

Dundee City Integration Joint Board

Annual Accounts

**Unaudited
2025-26**

Dundee City Integration Joint Board

Unaudited Annual Accounts 2025-26

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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 2026. 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

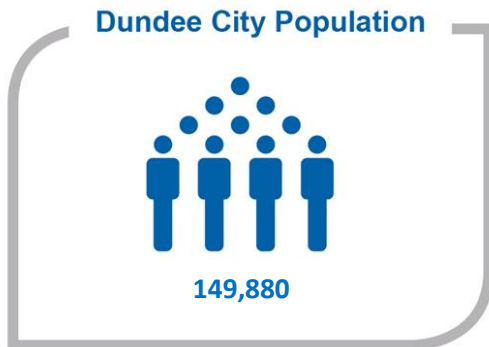
Dundee City Integration Joint Board has responsibility for planning and providing defined health care and social care services for the residents of Dundee encompassing an area of 60 square kilometres and a population of around 150,000. These services are provided in line with the Integration Joint Board's 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.

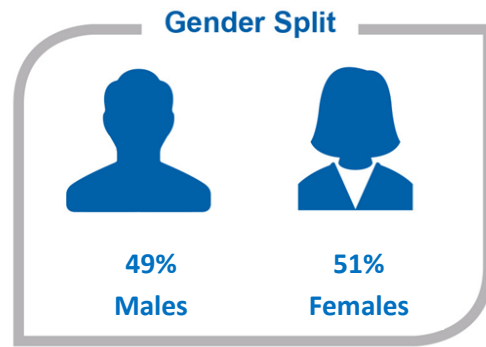
A full profile of Dundee City is set out in the [Strategic Needs Assessment](#). Some of the key characteristics are presented below. All these characteristics have an impact on the demand for services commissioned by the Dundee City IJB, both now and in the future.

Management Commentary

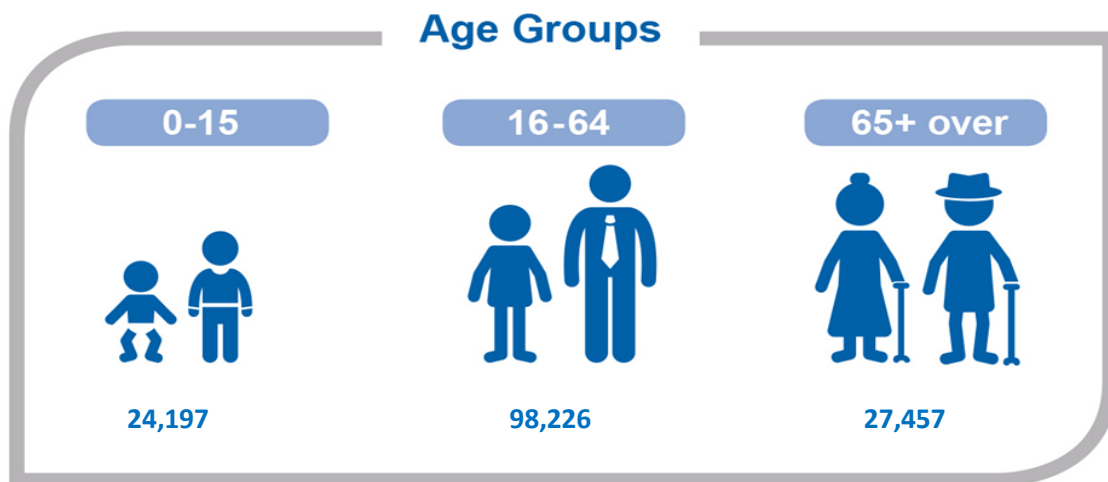
POPULATION PROFILE AND PROJECTIONS



(Source: [National Records of Scotland](#), 2025)



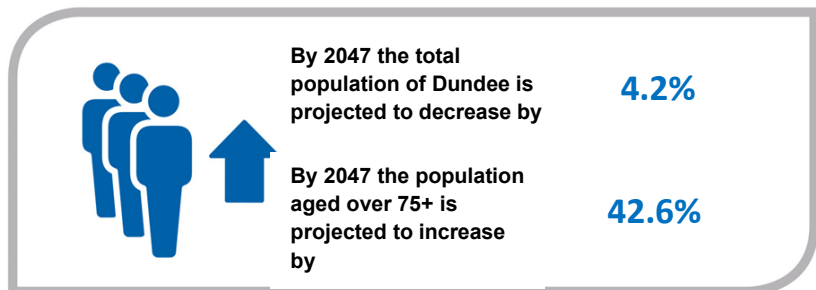
(Source: [National Records of Scotland](#), 2025)



(Source: [National Records of Scotland](#), 2025)

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 **42.6%** in those over 75 anticipated over the next 21 years.



Management Commentary

Life Expectancy

Dundee **males have the fifth lowest** life expectancy in Scotland and Dundee **females have the fourth 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 – 79.6 years
(compared to 81.1 for a Scottish female, a difference of 1.5 years)

Male Life Expectancy at Birth – 75.3 years old
(compared to 77.2 years for a Scottish male, a difference of 2 years)

(Source: [NRS Life Expectancy in 2021-23 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 Admissions



Dundee has the highest drug related hospital admissions.

Dundee – **346.9** per, 100,000 population (3 year rolling average 22/23 to 24/25)

Scotland - **164.3** per 100,000 population

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

Homelessness



1,377 households assessed as homeless in 2024/25

45% of households have at least one identified support need

(Source: *Homelessness in Scotland 2024 to 2025, Scottish Government*)

Physical Disability



14922 (16+ popn) people in Dundee identified themselves as having a disability or long-term condition that limited their day to day activities a lot

12% of Dundee's population

(Source: *Census 2022, 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 2025/26:

Voting Members:

Role	Member
Nominated by Tayside Health Board (Chair/Vice Chair)	Bob Benson (Vice Chair from 23/10/2024)
Nominated by Tayside Health Board	Colleen Carlton
Nominated by Tayside Health Board	David Cheape
Councillor Nominated by Dundee City Council (Chair)	Councillor Ken Lynn (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	Dave Berry (Acting from 17/01/2024; permanent from 30/05/2025)
Proper Officer Appointed under section 95 (Chief Finance Officer)	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	Jayne Smith (from October 2025, vacant prior to this date)
Registered medical practitioner employed by the Health Board and not providing primary medical services	Dr Sanjay Pillai
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	Vacant
Clinical Director	Dr David Shaw

Management Commentary

Third Sector Representative	Christina Cooper
Service user residing in the area of the local authority	Nicola Stevens (from 18 February 2026, vacant prior to this date)
Persons providing unpaid care in the area of the local authority	Martyn Sloan

The Chief Officer provides the strategic leadership and direction to Dundee City Integration Joint Board. 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.

