking data.

As a result of the ongoing improvement work within DHSCP Care at Home services, the bed days lost to non-complex delay has gradually reduced. As at 3rd March 2025, no people waited in hospital and 138 people waited in the community for a social care assessment. 0 people have waited in hospital each week since 17th October 2022. By implementing improvement measures aligned to the Discharge Without Delay workstream within the local Urgent & Unscheduled Care Board programme of work, Dundee has successfully and consistently achieved excellent performance in relation to the locally set targets and is consistently performing in the top 3 HSCPs across Scotland.

This involves use of key performance metrics with regular data reports on progress including setting upper quartile length of stay targets of 28 days within our community hospital wards in Royal Victoria Hospital (RVH) and ensuring the Integrated Discharge Team is fully embedded in all key ward areas across the acute and community settings. This provides a means of effectively managing capacity flow by ensuring patients move onto the most appropriate pathways without delay. Implementation of a Discharge to Assess approach with appropriate social care resource commissioned to support this is also a key factor.

In order to support those living independently in their own home the Dundee & Angus Joint Equipment Store again had a strong year in meeting its KPI's. 44,066 clients are recorded on the system with 2,532 clients being new to the service during the reporting period. 87% of clients received their equipment within 1.7 days from the order being placed and 92% of collections were collected within 0.8 days. The service currently has 174,670 individual pieces of equipment out on loan equating to over £6million in value. 17,360 individual pieces of equipment were recycled and returned to shelf giving a reissue rate of 68% and saving nearly

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£3million in value if purchased new. Customer satisfaction rates are high with the service being rated as good by 14,022 clients, ok by 14 clients and poor by only 5.

Older People

Local Authority Care Homes have continued to admit and support service users who have multiple and complex needs. As a result, an additional senior has been introduced to each home to allow better support for staff, service users and families. For the workforce, wellbeing ambassadors have now been introduced at each care home to help support and signpost staff to maintain their health and wellbeing. For service users, additional quality assurance processes such as “Resident of the Day” were introduced to ensure their care is reviewed holistically each month. The Care Home Team has had higher than normal staff turnover with approximately 6 new staff across all disciplines over the past 12 months. Lots of work has been done to make access to registered nurses easier and more straight forward for Care Homes including nurses now having specific times they will spend in their link homes as opposed to ad hoc.

Within the Older People Community Mental Health Teams, a Cognitive Behavioural Therapist (CBT) post has been introduced as part of the strategy to reduce reliance on the nursing and medical team within the service and to offer further psychological support to people over 65. The new post commenced in August 2024 and there has been 6 clinics every week held between Kingsway Care Centre (KCC) and home visits. A total of 162 appointments have been offered since the post commenced and the therapist has seen 29 new patients from the psychology waiting list, 10 of which have already been seen and discharged.

In addition to this, regular weekly Nurse Led Memory Clinics were held at Kingsway Care Centre. This resulted in waiting times being reduced from months to weeks allowing the nurses an opportunity to provide information and reassurance to patients and their families before being seen by the Psychiatrist for a potential dementia diagnosis. The newly qualified Advanced Nurse Practitioners were also able to assist the Psychiatrist and impart diagnosis if appropriate. This means that patients could be seen in a timely manner and a management plan be put in place to help them live well with the diagnosis.

The teams have also been supporting Foundation Apprenticeships throughout the year meaning 5th/6th year school students who have expressed an interest in mental health have come to shadow the teams twice a week during a school term.

The Post Diagnostic Support (PDS) team have successfully completed the Care Co-ordination programme with Health Improvement Scotland (HIS). The programme consisted of quality improvement methodology, supporting robust development of theory of change, required to ensure that people living in Dundee diagnosed with dementia receive high quality post diagnostic support.

The PDS Team also facilitates Cognitive Stimulation Therapy groups which continue to be well attended and received, along with ongoing exercise groups. Groups are held in Community Centres and the Hub at Royal Victoria Hospital as part of community engagement and vision under Reshaping Non-Acute Care. A monthly drop-in session has also been created for anyone with a dementia diagnosis to ensure ongoing support is available once discharged from service.

Adult Mental Health

There continues to be significant challenges in Community Mental Health Teams, with rising referral rates and the provision of adequate levels of staffing due to recruitment challenges. The most significant risk related to the limited availability of psychiatric resources resulting in

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the Psychological Therapies Service (a Tayside wide service hosted by Dundee) being placed on Enhanced Support by Scottish Government from not meeting the target 18-week referral rate. An 'immediately realistic recruitment plan' and a 'further required investment plan' was developed and shared, with the total required extra investment to meet the target approximating £1.5 million. This was not affordable and a small increase in resource (7 additional posts) was agreed. Recruitment took place in January 2025 and will continue to be monitored.

During 2024-25 priority focus was given to continue to develop new models of care to support mental health and wellbeing in a more timely manner. Funding was approved for use to improve processes around ADHD assessment and treatment and Hope Point has continued to provide 24/7 support for people experiencing emotional distress. An average of 75 new people each month accessed Hope Point during 2024-25. People cite feeling welcome, heard and understood and thus able to return for support when required.

A significant milestone was the agreed pathway with Police Scotland becoming operational in October 2024. This allows for improved transitions for people requiring support due to distress, who do not meet the threshold for clinical input. In March 2025, Hope Point and DBI partners were awarded 'Policing Partner of the year' at the Tayside Division, Divisional Commander's Annual Awards & Recognition ceremony for "delivering an outstanding level of performance in support of individuals in distress and experiencing mental health concerns".

Hope Point has been influential in a range of forums across the city. In particular, links with drug and alcohol services have been established and improved, ensuring that people experiencing both mental health challenges and substance use can receive timely, compassionate, and non-judgemental support.

The service has continued to promote the support on offer via local networks and online platforms. Significant work has been undertaken with primary care colleagues, resulting in a continued increase of people being sign-posted for support by their GP practice.

Suicide Prevention

Dundee continues to have high rates of suicide in comparison to other areas in Scotland. Suicide prevention has now been fully integrated as part of the remit for the Children at Risk and Adults at Risk Committees within the multi-agency protecting people structure. The Dundee Suicide Prevention Delivery Plan 2024-2026 sets out four priority aims and a series of supporting project actions. The delivery plan will be reviewed regularly, including to take account of emerging data and evidence. The aims have been informed by the four long term outcomes set out in the Creating Hope Together, local stakeholder engagement process, and is aligned to the format of the other Protecting People delivery plans, incorporating actions relating to strategic leadership, strategic planning and improvement, and delivery of key processes.

The plan can be viewed [here](#).

A dedicated Suicide Prevention Co-ordinator post has been established within the multi-agency Protecting People Strategic Support Team (located within by the Health and Social Care Partnership structure) to lead this area of work, supported by colleagues across the wider team structure. Alongside other duties the Suicide Prevention Co-ordinator has a lead role in supporting the development, delivery and evaluation of local suicide prevention delivery plans, aligned to both the national strategy and relevant local strategic plans and policies.

Following appointment of the Co-ordinator in April 2024, the following actions have been undertaken to progress the development of the delivery plan:

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- Collation and analysis of data gathered from the stakeholder engagement event which took place in January 2024, including a further meeting with facilitators to begin populating the plan.
- Further engagement with key stakeholders including NHS Tayside Public Health, substance use services and various community organisations.
- Liaised with regional and national suicide prevention groups to learn from best practice in other areas.
- Involvement in Protecting People committee restructure development sessions to ensure inclusion of suicide prevention in wider plans.
- Utilised SUPRESE suicide prevention self-evaluation tool to ensure actions are aligned to priority areas in line with international evidence and best practice.

The number of facilitators has been increased to deliver and test a recommended training programme developed by NHS Education for Scotland and Public Health Scotland as part of their Mental Health Improvement and Suicide Prevention Knowledge and Skills Framework. In the last year a new training alliance called Every Life Matters was also established in Dundee to build training capacity across a range of Third Sector organisations and wider partners including Dundee City Council and the University of Dundee. This was funded for 18 months by the NHS Tayside Charitable Foundation to co-produce and pilot the initiative and throughout the year 652 participants received the training.

Drug & Alcohol

Throughout 2024/25 the Alcohol & Drug Partnership (ADP) undertook a comprehensive review of progress achieved against their year 1 (2023/24) delivery plan and subsequently developed a revised year 2 (2024/25) delivery plan. This was approved by the Dundee Chief Officers Group in June 2024 and has guided the work of the ADP throughout 2024/25, as well as continuing to progress a number of areas where progress was made during 2023/24 into the next stage of delivery. Year 2 included a focus on evidencing the impact of MAT standard implementation on people who have drug and alcohol related needs, priority areas from the Scottish Government's National Mission (e.g. access to residential rehabilitation, near-fatal overdose response and assertive outreach). The ADP also committed to ensuring that during year two there was an increased focus on responding to alcohol harms, and on shifting the balance towards prevention approaches.

Other areas of priority within the Year 2 Delivery Plan:

- Gendered and whole-family approaches are now recognised as two additional underpinning principles that must be considered across all action commitments.
- A focus on responding to ongoing and historical trauma, with targeted and specific actions around trauma work delivered as part of a broader Protecting People approach.
- Additional actions to prevent drug deaths agreed following the publication of the Tayside drug deaths annual report and the multi-agency event to discuss this report.

Dundee has the second lowest life expectancy in Scotland. Life expectancy varies substantially by deprivation level and the occurrence of morbidity including drug and alcohol use and mental illness. A significant proportion of the difference in life expectancy between Dundee and many other Partnerships can be accounted for by deaths at a young age from drugs, alcohol and suicide.

