Angus Integration Joint Board – Audited Annual Accounts 2025/26

Contents

Contents	page 1
Management Commentary	pages 2 - 17
Annual Governance Statement	pages 18 - 27
Remuneration Report	pages 28 - 30
The Statement of Responsibilities	pages 31 - 32
Comprehensive Income and Expenditure Statement	page 33
Movement in Reserves Statement	page 34
Balance Sheet	page 35
Notes to the Accounts	pages 36 - 44

Note 1 – Significant Accounting Policies
Note 2 – Events after the Balance Sheet Date
Note 3 – Critical Judgements
Note 4 – Income and Expenditure Analysis by Nature
Note 5 – Taxation and Non-Specific Grant Income
Note 6 – Offsetting Debtors and Creditors
Note 7 – Debtors
Note 8 – Creditors
Note 9 – Reserves
Note 10 – Agency Income and Expenditure
Note 11 – Related Parties
Note 12 – Contingent Liabilities

Independent Auditor's Report	pages 45 - 49

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 assumed delegated responsibility for Health and Social Care in Angus from 1st April 2016. The IJB's Annual Accounts for 2025/26 mark the tenth year since assuming this responsibility and cover the financial year from 1st April 2025 to 31st March 2026.

The Annual Accounts have been prepared in accordance with the relevant legislation, regulations and 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 2025/26.

This Management Commentary outlines key messages regarding the objectives and strategy of the Angus IJB, summarises its financial reporting and performance for the 2025/26 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), involving the third and independent sectors. The Partnership was established following the approval of an Integration Scheme (updated in 2022) which sets out the Health and Social Care functions 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-2024 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 the Out of Hours Service and Speech and Language Therapy. It is also the lead Health and Social Care Partnership for Primary Care in Tayside**.** Through the Large Hospital Set Aside arrangements, Angus IJB has 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 remain 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.

Throughout 2025/26, progress towards the objectives of the SCP was monitored by the bi-monthly Strategic Planning Group (SPG) and regularly reported to the IJB Board. The Executive Management Team was responsible for overseeing the delivery of the Strategic Delivery Plan and reporting to the SPG, with the Integrated Management Meeting responsible for monitoring progress.

In February 2026, the IJB agreed the timeline for a ten-year Strategic Commissioning Framework (2026–2036), previously known as SCP, to support a more sustainable and long-term approach. The Framework incorporates the statutory requirement for a formal review every three years. The refreshed Strategic Commissioning Framework for 2026–2036 was approved at the June 2026 IJB meeting.

Locality Improvement Groups (LIGs) were established in 2016 as integrated partnership forums within each locality to support delivery of the SCP. However, in September 2024, following several years of decline, a decision was taken to disband the LIGs and replace them with an Angus-wide consultation group. An Angus Health and Social Care Partnership (Angus HSCP) Voice network has been developed and is ready for launch following approval of the Strategic Commissioning Framework 2026–2036. Discussions are also underway with Angus Council, who are developing placed based frameworks, to establish an integrated approach to locality representation within the SPG while avoiding duplication.