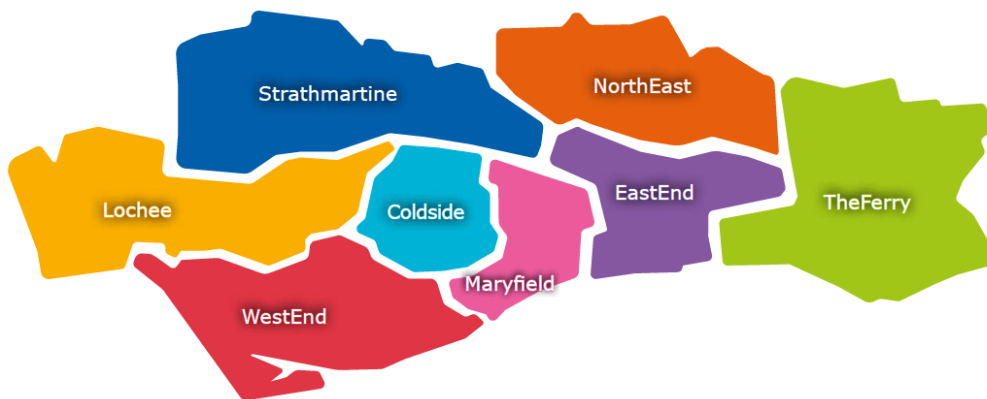
Through 2025/26, continuing interim and contingency arrangements to support and supplement the senior leadership team were in place. Acting Chief Officer, Acting Chief Finance Officer and Acting Head of Service, Strategic Services posts commenced on 17th January 2024. The Acting Chief Officer was permanently appointed to the post of Chief Officer from 30th May 2025, while other Acting arrangements continued through 2025/26.

Operational Delivery Model

During 2025/26, 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



Management Commentary

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 2025/26, 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 2025/2 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 2025-26 Annual Performance Report ([DHSCP Annual Performance Report 2024/25](#) – updated link to be inserted once 2025/26 Report available)

The work of the Performance and Audit Committee over the 2025/26 financial year also informs the Annual Governance Statement set out within these annual accounts.

Table 2

National Indicator	Dundee 20/21 (Baseline Year)	Dundee 2023/24	Dundee 2024/25	Dundee 2025*	Scotland 2025*
Emergency admissions rate to hospital per 100,000 people aged 18+	11,645	14,550	15,410	15,715	11,462
Emergency bed days rate per 100,000 people aged 18+	95,419	118,167	109,184	99,393	106,455
Readmissions to acute hospital within 28 days of discharge rate per 1,000 population	152	150	143	148	104
Falls rate per 1,000 population aged 65+	31.5	35.5	35.3	35.2	22.9

Management Commentary

Number of days people spend in hospital when they are ready to be discharged, per 1,000 population (Delayed Discharge bed days)	327	411	245	250	925
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*calendar year data

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

Operations for the Year

During 2025/26, Dundee Health and Social Care Partnership (DHSCP) continued to deliver a wide range of essential services within a challenging operational and financial environment. The Partnership demonstrated ongoing financial management through its continued delivery of the Financial Recovery Plan, incorporating strengthened financial controls, enhanced monitoring and reporting, proactive service-level cost management, and the use of reserves and transformation funding.

Demand across services remained consistently high, alongside increasing complexity of need and sustained workforce pressures. In response, services continued to adapt and evolve, maintaining a clear focus on timely, safe and person-centred care. This included ongoing work to improve outcomes, strengthen service delivery models and maximise the effective use of available resources.

These operational improvements have supported more efficient use of resources, reduced reliance on high-cost care settings and contributed to delivery of the Partnership's financial recovery objectives during the year.

Discharge Without Delay and Care at Home

A delayed discharge is defined as a patient who is clinically ready to leave hospital but continues to occupy a bed. Reducing delayed discharges and improving patient flow remained a key strategic priority during 2025/26. The Integrated Hospital Discharge Team has played a key role in improving discharge processes through coordinated, early planning and a pathway-based approach aligned to community clusters. This has enhanced communication with patients and families and supported safer, more timely transitions home.

Significant progress has been achieved through:

- Strengthened multidisciplinary teams working across health and social care
- Fully embedding Integrated Discharge Teams across hospital and community settings
- Continued implementation of Discharge to Assess approaches
- Increased focus on community capacity to support timely discharge

As a result, over 98% of discharges now occur without delay and the remaining delays are increasingly linked to complex individual circumstances rather than care capacity issues.

The success of the Integrated Hospital Discharge Team has been formally recognised through the NHS Tayside STAR Awards, where the team received a Silver Award in the Support Team category. This accolade highlights the team's commitment to excellence, collaboration, and

their significant contribution to improving patient experience across Dundee. The service continues to attract national interest from other Boards and Health and Social Care Partnerships who are trying to replicate the model within their own areas. This approach has been adopted as a directive within the Scottish Government Operational Improvement Plan.

As part of the wider Discharge Without Delay Programme throughout 2025/26, additional advanced nursing practitioners were recruited to work across the inpatient and community settings to further strengthen the whole system frailty pathway. Frailty at home testing also extended their working hours as part of the Optimising Access workstream and there was continued promotion of the early intervention and prevention approach. Patient numbers continue to rise as a means of preventing hospital admissions for frail older people, contributing to the continuing shifting of the balance of care further into community settings. With a growing proportion of individuals now being discharged earlier to return home safely and maintain independence, the Dundee & Angus Joint Equipment Store has also continued to grow while delivering cost efficiencies through reuse and sustainable service delivery. Throughout 2025/26 demand for equipment increased by 5% and despite the loan duration increasing by 11%, the service continued to have higher reissue and recycling rates than the previous year (70% & 84% respectively).

Alongside this, continued analysis of Resource Matching Unit (RMU) data has strengthened understanding of the relationship between demand, capacity and unmet need. Continued emphasis on partnership working led by RMU ensures capacity across the social care system is utilised as effectively as possible, prioritising those with greatest assessed need.

Physiotherapy and Occupational Therapy Services

During 2025/26, Physiotherapy and Occupational Therapy services progressed a programme of service pathway redesign aimed at improving patient flow, enhancing access, and supporting delivery of care within community settings. The redesign focused on developing a more integrated, multidisciplinary model, enabling closer working across health and social care teams and a more coordinated approach to assessment, intervention and discharge planning.

A central aspect of the redesign has been improving access to therapy at the earliest possible stage. Revised referral and triage processes have supported earlier assessment and prioritisation, ensuring individuals receive the right support at the right time. Alongside this, there has been a continued shift towards community-based delivery, reducing reliance on hospital services and supporting people to remain independent within their own homes.

Rehabilitation pathways have been redesigned across both hospital and community settings, enabling earlier assessment, stronger integration and expansion to seven-day working. These improvements have supported more timely discharge decisions, reduced waiting times and improved patient outcomes, contributing to sustained high levels of same-day and early discharge, and reduced hospital length of stay. Waiting times within the community setting for both Occupational Therapy and Physiotherapy has reduced to approximately two weeks from a much longer wait.

In addition to this, a leadership structure review was carried out, resulting in the integration of community, outpatient, and acute leadership arrangements into a single, cohesive service. This has strengthened governance, improved alignment across pathways, and enhanced system-wide working.

Mental Health and Learning Disabilities

Management Commentary

Dundee Health and Social Care Partnership continue to demonstrate sustained progress in strengthening a coordinated, partnership-led approach to mental health, learning disabilities and wellbeing. This is underpinned by effective governance, robust strategic planning and strong multi-agency collaboration.

