Angus Integration Joint Board – Audited Annual Accounts 2024/25

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Management Commentary

1. Introduction

Angus Integration Joint Board (Angus IJB) was established on 3rd October 2015 as a body corporate by Parliamentary Order under section 9 of the Public Bodies (Joint Working) (Scotland) Act 2014. The IJB took over delegated responsibility for Health and Social Care in Angus from 1st April 2016. The IJB's Annual Accounts for 2024/25 mark the ninth year since assuming this responsibility and cover the financial year from 1st April 2024 to 31st March 2025.

The Annual Accounts have been prepared in accordance with the relevant legislation, regulations and the proper accounting practices, as set out in the Local Authority Accounts (Scotland) Regulations 2014, the Regulations made under Section 106 of the Local Government (Scotland) Act 1973 and the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

This Management Commentary outlines key messages regarding the objectives and strategy of the Angus IJB, summarises its financial reporting and performance for the 2024/25 financial year and provides an indication of risks that may impact upon the IJB in the future.

2. Purpose and Objectives

Angus IJB is a formal Partnership between Angus Council and NHS Tayside (the Parties) and involving the third and independent sectors. The Partnership was established following the approval of an Integration Scheme (the Angus IJB Integration Scheme, updated in 2022) describing the health and social care functions that have been delegated by the Parties to Angus IJB from 1st April 2016.

Angus IJB is responsible for Community Health and Social Care Services for the population of Angus (c115,000 – National Records of Scotland mid-2023 population estimate) across an area that is co-terminus with Angus Council. The key role for the IJB is to deliver the Strategic Commissioning Plan described below. The services provided are fully detailed in the Integration Scheme and include, among others, Older People's Services, Community Mental Health and Learning Disability Services, Physical Disability Services and Substance Use Services. As one of three IJBs in Tayside, Angus IJB is the lead partner for selected Tayside-wide services including Out of Hours and Speech and Language Therapy and is the lead Health and Social Care Partnership for Primary Care in Tayside**.** Through the Large Hospital Set Aside arrangements, Angus IJB holds strategic planning responsibility for a range of Acute Hospital Services including Accident and Emergency, General Medicine, Geriatric Medicine, and Respiratory Medicine generally provided at Ninewells Hospital, Dundee. In addition, the IJB has strategic planning responsibility for Inpatient Mental Health Services, which continue to be operationally managed by NHS Tayside.

3. Strategic Commissioning Plan

The IJB's Strategic Commissioning Plan (SCP) 2023-2026 sets out the vision, values and mission as follows: -

- **Vision:** "*People in Angus receive the best services possible and enjoy physical and mental health and wellbeing to their full potential."*

- **Values:** "*We are caring, compassionate, person-centred, honest and respectful."*
- **Mission:** "*Working together, being courageous and innovative, always aiming to provide safe, effective high-quality health and social care."*

The plan also defines three strategic ambitions: -

1. To support people to be independent for as long as possible.
2. To ensure services are sustainable and proportionate to need.
3. To provide integrated and co-ordinated care.

In addition, the plan outlines three strategic priorities for health and social care services, as detailed below: -

- **Priority 1**: Prevention and Proactive care.
- **Priority 2:** Care Closer to Home.
- **Priority 3:** Mental Health, Learning Disability and Substance Use Recovery.

The plan describes the strategic enablers - resource, workforce, property, data, IT and technology - and sets out the strategic commitments that will support the IJB in delivering its SCP within available resources. The accompanying Strategic Delivery Plan provides detailed information of how these commitments will be achieved.

Progress towards the objectives of the SCP is monitored by the bi-monthly Strategic Planning Group (SPG) and regularly reported to the IJB Board. During 2024/25, the Strategic Delivery Planning Group was responsible for overseeing the delivery of the Strategic Delivery Plan and monitoring progress, reporting into the Strategic Planning Group. The Strategic Delivery Plan Group has now been stood down, and for 2025/26, it has been agreed that the associated work will be taken forward through the Executive Management Team and Integrated Management Meeting forums.

In 2016, Locality Improvement Groups (LIGs) were established to provide an effective integrated partnership forum within each locality, supporting the delivery of the SCP. However, in recent years the LIGs experienced a decline in participation which impacted their ability to support the delivery of the SCP. At the same time, locality working had become embedded as part of routine practice across Angus. In response, a review of the LIG model was conducted in 2024. Following an options appraisal presented to the SPG in September 2024, a decision was made to disband the LIGs and replace them with an Angus-wide consultation group. This new approach aligns with Angus Council's review of the Locality Implementation Partnership, which recommended moving away from formal group meetings towards a more flexible, place-based engagement approach. As a result, Angus Health and Social Care Partnership (Angus HSCP) Voice network is currently in development.

A revised SCP is due to be considered for the period beyond 2023-2026.

4. Strategic and Operational Review

The IJB has successfully commissioned services throughout 2024/25 in accordance with the requirements of the Integration Scheme. Although the IJB is delivering the SCP in a challenging and demanding environment, measurable progress has been achieved across a range of key areas, including: -

- Throughout the year, the IJB received regular updates on the Tayside whole system Mental Health and Learning Disability Programme, including updates on the Inpatient Learning Disabilities Transition.
- In February 2025, the IJB considered the proposed strategic vision for Minor Injury and Illness Services in Angus and endorsed the continued engagement with stakeholders to refine and adapt the service model in line with the needs of local communities.
- Following a successful 2024 test, Angus Falls Reduction and Safer Mobility Services adopted two key improvements related to enhanced contact times and earlier completion of assessments.
- In February 2025, the IJB received an update on the progress of the Homeless Supported Accommodation review, with a further report to be presented in due course as the work develops.
- Despite continued pharmacy workforce challenges, the IJB has continued to consolidate its prescribing position. This is overseen locally and supported by continued engagement with local General Practices, continued work with secondary care and ongoing collaboration across Tayside through the Tayside Prescribing Management Group. The IJB continues to develop plans to more closely align prescribing costs to available resources.
- Throughout the year, the IJB has continued to receive updates on Primary Care in Angus. This has included progress in implementation of the Angus Primary Care Improvement Plan, as well as ongoing work to support the Angus General Practice Premises strategy 2023-2026.
- During 2024/25, the IJB developed and approved plans to re-provide General Medical Services in Montrose (Annat Bank Practice). Evaluations have so far indicated the transition to the new service providers has been successful, maintaining service continuity, while improving access.
- The IJB continues to implement its Workforce Plan (2022-2025), with improvement efforts focused on attracting individuals to careers in social care and retaining existing staff. This has assisted with a reduction in unmet need across homecare provision in Angus.
- A new Market Facilitation Interim Update 2025-26 was developed during 2024/25 to ensure procurement and commissioning are aligned to the IJB's SCP. Additionally, a Commissioning Implementation Plan 2025-26 was developed to support the rollout and delivery of the Market Facilitation Interim Update.
- The IJB has supported developing responses to changes in Employers National Insurance Contributions. While this has taken effect from April 2025, the planned response was largely developed during 2024/25 against an uncertain background.
- In October 2024, the IJB approved the Resilience Planning Framework. This Framework serves as a single reference document for planning, responding to, and recovering from incidents affecting health and social care services in Angus. Over the past year, Angus HSCP has supported several resilience events, including Storm Eowyn, a temporary care home closure and an Information Technology disruption.
- In February 2025, the Equality and Human Rights Commission conducted a planned compliance assessment to determine whether Angus HSCP was meeting the Public Sector Equality Duty requirements, specifically the assessment and publication of equalities mainstreaming reports and equality outcomes. The assessment concluded that Angus HSCP was fully compliant in all areas reviewed.

- During 2024/25, the IJB commissioned Tommy Whitelaw, National Lead for Person Centred Voices at the Alliance, to promote the 'What Matters to You?' approach across Angus HSCP. This engagement aimed to support multi-agency collaboration and to establish a comprehensive framework for embedding the principles of compassion, active listening, and intelligent kindness throughout the Partnership.
- In May 2024, to mark the start of Mental Health Awareness week, Angus HSCP formally launched the "*Are You OK*?" campaign, which promotes awareness of and access to support services for individuals who are struggling with their mental health.

It remains important to acknowledge the scale of change faced by the Angus population, staff within the Partnership and local third and independent sector providers. In addition, and as noted above, the IJB has managed several recruitment issues and, looking ahead, will be required to deliver services within a very challenging financially constrained environment. The IJB's strong record of managing change in earlier years will continue to provide a solid foundation as it continues to implement the SCP 2023-2026.

5. Performance Reporting

Section 42 of the Public Bodies (Joint Working) (Scotland) Act 2014 requires Integration Authorities to prepare an Annual Performance Report for each reporting year and make it publicly available. This report provides an assessment of the Integration Authority's performance in planning and delivering its integration functions. Angus IJB regularly considers Performance Report updates.

A dashboard version of the Angus IJB's Annual Performance Report was produced in June 2025 with the final version of the Annual Performance Report published in August 2025.

Angus IJB Annual Performance Dashboard 2024-25
Angus IJB Annual Performance Report 2024-25

The following narrative and data are extracts from the August 2025 report.

In this report we reflect on our progress and performance from 1 April 2024 to 31 March 2025 and consider the progress made in delivering the actions set out in our Strategic Commissioning Plan 2023-2026; reflect on key service developments and innovation that has shone through; and reviews our performance against National Indicators (NI) and Local Indicators (LI).

This Annual Performance Report demonstrates the progress made towards meeting local and national outcomes which provide the strategic framework for all partnerships in Scotland.

The Annual Performance Report identified several issues that require to be addressed and progressed further: -

- *Admissions following a fall – work is being reviewed by the Urgent and Unscheduled Care Group across Angus with the focus on prevention and proactive care.*

- *Supporting Care Needs at Home (Personal Care) – work is ongoing to review the impact of demographic change in services for older people and mitigate against continued growth.*
- *Urgent and Unscheduled Care Programme – taking an iterative quality improvement approach to service redesign, work will be ongoing to improve the journey for people who have a physical and/or mental health need that does not require emergency care but cannot wait until a pre-planned care appointment. There will be a particular focus on a home first approach, a single point of contact, admissions and readmissions to hospitals.*

The tables below, from the performance dashboard, focus on those National Core Suite of Integration Indicators supporting the delivery of the priorities in the SCP. The data demonstrates that Angus HSCP is making progress against the ambitions set out in the 2023-2026 SCP. There are areas that require further work to be progressed to improve performance, and this is described in relevant IJB reports.