4. Strategic and Operational Review

The IJB has successfully commissioned services throughout 2025/26 in accordance with the requirements of the Integration Scheme. While operating in a complex and challenging environment, the IJB has continued to make progress 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 programme.
- In April 2026, the IJB approved the Market Facilitation Statement Interim Update 2025–26 and the corresponding Social Care Planned Procurement and Commissioning Development Implementation Plan 2025–26 to align procurement and commissioning with the Strategic Commissioning Plan and support the development of a revised Market Facilitation Plan 2026–2029.
- In June 2025, the IJB approved a redesign of local urgent care for delivering Minor Injury Services as part of the Community Treatment and Care model across Angus, with more complex Minor Injury and Illness services provided at Arbroath Infirmary.
- In June 2025, The Beacon formally opened as a Community Wellbeing Centre supporting people aged 16 and over in Angus experiencing emotional distress. Operating 12 hours a day, every day of the year, it provides a safe, kind and compassionate environment for individuals experiencing mental health and wellbeing distress. Support is also available for family members and carers and can be accessed in person or remotely.
- In July 2025, the Angus Home First service was introduced to help frail older people remain at home or return home quickly from hospital following a decline in independence. A single point of access made referrals simpler, while a multidisciplinary team provided a rapid, coordinated, person-centred response focused on enablement and recovery. The service promoted independence, reduced hospital admissions and length of stay, and improved outcomes by supporting people in their own homes.
- In August 2025, the IJB received an update on progress in implementing the Angus Carers Strategy, recognising the invaluable contribution carers make to the delivery of care and support in the communities. The IJB requested a refresh of the Angus Carers Strategy for 2026–2029, which is due to be presented to the October 2026 IJB Board meeting.
- In October 2025, the IJB approved its Workforce Plan 2025–2029 with improvements focusing on attracting individuals, retaining existing staff, development digital tools, supporting climate sustainability measures and embedding data driven workforce planning.
- A new Neurodevelopmental Pathway of Care was introduced across Angus in October 2025, shifting from a predominantly medicalised model to a stepped approach focused on earlier intervention, timely support and reduced reliance on medication, with Peer Workers delivering support through appointments, NeuroMinds courses and cafés across Angus and online to improve access and reduce waiting times.
- In December 2025, the IJB approved the Tayside GP Out of Hours Service Strategic Framework (2026–2036) with the next phase to develop a detailed option for the future service model.
- In December 2025, strengthened Lead Partner governance and reporting arrangements were introduced across Tayside services, to enhance oversight, accountability and performance reporting.
- During the year, ongoing implementation of the NHS Tayside Clinical Governance Framework alongside strengthening of Clinical, Care and Professional Governance (CCPG) assurance reporting arrangements.
- During the year, the IJB heard lived experience stories from a wide range of service users, providing qualitative insight to support performance monitoring and service improvement

- 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.

It continues to be 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, the IJB has managed several recruitment challenges and, looking forward, will be required to deliver services within a very challenging financially constrained environment. The IJB's strong track record of managing change in earlier years will continue to provide a solid foundation for implementing the refreshed Strategic Commissioning Framework 2026–2036, approved at the June 2026 IJB meeting.

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 information was presented in June 2026 with the summary Annual Performance Report published in August 2026.

Angus IJB Annual Performance Dashboard 2025-26
Angus IJB Annual Performance Report 2025-26

The following narrative and data are extracts from the August 2026 report

This Summary Annual Performance Report provides an overview of the performance, achievements and challenges of Angus Integration Joint Board (IJB) and Angus Health and Social Care Partnership (AHSCP) during 2025/26. It demonstrates progress in delivering the Strategic Commissioning Plan and improving outcomes for the people of Angus while operating within an increasingly challenging health and social care environment. AHSCP uses the National Core Suite of Integration Indicators as a key component of its performance framework alongside local indicators, to provide assurance regarding delivery of the Strategic Commissioning Plan and progress towards the National Health and Wellbeing Outcomes.

The Annual Performance Report identified the key priorities for improvement during 2026/27, including: -

- *Expanding integrated community-based models of care, including Home First and multidisciplinary neighbourhood services, to support more people to remain independent at home.*
- *Strengthening primary and community care as the foundation of a sustainable health and social care system.*
- *Improving outcomes for people experiencing mental ill health, learning disabilities and substance use through integrated, recovery-focused and person-centred services.*

- *Continuing to develop workforce capacity, capability and leadership to support new models of care and improve organisational resilience.*
- *Delivering financially sustainable services through strategic commissioning, service redesign and effective use of resources.*

The tables below focus on the National Core Suite of Integration Indicators that support the delivery of the priorities set out in the SCP. The data demonstrates that, during 2025/26, Angus HSCP performance remains mixed but broadly stable, with continued pressure across the wider Health and Social Care system alongside areas of sustained positive 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, therefore 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	2021/22	2023/24	2025/26
NI 1 - Percentage of adults able to look after their health very well or quite well	Angus	92.4%	91.1%	92.0%
	Scotland	90.9%	90.7%	90.6%
NI 2 - Percentage of adults supported at home who agree that they are supported to live as independently as possible	Angus	72.6%	74.1%	71.9%
	Scotland	78.8%	72.4%	64.6%
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	76.8%	62.4%	56.8%
	Scotland	70.6%	59.6%	54.9%
NI 4 - Percentage of adults supported at home who agree that their health and social care services seemed to be well coordinated	Angus	78.5%	55.6%	62.1%
	Scotland	66.4%	61.4%	56.0%
NI 5 - Percentage of adults receiving any care or support who rate it as excellent or good	Angus	79.5%	65.2%	66.1%
	Scotland	75.3%	70.0%	63.9%
NI 6 - Percentage of people with positive experience of care at their GP practice	Angus	69.8%	62.1%	68.2%
	Scotland	66.5%	68.5%	70.7%
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	81.7%	70.1%	69.6%
	Scotland	78.1%	69.8%	62.2%
NI 8 - Percentage of carers who feel supported to continue in their caring role	Angus	29.5%	33.7%	33.1%
	Scotland	29.7%	31.2%	31.9%
NI 9 - Percentage of adults supported at home who agree they felt safe	Angus	84.9%	63.7%	65.5%
	Scotland	79.7%	72.7%	66.9%