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People in Dundee continue to have fast access to treatment, they have a choice as to the medication prescribed to them, with increasing numbers opting to receive Buprenorphine as their preferred medication and are supported to remain in treatment for as long as required. Independent Advocates (provided through DIAS and funded by the ADP) support individuals during the period they receive MAT and beyond. DDARS has established an assertive outreach team to support those at risk of disengagement from services.

Harm reduction support continues to be provided as part of the implementation of MAT, and 2024/25 focused on increasing BBV and STI testing, as well as immunisation. The implementation of MAT standards is psychologically and trauma informed, with progress made to ensure the process follows a gendered approach. Frontline staff receive training to ensure they are skilled and supported to deliver the standards. The Multi-agency Consultation Hub (substance use and mental health) continued to progress and work was carried out to establish this process as core business and ensure close links with other high risk review processes.

The Non-Fatal Overdose (NFOD) multi-agency rapid response team continued to meet on a daily basis and provide support to people who have experienced an overdose. There is now formal joint working with A&E with information provided by A&E to the NFOD Co-ordinator. During 2024/25 there was a slight rise in the complexity of the needs of the people experiencing non-fatal overdoses, requiring the involvement of more services (in addition to the specialist substance use services). The three Tayside ADPs jointly agreed to continue funding the Tayside NFOD co-ordinator until end March 2026.

The Alcohol and Drug Partnership (ADP) contracted additional support (managed by the third sector) to progress the development of non-opioid and alcohol pathways. Following a scoping process, models for both pathways were developed and a series of tests of change were run to establish and implement best practice.

Throughout 2024/25 there was also a significant increase in people from Dundee accessing residential rehabilitation treatment. All of these people are supported through the dedicated pathway prior to entering the residential treatment, during their stay and on their return to the community. More women have accessed residential rehabilitation than ever before, and most of those embarking on residential support completed the full treatment. Third sector partners continue to manage the residential rehabilitation pathway, preparing individuals prior to accessing the residential establishment, supporting them and their family during their time at the establishment and providing support back to the community.

Community Treatment & Care Service

HSCP Community Treatment & Care Service is a relatively new model of health care delivery that has been developed in line with Primary Care Improvement Plans as part of a national strategy set out by the General Medical Services (GMS) contract 2018. The CTAC service provides a wide range of treatment room care to those registered with a GP practice in Dundee. Nurse and health care support workers autonomously deliver clinics across 17 clinic locations Dundee city wide. Services include wound care, ear irrigation, phlebotomy, chronic disease monitoring, injection administration, suture removal and leg ulcer management. An existing anticoagulation service is also established within the service.

Throughout 2024/25 service success is aligned to service activity data highlighting the enormity of the service provision:

- Over 61 staff aligned to service recruitment retention figures remain high.
- Over 10,000 calls received each month handled by a dedicated administration team.
- Over 6,500 phlebotomy / chronic disease monitoring reviews conducted each month.
- Over 1,500 wound care appointments per month.

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- Over 300 injections administered per month.
- Over 400 leg ulcer review appointments scheduled per month.
- Over 300 ear irrigation appointments scheduled per month.
- Over 600 warfarin reviews.

Transforming Services

Transforming services is key to the Dundee City Integration Joint Board continuing to improve outcomes for service users, whilst managing this in a financially sustainable way. Service redesign opportunities connect to the overarching strategic priorities. Mobile working practices remained popular with applications still being used for non-contact consultations and services such as over the phone or virtual GP appointments.

A summary of the key achievements over 2024/25 is as follows:

- In November 2024 we launched new pages on the NHS Tayside website providing information about mental health and wellbeing support available at GP practices. The website also holds information for people who may be seeking support urgently while in distress. It has an A-Z Directory of services available in Dundee to support mental health and wellbeing. A poster and leaflet campaign is underway to raise awareness of the new web pages and information sessions have taken place in person and across teams for local groups and services to attend.
- Kingsway Care Centre introduced Wellbeing Champions in 2023 and there are now 3 champions. This year they have identified and utilised spaces for wellbeing on the wards, promoted self-care and supported staff on an individual basis. They have an event to celebrate staff as well as looking at improving outdoor spaces that can be used by staff.
- DHSCP Primary Care colleagues are working with the Health Improvement Scotland Collaborative to learn and use quality improvement tools to map and improve patient pathways. The initial project focused on First Contact Physiotherapy and working with 2 practices to improve the patient pathway to give optimal patient and staff outcomes including shorter waiting times and reduced non-attendance.
- The Multi-Agency Consultation Hub (MACH) has been set up to facilitate collaborative decision-making and supporting individuals affected by substance use and mental health.
- The Family Medical Group practice in Douglas is trialling Group Consultations where several patients with similar health needs come together. The practice is also developing lifestyle advice for patients with complex needs.
- An enhanced model of community based palliative care was developed, tested and successfully implemented in Dundee. The model was designed to support palliative and end of life care at home, or in a hospice setting, if people wished to avoid hospital admission. A rapid response, multidisciplinary service was offered to people living in Dundee which provided urgent help with symptom control, holistic support and coordination of care with other community services. This team of specialists included a palliative care doctor, Macmillan nurses, health care support workers, physiotherapists and occupational therapists. An evaluation of the project showed that the majority of people supported by this service died either at home or in Roxburghe House, and only a very small number of people died in hospital.

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- Dundee's Recovery Network was established, the Lived Experience Framework developed, and a robust system for gathering evidence from those receiving Medication Assisted Treatment (MAT) established.

Feedback from service users across the Partnership

"The staff at Hope Point saved my life. Amazing people! Amazing Service"

"I thank them sincerely for the care, compassion and support given today."

"Each time I have visited I have witnesses such tender, kind considerate specialised care. I genuinely feel that every time my dad sneezes someone will wipe his nose for him! The nurses preserved as best they could to trim his moustache. His nails are always clean and trimmed and whichever clothes he has on they are always clean and coordinated"
(Kingsway Care Centre)

"I would just like to thank the meals service department on my lovely delicious meals. Also the council and my support worker for arranging this for me. I really appreciate the nutritional meals which I can no longer make for myself. Thank you again, it's going to make such a difference to my overall health."

"I just phoned DHSCP and a human voice greeted me. She was really helpful and there was no stress in getting information on what I needed. I really appreciate not getting an automated service. Well done Dundee, excellent service."

"I had nothing. I had no family here. I has no money. I had no friends because of my husband. My language was not good. I had no nappies for my child. I don't know what I would have done. But I have hope now."

Analysis of Financial Statements 2024/25

The Annual Accounts report the financial performance of Dundee City Integration Joint Board. Its main purpose is to demonstrate the stewardship of the public funds which have been entrusted to the Dundee City Integration Joint Board for the delivery of its vision and its core objectives. The requirements governing the format and content of local authorities' annual accounts are contained in The Code of Practice on Local Authority Accounting in the United Kingdom. The 2024/25 Accounts have been prepared in accordance with this Code.

Integration Joint Boards need to account for their spending and income in a way which complies with our legislative responsibilities and supplementary Local Authority (Scotland) Accounts Advisory Committee (LASAAC) guidance.

The 2024/25 Annual Accounts comprise: -

- a) Comprehensive Income and Expenditure Statement – This statement shows that Dundee City Integration Joint Board made an overall deficit of £6,078k in 2024/25 (deficit of £6,155k in 2023/24) on the total income of £357,361k (£336,831k in 2023/24).
- b) Movement in Reserves – Dundee City Integration Joint Board has year-end reserves of £11,735k (£17,813k in 2023/24). These are held in line with the Dundee City Integration Joint Board's reserves policy. Reserves were applied during the year to cover outstanding liabilities to Dundee City Council, NHS Tayside and the activities of the Integration Joint Board.
- c) Balance Sheet – In terms of routine business Dundee City Integration Joint Board does not hold non-current assets.
- d) Notes - Comprising a summary of significant accounting policies, analysis of significant figures within the Annual Accounts and other explanatory information.

The Annual Accounts for 2024/25 do not include a Cash Flow Statement as Dundee City Integration Joint Board does not hold any cash or cash equivalents.

Management Commentary

Financial Position at the End of March 2025

The IJB's delegated budget from Dundee City Council and NHS Tayside developed over the financial year as follows:

	NHS Tayside Funding £000	Dundee City Council Funding £000
Initial Agreed Funding	136,156	110,180
Additional Pay award	6,180	567
Hospital & Community Health Services	12,585	
Partnership Funding	0	
Family Health Services Drugs Prescribing	448	
General Medical Services	33,559	
Family Health Services – Cash and Non-Cash Limited	25,384	
Net Effect of Hosted Services	8,922	
Large Hospital Set Aside	21,850	
Social Work & Social Care Funding		611
Other / Various		920
Revised Partners Funding Contribution	245,083	112,278

The IJB reported a year end underlying operational overspend of £7,216k for 2024/25, arising from an underlying overspend of £5,825k in social care budgets, an underlying underspend of (£2,609k) in health budgets and a planned shortfall within the integrated budget setting process for 2024/25 of £4,000k. This unplanned additional overspend of £3,217k has been covered by the use of Uncommitted Reserve within the Balance Sheet.

Within Dundee City Council delegated services, the teams continue to see a high levels of vacancies as a result of recruitment and retention challenges, which has resulted in use of agency, overtime and sessional staff where necessary with a total of £3,150k spent over 2024/25. Increasing demand for community services, has resulted in increased hours for services such as Care at Home which has seen an overspend of £6,056k. However, it should be recognised that the increased Care at Home activity has had a beneficial impact for in-patient services in Tayside through significant and sustained reductions in Delayed Discharge, as well as reducing unmet need for service users in the community awaiting packages of care and minimising unnecessary hospital admission.