Core Suite of Integration Indicators (Outcome Indicators)

National Indicators 1 to 9 are reported through the biennial Health and Care Experience (HACE) national survey, with the most recent published results reflecting data from 2023/24. The next full update is expected in summer 2026. As a result, short-term trends are not available. Additionally, longer-term longitudinal analysis is also not available due to changes in survey methodology since 2015/16.

Outcome Indicators	Area	2019/20	2021/22	2023/24
NI 1 - Percentage of adults able to look after their health very well or quite well	Angus	93.5%	92.4%	91.1%
	Scotland	92.9%	90.9%	90.7%
NI 2 - Percentage of adults supported at home who agree that they are supported to live as independently as possible	Angus	84.8%	72.6%	64.3%
	Scotland	80.8%	78.8%	64.0%
NI 3 - Percentage of adults supported at home who agree that they had a say in how their help, care or support was provided	Angus	82.0%	76.8%	58.4%
	Scotland	75.4%	70.6%	52.5%
NI 4 - Percentage of adults supported at home who agree that their health and social care services seemed to be well coordinated	Angus	79.6%	78.5%	55.3%
	Scotland	73.5%	66.4%	53.9%
NI 5 - Percentage of adults receiving any care or support who rate it as excellent or good	Angus	85.3%	79.5%	63.4%
	Scotland	80.2%	75.3%	63.4%
NI 6 - Percentage of people with positive experience of care at their GP practice	Angus	75.8%	69.8%	62.1%
	Scotland	78.7%	66.5%	69.0%
NI 7 - Percentage of adults supported at home who agree that their services and support had an impact in improving or maintaining their quality of life	Angus	85.6%	81.7%	66.6%
	Scotland	80.0%	78.1%	61.1%
NI 8 - Percentage of carers who feel supported to continue in their caring role	Angus	34.9%	29.5%	33.7%
	Scotland	34.3%	29.7%	31.2%
NI 9 - Percentage of adults supported at home who agree they felt safe	Angus	89.5%	84.9%	62.1%
	Scotland	82.8%	79.7%	66.0%

Notes:

1) All Outcome Indicators are graded Green [Better than the national average], Amber [Equal to or within 5% of the national average] and Red [worse (more than 5%) than the national average].
2) National Indicator 10 is not included in this publication as this indicator is not currently reported as either national data is not available or there is not yet a nationally agreed definition.

Core Suite of Integration Indicators (Quantitative Indicators)

National Indicators 11 to 20 mainly using health activity, community, and deaths information from various sources.

Outcome Indicators	Area	2020/21	2021/22	2022/23	2023/24	2024/25
NI 11 - Premature mortality rate (per 100,000 persons)	Angus	371	419	390	382	Not available
	Scotland	457	466	442	442	Not available
NI 12 - Emergency admission rate (per 100,000 population)	Angus	9,561	10,831	11,342	12,839	13,704*
	Scotland	10,963	11,639	11,273	11,859	11,559
NI 13 - Emergency bed day rate (per 100,000 population)	Angus	81,498	92,657	102,826	108,976	97,252*
	Scotland	102,772	115,135	119,806	120,407	113,627
NI 14 - Readmission to hospital within 28 days (per 1,000 population)	Angus	128	114	115	124	122*
	Scotland	120	107	102	104	103
NI 15 - Proportion of last 6 months of life spent at home or in a community setting	Angus	92.9%	92.9%	92.2%	91.9%	92.0%
	Scotland	90.2%	89.7%	88.9%	88.9%	89.2%
NI 16 - Falls rate (per 1,000 population) aged 65+	Angus	22.1	23.7	26.5	24.6	24.8*
	Scotland	21.7	22.6	22.5	22.7	22.5
NI 17 - Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	Angus	83.5%	75.7%	69.3%	71.3%	73.5%
	Scotland	82.5%	75.8%	75.2%	77.0%	81.9%
NI 18 - Percentage of adults with intensive care needs receiving care at home	Angus	58.0%	60.4%	61.7%	63.1%	62.7%*
	Scotland	63.0%	64.5%	64.6%	64.8%	64.5%
NI 19 - Number of days people aged 75+ spend in hospital when they are ready to be discharged (per 1,000 population)	Angus	237.9	220.9	222.4	166	208
	Scotland	484.3	747.9	919.3	902	952
NI 20 - Percentage of health and care resource spent on hospital stays	Angus	Public Health Scotland have recommended that Integration Authorities do not report information for this				

where the patient was admitted in an emergency		indicator beyond 2019/20 within their Annual Performance Reports.

Notes:

1) All Outcome Indicators are graded Green [Better than the national average], Amber [Equal to or within 5% of the national average] and Red [worse (more than 5%) than the national average].
2) Data marked with an asterix indicates it refers to the calendar year rather than the reporting year.

The IJB's full Annual Performance Report refers to the securing of Best Value. Angus IJB believes the scale of change being progressed through Angus HSCP means that the vast majority of our resources and services are subject to some form of service review and continuous improvement. During 2023/24, the IJB had initiated a Service Review aimed at ensuring the efficient and effective delivery of services within available funding for the people of Angus. While, this Review was paused in November 2024, other service review work continues throughout the Partnership. In addition, the IJB's SCP and the associated Strategic Delivery Plan continue to provide a framework that underlines our ongoing commitment to delivering Best Value. Angus IJB believe that the scale of change being progressed through the HSCP demonstrates that most of our resources and services are subject to continuous improvement. In addition, the use of corporate systems provided by Angus Council and NHS Tayside supports the IJB in demonstrating that it is striving to deliver Best Value from the resources available.

6. Financial Management

The IJB's finances are overseen by the Chief Finance Officer, supported by an aligned finance team that includes a Partnership Finance Manager. The IJB's financial management is further supported by systems and professional advice from finance functions within Angus Council and NHS Tayside. This partner support is provided as part of overall arrangements for corporate support services under which Angus Council and NHS Tayside deliver a range of services, including Finance, Human Resources, Legal and Democratic Services, without charge to Angus IJB.

The IJB maintains a financial governance framework commensurate with its responsibilities. This framework continues to be reviewed and updated to ensure it remains effective.

7. Analysis of Financial Statements

A main objective of these Annual Accounts is to provide information on the IJB's financial position and performance that is useful to a wide range of users in making and evaluating decisions about resource allocation.
The 2024/25 Annual Accounts comprise: -

a) Comprehensive Income and Expenditure Statement – This statement shows that the IJB operated at an overall deficit of £2.428m in 2024/25, meaning expenditure exceeded income by this amount. The total income for the year was £236.023m making the deficit c1% of income. This overall deficit consists of a) operational service underspends of £1.240m, and b) overspends of £3.668m linked to the planned consumption of "ear-marked" reserves. The planned use of "ear-marked" reserves primarily reflects the deployment of

£4.385m from Financial Planning Reserves to support whole system pressures. Several other reserves were also deployed during 2024/25 with the overall deployment of reserves being partially offset by an increase in other reserves, including additional Scottish Government funding allocated through NHS Tayside to address system wide demand pressure and sustainability during 2025/26. Therefore, the deficit of £2.428m is managed through an overall reduction in the IJB reserves.

b) Movement in Reserves – The IJB had a 2024/25 opening reserves of £22.232m. This has decreased by the overall deficit, as noted above, of £2.428m, resulting in year-end reserves of £19.804m. The operational service element of the Comprehensive Income and Expenditure Statement (i.e. £1.240m underspend) supported the enhancement of both the Mental Health Recovery Financial Reserve and the Contingency Reserve, acknowledging an increase in the IJB's turnover, with the balance contributing to a new 2025/26 Financial Planning Reserve. These reserves are managed in line with the IJB's reserves policy.
c) Balance Sheet – In terms of routine business the IJB does not hold assets, however the reserves noted above are reflected in the year-end Balance Sheet.
d) Notes – These comprise of a summary of significant accounting policies, analysis of significant figures within the Annual Accounts and other explanatory information.

The 2024/25 Annual Accounts do not include a Cash Flow Statement as the IJB does not hold any cash or cash equivalents.

8. Financial Performance

Throughout 2024/25, finance reports were presented at IJB Board meetings. These reports provided updates on the annual budgets, projected financial outturns, planned interventions, financial risks and the IJB's reserves position. A year-end summary report was submitted to the IJB Board meeting in June 2025 to conclude the financial year.

Reporting throughout the year anticipated in year underspends for the IJB. Operational service underspends were attributable to a combination of unfilled vacancies, recruitment challenges (e.g. unmet social care), lower-than-planned care home placements, some inflationary and contractual pressures being lower than planned and service income being higher than budgetary expectations.

The anticipated year-end position, in the context of the IJB's reserves position, enabled the IJB to develop and approve reserve proposals as described above. It also allowed the IJB, in conjunction with Angus Council and NHS Tayside, to deploy in-year IJB funds on a one-off basis to support whole system pressures across both organisations.

Several service areas within local Community Health Services concluded the year in under-spending positions. Some of these underspends related to recruitment challenges. Cost pressures remained evident within Out of Hours, Tayside Continence Services, General Medical Services (GP Services) and Prescribing with further emerging pressures within Psychiatry of Old Age and Medicine for the Elderly.

Within Social Care Services, a lower-than-planned demand for care home placements has been evident along with a continued high demand for care at home services.

However, the care at home demand continues to exceed the available capacity within the Partnership, resulting in unmet need and costs being incurred at a lower level than would otherwise have been the case. Cost pressures were evident within Learning Disability, Physical Disability, Occupational Therapy services and Homelessness.

As noted in the analysis of the Financial Statements, the IJB had an opening reserve position of £22.232m. This decreased by £2.428m, the balance reported in the Comprehensive Income and Expenditure Statement, reflecting operational underspends of £1.240m largely offset by changes in other reserve balances. This resulted in a closing year-end reserve of £19.804m.