Through the Mental Health Strategic Planning Group (MHSPG), the Partnership is progressing a revised Model of Care in collaboration with NHS Tayside and external expertise. This work is focused on reducing waiting times, improving care pathways and delivering more integrated, person-centred services.

Dundee continues to face significant health inequalities which impact mental health outcomes, including high levels of deprivation, poverty, unemployment and insecure housing. In response, a large stakeholder engagement event was held in April 2025, bringing together a broad range of partners from across the city. Using a structured “you said, we did” approach, participants reviewed progress to date, identified gaps and helped shape future priorities.

A series of themed sessions explored key areas including health inequalities, workforce development, care pathways and service accessibility. The outputs from this engagement have informed and continue to underpin the co-production of the Mental Health strategic plan.

Learning Disability Health Checks

The Dundee HSCP has made continued progress in the roll out of the Learning Disability Annual Health Check programme during 2025/26.

A hybrid delivery model has been successfully introduced, combining nurse-led clinics with a GP-enabled register, providing a flexible and scalable foundation for future delivery. A central register of approximately 1,400 eligible individuals has been established and maintained within GP systems, improving identification and targeting of the population.

During the year, 197 annual health checks were offered, with 144 completed, representing an uptake of 73% and demonstrating meaningful progress in embedding the programme operationally. This activity has supported improved access to healthcare, with 61 (42%) onward referrals made across a wide range of services.

Work has also focused on improving engagement with national screening programmes. Through collaboration with Public Health, data sharing on attendance and non-attendance has enabled greater understanding of barriers to access and informed service improvements.

Mental Health - Joint Inspection of Adult Services

Throughout 2025/26, the Care Inspectorate and Healthcare Improvement Scotland undertook a joint inspection focussing on adults living with mental illness and their unpaid carers to assess how integration supports people’s experiences and outcomes. Dundee Health and Social Care Partnership was the seventh HSCP inspected and the fourth where the focus was on people living with mental illness.

The inspection gathered feedback from 60 individuals living with mental illness and 16 carers, alongside staff engagement through face-to-face discussions and surveys, supported by wider service user feedback.

Overall, the inspection confirmed strong performance, with seven of nine indicators above the Scottish average. Most individuals reported positive experiences of high-quality care, contributing to improved quality of life.

Management Commentary

A key strength identified was the Partnership's focus on early intervention and prevention, underpinned by a broad range of accessible, community-based and direct access services operating through a "no wrong door" approach. Services are designed to be responsive across the whole system, including provision for individuals with mental health needs and learning disabilities.

Innovative developments such as Hope Point, a 24/7 mental health and wellbeing service, provide immediate, compassionate, peer-led support through strong multi-agency pathways. The service has received national recognition, including inclusion in the Scottish Government's *Safe Spaces* report and receipt of the *Policing Partner of the Year Award 2025*, reflecting its impact on crisis response and partnership working.

Co-production and lived experience are embedded across services, particularly within learning disability provision, where the expansion of peer support networks has strengthened engagement, recovery outcomes and contributed to service design and pathways into employment.

Strong partnership working across NHS, local authority and third sector providers continue to support a holistic, person-centred approach, reinforced by robust commissioning arrangements, which were evaluated as 'Very Good'.

Progress has also been made in strategic alignment, with the Dundee Mental Health and Wellbeing Strategic Plan nearing completion and aligned with wider Tayside priorities, alongside ongoing delivery of the Learning Disabilities Transition Programme. Work to address inequalities has further strengthened using impact assessments, improved outcome measures and ongoing community research.

Financial and service sustainability has been supported through the development of a Mental Health Financial Framework, aligned to both the Learning Disabilities Transition Programme and the Adult Mental Health Model of Care. This model promotes an integrated, person-centred approach focused on prevention, early intervention and community-based support.

The inspection highlighted positive outcomes, with individuals reporting they were well supported to manage their mental health. The range of services available was recognised as valuable in supporting wellbeing and independence.

Overall, Dundee HSCP has demonstrated a robust and evolving system for mental health and learning disability services, with strong foundations in prevention, partnership working and person-centred care, and progress continues towards sustainable, community-focused service delivery.

Suicide Prevention

Dundee HSCP continues to progress a coordinated, multi-agency approach to suicide prevention through delivery of the Creating Hope Together in Dundee 2024–2026 Suicide Prevention Plan. This sets out a shared vision to ensure that individuals experiencing suicidal thoughts, and those affected by suicide, can access timely, compassionate and appropriate support, underpinned by strong partnership working and lived experience engagement.

Suicide prevention activity is embedded across the wider mental health system and reflects a whole-system, prevention-focused approach. This includes strengthening community awareness and reducing stigma, improving early identification of risk, and ensuring access to responsive support pathways.

Management Commentary

Innovative services such as Hope Point contribute to this approach by providing 24/7, peer-led support for individuals in distress, including those experiencing suicidal thoughts, helping to reduce crisis escalation and connect people to wider services.

A key achievement at Hope Point this year was the launch of the Suicide Bereavement Peer Practitioner Support service. This is a specialised support service delivered by Peer Mental Health & Wellbeing Practitioners with lived experience of bereavement by suicide. The support is free of charge to people living in Dundee, aged 16+, who have recently experienced a bereavement by suicide. This support can also be offered to families whose bereavement occurred in Dundee.

In addition to this, in 2025 a 'Dundee Suicide Prevention Week' was held whereby the following activities were carried out:

- A series of campaign films were launched featuring some of the people involved in the suicide prevention activities in Dundee.
- Public information stalls were held to help raise awareness of supports and reduce stigma.
- Workshops were delivered to support others to identify when someone may be at risk of suicide and provide a compassionate response.
- On street campaign posters across the city were displayed to raise awareness
- Supported the launch of 'Enabling Conversations', a new resource for young people to help them talk to others about suicide.
- A flash mob in the city centre to encourage more people to have conversations about suicide.

In February 2026, a new one-year men's mental health project was launched to gain insight into what it is like to be a man living in Dundee in relation to mental health and wellbeing. The first phase was a public survey which closed towards the end of March 2026. The In Yir Heid men's mental health and wellbeing survey received a total of 338 responses, 225 were from men living in Dundee. Responses are now being analysed ahead of the next phase which is to engage with groups of men across the city to build further insight.

Distress Brief Intervention Service (DBI)

The Tayside Distress Brief Intervention Service (DBI) was initially launched in April 2022 and transitioned to local teams from April 2025. The Dundee DBI service has a team of Mental Health & Wellbeing Peer Practitioners who deliver local, timely and collaborate. During 2025/26, 926 referrals were received, an increase of 8% on the previous year. Referrals continue to increase due to the referral pathways being opened for additional GP surgeries, more Police officers being trained and the service being more embedded for Level 1 colleagues. The service successfully managed to contact 58% of people referred within 24 hours, with Practitioners attempting to contact 100% of the referrals within 24 hours. The engagement with the DBI has remained at a high level with 79% who did engage, 78% ended their service with a planned discharge. The service has 8% of people still in active support and only 13% of referrals did not respond to contact attempts.