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 it no longer 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	2021/22	2022/23	2023/24	2024/25	2025/26
NI 11 - Premature mortality rate (per 100,000 persons)	Angus	419	390	382	Not available	Not available
	Scotland	466	442	442	Not available	Not available
NI 12 - Emergency admission rate (per 100,000 population)	Angus	10,831	11,342	12,839	13,998	14,450
	Scotland	11,639	11,273	11,859	11,333	11,470
NI 13 - Emergency bed day rate (per 100,000 population)	Angus	92,657	102,826	108,976	105,017	96,334*
	Scotland	115,135	119,806	120,407	113,627	108,988*
NI 14 - Readmission to hospital within 28 days (per 1,000 population)	Angus	114	115	124	123.8	126
	Scotland	107	102	104	103	104
NI 15 - Proportion of last 6 months of life spent at home or in a community setting	Angus	92.9%	92.2%	91.9%	92.0%	91.5%*
	Scotland	89.7%	88.9%	88.9%	89.2%	89.3%*
NI 16 - Falls rate (per 1,000 population) aged 65+	Angus	23.7	26.5	24.6	24.8	26.6*
	Scotland	22.6	22.5	22.7	22.5	22.2*
NI 17 - Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	Angus	75.7%	69.3%	71.3%	73.5%	68.0%
	Scotland	75.8%	75.2%	77.0%	81.9%	83.1%
NI 18 - Percentage of adults with intensive care needs receiving care at home	Angus	60.4%	61.7%	63.1%	62.7%	Not available
	Scotland	64.5%	64.6%	64.8%	64.5%	Not available
NI 19 - Number of days people aged 75+ spend in hospital when they are ready to be discharged (per 1,000 population)	Angus	220.9	222.4	166	208	164
	Scotland	747.9	919.3	902	952	873
NI 20 - Percentage of health and care resource spent on hospital stays where the patient was admitted in an emergency	Angus	Public Health Scotland have recommended that Integration Authorities do not report information for this 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 asterisk indicates it refers to the calendar year rather than the reporting year.

The IJB's Annual Performance Report refers to the securing of Best Value. Angus IJB considers that the scale of change being progressed through Angus HSCP means that the vast majority of resources and services are subject to some form of service review and continuous improvement, including significant improvement and change work such as the redesign of local Urgent Care Services and the development of Minor Injury Services and the Home First Service. Together with the use of corporate systems provided by Angus Council and NHS Tayside, this supports the IJB in demonstrating its commitment to delivering Best Value from the resources available. The IJB believes that the refreshed Strategic Commissioning Framework (2026–2036), supported by Strategic Plans and annual work plans, continues to provide a framework that underlines this commitment to delivering Best Value and will support delivery and provide a basis for monitoring progress. The Framework was approved by the IJB at its meeting in June 2026.

6. Financial Management

The IJB's finances are overseen by the Chief Finance Officer, supported by an aligned finance team including the Partnership Finance Manager. The Partnership Finance Manager post was vacant from February 2026; however, recruitment has been completed and an appointment made, with the postholder due to commence in September 2026. 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, which 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 2025/26 Annual Accounts comprise: -

a) Comprehensive Income and Expenditure Statement – This statement shows that the IJB operated at an overall surplus of £1.013m in 2025/26, with income exceeding expenditure by this amount. Total income for the year was £255.011m, resulting in a surplus less than 0.5% of income. This position consists of a) operational service underspends of £1.958m, and b) overspends of £0.945m linked to the planned use of "ear-marked" reserves. Had it not been for additional Scottish Government funding to establish a new Operational Improvement Fund reserve to support the continuation of improved flow during 2026, the net position would have been a deficit. The surplus of £1.013m is managed through an overall increase in the IJB reserves.

b) Movement in Reserves – The IJB had an opening reserve balance of £19.804m in 2025/26. This increased by the surplus for the year of £1.013m, resulting in year-end reserves of £20.817m. The operational service element of the Comprehensive Income and Expenditure Statement (i.e. £1.958m underspend) supported the enhancement of the Contingency Reserve, reflecting the increase in the IJB's turnover, with the balance contributing to a new 2026/27 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 2025/26 Annual Accounts do not include a Cash Flow Statement as the IJB does not hold any cash or cash equivalents.