9. Financial Outlook

On an annual basis, Angus IJB considers budget settlements with both Angus Council and NHS Tayside. A budget settlement has been agreed with Angus Council for 2025/26 (report 25/25). Regarding NHS Tayside, at the IJB Board meeting in June 2025, it was agreed to note the 2025/26 budget settlement proposal and to seek agreement to continue dialogue with NHS Tayside regarding the recurring element of the 2025/26 budget settlement. As a result, an element of uncertainty remains around NHS Tayside's budget settlement with the IJB (the uncertainty is equivalent to about 0.5% of the NHS Tayside budget settlement). In addition, some budgetary issues still require further consideration - including matters related to the Large Hospital Set Aside, Inpatient Mental Health Services and funding of some drug costs. Subject to resolution, finalisation of agreements and any further allocations, budget settlements for 2025/26 are planned for as follows (as per the IJB's Strategic Financial Plan for 2025/26 – report 24/25): -

- Budgets to be delegated from Angus Council – £78.992m
- Budgets to be delegated from NHS Tayside – £173.512
- Total budgets to be devolved to the IJB – £252.504m

Budget settlements from both Partners are subject to Scottish Government influence and direction. However, the IJB continues to face significant underlying challenges due to ongoing demographic changes and inflationary pressures. This will require the IJB to continue to revisit its Strategic Financial and Commissioning Plans as was described in reports presented to the IJB in April 2025.

The budgets outlined above include assumptions related to the Large Hospital Set Aside resource. The IJB intends to maintain a focus on monitoring and containing Large Hospital activity, until alternative local or national approaches to monitoring and reporting this resource are developed.

The IJB regularly considers its multi-year financial plans, and the most recent iteration (April 2025) highlights a significant reliance on non-recurring underspends and reserves to deliver a breakeven position in 2025/26 and 2026/27. However, beyond 2026/27, the current financial plans describe significant shortfalls. As a result, the IJB continues to review its Strategic Delivery Plan and Strategic Financial Plan. Report 24/25 outlined the following financial position: -

Financial Year	2025/26	2026/27	2027/28	2027/28 (Recurring)
	£k	£k	£k	£k
Shortfalls	(5.9)	(9.2)	(11.7)	(11.7)
Savings Already Assumed	1.6	2.9	3.2	3.2
Shortfalls after Savings	**(4.2)**	**(6.3)**	**(8.5)**	**(8.5)**
Non-Recurring Underspends	2.4	1.8	1.2	0
Revised Shortfall	(1.8)	(4.5)	(7.3)	(8.5)
Planned Use of Reserves	1.8	4.5	0.7	0.00
Revised Shortfall	0.00	0.00	(6.6)	(8.5)

Note:

1. The above table was approved prior to the contingency reserve being expected to increase to £7.200m, following approval of the 2024/25 accounts.

While projected shortfalls, already dependent on some managerial interventions, are assumed to be offset by non-recurring underspends (largely due to recruitment issues and a lower commissioned level of care home beds) and reserves in 2025/26 and 2026/27, there remains a clear and significant structural shortfall within the IJB's overall financial plans, closely linked to the Strategic Commissioning Plan. The IJB acknowledges that it needs to continue developing and progressing the Strategic Commissioning Plan's associated Strategic Delivery Plan to allow the IJB to deliver the Commissioning Plan on a financially sustainable basis. The IJB is also recognises that ultimately, it may need to revisit its Strategic Commissioning Plan 2023-26.

These structural shortfalls along with limited progress in implementing previously agreed planned interventions, confirm the need for the IJB to remain focused on addressing complex and difficult issues at pace and then moving forward with associated implementation plans. This will continue to be a considerable challenge, as the IJB, its staff and services operate within a dynamic environment affected by ongoing recruitment challenges.

As the IJB seeks to agree budget settlements annually with both Angus Council and NHS Tayside, so future funding assumptions remain closely linked to the financial positions of both Partner organisations and the Scottish Government. Given the unprecedented financial pressures across the public sector, the IJB will continue to monitor available funding streams from the Scottish Government, as well as the broader financial outlooks of Angus Council and NHS Tayside.

In terms of financial sustainability, it is important to note that the 2022 Angus Integration Scheme states that "In the event that an overspend is evident following the application of a recovery plan, use of reserves or where the Strategic Plan cannot be adjusted, the overspend will be shared in proportion to the spending direction for each Party for that financial year, adjusting these spending directions to ensure the Parties budgets are on a like for like basis. Where the parties make additional payments to cover an overspend then the Parties will discuss whether recovery of those additional payments in future years from the Integration Joint Board should be pursued. In the event that the Parties agree that the recovery of additional payments is to be pursued this will be over a maximum period of three years on a basis and repayment profile to be agreed between the Parties, in consultation with the Integration Joint Board. Consideration of whether to recover additional payments made by the Parties will be informed by an assessment of the reasons for these payments and the implications for the Parties and Integration Joint Board of doing so." As the 2022 Integration Scheme includes a clause regarding the repayment of any additional payments,

alongside unresolved structural shortfalls within the IJB's financial plans, this could increasingly have an impact on the relationship with the IJB's Partners as they may become increasingly exposed to the IJB's financial position alongside having to manage existing pressures within the Partners broader responsibilities. This type of situation could have an impact on future IJB decision making.

As noted in above sections, the IJB does hold a significant level of reserves at the end of 2024/25. The IJB continues to seek to deploy these reserves in line with the IJB's Strategic Commissioning Plan and in a manner consistent with Scottish Government guidance.

In January 2025, the Scottish Government announced changes to its approach to the National Care Service (NCS). The proposed policy to establish a National Board enshrined in law has been revised to a non-statutory Advisory Board. This Board will comprise individuals with lived experience of accessing care, social care workers, care providers, trade unions, the NHS, and local authorities. The Board will seek to provide guidance to care services and help shape improvement across the sector. The development of the NCS continues to have the potential to impact the future role of the IJB and the services for which it is responsible.

The IJB regularly documents financial risks and risks include: -

Risk	**Situation**	**Mitigating Action**	**Responsible Officer**
Funding	Unresolved budget settlement issues with NHS Tayside.	Ongoing discussions with NHS Tayside.	Chief Finance Officer
Funding	Medium Term Financial Planning – Lack of funding clarity including potential reviews of funding formulae or risk sharing agreements.	The IJB will, through national and regional networks, work with the Scottish Government and local colleagues to clarify this planning.	Chief Finance Officer
Financial Planning	Financial Plans contains a number of estimates and assumptions, particularly with regard to inflation.	Estimates and assumptions will be monitored and any variance to plans highlighted.	Chief Finance Officer
Planned Interventions	The IJB's recent patterns of delivery of savings from planned interventions has been variable.	The IJB's financial plan has been re-set in April 2025 with the IJB requesting further planned intervention proposals to be developed.	Chief Officer /Executive Management Team

Cost Pressures – Service, Legal and Contractual	The IJB continually needs to manage a series of service/demographic pressures, legal pressures and contractual pressures	Through local and national forums, the IJB will work to contain pressures and develop mitigations as required.	Chief Officer
Cost Pressures – Inflation	The IJB has to manage inflationary pressures across staff pay, non-pay costs, National Care Home Contract pressures and pressures within the voluntary and independent sector generally.	Through local and national forums, the IJB will work to contain pressures and develop mitigations as required while seeking to support local providers.	Chief Officer
Workforce	The IJB faces a number of workforce issues and requires good workforce planning to mitigate these risks. The IJB will also have to manage the impact of Reviews of Safe Staffing issues re Health and Care (Staffing) (Scotland) Act and Agenda for Change non pay implications.	The IJB continues to progress its workforce planning to seek to resolve short and long term work-force issues.	Chief Officer
Organisational	The IJB will have to manage risks resulting from any shortfalls in the provision of corporate support from the IJB's partners within the overall managerial capacity issues within the IJB.	The IJB continues to link in with national and local groups regarding all these issues.	Chief Officer

10. Management of Risks

Angus IJB has an approved Risk Management Strategy in place. This will be reviewed and updated during 2025/26. In 2022/23 Angus IJB developed and approved their Risk Appetite statement, which was subsequently reviewed, updated, and approved by the IJB in October 2024. As outlined below, the IJB monitors a series of strategic risks, covering a range of issues, using agreed methodologies. The scrutiny and management of these risks are devolved to the Angus HSCP Clinical, Care and Professional Governance forum where risk management is considered on a bi-monthly basis. A risk management overview is reported to the IJB's Audit Committee twice per year.

The following risks were monitored by the IJB during 2024/25.

Ref.	Risk	Risk Detail	Maximum Risk Status	Risk Status March 2025
SR01	Sustainability of Primary Care Services	To maintain sustainable Primary Care Services both in and out of hours due to national recruitment issues.	Red	Under Review by NHST
SR02	Prescribing Management	The prescribing overspend remains the single most significant cost pressure within the IJB.	Red	Amber
SR03	Effective Financial Management	Noting long term financial forecasts, to maintain good quality financial management and to ensure the best use of all available resources.	Red	Red
SR08	Workforce Optimisation	Bringing together partnership staffing to improve outcomes, efficiency and reduce duplication.	Red	Amber
SR11	Commissioned Service Provider Failure	To monitor and provide assurance that mechanisms for identifying early warning signs that providers operating locally are failing or in difficulty.	Red	Amber
SR24	Commissioned Services Unmet Need	Unmet need for care at home services occurs when assessed services are not being received due to providers' lack of available hours. The unavailability of services in the community, particularly for critical priorities, can lead to delayed hospital discharges; admission to respite care home placements; and vulnerable people being left unsupported in the community.	Red	Amber
SR25	AHSCP Mental Health and Learning/Physical Disabilities	As a result of the changing and growing needs of the Angus population, whole system workforce and financial constraints there is a risk that that the current model of care will be unable to deliver high quality, proactive, safe, and person-centred mental health, and well-being services.	Red	Amber

Ref.	Risk	Risk Detail	Maximum Risk Status	Risk Status March 2025
SR26	Angus HSCP Sustainability of General Practice Services	As a result of inability to: • Reliably recruit, train, and retain GP workforce (due to national workforce shortage). • Reliably recruit and train enough multi-disciplinary teams. • Have appropriate premises to deliver general practice effectively. • Have reliable and adequate digital systems to support clinical care. There is a risk that this may lead to GP Practices handing back their GMS contracts resulting in an inability to deliver safe effective, high quality person-centred care. This could lead to reputational damage and increasing pressures elsewhere in the system including neighbouring practices.	Red	Red
SR27	Category 1 Responder Duties	There is a risk that Angus IJB will be unable to evidence that it has the appropriate systems and processes in place to implement the new Category 1 Responders requirements. This could result in Angus IJB not meeting the legal obligations under the Civil Contingencies Act 2004.	Amber	Amber
SR28	Eclipse System	The pace of migration to Eclipse from CareFirst and the upgrade to Eclipse Finance module is having a significant impact on Angus HSCP's ability to implement efficient and effective processes.	Red	Red
SR29	Strategic Commissioning Plan	As a result of significant financial and workforce pressures there is a risk that Angus IJB will fail to meet the ambitions outlined within the Strategic Commissioning Plan (SCP) 2023-2026.This would result in a failure to improve the	Red	Red

Ref.	Risk	Risk Detail	Maximum Risk Status	Risk Status March 2025
		health and wellbeing outcomes of the population of Angus.		