Drug and Alcohol Services

Dundee Alcohol and Drug Partnership (ADP), working within the Dundee Health and Social Care Partnership, has demonstrated significant progress in strengthening a coordinated, partnership-led approach to substance use services. This is reflected in the continued green scoring for all Medication Assisted Treatment (MAT) standards in Dundee.

Management Commentary

Dundee continues to show strong delivery of harm reduction interventions, including widespread provision of naloxone, overdose prevention advice, and partnership working with community pharmacies. These approaches enable more targeted responses to emerging risks such as near-fatal overdoses (NFODs) and continued implementation of Medication Assisted Treatment standards, reflecting strong alignment with national priorities and a commitment to improving outcomes for individuals. Training has been delivered to staff members and the option to carry Naloxone for those who have received the training has been rolled out.

A key achievement is the shift towards community-based and outreach delivery models, with services increasingly operating across multiple locations rather than from single sites. This has improved accessibility and engagement, supported by co-location arrangements, outreach activity, and strengthened links with mainstream services, enabling individuals to access support in settings that meet their needs.

Partnership working is a significant strength across Dundee, with strong collaboration between statutory and third sector partners. This is particularly evident within the rehabilitation and recovery pathway, where organisations are working together effectively to support individuals through residential rehabilitation and ongoing community recovery, including peer support networks and self-management and recovery training (SMART). SMART Recovery is a structured, group-based programme that supports individuals to develop self-management skills, build resilience and sustain recovery, through evidence-based techniques and peer-supported learning.

The system also demonstrates increasing use of lived and living experience to inform service design and improvement, with examples of co-production and peer-led recovery activity contributing to new initiatives such as dedicated support hubs.

DDARS (Drug and Alcohol Recovery Services) maintained strong performance as one of the top performing HSCPs throughout the year, with 90.9% of individuals commencing treatment within three weeks of referral, meeting the national standard of 90%.

Ongoing service developments have included a strategic shift from Drug Testing and Treatment Orders (DTTOs) towards Community Payback Orders (CPOs). DTTOs are court-mandated orders focused primarily on structured drug treatment and regular testing for individuals with more complex dependency needs, whereas CPOs provide a broader, more flexible community justice approach that combines supervision, rehabilitative support and unpaid work requirements.

This shift reflects a greater emphasis on recovery-focused practice and person-centred rehabilitation, enabling more tailored support and improved engagement. Long-acting treatments such as Buvidal remain the preferred first-line option, reflecting their effectiveness in improving clinical outcomes and enhancing quality of life through a reduced treatment burden.

Collectively, these changes have contributed to stronger service user engagement, improved outcomes and more efficient and sustainable service delivery.

Transformation of Services

Transformation activity in 2025/26 across NHS Tayside and the Dundee Integration Joint Board focused on delivering system-wide change to improve sustainability, service quality and outcomes.

Key priorities included shifting the balance of care from hospital to community settings, improving patient flow through initiatives such as Discharge Without Delay and Hospital at

Management Commentary

Home, and progressing whole-system redesign programmes, including Mental Health and Learning Disabilities services.

Transformation activity was supported by ongoing workforce redesign, service rationalisation and increased use of digital solutions, with a continued emphasis on prevention, integration and long-term financial sustainability.

Good progress was made in developing and implementing efficiency measures, strengthening financial controls, and advancing service redesign proposals. However, this progress was delivered within a challenging context of sustained service demand, workforce pressures and system-wide dependencies. Continued high demand within care at home and mental health and learning disability services impacted the pace at which transformational change could be realised.

As a result, while transformation has delivered important system improvements and laid strong foundations for future change, further work is required to fully achieve sustainable service models and financial balance in the medium to long term.

Learning Disabilities Transition Programme

As part of the Tayside Learning Disabilities Inpatient Transition Programme, the new Learning Disability Assessment Unit at Murray Royal Hospital opened during the year, marking completion of the first phase of the programme. Staff and patients were successfully transferred from the former unit at Carseview Centre to the newly refurbished Rannoch Ward in March. The move was carefully managed with support from Dundee HSCP staff and services to ensure continuity of care and a safe transition for patients.

The new facility provides a significantly enhanced therapeutic environment, including access to sensory spaces, gym equipment, outdoor areas and improved accommodation. In addition, the co-location with psychology, occupational therapy and wider multidisciplinary teams supports a more integrated approach to assessment, treatment and ongoing care, improving the overall patient experience and clinical outcomes.

Palliative Care Strategy

Progress towards delivering the Tayside “Palliative Care Matters for All (2025–2030)” has been positive during 2025/26, with significant developments in strategic planning, governance, and partnership working across Tayside. A draft local strategy was developed and key programme infrastructure established. Implementation remains at an early stage, with further work required to finalise delivery plans, strengthen data and performance frameworks, and realise the full benefits of service transformation.

The draft strategy went from concept of service redesign into formal system-wide planning in September 2025 when the plan was circulated for consultation. 2025/26 represents the initial mobilisation phase of the strategy. The establishment of a Tayside Together Palliative Care Steering Group, Public Partner Engagement Group as well as the appointment of a Managed Care Network Manager materialised throughout the year.

NHS Scotland National Frameworks

During 2025/26, NHS Tayside and the Integration Joint Board (IJB) progressed delivery of the NHS Scotland Operational Improvement Plan, Population Health Framework and Health and Social Care Service Renewal Framework through a continued focus on improving access, shifting the balance of care and strengthening prevention.

Management Commentary

Waiting times improved across services through increased activity and better patient flow, while expanded primary care and community services—including Pharmacy First, Hospital at Home, improved frailty pathways and Discharge Without Delay—supported more care closer to home.

Digital transformation was advanced through the Athena Command Centre and wider service modernisation, including increased use of Near Me consultations to improve access and operational decision-making.

Prevention and early intervention were further embedded through integration into planning and targeted public health actions, contributing to improved outcomes, reduced delayed discharges and lower pressure on hospital services. Progress was also supported by expansion of multidisciplinary teams, improved care coordination, strengthened intermediate care, modernised pathways and enhanced unscheduled care resilience, underpinned by workforce development, digital innovation and strong partnership working to deliver a more integrated, community-based and sustainable system.

Analysis of Financial Statements 2025/26

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 2025/26 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 2025/26 Annual Accounts comprise: -

- a) Comprehensive Income and Expenditure Statement – This statement shows that Dundee City Integration Joint Board made an overall deficit of £5,854k in 2025/26 (deficit of £6,078k in 2024/25) on the total income of £376,444k (£357,361k in 2024/25).
- b) Movement in Reserves – Dundee City Integration Joint Board has year-end reserves of £5,880k (£11,735k in 2024/25). The level of reserves falls out with the Dundee City Integration Joint Board's reserves policy of 2% of budgeted resources. 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 2025/26 do not include a Cash Flow Statement as Dundee City Integration Joint Board does not hold any cash or cash equivalents.

Financial Position at the End of March 2026

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	146,491	114,308
Additional Pay award	7,231	534
Hospital & Community Health Services	11,203	
Family Health Services Drugs Prescribing	453	
General Medical Services	35,469	
Family Health Services – Cash and Non-Cash Limited	25,967	
Net Effect of Hosted Services	9,431	
Large Hospital Set Aside	23,201	
Social Work & Social Care Funding		2,157
Revised Partners Funding Contribution	245,083	116,999

The IJB reported a year end underlying operational overspend of £5,659k for 2025/26. The unplanned additional overspend of £6,235k has been funded by use of the remaining general reserve (£644k), decommitment of previously earmarked reserves under financial recovery arrangements (£925k) and implementation of the financial risk sharing arrangement set out within the [Dundee Health and Social Care Integration Scheme](#).