Similarly, the underspend within the NHS delegated service also relates to recruitment and retention issues, with ongoing reliance on supplementary staffing with spend totalling £4,039k on bank, over-time and agency during 2024/25. This issue which has been seen nationally throughout different health boards is being considered by Scottish Government in terms of a response.

Management Commentary

The in-year utilisation of Reserves balances within the impact of the overall financial position for integrated services in Dundee for 2024/25 has resulted in the level of reserves held by Dundee City Integration Joint Board decreasing to £11,735k at the year ended 31 March 2025 (£17,813k at the year ended 31 March 2024). This is reflected in the Movement in Reserves Statement.

	Opening Committed Reserves	In-Year Reserves Movement	Closing Committed Reserves @ 31/3/25
	£000	£000	£000
Primary Care	1,858	75	1,933
Mental Health	1,036	(795)	241
Drug & Alcohol	559	367	926
Service Specific	1,452	(1,002)	450
Strategic Developments	3,756	(1,758)	1,998
Revenue Budget Support 24/25	4,000	(4,000)	0
Revenue Budget Support 25/26	0	2,050	2,050
NHST-System Pressure Funding	0	2,959	2,959
Other Staffing	363	(207)	156
Total Committed Reserves	13,024	(2,311)	10,713
Plus Uncommitted Reserves	4,789	(3,767)	1,022
Total Reserves	17,813	(6,078)	11,735

The reserve balance of £11,735k at the year ended 31 March 2025 is greater than the planned level of reserve of 2% of the Dundee City Integration Joint Board's net expenditure as set out within its reserves policy. However, it is important to acknowledge that the majority of these reserves are committed for specific initiatives linked to the funding streams detailed in the above table and are not available for more flexible use.

Achieving long-term financial sustainability and making best use of resources is critical to delivering the Dundee City Integration Joint Board's Strategic Commissioning Framework's priorities at an appropriate pace and scale that matches the population needs. In response to the growing demand for health and social care and financial constraints, the Dundee City IJB recognises that continuous service redesign through transformation, collaborative working and further integration of services is critical.

Key Risks and Uncertainties

Unable to maintain IJB Spend

This year the IJB had to implement a Financial Recovery plan in order to bring the delegated budget into financial balance by the 2024/25 year end. The initial budget for the year set out the cost pressures and funding available with a corresponding resultant gap of £10,687k which is the biggest annual financial savings requirement the IJB has had to make since it was formed in 2016. A savings plan was agreed in addition to agreement to utilise reserves to ensure the IJB had a balanced budget position going into the 2024/25 financial year.

By the October 2025 IJB meeting, it was clear that the financial challenge of meeting increasing demand and increased cost of operations indicated that the IJB were not on track to meet the savings requirement, with a projected operational overspend of £9,005k. Several actions, options and controls were put into place and continue to be implemented across the services with actions being progressed to ensure both a robust understanding of financial drivers and improve the projected financial position to return this back towards Financial Plan. The actions that have been put in place have resulted in an improved position by the end of 2024/25 which has facilitated a reduced reliance on general reserves to cover the unplanned overspend.

However, the IJB has further challenges ahead given the increased cost and demand pressures expected for 2025/26, so it is vital that work continues as effectively and efficiently as possible. A detailed overview of efficiencies and initiatives that will be progressed is set out in the 2025/26 Proposed Budget paper that was approved by the IJB in March 25 ([Proposed Budget 2025/26 DIJB14-2025](#))

The challenges faced by Dundee City IJB are similar to those of other IJBs, as highlighted in the key messages of the Audit Scotland report on IJBs Finance and Performance 2024, published on 25 July 2024 and the Accounts Commission IJB Finance Bulletin 2023/24 published in March 2025. If Dundee City IJB is unable to maintain spend within allocated resources which could lead to being unable to deliver on the Strategic & Commissioning Plan at the required pace and scale.

Staff Resource

The volume of staff resource required to develop effective integrated arrangements while continuing to undertake existing roles/responsibilities/workload of key individuals may impact on organisational priorities, operational delivery to support delivery of effective integrated services. As a result, throughout 2024/25 staffing resource has continued to be a key concern being one of the highest scoring risks on the IJB's strategic risk register.

Recruitment challenges continue to exist in a range of roles including nursing, medical staff, allied health professionals, social work and social care staff. This can often be exacerbated by corporate processes in partner bodies leading to delays in recruitment. The delays or inability to recruit also leads to added pressure on the existing workforce and use of bank or agency staff in order to meet demand and/or safe staffing levels.

The IJB Workforce Plan aims to give a whole rounded view of the current situation and ways in which it can be improved over from 2022-25. This plan aims to focus on the short-term workforce drivers, focussing on recovery and remobilisation, with an emphasis on improved staff wellbeing and widening recruitment.

Restrictions on Public Sector Funding

Continuing restrictions on public sector funding impact on both Local Authority and NHS budget settlement therefore impacting on the ability to provide sufficient delegates funding required to support services by the IJB. The Scottish Government has highlighted a significant

Management Commentary

gap in funding over the next 4 financial years (Financial strategy published in May 2023). This could lead to the IJB failing to meet its aims within anticipated timescales as set out in the Strategic Commissioning Plan.

National Care Service

The National Care Service (Scotland) Bill established the National Care Service with legislation continuing to progress through Scottish Parliament. The general principles passed in Stage 1 will ensure greater transparency in the delivery of health and social care, improve standards, strengthen the role of the workforce and provide better support for unpaid carers. Similar to other bodies, significant concerns have been raised around the content of the bill in terms of scope and financial implications of the legislation. The Scottish Government's decision in January 2025 to remove several key elements of the National Care Service Bill means that there is still uncertainty over the effects of reform for the Social Care sector. The decision to reform IJBs has been removed but impact of the review on the IJB and its partners may still be significant and may change the service delivery and governance landscape for adult social care. The National Care Service uncertainties continue to pose a risk relating to the potential reform of IJB's in the future and this may impact its ability to implement its Strategic Commissioning Plan.

The Cost of Living Crisis

The higher levels of inflation, fluctuating energy prices and changes to benefits continue to fuel the cost of living crisis into 2024/25, the effects of which were felt by both service users and staff. The crisis has invariably resulted in increased poverty within the city and exacerbated health inequalities that already existed within the population. This, along with the reduced availability of financial resources poses a risk to Dundee Integration Joint Board's strategic delivery aims and continues to be a high priority heading into 2025/26.

Lack of Capital Investment in Community Facilities

Restrictions in access to capital funding from the statutory partner bodies and Scottish Government to invest in existing and potential new developments to enhance community-based health and social care services is a significant risk to the IJB. Scottish Government 2024/25 Capital Investment Resources available to Local Authorities and NHS Boards has been severely restricted leading to minimal likelihood of resources being made available for community facilities

Primary Care Sustainability

Challenges continue to present within Primary Care services, due to recruitment issues, inadequate infrastructure including IT and locations, and inadequate funding to fully implement the Primary Care improvement plan. If there continues to be huge pressure on general practice due to increasing demand and complexity of health needs together with the increase in GP vacancies due to retirement and recruitment and retention issues there may be challenges to meet the health needs of the population.

Viability of External Providers

There remains a risk that our external providers facing financial instability which could lead to collapse of key providers. The increase in cost of service provision, including staffing cost and inflationary increases to goods is already impacting this sector with concerns that a number will not be able to sustain their activities with this likely to be exacerbated into 2025/26 following changes to employer National Insurance contribution rates. There is continuous monitoring into maintaining quality and viability of the services provided by external providers to ensure short/medium term service provision.

Escalation of Property Safety Issues

The IJB faces a significant strategic risk due to the due to the ability of the partner bodies to effectively repair and maintain critical health and social care infrastructure, crucial for the safe

Management Commentary

delivery of care and other essential support services. Current areas of concern include Kingsway Care Centre and Royal Victoria Hospital where many key services are provided and there has been an escalation of these issues by the Chief Officer.

Capacity of Leadership Team

The capacity of the leadership team has been significantly affected following the retirement of the previous Chief Officer. This continues to be impacted by workload pressures and widespread recruitment challenges. Interim Acting arrangements were implemented throughout 2024/25 to ensure key posts were covered. When the Chief Officer is appointed, the implementation of the new leadership structure on a permanent basis will consolidate and provide clarity to roles.

Data Quality

Data Quality of information within our record systems continues to be a risk that can leave to difficulties in providing statutory government returns and accurate billing for billable services delivered. This can be down to both system set up issues and user error in the workforce, which has been intensified by recent IT changes and staff turnover. The Quality, Data and Intelligence team are working with operational staff to improve data quality as well working with IT to improve reporting mechanisms and decide on most efficient and resilient reporting systems

Increased Bureaucracy

Governance mechanisms between the IJB and partners could lead to increased bureaucracy in order to satisfy the assurance arrangements required to be put in place. Although we are encouraged by the change in approach to the National Care Service Bill by making some structural improvements without the Bill, as we had previously highlighted that we have been this Bill as a further level of bureaucracy.

Changes to IT Systems

There are significant changes coming to IT systems affecting how staff work in an integrated way across NHS Tayside and Dundee City Council system. Moving between systems has caused issues around access for staff, changes to reporting and accessibility of files and data. This has caused challenges for the workforce in the short-term which has been further affected by hybrid working arrangements. Although the ongoing updates to our systems and IT infrastructure are presenting certain challenges, we acknowledge their necessity in ensuring long-term progress and stability.