8. Financial Performance

Throughout 2025/26, 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 2026 to conclude the financial year.

Reporting throughout the year had 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, inflationary and contractual pressures being lower than initially anticipated.

The anticipated year-end position, in the context of the IJB's reserves position, enabled the development and approval of reserves to be retained by the IJB to support future-year financial pressures. This provides short-term financial stability while longer-term solutions are progressed, although it is not a sustainable long-term position.

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 Community Nursing.

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, with further emerging pressures within Mental Health.

As noted in the analysis of the Financial Statements, the IJB had an opening reserves position of £19.804m. This increased by £1.013m, the surplus reported in the

Comprehensive Income and Expenditure Statement, reflecting operational underspends of £1.958m, which were partly offset by changes in other reserve balances. This resulted in a closing year-end reserve of £20.817m.

9. Financial Outlook

On an annual basis, Angus IJB considers budget settlements with both Angus Council and NHS Tayside. Budget settlements for 2025/26 have been agreed with both Angus Council and NHS Tayside (report 28/26), although this was later than expected. In addition, one budgetary issue still requires further consideration in relation to Inpatient Mental Health Services. Subject to resolution and any further allocations, budget settlements for 2026/27 are planned for as follows (as per the IJB's Strategic Financial Plan for 2026/27 – report 31/26): -

- Budgets to be delegated from Angus Council – £83.58m see note[1]
- Budgets to be delegated from NHS Tayside – £177.70m
- Total budgets to be devolved to the IJB – £261.28m

Note 1 The Angus Council budget of £83.16m was approved (per report 28/26). However, this includes the transfer of the Homelessness budget (c£0.42m) from the IJB to Angus Council Housing, which was completed at the end of June 2026. The Strategic Financial Plan budget therefore reflects the position prior to this transfer.

Budget settlements from both Partners are subject to Scottish Government influence and direction. However, the IJB continues to face significant underlying challenges arising from demographic changes, particularly within the under 65 services, inflationary pressures and a reduction in funding from NHS Tayside. This will require the IJB to continue to review the Strategic Financial and Commissioning Framework Plans, as set out in reports presented to the IJB in June 2026.

The budgets outlined above include an assumption related to the Large Hospital Set Aside resource. The IJB will continue to monitor and manage Large Hospital activity until alternative local or national arrangements for the monitoring and reporting of this resource are developed.

The IJB regularly considers its multi-year financial plans, and the most recent iteration (June 2026) highlights a substantial reliance on non-recurring underspends and reserves to deliver a breakeven position in 2026/27. However, beyond 2026/27, the current financial plans describe significant shortfalls. As a result, the IJB will continue to review its Strategic Plans, annual work plans and Strategic Financial Plan. Report 31/26 outlined the following financial position: -

Financial Year	2026/27	2027/28	2028/29	Recurring 2028/29
	£m	£m	£m	£m
Shortfalls	(13.56)	(16.89)	(19.27)	(19.27)
Savings Already Assumed	4.44	5.37	5.67	5.67
Shortfalls after Savings	**(9.12)**	**(11.52)**	**(13.60)**	**(13.60)**
Non-Recurring Savings / Underspends	1.80	1.35	0.90	0.00
Revised Shortfall	**(7.32)**	**(10.15)**	**(12.70)**	**(13.60)**
Planned Use of Reserves	7.32	2.24	0.00	0.00
Revised Shortfall	**0.00**	**(7.92)**	**(12.70)**	**(13.60)**

While projected shortfalls in 2026/27 are dependent on the delivery of planned savings and managerial interventions, they are also assumed to be mitigated through non-recurring underspends (primarily arising from recruitment challenges and lower commissioned levels of care home provision) and the planned use of reserves. Similar assumptions underpin the financial position in 2027/28, although to a lesser extent. Nevertheless, there remains a clear and significant structural funding gap within the IJB's longer-term financial plans, closely linked to the refreshed Strategic Commissioning Framework 2026–2036, which will require further action to support long-term financial sustainability.

The IJB acknowledges the need to continue developing and progressing the Strategic Commissioning Framework and associated annual work plans to enable delivery of the Framework on a financially sustainable basis. The IJB also recognises that, although the Strategic Commissioning Framework 2026–2036 is being approved at the June meeting, it may require further review in response to evolving financial and service pressures.