In the event of any overspend within the delegated budget, after the application of a financial recovery plan and use of IJB reserves, NHS Tayside and Dundee City Council become liable to split the deficit based on each party's proportionate contribution to the IJB's budget for that financial year. Under this arrangement, NHS Tayside became liable to make a further contribution of £2,227k and Dundee City Council liable to make a further contribution of £1,864k.

Within Dundee City Council delegated services, the teams continue to see a high level of vacancies because of recruitment and retention challenges due to a continuous underlying level of staff turnover, which has resulted in use of agency, overtime and sessional staff where necessary with a total of £3,070k spent over 2025/26. Due to the ageing population as well as national priority to reduce delayed discharge levels, increased demand for community services continues to be seen, which creates additional pressure to support people in a community setting within budget. Care at Home continues to be a high-pressure area and efforts to drive efficiencies in externally commissioned care at home service has improved the financial position as the year has progressed but not as much as planned with the overspend for the service totalling £3,815k for the year. However, it should be recognised that the increased Care at Home activity is a strategic priority of the IJB through shifting the balance of care and has had a beneficial impact for both patient care and whole-system services in Tayside through significant and sustained reductions in delayed discharge, as well as reducing unmet

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need for service users in the community awaiting packages of care and minimising unnecessary hospital admission. Additional pressures also continue to be recognised in other adult services, predominantly to support adults with increasingly complex health and care needs where packages of care and supported accommodation can incur significant costs.

Similarly, the underspend within the NHS delegated service also relates to recruitment and retention issues, with ongoing reliance on supplementary staffing with spend totalling £3,323k on bank, over-time and agency during 2025/26. The underspend within the health element of the budget continues to reflect overall efforts to shift the balance of care from in-patient settings to community and homely settings.

The in-year utilisation of Reserves balances within the impact of the overall financial position for integrated services in Dundee for 2025/26 has resulted in the level of reserves held by Dundee City Integration Joint Board decreasing to £5,880k at the year ended 31 March 2026 (£11,735k at the year ended 31 March 2025). This is reflected in the Movement in Reserves Statement.

	Opening Committed Reserves@ 01/04/25	In-Year Reserves Movement	Closing Committed Reserves @ 31/03/26
	£000	£000	£000
Primary Care	1,933	(106)	1,827
Mental Health	240	(240)	0
Drug & Alcohol	926	(541)	385
Service Specific	450	(292)	158
Strategic Developments	1,998	1,139	3,137
Revenue Budget Support	2,429	(2,429)	0
NHST-System Pressure Funding	2,959	(2,586)	373
Other Staffing	155	(155)	0
Total Committed Reserves	11,091	(5,210)	5,880
Plus Uncommitted Reserves	644	(644)	0
Total Reserves	11,735	(6,078)	5,880

The reserve balance of £5,880k at the year ended 31 March 2026 is lower 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. It is important to acknowledge that all of the remaining 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 a pace and scale that matches the population needs while also recognising the financial limitations. 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 continued to implement a Financial Recovery plan with the aim of bringing the delegated budget into financial balance by the 2025/26 year-end. The initial budget for the year set out the cost pressures and funding available with a corresponding resultant gap of £17,548k which represents the biggest annual financial savings requirement the IJB has had to make since it was formed in 2016. The scale of the financial gap, coupled with increasing complexity of need, demand and inflationary cost pressures as well as the need to maintain safe and effective care across all delegated functions places a significant challenge on the IJB, Officers and across delegated services. A savings plan was agreed in addition to agreement to utilise reserves to ensure the IJB had a balanced budget position going into the 2025/26 financial year, however, there remained a high risk that the proposed savings and efficiencies will not be deliverable in line with expectations.

The outturn from the first quarter showed the IJB were already not on track to meet the savings requirement. A projected operational overspend of £4,946k was reported after the utilisation of £2,429k from IJB Reserves as agreed at the budget setting meeting in March 2025. The unplanned overspend was reflective of the ongoing challenge to fully deliver the significant level of savings and efficiencies during 2025/26 while also managing demand and performance expectations. A Financial Recovery Plan was approved with enhanced controls and scrutiny measures with Officers and Senior Management continuing to monitor, lead and support service areas to manage and mitigate these pressures and return to overall financial balance.

Under the IJB's Integration Scheme, any overspend that cannot be resolved through financial recovery and use of reserves invokes the risk share agreement with the IJB's Partner Bodies (NHS Tayside and Dundee City Council) to proportionately fund the remaining overspend. With an uncommitted reserve balance of only £644k this provided the IJB with limited flexibility to respond to unexpected financial challenges and resulted in the agreement being implemented in 2025/26.

The IJB has further challenges ahead given the increased cost and demand pressures expected for 2026/27 with no flexibility within the remaining reserves to support the 2026/27 budget position. 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 2026/27 Budget paper that was approved by the IJB on 31 March 2026 (Proposed Budget 2026/27 DIJB10-2026)

Recruitment Challenges and Workforce Capacity

Recruitment challenges continued to exist throughout 2025/26 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. In some instances, the delays or inability to recruit also led to added pressure on the existing workforce and use of bank or agency staff in order to meet demand and/or safe staffing levels. This in turn creates higher absence levels, low morale and poor health and wellbeing within the workforce.

The financial sustainability challenges forcing close scrutiny in workforce numbers and the restricted capacity within the senior leadership structure to effectively support workforce planning has exacerbated these issues and resulted in limited progress in delivering some savings and transformation activity required to implement strategic priorities and shifts. This

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lack of progress risks creating poorer outcomes for people with health and social care needs both in the long term and short term.

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 delegated funding required to support services by the IJB.

Care Reform (Scotland) Bill - National Care Service proposals

The National Care Service (Scotland) Bill proposed the establishment of the National Care Service with legislation progressing through Scottish Parliament in recent years. 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. Like other bodies, significant concerns had 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 revise the Bill removed several key elements from the legislation, including the proposal to reform IJBs. The renamed Care Reform (Scotland) Act was passed in June 2025 and still contains several enhancements to social care provision. While many of the original changes are no longer being progressed through legislation, there remains a national desire to pursue social care reform through advisory frameworks, co-design initiatives and national service improvement bodies.

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 2025/26, the effects of which were felt by both service users and staff. The crisis has invariably resulted in increased poverty within the city and increased health inequalities that already existed within the population. This has been heightened by the war in Iran which has caused the largest jump in petrol and diesel prices in over 3 years. As a result, the UK inflation rate once again rose towards the end of the 2025/26 leaving more people feeling worse off financially and is expected to rise further throughout 2026/27. The deteriorating health of the population due to personal financial struggles along with the reduced availability of financial resources within the Health and Social Care Partnership poses a huge risk to Dundee Integration Joint Board's strategic delivery aims, particularly in relation to tackling health inequalities, and continues to be a high priority heading into 2026/27.