Information Governance

Capacity and ability to comply with increasing number of Subject Access Requests in Dundee City Council leading to potential action from Information Commissioner. A year-on-year increase in Subject Access Requests has meant that this is causing a significant impact on staff who undertake this task. In addition, the changes to IT mean that manual redaction is no longer secure and must be undertaken by a specific software that only certain staff have access to. The Strategic Risk being that we will not comply with Data Protection rules and face action from Information Commissioner.

Management Commentary

Conclusion

We are pleased to present the annual accounts for the year ended 31 March 2025 for Dundee City Integration Joint Board. The accounts show that Dundee City Integration Joint Board has faced considerable demand and financial challenges during 2024/25, which has resulted in an operational overspend. Efforts continue to ensure the pressures and priorities are managed in a strategic manner to achieve best value through efficient and effective use of the limited resources.

Going forward, Dundee City Integration Joint Board has a significant financial challenge ahead to deliver the revised Strategic Commissioning Framework 2023-2033 in this climate of growing demand and tighter public finances and resources. This framework recognises the high levels of poverty and associated social issues in the city and that this has been exacerbated following the impact of the Covid-19 pandemic and the cost of living crisis. With life expectancy in the city lower than it was 10 years ago and a growing health inequalities gap across the different city localities the Integration Joint Board continues to work closely with other organisations in the city including Dundee City Council, NHS Tayside, the Police and organisations in the third and independent sectors to address these challenges. Focussing available resources on meeting the priorities set out within the Strategic Commissioning Framework, transforming health and social care service provision and ensuring the public receives best value in the delivery of services will contribute to making a real and lasting difference to people's lives.



Dave Berry CPFA
Chief Officer
Dundee City
Integration Joint Board

Date:



Christine Jones FCCA
Acting Chief Finance Officer
Dundee City
Integration Joint Board

Date:



Ken Lynn
Chair
Dundee City
Integration Joint Board

Date:

Statement of Responsibilities

Responsibilities of the Dundee City Integration Joint Board

The Dundee City Integration Joint Board is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the Board has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). For this Board, that officer is the Chief Finance Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- Approve the Annual Accounts for signature. [Delegated to the Performance and Audit Committee.]

I confirm that these Annual Accounts were approved for signature at a meeting of the Integration Joint Board on 18 June 2025.

Signed on behalf of the Dundee City Integration Joint Board

Ken Lynn

Chair

Dundee City Integration Joint Board

Date:

Statement of Responsibilities

Responsibilities of the Chief Finance Officer

The Chief Finance Officer is responsible for the preparation of Dundee City Integration Joint Board's Annual Accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ("the Code of Practice").

In preparing the 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 legislation;
- complied with the local authority Accounting Code (in so far as it is compatible with legislation).

The Chief Finance Officer has also:

- kept adequate accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of the Dundee City Integration Joint Board as at 31 March 2025 and the transactions for the year then ended.



Christine Jones FCCA
Acting Chief Finance Officer
Dundee City Integration Joint Board

Date: 18 June 2025

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 Integration Joint Board members and staff.

The information in the tables on the following page is subject to external audit. The explanatory text in the Remuneration Report is reviewed by the external auditors to ensure it is consistent with the financial statements.

Remuneration: Integration Joint Board Chair and Vice Chair

The voting members of Dundee City Integration Joint Board are appointed through nomination by Dundee City Council and Tayside NHS Board. Nomination of the Integration Joint Board Chair and Vice Chair post holders alternates between a Councillor and a Health Board representative. The details of the Chair and Vice Chair appointments are shown below:

Name	Post(s) held	Nominated by
B Benson	Chair – From 01 May 2024 Vice-Chair - From 23 October 2024	NHS Tayside
B Hamilton	Chair – From 14 December 2023 to 30 April 2024	NHS Tayside
K Lynn	Vice Chair – From 26 October 2022 Chair – From 23 October 2024	Dundee City Council

Dundee City Integration Joint Board does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the Integration Joint Board. The Chair and Vice Chair are remunerated by their relevant Integration Joint Board partner organisation. Dundee City Integration Joint Board does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. No taxable expenses were paid to the Chair or Vice Chair of the Integration Joint Board in 2024/25.

Dundee City Integration Joint Board does not have responsibilities, either in the current year or in future years, for funding any pension entitlements of voting Integration Joint Board members. Therefore, no pension rights disclosures are provided for the Chair or Vice Chair.

Remuneration: Officers of Dundee City Integration Joint Board

Dundee City Integration Joint Board does not directly employ any staff in its own right, however specific post-holding officers are non-voting members of the Board. Both the Chief Officer and Chief Finance Officer (Acting Chief Officer) of Dundee Integration Joint Board are employed by Dundee City Council and the Acting Chief Finance Officer is employed through NHS Tayside. All are funded by the IJB, and the remuneration and pension benefits of these roles are reported here.

Remuneration Report

Senior Employees

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the Integration Joint Board has to be appointed and the employing partner has to formally second the officer to the Integration Joint Board. The employment contract for the Chief Officer will adhere to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer's employment are approved by the Dundee City Integration Joint Board. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below.

Total Salary, Fees & Allowances 2023/24 £	Post	Senior Employees	Total Salary, Fees & Allowances 2024/25 £
135,763	Chief Officer to 16 October 24	Vicky Irons ¹	75,767
26,247	Acting Chief Officer from 17 January 2024	Dave Berry ²	135,477
85,548	Chief Finance Officer to 16 January 24	Dave Berry	0
16,284	Acting Chief Finance Officer from 17 January 2024	Christine Jones ³	83,837
263,842		Total	295,081

In respect of officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pensions liability reflected on the Dundee City Integration Joint Board balance sheet for the Chief Officer or any other officers. The Chief Officer and Acting Chief Officer are members of the Tayside Pension Fund which is a Local Government Pension Scheme (LGPS). The LGPS is a defined benefit statutory scheme, administered in accordance with the Local Government Scheme Regulations 2014. The Chief Officer was previously a member of the NHS Pension Scheme (Scotland) (until 15 February 2021). The Acting Chief Finance Officer is also a member of the NHS Pension Scheme. The scheme is an unfunded multi-employer defined benefit scheme. Details of the LGPS can be found in Dundee City Council's accounts and details of the NHS pension scheme can be found in NHS Tayside's accounts. Both documents are available on their respective websites.

Dundee City Integration Joint Board however has responsibility for funding the employer contributions for the current year in respect of the officer time spent on fulfilling the responsibilities of their role on the Integration Joint Board. The following table shows the Dundee City Integration Joint Board's funding during the year to support officers' pension benefits. The table also shows the total value of accrued pension benefits which may include benefits earned in other employment positions and from each officer's own contributions.

¹ V Irons Chief Officer - Retired 16th October 2024. FTE is £140,644.

² D Berry, Chief Finance Officer became Acting Chief Officer. FTE is £135,477.

³ C Jones Acting Chief Finance Officer. FTE is £83,837

Remuneration Report

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/24 £	For Year to 31/03/25 £		Difference from 31/03/24 £000	As at 31/03/25 £000
Vicky Irons Chief Officer	23,079	11,890	Pension	45.7	47
			Lump Sum	186	268
Dave Berry Acting Chief Officer/Chief Finance Officer (PY)	19,009	21,270	Pension	11	64
			Lump sum	15	85
Christine Jones ⁴ Acting Chief Finance Officer	N/A	18,863	Pension	N/A	18
			Lump Sum	N/A	0
Total	42,088	52,023	Pension	57	175
			Lump Sum	201	353

Pay band information is not separately provided as all staff pay information has been disclosed in the information above.

Exit Packages

There were no exit packages payable during the financial year.

Ken Lynn
Chair
Dundee City Integration Joint Board

Dave Berry
Chief Officer
Dundee City Integration Joint Board

Date:

Date:

⁴ Pension Information is not available for the Acting Chief Finance Officer. At the time of preparing the 2023/24 Accounts Pension information did not include remuneration related to the acting Chief Finance Officer role. Due to the accrued Pension Benefits available being related to a non specific officer role this could not be published.

Annual Governance Statement

Introduction

The Annual Governance Statement explains Dundee City Integration Joint Board's governance arrangements and reports on the effectiveness of the Integration Joint Board's system of internal control.

Scope of Responsibility

Dundee City Integration Joint Board (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.

To meet this responsibility, the Integration Joint Board has established arrangements for governance which include a system of internal control. The system is intended to manage risk to support the achievement of the Integration Joint Board's policies, aims and objectives. Reliance is also placed on the NHS Tayside (NHST) and Dundee City Council (DCC) systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives, as well as those of the Integration Joint Board. Reliance is similarly placed on Angus IJB and Perth & Kinross IJB with respect to Lead Partner Services.

The system can only provide reasonable and not absolute assurance of effectiveness.



The Governance Framework and Internal Control System

Dundee City IJB comprises six voting members, three nominated by Dundee City Council and three nominated by Tayside NHS Board, as well as non-voting members including a Chief Officer and Chief Finance Officer appointed by the Integration Joint Board. All formal IJB governance committees continued to be held online throughout the 2024/25 financial year.

The IJB Board membership has seen some changes during 2024/25, including biennial rotation of IJB Chair. Additional support, induction and development sessions from Officers to new members continues to be offered where required.