Note:

1) All Risks graded Red (High Risk) through Amber, to Yellow, to Green (Low Risk).

There is one potential emerging risk related to the National Care Service that is currently being monitored by the Clinical Care and Professional Governance Forum.

11. Further Information

These Annual Accounts refer to both the Angus IJB Integration Scheme and Angus IJB Strategic Plan. These can be found at: -

Angus IJB Integration Scheme (2022 Version)

Angus IJB Strategic Commissioning Plan 2023-26 (Approved in April 2023)

Angus IJB Strategic Planning Update (Approved June 2024)

Angus IJB publishes all formal Board papers here.

Further information regarding the Annual Accounts can be obtained from the Chief Finance Officer, Angus IJB, Angus House, Orchardbank Business Park, Forfar, DD8 1AN.

12. Conclusion and Acknowledgements

We are pleased to record that during 2024/25 the IJB successfully delivered health and social care services to the population of Angus and, for lead partner services, to the wider population of Tayside. We acknowledge 2024/25 remained a challenging year for everyone involved in the provision of health and social care services. In particular, workforce challenges had a significant impact on the services delivered, the staff providing those services, and the individuals who rely on our services.

We are grateful for the support provided by the independent, third and primary care sectors, as well as all the employees of Angus Council and NHS Tayside who have contributed to our partnership efforts. The IJB's ability to continue to sustain services for the local population and to respond to the likes of workforce challenges is only possible through the dedication of all those involved and a continued commitment to collaborative working.

Looking ahead, the IJB recognises that it faces significant uncertainty, particularly due to the unprecedented financial pressures across the public sector in Scotland. This will unfold in a dynamic operating and strategic planning environment subject to a range of risks. Despite these challenges, the IJB remains confident that it can continue to take advantage of the opportunities available through Health and Social Care Integration to best deliver affordable and sustainable health and social care services for the population of Angus.

Jillian Galloway	Steven Whyte	Alexander Berry
Chief Officer	Chairperson	Chief Finance Officer

Annual Governance Statement

Introduction

In October 2015, the Scottish Government approved Angus IJB's Integration Scheme thus formally constituting the Partnership with the intention of it being responsible for services from 1st April 2016. Angus IJB duly assumed responsibility for services from 1st April 2016. The Integration Scheme was later revised and received Ministerial approval in November 2022.

The IJBs Annual Governance Statement outlines the current governance arrangements and reports on the effectiveness of the system of internal control.

Scope and Responsibility

The 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 IJB has established arrangements for governance which includes a system of internal control. The system is intended to manage risk and support the achievement of the IJB's policies, aims and objectives. Reliance is also placed on the systems of internal control of Angus Council and NHS Tayside that support compliance with each organisation's policies and promote the achievement of their respective organisation's aims and objectives, as well as those of the IJB. Similar reliance is placed on Dundee IJB and Perth and Kinross IJB with respect to lead partner services.

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

The Governance Framework and System of Internal Control

The IJB Board comprises voting members nominated by either Angus Council or NHS Tayside, as well as non-voting members, including a Chief Officer appointed by the Board. As of 31st March 2025, Angus IJB has six voting members, including proxy membership, and 13 non-voting members in accordance with the Integration Scheme. Details of membership and any changes are provided below. During 2024/25, the IJB held seven meetings, including one special meeting.

Voting Members: -

Angus Council

Councillor Julie Bell - Vice Chair (attended 6 of 7 meetings).
Councillor Lois Speed (attended 7 of 7 meetings).
Councillor Chris Beattie (attended 2 of 2 meetings).

During 2024/25 the following changes in membership were noted: -

- December 2024 Councillor George Meechan resigned as a voting member (attended 3 of 5 meetings) replaced by Councillor Chris Beattie.
- January 2025 Councillor Julie Bell's tenure as Chair ended, and she was appointed Vice Chair.

- Since the end of March 2025, a change in the Administration Group at Angus Council has led to changes in the councillors' attending IJB meetings. As a result, Councillor Julie Bell and Councillor Chris Beattie have been replaced by Councillor Louise Nicoll, who has been appointed Vice Chair, and Councillor George Meechan.

NHS Tayside

Steven Whyte, Non-Executive Board Member - Chair (attended 4 of 4 meetings).
Sam Riddell, Non-Executive Board Member (attended 7 of 7 meetings).
Martin Black, Non-Executive Board Member (attended 4 of 4 meetings).

During 2024/25 the following changes in NHS Tayside voting membership were noted: -

- August 2024 Peter Davidson, Non-Executive Board Member - Vice Chair resigned (attended 2 of 3 meetings).
- August 2024 Steven Whyte, Non-Executive Board Member was appointed as a voting member and became Vice Chair in October 2024 and then Chair in January 2025.
- August 2024 Martin Black, Non-Executive Board Member was appointed as a voting member, having previously served as a proxy member (attended 1 of 1).

Non-voting Members: -

Jillian Galloway, Chief Officer
Kirsty Lee, Chief Social Work Officer
Chris Boyle, Staff Representative (Angus Council)
Jemma Reid, Independent Sector Representative
Dr Alison Clement, Clinical Director
Andrew Jack, Service User Representative
David Mackenzie, Carers Representative
Alexander Berry, Chief Finance Officer
Dr Andrew Thomson, GP Representative
Ron McComiskie, Staff Representative (NHS Tayside)
Susannah Brown, Nurse Director
Hayley Mearns, Third Sector Representative
Chris Schofield, Registered Medical Practitioner

During 2024/25 the following changes in non-voting membership were recorded: -

- August 2024 Susannah Flower, Nurse Director, changed her name to Susannah Brown. She subsequently left the position in April 2025 and has been replaced by Lesley Sharkey on an interim basis.
- October 2024 Nicky Worrall, Independent Sector Representative resigned and was replaced by Jemma Reid in February 2025.
- February 2025 Barbara Tucker, Staff Representative NHS Tayside, replaced by Ron McComiskie.

Angus IJB also has an Audit Committee chaired by a member of the IJB and comprising six further IJB members. During 2024/25, the Audit Committee met five times, including one special meeting. The Audit Committee conducts its business in line with the Chartered Institute of Public Finance and Accountancy's (CIPFA) "Audit Committees: Practical Guidance for Local Authorities and Police" guidance. The Audit Committee's membership at the year-end was as follows: -

Andrew Jack - Chair (attended 5 of 5 meetings).
Chris Boyle - Vice Chair (attended 4 of 5 meetings).

Hayley Mearns (attended 2 of 5 meetings).
Kirsty Lee (attended 5 of 5 meetings).
Sam Riddell (attended 3 of 5 meetings).
Chris Schofield (attended 0 of 1 meeting).
Councillor Lois Speed (attended 0 of 0 meetings).

During 2024/25 the following changes in membership were recorded: -

- August 2024 Sam Riddell, Non-Executive Board Member, was appointed to the vacant position.
- October 2024 Nicky Worrall, Independent Sector Representative resigned (attended 2 of 5 meetings).
- November 2024 Chris Schofield was appointed, filling the vacant position.
- December 2024 Councillor George Meechan resigned (attended 3 of 5 meetings).
- February 2025 Councillor Lois Speed was appointed, filling the vacant position.

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

- Approved Integration Scheme, Standing Orders and Financial Regulations.
- Bi-monthly public meetings of the IJB with one additional meeting held in November 2024. The requirement for this special meeting reflects the dynamic environment in which the IJB operates.
- Code of Conduct and Register of Interests for all IJB members.
- Monthly Executive Management Team meetings.
- Weekly Executive Management Team meetings which have adopted a new four-week reporting cycle, with each week focusing on one of the following areas: Assurance and Risk, Business, Strategic Focus and Development.
- The Strategic Planning Group met four times in 2024/25 overseeing the IJB's Strategic Commissioning Plan and its implementation.
- The Strategic Delivery Group met eleven times in 2024/25 with responsibility for monitoring progress and overseeing delivery of the Strategic Commissioning Plan. This group has now been stood down and, for 2025/26, it has been agreed that the associated work will be driven forward through the Executive Management Team and Integrated Management Meeting forums.
- The Performance Steering Group met five times in 2024/25, with a responsibility for providing assurance that systems and procedures are in place to monitor, manage and improve overall performance ensuring that best value is achieved from available resources.
- Monthly Clinical, Care and Professional Governance forum with alternating assurance and risk focus. The group had oversight of Angus HSCP strategic risks, resilience planning, quality assurance, adverse events, and complaints management across all services, including any required reporting to partner organisations. Similarly, the Clinical Partnership Group met ten times during 2024/25.
- Angus Staff Partnership forum met five times in 2024/25. This group is a forum to facilitate open communication, collaboration and joint decision making between staff and management to promote a positive working environment and support organisational plans.
- Audit Committee with responsibility for agreeing the Annual Internal Audit Plan, considering the results of any external or internal inspections, assessments, or audits of the IJB, scrutinising the Annual Accounts and Governance Statement

of the IJB, over-seeing risk management, and monitoring the progress with "Directions" issued by the IJB. The Audit Committee fulfils its remit in compliance with CIPFA's "Audit Committees – Practical Guidance for Local Authorities and Police."