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. There is a risk of the configuration, condition and effective use of property being inadequate to support the delivery of integrated health and social care priorities. This has not only resulted in the underutilisation of some property with potential to support service integration and delivery, but also a poor quality of service delivery and office environment for health and social care services/workforce, impacting on the service user and workforce experience.

Ageing Population

The changing sociodemographic of Dundee's population has increased the demand for health and social care services to a point where this may become unsustainable. We now have an ageing population whereby people are living longer whether this be in to old age or into adulthood with complex needs. Despite this being a positive outcome it comes with its own

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challenges, particularly around identifying and accessing relevant health and social care supports, lack of capacity, intelligence and analytical tools to undertake required needs.

The financial challenges throughout 2025/26 meant there was no financial provision to meet additional costs associated with rising demand due to sociodemographic factors resulting in services having to absorb this pressure within their already tight budgets. This results in a compromised ability to deliver strategic priorities and shifts at scale and pace set out within IJB's Strategic Commissioning Framework, poorer outcomes for people with health and social care needs, both in the short and long-term and widening health and wellbeing inequalities within Dundee's population.

Viability of External Providers

There remains a risk that the sector-wide financial challenges could impact on longer-term viability 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. Additionally, recruitment and retention issues associated with terms and conditions, plus changes to the national immigration legislation and policies all impact workforce supply. Many levers to mitigate the risks around external providers sustainability are out with the IJB's direct control but there is continuous monitoring into maintaining quality and supporting viability of the contracted services provided 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 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.

Data Quality

Data Quality of information within our record systems continues to be a risk that can lead to difficulties in providing statutory government returns and accurate billing for billable services delivered. The reduction in overall workforce capacity, particularly admin and clerical capacity along with management capacity to provide effective oversight has resulted, at times, in a reduced focus on accurate maintenance of information systems. Additionally, some overly complex processes and recording systems do not enable the accurate recording of information can result in limited and / or unreliable data being available to inform the service for any strategic planning, performance and quality queries. Added challenges remain across the multiple organisational systems, particularly when these cannot be automatically linked, resulting in staff requiring to enter data multiple times. 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

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 time-consuming impact on staff who undertake this task. In addition, 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

Reserve Policy

The IJB's Reserves Policy seeks to retain Reserves of 2% of budget (approximately £6.5m) however it is recognised that this is particularly challenging to maintain within the current financial climate with many IJB's across the country having no reserves or below their respective reserves policies.

Conclusion

We are pleased to present the annual accounts for the year ended 31 March 2026 for Dundee City Integration Joint Board. The accounts show that Dundee City Integration Joint Board has faced considerable demand and financial challenges during 2025/26, 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 continues to face 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.

I confirm that these Annual Accounts were approved for signature at a meeting of the Integration Joint Board on 24 June 2026.

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 2026 and the transactions for the year then ended.

Christine Jones FCCA

Acting Chief Finance Officer
Dundee City Integration Joint Board

Date:

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
K Lynn	Chair	Dundee City Council
B Benson	Vice-Chair	NHS Tayside

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 2025/26.

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. The Chief Officer of Dundee Integration Joint Board is employed by Dundee City Council and the Acting Chief Finance Officer is employed by NHS Tayside. Both 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 2024/25 £	Post	Senior Employees	Total Salary, Fees & Allowances 2025/26 £
75,767	Chief Officer to 16 October 24	Vicky Irons ¹	0
	Chief Officer from June 2025	Dave Berry ²	146,271
135,477	Acting Chief Officer from 17 January 2024	Dave Berry	
83,837	Acting Chief Finance Officer from 17 January 2024	Christine Jones ³	87,259
295,081		Total	233,800

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 Acting Chief Finance Officer is 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 was £140,644 in 2024/25.

² D Berry, Chief Finance Officer became Chief Officer. FTE is £146,271.

³ C Jones, Acting Chief Finance Officer. FTE is £87,526

Remuneration Report

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/25 £	For Year to 31/03/26 £		Difference from 31/03/25 £000	As at 31/03/26 £000
Vicky Irons Chief Officer	11,890	0	Pension	93	0
			Lump Sum	268	0
Dave Berry Acting Chief Officer/Chief Finance Officer (PY)	21,270	22,965	Pension	11	71
			Lump sum	85	92
Christine Jones Acting Chief Finance Officer	18,863	19,693	Pension	18	20
			Lump Sum	0	0
Total	52,023	42,658	Pension	175	90
			Lump Sum	353	92

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:

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, with later meetings transitioning to hybrid with option to attend in-person throughout the 2025/26 financial year.

Ongoing support, induction and development sessions from Officers to all members continues to be offered where required.

The main features of the governance framework in existence during 2025/26 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

Annual Governance Statement

submitted to Scottish Ministers for approval at the end of June 2022 and final approval received in November 2022. The agreement is next due to be reviewed in 2027.

- 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, Primary Care and Social Work. Lead support from other professional 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.
- Through 2025/26, continuing interim and contingency arrangements to support and supplement the senior leadership team were in place. Acting Chief Officer, Acting Chief Finance Officer and Acting Head of Service, Strategic Services posts commenced on 17th January 2024. The Acting Chief Officer was permanently appointed to the post of Chief from 30th May 2025, while other arrangements continued through 2025/26.
- In addition, an interim replacement Head of Service for Health and Community Care Services 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 2025/26.
- The Integration Joint Board met remotely on seven occasions throughout the year to consider its business, with latter meetings being held in a hybrid format giving members the opportunity to attend in-person. Six development sessions were also held in a hybrid format as part of the 2025/26 budget development process. A further seven 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 22 October 2025.
- Internal Audit arrangements for 2025/26 were approved at the Performance and Audit Committee meeting held on 24 September 2025, 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 2025/26 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

Annual Governance Statement

from the Clinical, Care and Professional Governance Group to each meeting of the Committee.

- 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
- New Global Internal Audit Standards (GIAS) in the UK Public Sector became applicable from 1st April 2025. The updated Standards are split into 5 Domains and underpinned by 15 Principles, with the aim of adding value and improving an organisation's operations through independent, objective assurance and advisory service. The changes were presented to IJB members during a 2025/26 development session.

The governance framework described operates on the foundation of internal controls, including management and financial information, financial regulations, administration, supervision and delegation. During 2025/26 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.
- A revised Strategic Risk Management Framework was approved by IJB at its meeting on 18 February 2026. The refreshed framework, including reporting format, risk categories and risk appetite, was developed with IJB membership and officers during 2025/26 developments sessions and is being implemented from March 2026.
- 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 annual Best Value Arrangements and Assessment report providing assurance that governance arrangements and activities were in place to demonstrate best practice.
- Continued development of performance management arrangements 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 process of formal, regular reporting of financial performance and monitoring to the Integration Joint Board was in place throughout 2025/26.
- The provision of regular budget development reports for 2026/27 to the Integration Joint Board.