The main features of the governance framework in existence during 2024/25 were:

- The Integration Scheme as the overarching agreement between the Integration Joint Board, NHS Tayside and Dundee City Council as to how the planning for, and delivery of, delegated health and social care services is to be achieved reflecting a range of governance systems required to support this arrangement. The current version was reviewed by the statutory partners during 2021/22 and early 2022/23 with a revised scheme submitted to Scottish Ministers for approval at the end of June 2022 and final approval received in November 2022.

Annual Governance Statement

- The senior leadership structure of the Health and Social Care Partnership consists of the Chief Officer, Head of Finance and Strategic Services (Chief Finance Officer), two Heads of Service of Health and Community Care Services and professional leads for Nursing, AHP's and Primary Care. Lead support from other profession groups can also be accessed when required. The Chief Finance Officer has overall responsibility for the Integration Joint Board's financial arrangements and is professionally qualified and suitably experienced to lead the Integration Joint Board's finance function and to direct staff accordingly.
- During the latter months of 2023/24 and through the whole of 2024/25, interim and contingency arrangements to support and supplement the senior leadership team were put in place to cover a period of absence. Acting Chief Officer, Acting Chief Finance Officer and Acting Head of Service, Strategic Services posts commenced on 17th January 2024, and continued throughout the year. The Acting Chief Officer was appointed to the post of Chief Officer from 30 May 2025.
- In addition, following the retirement of one of the two Head of Service for Health and Community Care Services during April 2024, an interim replacement commenced in May 2024 and continued throughout the year.
- Formal regular meetings of the senior leadership team including professional leads, as well as regular meetings of extended leadership team.
- Standing Orders, Financial Regulations and a Code of Conduct including the publication of Register of Member's Interests and the nomination of the Clerk to the Integration Joint Board as Standards Officer were all in place during 2024/25.
- The Integration Joint Board met remotely on seven occasions throughout the year to consider its business. Five development sessions were also held in a hybrid format as part of the 2025/26 budget development process. A further six development sessions were held covering a range of governance, risk and strategy topics.
- The Integration Joint Board's Performance and Audit Committee met remotely on four occasions throughout the year to scrutinise the performance of the Integration Joint Board and audit arrangements in line with regulations and good governance standards in the public sector.
- The Integration Joint Board reviewed and approved the updated Terms of Reference for Performance and Audit Committee on 11 December 2024.
- Internal Audit arrangements for 2024/25 were approved at the Performance and Audit Committee meeting held on 25 September 2024, including the continuation of the appointment of the Chief Internal Auditor of FTF Internal Audit and Management Services to the role of Chief Internal Auditor of the Integration Joint Board supported by Dundee City Council's Internal Audit Service. An Internal Audit Plan for 2024/25 was approved drawing on resources from both organisations.
- Assurances are provided from internal audit through their independent review work of the Integration Joint Board's internal control systems.
- Assurances were provided to the Performance and Audit Committee in relation to Clinical, Care and Professional Governance through the presentation of a Chairs assurance Report from the Clinical, Care and Professional Governance Group to each meeting of the Committee.

Annual Governance Statement

- The Chief Finance Officer complied fully with the five principles of the role of the Chief Finance Officer, as set out in CIPFA guidance.
- Compliance with CIPFA's Financial Management Code

The governance framework described operates on the foundation of internal controls, including management and financial information, financial regulations, administration, supervision and delegation. During 2024/25 this included the following:

- A continued focus on considering risk in decision making through the clear identification of risks in relation to Integration Joint Board decisions reflected in reports presented to the Integration Joint Board and Performance and Audit Committee.
- The provision of regular strategic risk register updates to the Performance and Audit Committee with an annual risk register report presented to the IJB.
- The approval and progressing in year of the Annual Internal Audit Plan with the presentation of Internal Audit reports and follow up action plans as appropriate. Update reports on progress of the Internal Audit Plan were provided at each Performance and Audit Committee.
- The presentation of the IJB's Annual Performance Report.
- The approval of Best Value Arrangements and Assessment report providing assurance that governance arrangements and activities were in place to demonstrate best practice.
- Continued development of the performance management framework with a range of performance reports published and scrutinised by the Performance and Audit Committee throughout the year, including more detailed reviews of specific areas of concern, some of which were requested by the committee such as emergency readmission to hospital rates and discharge management on complex and standard delays. A further suite of indicators for Drug and Alcohol and Mental Health Services were adopted by and reported to the Performance and Audit Committee during the financial year.
- A process of formal, regular reporting of financial performance and monitoring to the Integration Joint Board was in place throughout 2024/25.
- The provision of regular budget development reports for 2025/26 to the Integration Joint Board.
- The IJB and Performance and Audit Committee minutes continue to reflect the nature of discussion and further agreed actions in addition to the availability of online access to, and recordings of meetings.
- The continued development of an Action Tracker with updates to each IJB and Performance and Audit Committee meeting to monitor progress of previously agreed actions and to provide assurance that actions were implemented as required.
- The provision of an assurance report from the Chair of the Performance and Audit Committee outlining the key issues raised at the previous Performance and Audit Committee meeting to the following Integration Joint Board meeting.
- Reporting on issues relating to the Clinical, Care and Professional Governance Group in the form of the group Chair's Assurance Report to each meeting of the Performance and

Annual Governance Statement

Audit Committee in line with the overarching strategy: Getting It Right for Everyone – A Clinical, Care and Professional Governance Framework with no major issues reported.

- A Directions Policy setting out the process for formulating, approving, issuing and reviewing directions to Dundee City Council and NHS Tayside.
- Regular reporting to the Performance & Audit Committee of external scrutiny reports relating to delegated services from scrutiny bodies such as the Care Inspectorate and supporting subsequent action plans.
- Provision of a Governance Action Plan progress report to monitor progress of previous recommended areas of improvement provided to each meeting of the Performance and Audit Committee. Mapping work to develop revised reporting of outstanding Governance Actions has been completed and the next stage to refine and enhance the recording of these actions to show a clear link between source of required action, progress made and actions being taken continues to be developed.
- Assurance provided around the quality of Social Work Services through the annual Chief Social Work Officer's Annual Report.
- Assurances provided regarding arrangements to support the IJB to discharge its duties as a Category 1 Responder through provision of an annual report to the IJB.
- Reporting of Complaints and Feedback in relation to delegated Health and Social Care services, and continued roll-out of Care Opinion service to enhance capturing of feedback from patients, carers and service users.
- Assurances on the procedures, processes and systems of NHS Tayside and Dundee City Council as advised through the partner bodies Annual Governance Statements and Annual Internal Audit Reports and relevant internal and external audit reporting.
- The provision of an annual report from the Performance and Audit Committee to the Integration Joint Board meeting on 11 December 2024 in relation to the PAC's activities during the year 2023/24.

Review of Adequacy and Effectiveness

Dundee City Integration Joint Board is required to conduct, at least annually, a review of the effectiveness of its governance framework including the system of internal control.

The review is informed by the work of the HSCP's Senior Management Team (who have responsibility for the development and maintenance of the internal control framework environment), the work of the internal auditors and the Chief Internal Auditor's annual report, and reports from external auditors and other review agencies and inspectorates.

The review of Dundee City Integration Joint Board's governance framework is supported by a process of self-assessment and assurance certification by the Chief Officer. The Chief Officer completes a "Self-assessment Checklist" as evidence of review of key areas of the Integration Joint Board's internal control framework. The Senior Management Team has input to this process through the Chief Finance Officer. There were no significant internal control issues identified by the self-assessment review.

In addition, the review of the effectiveness of the governance arrangements and systems of internal control within the Health Board and Local Authority partners places reliance upon the

Annual Governance Statement

individual bodies' management assurances in relation to the soundness of their systems of internal control, including prevention and detection of counter fraud.

The Chief Finance Officer has completed a checklist developed by CIPFA to demonstrate compliance with their Financial Management Code designed to support good practice in financial management and to assist authorities in demonstrating their financial sustainability. Following this, the Chief Finance Officer has concluded compliance with all relevant standards.

Furthermore, in order to support the Chief Financial Officer in ensuring they have fulfilled their duties, a Statement on the Role of the Chief Financial Officer checklist has been completed which notes all relevant requirements have been met.

In preparing the Annual Governance Statement, the Integration Joint Board gave consideration to both NHS Tayside and Dundee City Council's Annual Governance Statements. There were no issues arising which require any further disclosure in the Integration Joint Board's Governance Statement.

Throughout the year, the Performance and Audit Committee has considered a range of issues which cover its core responsibilities in providing the Integration Joint Board with independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance arrangements. Assurances are provided through the internal audit reviews undertaken throughout the financial year and presented to the Performance and Audit Committee.

The Scottish Government Directorate for Mental Health advised NHS Tayside on the 22nd August 2024 that they proposed to provide enhanced support for Psychological Therapies which is hosted by Dundee Health and Social Care Partnership in Tayside as lead partner. This was due to an increase in waiting lists and a decrease in performance against the waiting times standard which had decreased from 93.6% in December 2021 to 70.9% in March 2024. The aim of the enhanced support was to achieve a decrease in the number of those waiting over 18 weeks, and improvement in performance against the standard and improvement in the integration of psychological therapies with wider mental health services. The reduction in performance was largely driven by available workforce and pressures on financial resources. In response, a local delivery plan has been developed and submitted to the Scottish Government which includes ongoing recruitment activity to increase the workforce. There has been a gradual improvement in performance to 75.6% for the waiting times standard as at December 2024.