- The IJB's Audit Committee held an annual "private" meeting between the IJB's Internal and External Auditors and the members of the IJB's Audit Committee.
- Appointment of Fife, Tayside and Forth Valley Management Services as Internal Auditors for the IJB with support from Angus Council Internal Audit.
- Appointment of Audit Scotland as External Auditors for the IJB for the financial years 2022/23 to 2026/27.
- Chief Officer in post for duration of 2024/25.
- Chief Finance Officer in post for the duration of 2024/25 with the Chief Finance Officer having overall responsibility for the IJB's financial arrangements, being professionally qualified and having suitable experience to lead the IJB's finance function and to direct staff. In line with overall Corporate Support arrangements, the Chief Finance Officer is reliant on the finance support provided by both Angus Council and NHS Tayside. The responsibility for management of associated Angus Council finance staff and NHS Tayside finance staff is devolved to the Chief Finance Officer enabling a fully integrated finance team.
- Completion of a review of the CIPFA Statement "Role of the Chief Finance Officer in Local Government, in line with the Delivering Good Governance in Local Government : Framework (2016)."

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

- Monitoring the IJB's Risk Management Strategy including implementation of enhanced risk management arrangements and processes.
- Review and updating of the IJB's Risk Appetite.
- Review and updating of the IJB's Financial Regulations.
- Provision of regular financial monitoring reports to the IJB.
- Provision of regular budget settlement reports to the IJB.
- Provision of regular Strategic Financial Planning reports to the IJB.
- Approval and delivery of an Annual Internal Audit Plan.
- Undertaking an Internal Control Evaluation through the IJB's Internal Auditors as part of the Annual Internal Audit Plan.
- On going financial planning in compliance with the IJB's Reserve Policy.
- Continued implementation of "Directions" to the IJB's partner organisations in line with the Directions Policy and Procedure.
- Continued implementation of complaints handling procedure in line with partner organisations, noting improvement work continues to be progressed.
- Continued implementation of the IJB's General Data Protection Regulation (GDPR) protocols.
- Continued implementation of Equalities Mainstreaming Reporting throughout the year, along with the preparation of a progress report on the current Equality Outcomes.
- A combined Impact Assessment template was developed to ensure compliance with all relevant equality legislation, including the Equality Act, Fairer Scotland Duty, United Nations Convention on the Rights of the Child and Consumer

Duty. This updated assessment has been embedded into IJB reporting practices.

- A Climate Sustainability Impact Assessment has been developed to consider the potential impacts of policies on climate sustainability and Net Zero factors, considering the interactions between social, economic and environmental impacts. This new assessment aims to support more informed decision making on climate related issues and to help embed climate sustainability measures across the IJB.
- A Health Impact Assessment has been developed to support the IJB in evaluating the potential health implications for the population when implementing a policy, practice, or project, thereby aiding informed decision making.
- The continued implementation and progression of the 2022-2025 Workforce Plan with annual monitoring. The Workforce Steering Group oversees the delivery of the plan, with several subgroups driving specific workstreams: Recruitment and Retention, Workforce Data, Wellbeing and Development, and the implementation of the Health and Care Staffing (Scotland) Act.
- Reliance on the procedures, processes, and systems of partner organisations for which assurance is received from partner bodies.

During 2024/25, the Audit Committee agreed to reallocate audit days to conduct an advisory internal audit of invoice authorisation and processing for Home Care Services. The preliminary findings from this advisory audit were received in June 2025.

The IJB complied with “The Role of the Head of Internal Audit in Public Organisations” (CIPFA publication) and operated in accordance with “Public Sector Internal Audit Standards” (CIPFA publication) during 2024/25. From 1st April 2025, new Global Internal Audit Standards (GIAS) have replaced the former Public Sector Internal Audit Standards with the expectation to work in accordance with the new standards from this date and building up conformance with GIAS throughout 2025/26.

The Chief Internal Auditor reports directly to the Audit Committee with the right of access to the Chief Financial Officer, Chief Officer and Chair and members of the IJB Audit Committee on any matter. They also retain the right to submit reports directly to the Audit Committee. The annual internal audit programme is based on a strategic risk assessment and is approved by the Audit Committee.

Mental Health – Governance Arrangements

Mental Health governance arrangements have created the conditions for whole-system collaborative leadership and decision making. They have also supported improvements in progress reporting across partners and enhanced the involvement and participation of people with lived experience through the integrated whole-system change programme, which replaced the previous actions from the Trust and Respect Report (2018) and the Independent Oversight and Assurance Group Report (January 2023). To date, this work has created a strong platform to focus on transformational change through the development of new models of care, marking a shift away from traditional action planning for improvement.

IJB members remain fully aware of the ongoing issue of future financial risk sharing in relation to Mental Health Services, which continues to pose a medium-term risk to the IJB. Through the Chief Officer and Chief Financial Officer, and with input from the Chief Executive of Angus Council, the IJB continues to engage in constructive senior-

level discussions with NHS Tayside and other IJBs to work towards resolving these issues.

Adult Protection

In February 2022 the IJB noted the ongoing work of the Adult Protection Committee partners to finalise a multi-agency improvement plan in response to the Significant Case Review P19. A subgroup was established in 2022/23 to progress the improvement plan and report to an External Scrutiny panel. All the actions that Angus HSCP had responsibility for have been completed and formally signed off by the mandated subgroup in May 2024.

Ongoing implementation of a management oversight process aims to promote case discussion and reflection in Adult Protection cases. To support this, a regular programme of audit activity has been developed across the Partnership, including case file reviews, specifically cases involving Adult Support and Protection and Adult with Incapacity. The audit reports are shared with Managers for discussion and to implement any specific team actions. The audits were also discussed at an Adult Support and Protection Celebrating Success event held in May 2025.

The continued implementation of leadership and oversight arrangements ensures the effective support and protection of vulnerable citizens in Angus, supported by the establishment of Protecting People Angus Strategic Committee (PPASC) by the Chief Officers Group in April 2024. A Terms of Reference has been agreed which sets out the Committee's duties, particularly in respect to the requirements of 'The Adult Support and Protection (Scotland) Act 1997', and a Strategic Plan for 2024-28 is now in place with the work from this supported by five Delivery Groups. These are: Practice and Policy, Workforce Learning and Development, Self Evaluation and Continuous Improvement, Preventions and Data. The Terms of Reference also sets out the required multi-agency representation within PPASC and the five delivery groups that include staff from Angus HSCP, Angus Council, NHS Tayside, Police Scotland and Third Sector.

The continued implementation of PPASC and Clinical Care and Professional Governance Group (CCPG) includes the use of dedicated risk frameworks for adult protection, which are reviewed regularly. Adult Protection reports are submitted to the Tayside Chief Officers Group and to the IJB.

During 2024/25, Angus HSCP began working closely with the Care Inspectorate, alongside colleagues from NHS Tayside and Police Scotland to undertake an Adult Support and Protection Supported Self Evaluation. This evaluation focuses on the early intervention and preventative work conducted by the Angus Early Screening Group in relation to Adult Support and Protection. This work is progressing well with file reading scheduled for June 2025. Upon completion of the Supported Self-Evaluation, a report will be submitted to PPASC in November 2025, with the outcomes made available thereafter.

Adults with Incapacity

Angus HSCP received substantial assurance from the follow-up Internal Audit focusing on Adults with Incapacity (AWI). This assurance was a result of a systematic approach to staff training around the AWI Operational Instruction and Staff Guidance documents during 2024. Throughout 2024/25, further AWI audits were undertaken within Angus

HSCP at six-monthly intervals. Each audit report highlighted sustained good practice and provided recommendations for areas of improvement, evidencing continued positive progress. Angus HSCP maintains strong working relationships with the Office of the Public Guardian and the Mental Welfare Commission for Scotland, both of which provide information sessions to Partnership staff. Additionally, a regular programme of audit activity has been developed across the Partnership, including monthly case file reviews related to AWI and Adult Support and Protection. Case file audit reports are shared with managers and used as a tool in team meetings and staff supervision to ensure that good practice in AWI is sustained.

Out of Hours Services Review

In February 2025, the Angus HSCP Chief Officer and NHS Tayside Nurse Director commissioned a Review of the Tayside GP Out of Hours Service "to conduct a comprehensive root and branch, multi-factorial evaluation of the healthcare system within Tayside Out of Hours Service including its connections with the wider Primary Care Service Department. The review aims to identify systemic challenges, operational inefficiencies, and areas for strategic improvement." The review is expected to cover the following themes: -

- Leadership and Culture
- Governance and Compliance
- Workforce and Team Dynamics
- Data and Reporting

The Partnership is supporting this review, and the outcomes will be shared within Angus HSCP and NHS Tayside.

Medicines Governance and Associated Affordability Issues

During 2024/25, ongoing discussions continued regarding issues related to drug funding, including challenges associated with the approval and funding of new drug treatments in Primary Care, as well as the approval of funding for drugs where prescribing responsibilities have transferred from Secondary to Primary Care. These matters continue to be addressed through regional discussions.

Issues for Improvement and Development

The IJB is required to regularly review the effectiveness of its governance structures. The IJB acknowledges that as an increasingly mature organisation, working in a complex environment, further review, improvement and development of governance structures is required.