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- 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 establishment of a IJB and PAC report tracker to ensure that relevant assurances are provided on core governance and strategic issues.
- 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 CCPGG Chair's Assurance Report to each meeting of the Performance and Audit Committee 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. An annual review report detailing Directions issued during the previous year was presented to PAC in May 2025.
- 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.
- Assurances provided regarding arrangements to support the IJB to discharge its duties under the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 through provision of an annual report to the IJB and subsequent joint publication of a Children's Rights Report with NHS Tayside.
- Assurances provided regarding arrangements to support the IJB to discharge its duties under the Health and Care (Staffing) (Scotland) Act 2019 through provision of an annual report to the IJB and subsequent joint publication with Dundee City Council.
- 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.

Annual Governance Statement

- 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 20 August 2025 in relation to the PAC's activities during the year 2024/25.

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 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.

Annual Governance Statement

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 targeted recruitment activity to increase the workforce. There has been a gradual improvement in performance to 82.6% for the waiting times standard as at December 2025.

The IJB moved into Financial Recovery in August 2025 following financial monitoring reporting that the projected overspend for 2025/26 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, however this was partially off-set by additional unanticipated and one-off expenditure in-year.

A national report from the Accounts Commission titled "Integration Joint Boards' Finance Bulletin 2024/25" was published in February 2026 highlighting the continued 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. The report emphasised the urgent need for whole-system reform through work with partners in NHS and councils.

Previously proposed legislation to introduce a National Care Service (Scotland) was amended with revised proposals published in January 2025, with the renamed Care Reform (Scotland) Act being passed in June 2025. While many of the formal legislative changes are no longer being progressed, there remains a national desire to pursue social care reform through advisory frameworks, co-design initiatives and national service improvement bodies.

National strategic documentation was published during 2025/26 for health and care services – NHS Scotland Operational Improvement Plan, Health and Social Care Service Renewal Framework 2025-2035 and Scotland's Population Health Framework 2025-2035.

The Performance and Audit Committee was presented with Internal Audit report D04-25 Annual Report combining this with Internal Control Evaluation D03-25 in June 2025 as part of Internal Audit Plan 2024/25. Fieldwork is complete for Lead Partner Services report (D05-25) with the report anticipated soon.

As part of the 2025/26 Internal Audit Plan, the Internal Control Evaluation (D03-26) and Annual Report (D04-26) are scheduled to be issued in June 2026. Early work has been undertaken for Partner Body Support Services report (D05-26).

The IJB continued to enhance its work around risk management through continuous reviews of the IJB's Strategic Risk Register at meetings 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 continued during 2025/26 to develop the IJB's assessment of its risk appetite. An updated Strategic Risk Management Framework was approved in February 2026, with strategic risks now being categorised and reported under 1 of 5 headings – Compliance / Legislative /

Annual Governance Statement

Regulatory; Reputational; Performance / Quality; Financial; or Workforce. The IJB's High risk areas are Financial Sustainability, Property Infrastructure, Public Sector Reform, Increased Service Demand and Digital Infrastructure. The first review of the new reporting format was presented to PAC on 20 May 2026.

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 2025/26 Directions issued by the IJB to provide assurance that these have been issued and implemented appropriately was undertaken by PAC on 20 May 2026.

An updated Dundee Health and Social Care Partnership Workforce Plan 2025-2028 was presented and approved by the IJB at its June 2025 meeting. This incorporated feedback and findings from an Internal Audit report as well as published national guidance. At the same meeting, the IJB also reviewed and approved the first statutory annual report in relation to Health and Care (Staffing)(Scotland) Act 2019 (where the content related to delegated functions) covering all aspects of social care and social work services. The content also covered non-delegated functions and therefore required joint review and approval from both Dundee IJB and Dundee City Council prior to publication.

Dundee ADP oversees the ongoing local implementation of national Medication Assisted Treatment (MAT) Standards. The 4th annual benchmarking report was published in summer 2025, covering progress to April 2025. Dundee continues to make good progress each year, with grading of Green for all 9 MAT standard.

Joint reporting arrangements for Tayside Lead Partner services have been enhanced during 2025/26 between Officers of the 3 Health and Social Care Partnerships, with the first annual joint report presented to the IJB in December 2025 (and similarly to Angus IJB and Perth and Kinross IJB).















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 2025/26 presented to the IJB meeting of the 24 June 2026 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 2025/26.


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Continuous Improvement

The following areas for continuous 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 2026/27.

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	December 2026	
Further development of improved joint annual reporting of Lead Partner Services arrangements around risk and performance management for lead partner services.	Chief Finance Officer	December 2026	
Ongoing development of performance reporting 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 2026	
Further implementation the recommendations from the Internal Audit Review of Performance Management arrangements	Chief Finance Officer	September 2025 December 2026	
Following agreement to retain and revise the IJB's existing Strategic Plan, review and further develop Performance Measures for implementation	Chief Finance Officer	October 2026	
Review and update IJB's Directions Policy	Chief Officer	October 2026	
Fully implement the recommendations from the Internal Audit Review of Viability of External Providers	Chief Finance Officer	December 2024 December 2026	
Review and streamlining of outstanding items on Governance Action Plan	Chief Finance Officer	October 2026	
Improvements to response timescales for Complaints, while continuing to ensure robust investigations are undertaken	Chief Finance Officer	November 2026	
Improvements to Adverse Events investigation, response and implementation timescales	Chief Finance Officer	November 2026	
Regular assurance reporting to be provided to IJB on Whistleblowing from Dundee City Council and NHS Tayside to reflect any areas of concern to IJB	Chief Finance Officer	September 2026	
Annual report to PAC detailing Directions issued, in line with Directions policy	Chief Officer	May 2026	
Continued enhancement of Financial Monitoring reports to provide details of financial performance against plan, progress towards delivery of savings targets and return to financial sustainability	Chief Finance Officer	October 2026	
Improvements to Transformation Programme Oversight, including wider Whole System Transformation, to be enhanced	Chief Finance Officer	September 2026	

Annual Governance Statement

Annual review of Strategic Risk Appetite by IJB Members	Chief Finance Officer	October 2026	
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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.

2024/25		2024/25		2024/25		2025/26		2025/26		2025/26	
Gross Expenditure Restated £000		Gross Income Restated £000		Net Expenditure (Income) Restated £000		Gross Expenditure £000		Gross Income £000		Net Expenditure (Income) £000	
103,262		0		103,262		108,436		0		108,436	
32,649		0		32,649	Older People Services	35,636		0		35,636	
46,968		0		46,968	Mental Health	50,463		0		50,463	
10,796		0		10,796	Learning Disability	10,317		0		10,317	
10,455		0		10,455	Physical Disability	12,236		0		12,236	
20,697		0		20,697	Substance Misuse	22,067		0		22,067	
15,496		0		15,496	Community Nurse Services / AHP* / Other Adult Services	16,690		0		16,690	
7,206		0		7,206	Community Services (Lead Partner)***	4,452		0		4,452	
34,986		0		34,986	Other Services / Support / Management	35,458		0		35,458	
33,362		0		33,362	Prescribing	35,961		0		35,961	
25,291		0		25,291	General Medical Services (FHS**)	27,010		0		27,010	
					FHS – Cash limited & Non-Cash Limited						
341,169		0		341,169	Net Cost of Operational Services during the Year	358,727		0		358,727	
420		0		420	IJB Operational Costs	372		0		372	
0		0		0	Central Support	0		0		0	
21,850		0		21,850	Large Hospital Set Aside	23,198		0		23,198	
363,439		0		363,439	Total Cost of Services	382,297		0		382,297	
0		-245,083		-245,083	Income NHST (Note 5)	0		-259,445		-259,445	
0		-112,278		-112,278	Income DCC (Note 5)	0		-116,999		-116,999	
363,439		-357,361		6,078	(Surplus) or Deficit on Provision of Services	382,297		-376,444		5,854	
				6,078	Total Comprehensive Income & Expenditure					5,854	