The IJB moved into Financial Recovery in August 2024 following financial monitoring reporting that the projected overspend for 2024/25 would exceed the Financial Plan for the year, and (without action) would have also fully utilised the IJB's General Reserves as well as requiring additional funding from the Partner bodies to cover the gap. The move into Financial Recovery is laid out in the IJB's Scheme of Integration. The plan implemented measures and actions needed to deliver in-year financial recovery and ongoing financial sustainability. The Year End financial position showed signs of improved financial performance during the remainder of the year as a result of implemented controls.

A national report from the Accounts Commission titled "Integration Joint Boards' Finance Bulletin 2023/24" was published in March 2025 highlighting the precarious financial conditions faced by IJB's across the country as a result of increasing demand, complexity of care and workforce difficulties and characterised by overspending, depletion of reserves and reliance on one-off savings. As a result of local financial challenges alongside the national financial context, strategic risk assessment was increased accordingly.

Annual Governance Statement

The IJB approved a number of Transformation reports during 2024/25 to reflect changing demands, reprioritisation of resources and new ways of working. These include cessation of Practical Support Service, revised model of care at MacKinnon Centre, and release of Transformation funding to support developments within Palliative Care Services, ADHD services and Frailty Pathway.

Legislation to introduce a National Care Service (Scotland) continued to progress through the Parliamentary process during 2024/25. Amended proposals were published in January 2025. There remains a degree of uncertainty about future arrangements for the IJB and timing for implementation of planned changes.

During 2024/25 the IJB's Performance and Audit Committee was presented with Internal Audit report D06/24, relating to the Workforce, which was outstanding from the 2023/24 Audit Programme. The audit assessed the arrangements in place to consider the design and operation of the controls related to the development of the Workforce plan. The review provided limited assurance and highlighted findings relating to limited modelling of demand to support effective planning for future workforce requirements and limited effectiveness of Workforce Strategic Risk Register to support management actions or assess controls to mitigate risks.

The Internal Control Evaluation D05/24 was combined with D03/25 Annual Report and was issued in June 2024. Governance and Assurance (D04/24) was completed in November 2024 following an update to the Governance Action Plan.

As part of the 2024/25 Internal Audit Plan, the Internal Control Evaluation (D03/25) and Annual Report (D04/25) are scheduled to be issued in June 2025. Fieldwork is ongoing for Lead Partner Services report (D05/25).

The IJB consolidated its development work around risk management through continuous reviews of the IJB's Strategic Risk Register at each meeting of the Performance and Audit Committee. This led to identification of new risks, review of emerging and escalating risks from wider political, financial and strategic implications through horizon scanning and the removal of other risks no longer considered relevant or subsumed within other risks. Development sessions were undertaken during 2024/25 with further sessions planned during 2025/26 to develop the IJB's assessment of its risk appetite. The IJB's High risk areas are Staff Resource; Lack of Capital Investment in Health and Social Care Integrated Community Facilities (including Primary Care); Unable to Maintain IJB Spend; and Restrictions on Public Sector Funding

The Tayside Risk Management Group, consisting of risk management leads from the three Tayside IJB's, the corresponding local authorities and NHS Tayside and chaired by Dundee IJB's Chief Officer continued to meet during the year to streamline risk reporting arrangements, share risk intelligence and develop best practice.

Following on from the agreement of the revised Integration Scheme in December 2022, the IJB has developed and adopted a Directions Policy which will enhance the governance, transparency and accountability between the IJB, Dundee City Council and NHS Tayside by clarifying responsibilities and relationships and support the IJB in exercising its legal powers to ensure the IJB's Strategic Commissioning Plan is delivered. This was approved by the IJB in April 2023. An Annual Review of 2024/25 Directions issued by the IJB to provide assurance that these have been issued and implemented appropriately was undertaken by PAC on 21 May 2025.

Following receipt of a report from the Equality and Human Rights Commission (EHRC) with regard to compliance with the Public Sector Equality Duty, the IJB reviewed its arrangements

Annual Governance Statement

and implemented a range of improvements to ensure compliance with the duties. This included improvements to the Integrated Impact Assessment reporting within formal IJB and PAC reports, more accessible public access to these assessments on the IJB's website and the provision of a development session for IJB members and workshop for IJB report authors to ensure full understanding of the requirements of the duties. Following feedback from authors and IJB members, some of the format and content was reviewed and updated in April 2024 with the refreshed version being used from 2024/25. The EHRC undertook a further audit of IJB practice in early 2025 and have confirmed to the Chief Officer that Dundee IJB was found to be in compliance with all elements of the Public Sector Equality Duty that were audited.

In January 2023 the Alcohol and Drug Partnership published their Strategic Framework 2023-2028: Working Together to Prevent Harm and Support Recovery, along with a supporting two-year delivery plan. This plan was developed to provide a single, prioritised framework that addresses national policy priorities and local needs. Importantly, the revised framework also extends to cover alcohol related harm, as well as drugs. The strategic framework sets out the Alcohol and Drug Partnership's (ADP) vision that "People in Dundee thrive within safe, nurturing and inclusive communities, supported by accessible and effective alcohol and drug services that focus on prevention, protection, harm-reduction, resilience and recovery." The overarching 5-year Strategic Framework is supported by a Two-Year Delivery Plan (2023-2025) and Investment and Commissioning Plan (2023-2025). A progress report on Year One of the Delivery Plan was published during 2024/25.

Dundee ADP also oversees the ongoing local implementation of national Medication Assisted Treatment (MAT) Standards. The 3rd annual benchmarking report was published in summer 2024, covering progress to April 2024. Dundee has continued to make good progress each year, with grading of Green for MAT1-5 and Provisional Green for MAT6-9 in 23/24.

The Protecting People Annual Report 2023-24 was published in November 2024 providing an update on the collaborative multi-agency work undertaken across Dundee in developing an effective partnership response to the needs of at risk children and adults.











Dundee City Integration Joint Board complies in full with "The Role of the Head of Internal Audit in Public Organisations" (CIPFA) and operates in accordance with "Public Sector Internal Audit Standards" (CIPFA). The Chief Internal Auditor reports directly to the Performance and Audit Committee with the right of access to the Chief Finance Officer, Chief Officer and Chair of the Performance and Audit Committee on any matter. The annual programme of internal audit work is based on a strategic risk assessment, and is approved by the Performance & Audit Committee.

The Chief Internal Auditor has carried out a review of the adequacy and effectiveness of the Integration Joint Board's framework of governance, risk management and control. The findings of this review are reflected in the Annual Internal Audit Report 2024/25 presented to the IJB meeting of the 18 June 2025 which supports the outcome of Dundee City IJB's self-assessment process noted above and concludes that although some areas for improvement have been identified these do not impact on the level of assurance provided and reliance can be placed on the Integration Joint Board's governance arrangements and systems of control for 2024/25.







Continuous Improvement




The following areas for improvement have been identified through the self-assessment process, the Governance Action Plan and Annual Internal Audit Report. Progress against these will be monitored by the Performance and Audit Committee during 2025/26.

Annual Governance Statement

Area for improvement	Lead Officer	Target Completion Date	RAG Status
Reporting on workforce issues including the Integrated Workforce Plan as well as the partnership forum.	Chief Officer	January 2025	
Further development of improved Lead Partner Services arrangements around risk and performance management for lead partner services.	Chief Finance Officer	December 2024– September 2025	
Ongoing development of performance report information into a delivery plan framework to ensure the HSCP fulfils its remit in delivering the direction of travel within the IJB's Strategic Commissioning Framework.	Chief Finance Officer	October 2025	
Further development of governance arrangements considering agreed governance principles and updated advice from the Scottish Government Health & Social care Division including an IJB assurance plan to ensure assurance on all IJB risks including from partner bodies. Continue to provide an annual report from the PAC to the IJB to provide assurance that it has met its remit.	Chief Officer	December 2024	
Update the Board and PAC on progress in delivering against the remaining actions in the risk maturity action plan following adoption of Tayside IJB's Risk Management Framework.	Chief Finance Officer	January 2025– September 2025	
Work to fully implement the actions in the Integrated Workforce Plan. Strive towards ensuring that the DH&SCP culture becomes fully embedded. Engage staff in developing and maintaining the partnership culture as well as sharing and embedding the guiding principles.	Lead Allied Health Professional/ Head of Service Health & Community Care / Chief Finance Officer	January 2025	
Review attendance at groups based on agreed principles. Attendance at partner groups should be based on a consideration of whether this is necessary to provide assurance to allow the partner body to fulfil their agreed responsibilities in line with their accountabilities	Chief Officer	March 2025– September 2025	
Review best practice guidance document to ensure the operation of all groups conforms to the various principles detailed in the Governance Mapping report.	Chief Finance Officer	December 2024	
Review and implement the recommendations from the Internal Audit Review of Performance Management arrangements	Chief Finance Officer	May 2025– September 2025	
Review and further develop Strategic Plan Performance Measures for implementation of the IJB's Strategic Plan	Chief Finance Officer	December 2024– December 2025	

Annual Governance Statement

Review and implement the recommendations from the Internal Audit Review of Viability of External Providers	Chief Finance Officer	December 2024	
Completion of mapping and progress towards resolution of outstanding items on Governance Action Plan	Chief Finance Officer	November 2024	
Annual Strategic Risk Register report to be considered by PAC for review and endorsement prior to submission to IJB	Chief Finance Officer	May 2025	
Annual report to PAC detailing Directions issued, in line with Directions policy (including progress reports from the partners where appropriate)	Chief Officer	May 2025	
Review and adoption of FTF's Assurance Principles across governance groups of IJB	Chief Officer	October 2025	
Further enhancement of Financial Monitoring reports to provide details of financial performance against plan and progress towards delivery of savings targets	Chief Finance Officer	October 2025	

Risk Assessment		Definition
Green		On track or complete
Amber		In progress with minor delay
Red		Not on track (reason to be provided)

Conclusion and Opinion on Assurance

While recognising that improvements are required, as detailed above, it is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of Dundee City Integration Joint Board's governance arrangements.