In addition to the issues described above, this Annual Governance Statement notes the following "Areas for Improvement and Development": -

Area for Improvement and Development	Lead Officer	Status in 2024/25	Proposals for 2025/26
Development of Large Hospital Set Aside	Chief Officer/Chief	Regular IJB level activity reporting has now been	The IJB will continue to focus on monitoring and containing Large Hospital

arrangements in conjunction with NHS Tayside	Finance Officer	implemented through the Finance report. Angus IJB had been in discussion with NHS Tayside regarding the development of a process to manage changes in volume of services, largely delivered at Ninewells.	(mainly Ninewells) activity, until alternative options for monitoring and reporting for this resource emerge locally or nationally. The IJB Audit Committee approved this as complete in June 2025, and it was subsequently endorsed by the Executive Management Team.
Development of improved Lead Partner Services arrangements in conjunction with neighbouring IJBs	Chief Officer/Chief Finance Officer	Improved sharing information is now complete for risk management, strategic planning, financial management and clinical and care governance arrangements.	Work on performance information is currently underway, with updates to be reported to the IJB Audit Committee. Alongside this, a review of Lead Partner arrangements and the delivery of the Lead Partner Framework is set to progress.
Review of the Information Governance Strategy	Chief Officer	Good progress has been made in developing a new information governance model; although the IJB recognises that the current documentation is not yet fully aligned with that of Angus Council.	A Paralegal has been appointed to support the IJB in transitioning to documentation that is consistent with Angus Council's processes and procedures for information governance. Updates to be provided to the IJB Audit Committee.
Further review of the IJB's Scheme of Delegation (SoD)	Chief Officer/Chief Finance Officer	This has been recognised as an issue during 2024/25.	Next steps include a wider review of the IJB's governance framework which will include a review of the IJB's SoD to ensure it reflects governance arrangements, appropriate responsibilities, and statutory requirements. Updates to be reported to the IJB.
Consider Implications of the new NHS Tayside Clinical Governance Framework and	Chief Officer/Clinical Director	These issues have emerged during 2024/25.	The IJB to progress a review in collaboration with Dundee IJB and Perth and Kinross IJB with a view to optimising whole system

changes to social work governance			working across NHS Tayside.

Most of the above issues have been noted in previous Annual Governance Statements. The progression of some of these issues remains characterised by their complexity and the requirement, for some of them, to work with other parties. The challenge of competing demands and differing views across parties remains. These issues are regularly highlighted to the IJB and the Audit Committee with the intention of ensuring more timely completion of longer-standing actions during 2025/26.

Review of Effectiveness

As noted, the IJB has responsibility for reviewing the effectiveness of its governance structures regularly. Throughout 2024/25 governance updates have been regularly provided to the IJB's Audit Committee and summarised updates to the IJB.

At the end of 2024/25, the IJB's Chief Internal Auditor reviewed the IJB's governance arrangements and in the IJB's 2024/25 Annual Internal Audit report notes: -

- The IJB has adequate and effective governance, risk management and internal control arrangements in place.
- The 2024/25 internal audit plan has been delivered in line with Public Sector Internal Audit Standards.
- In addition, I have not advised management of any concerns around the following:
    - Consistency of the Governance Statement with information that we are aware of from our work;
    - The description of the processes adopted in reviewing the effectiveness of the system of internal control and how these are reflected;
    - The format and content of the Governance Statement in relation to the relevant guidance;
    - The disclosure of all relevant issues.

While there remain a number of challenging areas of governance it is the opinion of the IJB Chairperson and Chief Officer that at 31st March 2025, reasonable assurance can be placed upon the adequacy and effectiveness of the IJB's governance arrangements. We consider that the internal control environment provides reasonable and objective assurance that any significant risks impacting on the IJB's principal objectives will be identified and actions taken to avoid or mitigate their impact. Additionally, systems are in place to regularly review and improve the internal control environment.

Jillian Galloway	Steven Whyte
Chief Officer	Chairperson

Remuneration Report

Introduction

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

All information disclosed within the tables in the Remuneration Report is audited by the IJB's appointed External Auditors. The other sections of the Remuneration Report are reviewed by the External Auditors as detailed in the independent auditor's report.

Remuneration: IJB Chair and Vice Chair

The voting members of the IJB are appointed through nomination by Angus Council and NHS Tayside. The roles of IJB Chair and Vice Chair alternate between a Councillor and a Health Board representative.

The IJB does not provide any additional remuneration to the Chair, Vice Chair or any other Board members relating to their role on the IJB. The IJB also does not reimburse the Partner organisations for any costs or taxable expenses incurred by voting Board members.

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

Board Member Expenses

Most Board members' expenses associated with IJB commitments are managed through their respective organisations. The IJB does however cover Board members' expenses where this is not the case. In 2024/25 the cost of this was c£1,200.

Remuneration: Officers of the IJB

The IJB does not directly employ any staff in its own right, however, specific post-holding officers are non-voting members of the Board. Both the Chief Officer and Chief Finance Officer of the IJB are employed by NHS Tayside, though funded by the IJB, and the remuneration and pension benefits of both roles are reported here.

Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014, a Chief Officer for the IJB has to be appointed and will be employed by one of the Partners. The Chief Officer is employed by NHS Tayside with employment contracts adhering to the legislative and regulatory framework of NHS Tayside. For the Chief Officer, the remuneration arrangements and performance appraisal are consistent with other NHS Executive Directors and Senior Managers and is governed by decisions of the NHS Tayside Remuneration Committee. Decisions have been strictly in accordance with the provision of circulars issued by the Scottish Government Health and Social Care Directorates and are subject to regular audit scrutiny. The membership of NHS Tayside's Remuneration Committee is reported in the Directors Report in NHS Tayside's Annual Accounts.

Other Officers

No other staff are appointed by the IJB under a similar legal regime to the Chief Officer. An assessment has been made of the other non-voting Board members who meet the criteria for disclosure and consequently the Chief Finance Officer is included in the disclosures below.

The following table provides details of the remuneration paid to the relevant IJB's officers for the period 1st April 2024 to 31st March 2025.

Total 2023/24 £	Post	Senior Employee	Salary, fees & allowances £	Taxable Expenses £	Total 2024/25 £
109,120	Chief Officer	G Smith [1]	-	-	-
29,235	Chief Officer	J Galloway [2]	111,101	-	111,101
88,756	Chief Finance Officer	A Berry	100,032	-	100,032
227,111	**Total**		**211,133**	**0**	**211,133**

Notes:

1) G Smith retired 3rd December 2023; no costs have been incurred in 2024/25.
2) J Galloway commenced in post 18th December 2023. The 2024/25 figures reflect a full year salary, fees and allowances in the role of Chief Officer.

In respect of officers' pension benefits, while the IJB funds employer pension contributions as they become payable during the period of service, the statutory liability for any future contribution rests with the relevant employing Partner organisation. On this basis there is no pensions liability reflected on the IJB Balance Sheet for the Chief Officer or any other officers.

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

Post	Senior Employee	In-Year Pension Contributions		Accrued Pension Benefits		
		For Year to 31/03/24 £	For Year to 31/03/25 £		Difference from 31/03/24 £	As at 31/03/25 £
Chief Officer	G Smith [1]	22,653	-	Pension	-	-
				Lump sum	-	-
Chief Officer	J Galloway [2]	6,110	24,998	Pension	5,306	33,416
				Lump sum	9,370	81,579
Chief Finance Officer	A Berry	18.354	22,395	Pension	5,204	37,216
				Lump sum	9,744	94,857

Notes:

1) G Smith retired 3rd December 2023; no costs have been incurred in 2024/25.
2) J Galloway commenced in post 18th December 2023. The 2024/25 figures in the pension benefits table reflect a full year in the role of Chief Officer.

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

Jillian Galloway	Steven Whyte
Chief Officer	Chairperson

THE STATEMENT OF RESPONSIBILITIES

The Integration Joint Board's Responsibilities

The 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 authority has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this authority, 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), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003). (Delegated to the Audit Committee.)
- Approve the Annual Accounts for signature. (Delegated to the Audit Committee.)

I confirm that these Annual Accounts were approved for signature by the Audit Committee at its meeting on 29th October 2025.

Signed on behalf of Angus IJB

Steven Whyte
Chairperson

The Chief Finance Officer's Responsibilities

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

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 Annual Accounts give a true and fair view of the financial position of the Angus Integration Joint Board as at 31st March 2025 and its income and expenditure for the year then ended.

Alexander Berry
Chief Finance Officer

Comprehensive Income and Expenditure Statement for the Year Ended 31st March 2025

This statement shows the 2024/25 cost of providing services, in accordance with generally accepted accounting practices, funded by budget requisitions from the Parties listed in the Integration Scheme.

2023/24 Gross Expenditure £'000	2023/24 Gross Income £'000	2023/24 Net Expenditure £'000	Description	2024/25 Gross Expenditure £'000	2024/25 Gross Income £'000	2024/25 Net Expenditure £'000
70,929	-	70,929	Older Peoples Service	75,210	-	75,210
18,008	-	18,008	Mental Health	19,024	-	19,024
23,214	-	23,214	Learning Disabilities	26,071	-	26,071
8,315	-	8,315	Physical Disabilities	9,047	-	9,047
4,132	-	4,132	Substance Use	4,251	-	4,251
20,690	-	20,690	Community Services	21,576	-	21,576
3,069	-	3,069	Planning / Management Support	3,052	-	3,052
346	-	346	Centrally Managed Budget	352	-	352
342	-	342	IJB Operational Costs	323	-	323
24,698	-	24,698	FHS Prescribing	25,909	-	25,909
22,833	-	22,833	General Medical Services	23,779	-	23,779
16,455	-	16,455	Family Health Services	17,327	-	17,327
11,151	-	11,151	Large Hospital Set Aside	12,530	-	12,530
224,182	**0**	**224,182**	**Cost of Services**	**238,451**	**0**	**238,451**
-	(156,583)	(156,583)	Income NHST	-	(163,432)	(163,432)
-	(68,267)	(68,267)	Income AC	-	(72,591)	(72,591)
224,182	**(224,850)**	**(668)**	**Deficit/(Surplus) on Provision of Services**	**238,451**	**(236,023)**	**2,428**
		(668)	**Total Comprehensive Income and Expenditure**			**2,428**

In any given year there will be small incremental changes to the way the IJB manages and reports information. Since the publication of the 2023/24 Annual Accounts, no reporting changes have occurred that would require a prior year adjustment to the 2023/24 Net Expenditure breakdown in the Comprehensive Income and Expenditure Statement (CIES) above.