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 2024/25 £000	Movements in Reserves	Total Reserves 2025/26 £000
17,813	Opening Balance at 31 March 2025	11,734
(6,078)	Total Comprehensive Income and Expenditure	(5,854)
(6,078)	Increase/(Decrease)	(5,854)
11,734	Closing Balance at 31 March 2026	5,880

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 2025 £000		Notes	31 March 2026 £000
11,891	Short Term Debtors	Note 6	15,019
11,891	Current Assets		15,019
(156)	Short Term Creditors	Note 7	(9,139)
(156)	Current Liabilities		(9,139)
11,735	Net Assets		5,880
11,735	Usable Reserve: General Fund	Note 8	5,880
11,735	Total Reserves		5,880

The unaudited accounts were issued on 24 June 2026.

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

Date:

Notes to the Financial Statements

1. Significant Accounting Policies

General Principles

The Financial Statements summarise Dundee City Integration Joint Board's transactions for the 2025/26 financial year and its position at the year-end of 31 March 2026. 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 2026 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 £23.198m. This figure for 2025/26 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 2025/26. This is a transitional arrangement for 2025/26 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 Tayside-wide services including Specialist Palliative Care, Stroke / Neurological Rehabilitation, 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 a portion of the cost of these services using an agreed methodology based around population shares from the other IJB's.

Notes to the Financial Statements

Dundee City IJB is not responsible for covering the full cost of any overspends 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 2026 and the date the accounts were authorised for issue that would have an impact on the 2025/26 financial statements.

4. Expenditure and Income Analysis by Nature

2024/25 Gross Expenditure £000	2024/25 Gross Income £000	2024/25 Net Expenditure (Income) £000	Description	2025/26 Gross Expenditure £000	2025/26 Gross Income £000	2025/26 Net Expenditure (Income) £000
214,588		214,588	Services commissioned from NHS Tayside	225,903		225,903
148,431		148,431	Services commissioned from Dundee City Council	156,022		156,022
386		386	Other IJB Operating Expenditure	337		337
34		34	Auditor Fee: External Audit Work	35		35
	(245,083)	(245,083)	Partners Funding Contributions – NHS Tayside		(259,445)	(245,083)
	(112,278)	(112,278)	Partners Funding Contributions – Dundee City Council		(116,999)	(112,278)
363,439	(357,361)	6,078	(Surplus) or Deficit on the Provision of Services	382,297	(376,444)	5,854

5. Taxation and Non-Specific Grant Income

2024/25 £000	Description	2025/26 £000
(245,083)	Funding Contribution from NHS Tayside	(259,445)
(112,278)	Funding Contribution from Dundee City Council	(116,999)
(357,361)	Taxation and Non-Specific Grant Income	(376,444)

The funding contribution from the NHS Board shown above includes £23.198m 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

Notes to the Financial Statements

the responsibility to manage the costs of providing these services. The value of the set aside 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

2024/25 £000	Description	2025/26 £000
10,468	NHS Tayside	14,499
1,423	Dundee City Council	520
11,891	Total Debtors	15,019

7. Creditors

2024/25 £000	Description	2025/26 £000
131	NHS Tayside	139
23	Other Bodies	24
3	Other Government Bodies	0
0	Dundee City Council	8,976
156	Total Creditors	9,139

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.

Notes to the Financial Statements

The movement reflects the impact of funding for specific initiatives during 2025/26. The committed reserves balance of £5,880k has been committed by the Dundee City Integration 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 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 2026/27. A detailed breakdown of these reserves is noted below:

Committed Reserves	Balance at 31-Mar-25 £000	Financial Plan 2025/26 £000	Movement 2025/26 £000	Balance at 31-Mar-26 £000
Mental Health	240		(240)	0
Primary Care	1,933		(106)	1,827
Service Specific	449		(292)	158
Drug & Alcohol	926		(541)	385
Strategic Developments	3,498	(1,500)	1,139	3,137
Revenue Budget Support	0	2,429	(2,429)	0
NHST – System Pressures	2,959		(2,586)	373
Other Staffing	155		(155)	0
Total Committed Reserves	10,162	929	(5,210)	5,880
Uncommitted Reserves	1,573	(929)	(644)	(0)
Total – General Fund Balances	11,734	0	(5,854)	5,880

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

Notes to the Financial Statements

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 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 NHS Tayside 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

2024/25 £000	Description	2025/26 £000
245,083	Funding Contributions received from the NHS Tayside Board	259,445
(214,588)	Net Expenditure on Services Provided by the NHS Tayside Board	(225,903)
30,495	Net Transactions with NHS Tayside	35,542

NHS Tayside did not charge for any support services provided in the year ended 31 March 2026 (2025: nil)

Balances with NHS Tayside

2024/25 £000	Description	2025/26 £000
10,468	Debtor balances: Amounts due from the NHS Board	14,499
(131)	Creditor balances: Amounts due to the NHS Board	(139)
10,337	Net Balance with the NHS Board	14,360

Transactions with Dundee City Council

2024/25 £000	Description	2025/26 £000
112,278	Funding Contributions received from Dundee City Council	116,999
(148,851)	Net Expenditure on Services Provided by Dundee City Council	(156,394)
(36,573)	Net Transactions with Dundee City Council	(39,395)

Notes to the Financial Statements

Dundee City Council did not charge for any support services provided in the year ended 31 March 2026 (2025: nil).

The Net Expenditure on Services Provided by Dundee City Council figure includes IJB Operating Expenditure of £372k (2025: £420k).

Balances with Dundee City Council

2024/25 £000	Description	2025/26 £000
1,423	Debtor balances: Amounts due from Dundee City Council	520
0	Creditor balances: Amounts due to Dundee City Council	(8,976)
1,423	Net Balance with Dundee City Council	(8,456)

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 Tayside 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.

2024/25 (£000)	Description	2025/26 (£000)
18,221	Expenditure on Agency Services	18,969
(18,221)	Reimbursement for Agency Services	(18,969)
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.

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 –

Notes to the Financial Statements

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

The review of Band 5 nursing profiles has progressed during the year, with some re-banding exercises now completed and the associated costs reflected within the 2025/26 financial statements. However, it is anticipated that further submission may be made by the associated nurse staffing cohort as there is currently no specified closing date for applications. Where this is the case, a regional, corporate accrual has been made by NHS Tayside. As the potential financial impact cannot yet be quantifiable, it is treated as a contingent liability.

13. Accounting Standards that have been issued but not adopted

There was no material impact on the Integration Joint Board of accounting standards that have been issued but are not yet adopted in the 2025/26 Code of Practice on Local Authority Accounts in the United Kingdom.

Independent Auditor's Report

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To be added following completion of Audit