We consider that the internal control environment provides reasonable and objective assurance that any significant risks impacting on the Integration Joint Board's principal objectives will be identified and actions taken to avoid or mitigate their impact.

Systems are in place to regularly review and improve the internal control environment.

Ken Lynn
Chair
Dundee City Integration Joint Board

Dave Berry
Chief Officer
Dundee City Integration Joint Board

Date:

Date

The Financial Statements:

Comprehensive Income & Expenditure Statement

The Comprehensive Income and Expenditure Statement shows the cost of providing services which are funded by budget requisitions from the partners for the year according to accepted accounting practices.

2023/24	2023/24	2023/24		2024/25	2024/25	2024/25
Gross Expenditure £000	Gross Income £000	Net Expenditure (Income) £000		Gross Expenditure £000	Gross Income £000	Net Expenditure (Income) £000
94,334	0	94,334	Older People Services	103,262	0	103,262
29,665	0	29,665	Mental Health	32,649	0	32,649
43,056	0	43,056	Learning Disability	46,968	0	46,968
11,051	0	11,051	Physical Disability	10,796	0	10,796
10,580	0	10,580	Substance Misuse	10,455	0	10,455
20,180	0	20,180	Community Nurse Services / AHP* / Other Adult Services	20,697	0	20,697
14,808	0	14,808	Community Services (Lead Partner)***	15,496	0	15,496
8,036	0	8,036	Other Services / Support / Management	7,206	0	7,206
34,189	0	34,189	Prescribing	34,986	0	34,986
30,953	0	30,953	General Medical Services (FHS**)	33,362	0	33,362
24,016	0	24,016	FHS – Cash limited & Non-Cash Limited	25,291	0	25,291
320,868	0	320,868	Net Cost of Operational Services during the Year	341,169	0	341,169
407	0	407	IJB Operational Costs	420	0	420
0	0	0	Central Support	0	0	0
21,711	0	21,711	Large Hospital Set Aside	21,850	0	21,850
342,986	0	342,986	Total Cost of Services	363,439	0	363,439
0	(232,498)	(232,498)	Income NHST	0	(245,083)	(245,083)
0	(104,333)	(104,333)	Income DCC	0	(112,278)	(112,278)
342,986	(336,831)	6,155	(Surplus) or Deficit on Provision of Services	363,439	(357,361)	6,078
		6,155	Total Comprehensive Income & Expenditure			6,078

Notes

* AHP – Allied Health Professionals

** FHS – Family Health Services

*** Reflects the impact of lead partner services not attributable to specific client groups

Dundee City Integration Joint Board's Comprehensive Income and Expenditure Statement shows the net commissioning expenditure provided to partners to support services. It does not separately detail income received from service users as this remains the statutory responsibility of the partners.

The Financial Statements:

Movement in Reserves Statement

This statement shows the movement in the year on the Dundee City Integration Joint Board's reserves.

Total Reserves 2023/24 £000	Movements in Reserves	General Fund Balance Total Reserves £000
23,968	Opening Balance at 31 March 2024	17,813
(6,155)	Total Comprehensive Income and Expenditure	(6,078)
(6,155)	Increase/(Decrease)	(6,078)
17,813	Closing Balance at 31 March 2025	11,735

The Financial Statements: Balance Sheet

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by Dundee City Integration Joint Board.

31 March 2024 £000		Notes	31 March 2025 £000
17,878	Short Term Debtors	Note 6	11,891
17,878	Current Assets		11,891
(65)	Short Term Creditors	Note 7	(156)
(65)	Current Liabilities		(156)
17,813	Net Assets		11,735
17,813	Usable Reserve: General Fund	Note 8	11,735
17,813	Total Reserves		11,735

The unaudited accounts were issued on 18 June 2025



Christine Jones, FCCA
Acting Chief Finance Officer
Dundee City Integration Joint Board

Date: 18 June 2025

Notes to the Financial Statements

1. Significant Accounting Policies

General Principles

The Financial Statements summarise Dundee City Integration Joint Board's transactions for the 2024/25 financial year and its position at the year-end of 31 March 2025. The Dundee City Integration Joint Board 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 Financial Statements are prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, supported by International Financial Reporting Standards (IFRS), and statutory guidance issued under Section 12 of the Local Government in Scotland Act 2003.

The accounts are prepared on a going concern basis, which assumes that the Dundee City Integration Joint Board will continue in operational existence for the foreseeable future. The historical cost convention has been adopted.

Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when settlement occurs. In particular:

- Expenditure is recognised when goods or services are received and their benefits are used by the Dundee City Integration Joint Board.
- Income is recognised when the Dundee City Integration Joint Board has a right to the income, for instance by meeting any terms and conditions required to earn the income, and receipt of the income is probable.
- Where income and expenditure have been recognised but settlement 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.

Funding

Dundee City Integration Joint Board is primarily resourced through funding contributions from the statutory funding partners, Dundee City Council and NHS Tayside. Expenditure is incurred as the Integration Joint Board commission's specified health and social care services from the funding partners for the benefit of service recipients in the Dundee City Integration Joint Board area.

Cash and Cash Equivalents

Dundee City Integration Joint Board does not operate a bank account or hold cash. Transactions are settled on behalf of Dundee City Integration Joint Board by the funding partners. Consequently, Dundee City Integration Joint Board does not present a 'Cash and Cash Equivalent' figure on the balance sheet. The funding balance due to or from each funding partner as at 31 March is represented as a debtor or creditor on Dundee City Integration Joint Board's Balance Sheet.

Notes to the Financial Statements

Employee Benefits

Dundee City Integration Joint Board does not directly employ staff. Staff are formally employed by the funding partners who retain the liability for pension benefits payable in the future. Dundee City Integration Joint Board therefore does not present a Pensions Liability on its Balance Sheet. Dundee City Integration Joint Board has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs.

Reserves

The Dundee City Integration Joint Board's only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March 2025 shows the extent of resources which the Dundee City IJB can use in later years to support service provision.

Indemnity Insurance

Dundee City Integration Joint Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Tayside and Dundee City Council have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide. Unlike NHS Boards, Dundee City Integration Joint Board does not have any 'shared risk' exposure from participation in Clinical Negligence and Other Risks Indemnity Scheme (CNORIS). Dundee City Integration Joint Board participation in the CNORIS scheme is therefore analogous to normal insurance arrangements.

The Dundee City IJB currently has no known or potential claims against it.

2. Critical Judgements and Estimation Uncertainty

Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 1, the Dundee City Integration Joint Board has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Annual Accounts are:

The value of the Large Hospital "set aside" expenditure reported within the total Integration Joint Board expenditure is £21.850m. This figure for 2024/25 has been agreed with NHS Tayside and will be included in both the NHS Tayside and Dundee City IJB annual accounts. The figure is calculated on the basis of activity and costs extracted from local datasets. In line with national guidance issued, bed day rates were adjusted to reflect a direct cost per occupied bed day, uplifted for inflation. As such, the sum set aside included in the accounts will not reflect actual hospital cost in 2024/25. This is a transitional arrangement for 2024/25 agreed locally between NHS Tayside and the three Tayside Integration Joint Boards and with the Scottish Government. Work continues at a national and local level to refine the methodology for calculating and planning the value of this in the future.

On behalf of all IJBs within the NHS Tayside area, Dundee City IJB acts as the lead partner under hosting arrangements for a range of services including Specialist Palliative Care, Brain Injury, Nutrition and Dietetics, Sexual and Reproductive Health and Psychological Therapies. It commissions services on behalf of the three Tayside IJB's and is responsible for the strategic planning and operational budget of those lead partner services. The Dundee City IJB reclaims the cost of these services using an agreed methodology based around population shares from the other IJB's. Dundee City IJB is not responsible for covering the full cost of any overspends

Notes to the Financial Statements

in these areas, nor do they retain the full benefits of any underspends. The Dundee City IJB will also receive a corresponding charge from the other Tayside IJB's for the services they lead on Dundee's behalf. This arrangement is treated as an agency arrangement.

Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Annual Accounts contain estimated figures that are based on assumptions made by the Dundee City Integration Joint Board about the future or that which are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

3. Events after the Reporting Period

It is considered that there have been no events occurring between 1 April 2025 and the date the accounts were authorised for issue that would have an impact on the 2024/25 financial statements.

4. Expenditure and Income Analysis by Nature

2023/24 Gross Expenditure £000	2023/24 Gross Income £000	2023/24 Net Expenditure (Income) £000	Description	2024/25 Gross Expenditure £000	2024/25 Gross Income £000	2024/25 Net Expenditure (Income) £000
205,797		205,797	Services commissioned from NHS Tayside	214,588		214,588
136,782		136,782	Services commissioned from Dundee City Council	148,431		148,431
374		374	Other IJB Operating Expenditure	386		386
33		33	Auditor Fee: External Audit Work	34		34
	(232,498)	(232,498)	Partners Funding Contributions – NHS Tayside		(245,083)	(245,083)
	(104,333)	(104,333)	Partners Funding Contributions – Dundee City Council		(112,278)	(112,278)
342,986	(336,831)	6,155	(Surplus) or Deficit on the Provision of Services	363,439	(357,361)	6,078

5. Taxation and Non-Specific Grant Income

2023/24 £000	Description	2024/25 £000
(232,498)	Funding Contribution from NHS Tayside	(245,083)
(104,333)	Funding Contribution from Dundee City Council	(112,278)
(336,831)	Taxation and Non-Specific Grant Income	(357,361)

The funding contribution from the NHS Board shown above includes £21.850m in respect of 'set aside' resources relating to acute hospital and other resources (Large Hospital Set Aside). Dundee City Integration Joint Board has responsibility for the strategic planning of the amount set aside based on the local population's consumption of these resources. NHS Tayside has the responsibility to manage the costs of providing these services. The value of the set aside

Notes to the Financial Statements

is calculated on the basis of activity and costs extracted from local datasets. The methodology of calculating future values of the Large Hospital Set Aside is being developed locally and nationally.