The IJB's CIES reflects the net cost of services provided by Partners. It does not separately identify income received from service users, as this remains the statutory responsibility of the Partners.

The Management Commentary notes that, of the IJB's total deficit of £2.428m, £1.240m is attributable to operational underspends, with the remainder reflecting the impact of earmarked reserves.

There are no statutory or presentation adjustments that affect the IJB's application of the funding received from Partners. Therefore, the movement in the General Fund balance is solely attributable to the transactions shown in the CIES. Consequently, an Expenditure and Funding Analysis is not included in these Annual Accounts as it would be a replication of the CIES.

Movement in Reserves Statement as at 31st March 2025

This statement shows the movement in 2024/25 on the IJB's reserves. The IJB holds only a General Fund Balance within its overall usable reserves.

General Fund Balance 2023/24 £'000	Movement in Reserves	General Fund Balance 2024/25 £'000
(21,564)	Opening Balance at 1st April	(22,232)
(668)	Total Comprehensive Income and Expenditure	2,428
(668)	**(Increase) or Decrease**	**2,428**
(22,232)	**Closing Balance at 31st March**	**(19,804)**

The IJB's reserves are detailed further in Note 9 of these Annual Accounts.

Balance Sheet as at 31st March 2025

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

2023/24 £'000		Notes Reference	2024/25 £'000
	Current Assets		
22,232	**Short Term Debtors**	**7**	**19,804**
	Current Liabilities		
0	**Short Term Creditors**	**8**	**0**
22,232	**Net Assets**		**19,804**
22,232	**Usable Reserves**		**19,804**

Usable reserves may be used to provide services and to assist the IJB with longer–term financial planning subject to the need to maintain a prudent level of reserves and any statutory limitations on their use.

The Audited accounts were authorised for issue by the Chief Finance Officer on the 29th October 2025.

Alexander Berry
Chief Finance Officer

Notes to the Financial Statements

Note 1 – Significant Accounting Policies

General Principles

The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. The Annual Accounts summarise the IJB's transactions for the 2024/25 financial year and its position at the year ended 31st March 2025.

The Financial Statements are therefore 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), unless legislation or statutory guidance requires different treatment. The accounts are prepared on a going concern basis, which assumes that the IJB will continue in operational existence for the foreseeable future. The 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 cash payments are made or received. In particular: -

- Expenditure is recognised when goods or services are received, and their benefits are used by the IJB.
- Income is recognised when the IJB has a right to the income, for instance, by meeting any terms and conditions required to earn the income, and receipt of the income is probable.
- Where income may not be received, expected income is adjusted.

Funding

The IJB is primarily funded through funding contributions from the statutory funding Partners, Angus Council and NHS Tayside (the Parties). Expenditure is incurred as the IJB commissions specified health and social care services from the Parties for the benefit of service recipients in Angus.

Going Concern

For 2025/26, the IJB has agreed a budget settlement with Angus Council subject to any final confirmations and adjustments. Discussions with NHS Tayside regarding expected funding for 2025/26 are on-going, and as a result, the IJB has not yet been able to finalise a budget settlement with NHS Tayside and there remains an element of uncertainty regarding NHS Tayside's funding commitment to Angus. The IJB has developed a financial plan based on a pending budget settlement approval with NHS Tayside and the plan demonstrates the ability to deliver a 2025/26 balanced budget, with an assumed reliance on non-recurring savings / underspends and general reserves. On that basis the IJB can be treated, from a financial reporting perspective, as a going concern. However there remain underlying financial shortfalls and risks for the duration of the IJB's Strategic Commissioning Plan (2023-2026) and the associated Strategic Financial Plan (2025-2028).

Cash and Cash Equivalents

The IJB does not operate a bank account or hold cash. Transactions are settled on behalf of the IJB by the funding Partners. Consequently, the IJB 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 31st March 2025 is represented as a debtor or creditor on the IJB's Balance Sheet.

Employee Benefits

The IJB does not directly employ staff. Staff are formally employed by the funding Partners who retain the liability for pension benefits payable in the future. The IJB therefore does not present a pensions liability in its Balance Sheet.

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

Reserves

The IJB is permitted to hold reserves, though these are held through the Partner agencies as the IJB does not directly hold cash balances. Reserves may be designated for specific purposes or for the general purposes of the IJB. The balance of the general reserve as at 31st March 2025 reflects the resources available to the IJB for future service provisions. However, these balances should be considered in the context of the overall financial arrangements for the IJB as set out in the Integration Scheme.

Indemnity Insurance

As a member of Clinical Negligence and Other Risks Indemnity Scheme (CNORIS), the IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. Angus Council and NHS Tayside have responsibility for claims in respect of the services that they are statutorily responsible for and that they are directed to provide.

Unlike NHS Boards, the IJB does not have any 'shared risk' exposure from participation in CNORIS. The IJB participation in the CNORIS scheme is therefore comparable to normal insurance arrangements.

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

Value Added Tax (VAT)

The IJB is not VAT registered however for expenditure incurred on behalf of the IJB by Partners, the VAT treatment of expenditure in the IJB's accounts depends on which of the Partner agencies is providing the service as these agencies are treated differently for VAT purposes.

Where Angus Council is the provider, income and expenditure exclude any amounts related to VAT, as all VAT collected is payable to H.M. Revenue & Customs and all VAT paid is recoverable from it. Where the NHS is the provider, expenditure incurred

will include irrecoverable VAT as generally the NHS cannot recover VAT paid as input tax and NHS Tayside will charge the full cost to the IJB.

Contingent Liabilities

The IJB does not have any quantifiable contingent liabilities in the 2024/25 annual accounts. However, where the possibility of a financial impact is remote, a contingent liability can be disclosed in the notes (see Note 12). Contingent liabilities are defined as: -

- possible obligations arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the entity's control; or
- present obligations arising from past events but for which it is not probable that a transfer of economic benefits will arise or for which the amount of the obligation cannot be measured with sufficient reliability.

Note 2 – Events after the Balance Sheet Date

The audited Annual Accounts reflect events after 31st March 2025 up to the date the audited accounts were authorised for issue. Where events taking place before this date provided information about conditions existing on 31st March 2025, the figures in the Financial Statements and notes have been adjusted in all material respects to reflect the impact of this information. For 2024/25, no such adjustments have been required.

Note 3 – Critical Judgements

In compiling the 2024/25 Annual Accounts a small number of critical judgements have had to be made as follows: -

- An estimate has been used for the funding contribution and net expenditure regarding Large Hospital Set Aside. For 2024/25, this estimate has been based on direct costs of hospital care, using a methodology reliant on a combination of previous unit costs (i.e. 2019/20) uplifted to 2024/25 costs and actual 2024/25 activity. Whilst this methodology remains consistent with the treatment of Large Hospital Set Aside in previous years financial statements, it is acknowledged that using uplifted unit cost information from 2019/20 may not be fully representative of 2024/25 unit cost. However, there is limited, definitive unit cost information available for 2024/25 and this remains an arrangement agreed locally between NHS Tayside and the three Tayside Integration Joint Boards.
- Angus IJB is the Lead Partner IJB for several services on behalf of other Tayside IJBs. Similarly, Dundee, Perth and Kinross IJBs act as Lead Partner IJBs for a number of services on behalf of Angus IJB. The costs of delivering Lead Partner services across all three Tayside Partnerships are shared on an agreed basis consistent with previous years and accounted for on an agency basis (see Note 10).
- In March 2020, the Scottish Government confirmed that operational management of Inpatient Mental Health Services in Tayside would transfer from the Integration Authorities (Perth and Kinross IJB) to NHS Tayside. While the operational management arrangements have been revised, strategic responsibility for Mental Health Services continues to remain with the IJB.

Consequently, the costs associated with delivering Inpatient Mental Health Services in Tayside have been calculated in a manner consistent with previous years and are shared across the three Tayside Partnerships on an agreed basis.

- In accordance with the accounting code paragraph 3.3.4.3 adapts International Accounting Standard 8 Accounting Policies, Changes in Accounting Estimates and Errors require an authority to disclose information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted by the code. Reflecting this position for the IJB using the CIPFA guidance it has been judged this is not applicable to the IJB's annual accounts for 2024/25.

Note 4 – Income and Expenditure Analysis by Nature

2023/24 Gross Expenditure £'000	2023/24 Gross Income £'000	2023/24 Net Expenditure £'000	Description	2024/25 Gross Expenditure £'000	2024/25 Gross Income £'000	2024/25 Net Expenditure £'000
84,735	-	-	Services commissioned from Angus Council	90,448	-	-
139,105	-	-	Services commissioned from NHS Tayside	147,680	-	-
305	-	-	Other IJB Operating Expenditure [1]	285	-	-
3	-	-	Insurance and Related Expenditure [2]	4	-	-
34	-	-	Auditor Fee: External Audit Work [3]	34	-	-
-	(68,267)	-	Partners Funding Contribution (Angus Council)	-	(72,591)	-
-	(156,583)	-	Partners Funding Contribution (NHS Tayside)	-	(163,432)	-
224,182	**(224,850)**	**(668)**	**Deficit/(Surplus) on the Provision of Services**	**238,451**	**(236,023)**	**2,428**

Notes: -

1) Costs associated with the Chief Officer and Chief Finance Officer.
2) Insurance and Board Member expenses are included.
3) Fees payable to Audit Scotland for external audit services carried out by the appointed auditor.

Note 5 – Taxation and Non-Specific Grant Income

2023/24 £'000		2024/25 £'000
(68,267)	Contributions from Angus Council	(72,591)
(156,583)	Contributions from NHS Tayside	(163,432)
(224,850)	**Total**	**(236,023)**

The "contributions" received by the IJB represent the funding provided by the Parties (Angus Council and NHS Tayside).

The funding contribution from NHS Tayside shown above includes £12.530m for Large Hospital Set Aside resources relating to acute hospital resources. While these services are provided by NHS Tayside, which retains responsibility for service management,

the IJB has formal responsibility for the strategic planning of Large Hospital Set Aside resources, including considering the level of planned consumption of these resources.

Note 6 – Offsetting Debtors and Creditors

The IJB does not hold cash and cash equivalents. Instead, the IJB's Partners utilise, as directed by the IJB, the funding available to the IJB to pay for services.