6. Debtors

2023/24 £000	Description	2024/25 £000
8,203	NHS Tayside	10,468
9,675	Dundee City Council	1,423
17,878	Total Debtors	11,891

7. Creditors

2023/24 £000	Description	2024/25 £000
22	NHS Tayside	131
43	Other Bodies	23
0	Other Government Bodies	3
0	Dundee City Council	0
65	Total Creditors	156

8. Usable Reserve: General Fund

Dundee City Integration Joint Board holds a general reserve balance in line with its reserves policy for two main purposes:

- To commit, or build up, funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management with resources to be used in line with the delivery of the IJB's Strategic and Commissioning Plan.
- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the Dundee City Integration Joint Board's risk management framework.

As stated in the IJB's reserves policy, in light of the size and scale of the Integration Joint Board's operations, over the longer term it is considered that it would be an aspiration to achieve a level of general reserves which represent approximately 2% of net expenditure. The value of reserves must be reviewed annually as part of the Integration Joint Board's Budget and Strategic and Commissioning Plan and in light of the financial environment at that time.

Under the IJB's reserves policy, committed reserves relate to specific funds for specific purposes and will only be used for these purposes, often spanning multiple years. Whilst these reserves are fully committed and therefore not free to use, these are regularly monitored. Any change of use, or decisions relating to residual balance will require the approval of the IJB.

The movement reflects the impact of funding for specific initiatives during 2024/25. The committed reserves balance of £10,713k has been committed by the Dundee City Integration

Notes to the Financial Statements

Joint Board through the planned reinvestment of Scottish Government ring fenced funding in line with the conditions of this funding for Primary Care Improvement Plan, Action 15 Mental Health Strategy and Alcohol and Drug Partnership. In addition, Dundee City Integration Joint Board has made decisions to commit reserves for specific purposes such as to support strategic developments and revenue budget support during 2024/25 and 2025/26. A detailed breakdown of these reserves is noted below:

Committed Reserves	Balance at 31-Mar-24 £000	Financial Plan 2024/25 £000	Restated 31-Mar-24 £000	Movement 2024/25 £000	Balance at 31-Mar-25 £000
Mental Health	1,036		1,036	(795)	241
Primary Care	1,858		1,858	75	1,933
Service Specific	1,452		1,452	(1,002)	450
Drug & Alcohol	559		559	367	926
Strategic Developments	1,756	2,000	3,756	(1,758)	1,998
Revenue Budget Support	4,000		4,000	1,950)	2,050
NHST – System Pressures	0		0	2,959	2,959
Other Staffing	363		363	(207)	156
Total Committed Reserves	11,024	2,000	13,024	(2,311)	10,713
Uncommitted Reserves	6,789	(2,000)	4,789	(3,767)	1,022
Total – General Fund Balances	17,813	0	17,813	(6,078)	11,735

9. Related Party Transactions

The Dundee City Integration Joint Board has related party relationships with NHS Tayside and Dundee City Council. In particular the nature of the partnership means that the Dundee City Integration Joint Board may influence, or be influenced by, its partners. The following transactions and balances included in Dundee City Integration Joint Board's accounts are presented to provide additional information on the relationships. Dundee City Integration Joint Board is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence Dundee City Integration Joint Board or to be controlled or influenced by Dundee City Integration Joint Board. Related party relationships require to be disclosed where control exists, irrespective of whether there have been transactions between the related parties. Disclosure of these transactions allows readers to assess the extent to which the Dundee City Integration Joint Board may have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with Dundee City Integration Joint Board.

Dundee City Integration Joint Board Members

Board members of Dundee City Integration Joint Board have direct control over the Board's financial and operating policies. The Dundee City Integration Joint Board membership is detailed on page 6 of these statements. Board members have the responsibility to adhere to a Code of Conduct, which requires them to declare an interest in matters that directly or indirectly may influence, or be thought to influence their judgement or decisions taken during the course of their work. In terms of any relevant parties, board members with declarations of

Notes to the Financial Statements

interest did not take part in any discussion or decisions relating to transactions with these parties.

Officers

Senior Officers have control over Dundee City Integration Joint Board's financial and operating policies. The total remuneration paid to senior officers is shown in the Remuneration Report. Officers have the responsibility to adhere to a Code of Conduct, which requires them to declare an interest in matters that directly or indirectly may influence, or be thought to influence their judgement or decisions taken during the course of their work. In terms of any relevant parties, officers with declarations of interest did not take part in any discussion or decisions relating to transactions with these parties.

Key Management Personnel

The Non-Voting Board members employed by Dundee City Council and recharged to the Dundee City Integration Joint Board include the Chief Officer and the Chief Finance Officer. Details of the remuneration for these post-holders is provided in the Remuneration Report.

Transactions with NHS Tayside

2023/24 £000	Description	2024/25 £000
232,498	Funding Contributions received from the NHS Tayside Board	245,083
(205,797)	Net Expenditure on Services Provided by the NHS Tayside Board	(214,588)
26,701	Net Transactions with NHS Tayside	30,495

NHS Tayside did not charge for any support services provided in the year ended 31 March 2025 (2024: nil)

Balances with NHS Tayside

2023/24 £000	Description	2024/25 £000
8,203	Debtor balances: Amounts due from the NHS Board	10,468
(22)	Creditor balances: Amounts due to the NHS Board	(131)
8,180	Net Balance with the NHS Board	10,337

Transactions with Dundee City Council

2023/24 £000	Description	2024/25 £000
104,333	Funding Contributions received from Dundee City Council	112,278
(137,189)	Net Expenditure on Services Provided by Dundee City Council	(148,851)

Notes to the Financial Statements

(32,856)	Net Transactions with Dundee City Council	(36,573)
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Dundee City Council did not charge for any support services provided in the year ended 31 March 2025 (2024: nil).

The Net Expenditure on Services Provided by Dundee City Council figure includes IJB Operating Expenditure of £420k (2024: £407k).

Balances with Dundee City Council

2023/24 £000	Description	2024/25 £000
9,675	Debtor balances: Amounts due from Dundee City Council	1,423
0	Creditor balances: Amounts due to Dundee City Council	0
9,675	Net Balance with Dundee City Council	1,423

10. Value Added Tax (VAT)

Dundee City IJB is not a taxable person and does not charge or recover VAT on its functions. The VAT treatment of expenditure in the Dundee City IJB's accounts depends on which of the partner agencies is providing the service as these are treated differently for VAT purposes. The services provided to Dundee City IJB by the Chief Officer are outside the scope of VAT as they are undertaken under a special legal regime.

11. Agency Income and Expenditure

On behalf of all Integration Joint Boards within the NHS Tayside area, the Dundee City Integration Joint Board acts as the lead manager for a variety of Community, Older People, Physical Disability, Mental Health and Learning Disability Services. It commissions services on behalf of the other Integration Joint Boards (Perth & Kinross and Angus) and reclaims the costs involved. The payments that are made on behalf of the other Integration Joint Boards, and the consequential reimbursement, are not included in the Comprehensive Income and Expenditure Statement (CIES) since the Dundee City Integration Joint Board is not acting as principal in these transactions.

The amount of expenditure and income relating to the agency arrangement is shown below.

2023/24 (£000)	Description	2024/25 (£000)
16,932	Expenditure on Agency Services	18,221
(16,932)	Reimbursement for Agency Services	(18,221)
0	Net Agency Expenditure Excluded from CIES	0

12. Provisions and Contingent Liabilities

Dundee City Integration Joint Board has currently made no provisions. This does not prohibit Dundee City Integration Joint Board making provisions in the future and will where necessary consider the needs for a provision based on the merits of the incumbent circumstances at a relevant future point.

Notes to the Financial Statements

Contingent Liability

As part of the NHS Scotland Agenda for Change pay deal for 2023/24 it was agreed to look at modernisation of staff terms and conditions. The three commitments were made –

- Implementation of protected learning time
- Review of the working week
- Review of Band 5 nursing profiles

NHS Circular PCS(AFC)2024/3 issued by SG in June 2024 gave clarity on the review of Band 5 nursing roles. To the extent that related costs can be accounted for with an accrual or provision, there remains an unquantifiable contingent liability associated with the Band 5 nursing review at the year end. There is no end date for applications, and data on the likely outcome of reviews is not yet available.

13. Accounting Standards that have been issued but not adopted

There were no material impact on the Integration Joint Board of an accounting standards that have been issued but are not yet adopted in the 2024/25 Code of Practice on Local Authority Accounts in the United Kingdom.

Independent Auditor's Report

Independent auditor's report to the members of Dundee City Integration Joint Board and the Accounts Commission

The Annual Accounts are subject to audit in accordance with the requirements of Part VII of the Local Government (Scotland) Act 1973.

The Auditor appointed for this purpose by the Accounts Commission for Scotland is:

Rachel Browne

Audit Director

Audit Scotland

4TH Floor

102 West Port

Edinburgh

EH3 9DN