The IJB and the funding Partners have previously confirmed that there is a 'right of offset', and that there is an intention to allow settlement of balances to be undertaken on a net basis. On this basis the IJB's Financial Statements present the balances due to and from the funding Partners on a net basis rather than as separate creditors and debtors.

The offsetting of debtors and creditors by the IJB primarily relates to the funding contributions due from the funding Partners as at 31st March (a debtor balance), and the commissioning expenditure relating to 2024/25 that the IJB is committed to paying the funding Partners for, as at 31st March (a creditor balance).

Note 7 – Debtors

2023/24 £'000		2024/25 £'000
10,931	Angus Council	7,599
11,301	NHS Tayside	12,205
22,232	**Debtors**	**19,804**

The debtor balances with Angus Council and NHS Tayside represents the IJB reserves held by Angus Council and NHS Tayside at 31st March 2025.

Note 8 – Creditors

The IJB has no creditor balances at 31st March 2025 (no creditor balances at 31st March 2024).

Note 9 – Reserves

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

- To ear-mark, or build up, funds which are to be used for specific purposes.
- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the IJB's risk management framework. Reflecting financial planning uncertainties facing the IJB, the IJB has set the target for this reserve at 3.0% of turnover. This target continues to be met with the balance on the reserve being adjusted to reflect increased turnover. The financial pressures on the IJB, for the duration of the current Strategic Financial Plan, clearly suggest the IJB will require to rely on these reserves during this period.

The reserves are described in the following table.

	Balance at 1 April 2023 £'000	Movement 2023/24 £'000	Balance at 31 March 2024 £'000	Movement 2024/25 £'000	Balance at 31 March 2025 £'000
Ear-marked Reserves:					
Primary Care Improvement Fund	137	(72)	65	(65)	0
Mental Health Action 15	166	(166)	0	0	0
Primary Care Transformation Fund	190	(17)	173	(8)	165
Primary Care Premises	245	0	245	(21)	224
Alcohol and Drug Partnership Fund	59	25	84	51	135
Drug Death Task Force	44	(24)	20	(15)	5
Community Living Fund	332	(104)	228	(189)	39
Workforce Wellbeing Primary and Social Care	30	(30)	0	0	0
Mental Health Facilities Project	324	(102)	222	(78)	144
General Dental Services	109	0	109	0	109
Community Nursing Neurological Care	41	(41)	0	0	0
Dementia Post-Diagnostic Support	9	(9)	0	0	0
Unscheduled Care	42	(42)	0	0	0
Expanding Care at Home	340	(340)	0	0	0
Forensic Medical Services (SARC)	8	(8)	0	0	0
Learning Disability Health Checks	43	42	85	(85)	0
General Medical Services	15	0	15	(15)	0
Carers PPE Reserve	3	(3)	0	0	0
Long COVID Support Fund	59	(7)	52	(52)	0
OOHs Development Fellowship Scheme	0	0	0	29	29
Strategic Plan Reserve	2,790	0	2,790	300	3,090
Financial Planning Reserve 2022/23	1,090	(1,090)	0	0	0
Financial Planning Reserve 2023/24	3,038	(3,038)	0	0	0
Financial Planning Reserve 2024/25	0	4,385	4,385	(4,385)	0
Financial Planning Reserve 2025/26	0	0	0	399	399
Mental Health Recovery Financial Reserve	2,000	(41)	1,959	541	2,500
Property Reserve	3,300	0	3,300	0	3,300
Primary Care Investment Reserve	700	0	700	(18)	682
Workforce Reserve	0	900	900	(64)	836
Acute/Whole System Pressures	0	0	0	947	947
Total Ear-marked Reserves	15,114	218	15,332	(2,728)	12,604
Contingency Reserve	6,450	450	6,900	300	7,200
Total Reserves	**21,564**	**668**	**22,232**	**(2,428)**	**19,804**

At 31st March 2025, the IJB is reporting a decrease in the value of "ear–marked" reserves. This is partly due to continued Scottish Government policies that require IJBs to use reserve balances before IJBs can access further "ear-marked" funding, as well as the full deployment of the 2024/25 Financial Planning Reserve. This decrease is offset by the decisions made by the IJB during 2024/25, including an increase in the Mental Health Recovery Financial Reserve, the creation of a new Acute Whole System Pressures Reserve following NHS Tayside allocation of a share of national funding to help address system wide demand pressure and sustainability during 2025/26 and the establishment of a new Financial Planning Reserve (2025/26).

In summary the net movement out of reserves is £2.428m, representing the total on the Comprehensive Income and Expenditure Statement.

Note 10 – Agency Income and Expenditure

On behalf of all IJBs within the NHS Tayside area, Angus IJB acts as the Lead Partnership for Out of Hours, Speech Therapy, Continence, Pharmacy and Forensic Medical Services. The IJB directs services on behalf of Dundee and Perth and Kinross IJBs and reclaims the full costs involved. The payments that are made on behalf of other IJBs, and the consequential reimbursement, are not included in the CIES since the IJB is not acting as principal in these transactions.

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

2023/24 £'000		2024/25 £'000
14,154	Expenditure on Agency Services	14,949
(14,154)	Reimbursement for Agency Services	(14,949)
0	**Net Agency Expenditure excluded from the CIES**	**0**

Note 11 – Related Parties

The IJB is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the IJB or to be controlled or influenced by the IJB. Disclosure of these transactions allows readers to assess the extent to which the IJB might 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 the IJB.

Scottish Government

The Scottish Government has significant influence over the general activities of the IJB. It is responsible for providing the statutory framework within which the IJB is constituted and operates. Through Partner agencies, it provides the majority of the IJB's funding and sets the terms for many of the transactions the IJB undertakes with other parties (e.g. Angus Council, NHS Tayside).

Members

Members of the IJB Board have control over the IJB's financial and operating policies to the extent they are transacted through the IJB.

Other Public Bodies (Subject to Common Control by Scottish Government)

The IJB has related party relationships with its Partners Angus Council and NHS Tayside. Due to the nature of the Partnership, the IJB may both influence and be influenced by its Partners. The following transactions and balances included in the IJB's accounts are presented to provide additional information on the relationships.

Transactions with Angus Council

2023/24 £'000		2024/25 £'000
68,267	Funding Contributions Received	72,591
(84,735)	Expenditure on Services	(90,448)
(16,468)	**Net Transactions with the Council**	**(17,857)**

This table shows that expenditure within Angus Council is £17.857m greater than Angus Council funding contributions. This largely represents IJB funding received from NHS Tayside being directed into Angus Council.

Key Management personnel: Angus Council employs the Chief Social Work Officer and Staff (Council) representatives on the IJB Board but there is no discrete charge for this representation.

Corporate Support: During 2024/25, the IJB received corporate support services (as described in the IJB's Integration Scheme and including Finance, Human Resources and Legal and Democratic Services) from Angus Council without a charge to the IJB.

Transactions with NHS Tayside

2023/24 £'000		2024/25 £'000
156,583	Funding Contributions Received	163,432
(139,105)	Expenditure on Services	(147,680)
(305)	Key Management Personnel	(285)
(37)	Expenditure on other IJB Costs	(38)
17,136	**Net Transactions with NHS Tayside**	**15,429**

This table shows that expenditure within NHS Tayside is £15.429m less than NHS Tayside funding contributions. This largely represents IJB funding received from NHS Tayside being directed into Angus Council.

Key Management personnel: NHS Tayside employs two non-voting Board members, the Chief Officer, and Chief Finance Officer. The Chief Officer and Chief Finance Officer posts are discretely costed and reflected in the Remuneration Statement. NHS Tayside also employs the Nursing Staff (NHS), Registered Medical Practitioner and Clinical Director representatives on the IJB Board but there is no discrete charge for this representation.

Corporate Support: During 2024/25, the IJB received corporate support services (as described in the IJB's Integration Scheme and including Finance and Human Resources) from NHS Tayside without a charge to the IJB.

Balances with Angus Council

31st March 2024 £'000		31st March 2025 £'000
10,931	Debtor Balances: Amounts due from Angus Council	7,599
0	Creditor Balances: Amounts due to Angus Council	0
10,931	**Net Balance with Angus Council**	**7,599**

The debtors balance with Angus Council represents the IJB reserves held by Angus Council at 31st March 2025.

Balances with NHS Tayside

31st March 2024 £'000		31st March 2025 £'000
11,301	Debtor Balances: Amounts due from NHS Tayside	12,205
0	Creditor Balances: Amounts due to NHS Tayside	0
11,301	**Net Balance with NHS Tayside**	**12,205**

The debtors balance with NHS Tayside represents the IJB reserves held by NHS Tayside at 31st March 2025.

Note 12 – Contingent Liabilities

As part of the pay deal for 2023/24 (NHS Circular PCS(AFC)2024/3), three national commitments were made to look at the modernisation of Agenda for Change staff terms and conditions. The three commitments were protected learning time, review of the working week and a review of Band 5 nursing profiles. Issues associated with protected learning time and the review of the working week are now largely business as usual and are therefore fully reflected in the 2024/25 financial statements. The review of Band 5 nursing profiles has progressed to the extent that some re-banding submissions have been made by the associated nurse staffing co-hort. Where this is the case, a regional, corporate accrual has been made by NHS Tayside. However, it is likely that further re-banding submissions will be made in due course. As this is not yet quantifiable, it is treated as a contingent liability.

Independent Auditor's Report to the Members of Angus Integration Joint Board and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Angus Integration Joint Board for the year ended 31 March 2025 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet, and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (the 2024/25 Code).
In my opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the body as at 31 March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Accounts Commission on 3 April 2023. my period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard was not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

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

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

Risks of material misstatement

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

Responsibilities of the Chief Finance Officer and Audit Committee for the financial statements

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

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

The Audit Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

- using my understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the body;

- inquiring of the Chief Finance Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Chief Finance Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;

- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and

- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

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

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

Reporting on other requirements

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

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

Other information

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

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

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Management

Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

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

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

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and

- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

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

- adequate accounting records have not been kept; or

- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or

- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

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

Pauline Gillen

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