As the IJB seeks to agree budget settlements annually with both Angus Council and NHS Tayside, future funding assumptions remain closely linked to the financial positions of both Partner organisations and the Scottish Government. Given the ongoing 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 2025/26. The IJB continues to seek to deploy these reserves in line with the IJB's refreshed Strategic Commissioning Framework 2026–2036, the Strategic Financial Plan and in a manner consistent with Scottish Government guidance.

The IJB regularly documents financial risks and risks include: -

Risk	Situation	Mitigating Action	Responsible Officer
Funding	Unresolved budget settlement issue 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 contain a number of estimates and assumptions, particularly in 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 June 2026 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 wider pressures within the voluntary and independent sector.	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 ongoing workforce issues and requires effective 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 workforce 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

The updated Tayside Integration Joint Board Risk Management Strategy was approved by Angus IJB in December 2025 and is now in place. During 2026/27, Angus HSCP will develop a Risk Management Framework to support implementation of the strategy across the Partnership.

The IJB's Risk Appetite Statement for 2024–2026 is in place. Further work during 2026/27 will focus on embedding risk appetite within strategic planning and decision-making processes.

As outlined below, the IJB monitors a range of strategic risks using agreed methodologies. Scrutiny and management of these risks are undertaken through the Angus HSCP Clinical, Care and Professional Governance forum where risk management is considered on a bi-monthly basis. An overview is reported to the IJB's Audit Committee twice per year.

The following risks were monitored by the IJB during 2025/26.

Ref.	Risk	Risk Detail	Maximum Risk Status	Risk Status March 2026
SR01	Sustainability of Primary Care Services	To maintain sustainable Primary Care Services both in and out of hours due to national recruitment issues.	Red	Archived November 2025
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	Red	Red

Ref.	Risk	Risk Detail	Maximum Risk Status	Risk Status March 2026
		quality financial management and to ensure the best use of all available resources.		
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	Red
SR24	Commissioned Services Unmet Need	Unmet need for care at home services occurs when assessed services required by a service user as needed to help then remain at home 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
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.	Red	Red

Ref.	Risk	Risk Detail	Maximum Risk Status	Risk Status March 2026
		• 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.		
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	Yellow
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 health and wellbeing outcomes of the population of Angus.	Red	Red

Note:

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

In the previous year, a potential emerging risk relating to the National Care Service was identified and monitored through the Clinical, Care and Professional Governance Forum. This risk continues to be reviewed but is no longer a standing agenda item due to limited recent developments, with updates provided to the Forum as and when required.

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)

Strategic Planning Update June 2025

Strategic Planning Update August 2025

Strategic Planning Update October 2025

Strategic Planning Update February 2026

Angus IJB Strategic Commissioning Framework 2026-2036 (Approved in June 2026)

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 2025/26 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 that 2025/26 remained a challenging year for all involved in the provision of Health and Social Care Services. In particular, workforce challenges continued to have a significant impact on service delivery, 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 employees of Angus Council and NHS Tayside who have contributed to our partnership working. The IJB's ability to sustain services for the local population and respond to the likes of workforce challenges is only possible through the commitment of all those involved and continued collaborative working.

Looking forward, the IJB recognises that it continues to face significant uncertainty, particularly in the context of sustained financial pressures across the public sector in Scotland, increasing demand for services and ongoing workforce challenges. These factors will continue to create a complex operating and strategic planning environment, requiring difficult decisions to ensure that services remain sustainable. Despite these challenges, the IJB remains committed to working with its partners to maximise the opportunities available through Health and Social Care Integration to deliver high

quality, affordable and sustainable Health and Social Care Services for the population of Angus.

Jillian Galloway	Steven Whyte	Jane Moug
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 IJB's 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 governance arrangements, including a system of internal control designed 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 operated by Angus Council and NHS Tayside, which support compliance with each organisation's policies and governance requirements while promoting the achievement of their respective organisational 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 2026, Angus IJB has six voting members, including proxy membership, and 13 non-voting members in accordance with the Integration Scheme, with one non-voting member position remaining vacant at the year end. Details of membership and any changes are provided below. During 2025/26, the IJB held six meetings.

Voting Members: -

Angus Council

- Councillor Louise Nicol – Vice Chair (attended 4 of 5 meetings).
- Councillor Lois Speed (attended 5 of 6 meetings).
- Councillor George Meechan (attended 4 of 5 meetings).

During 2025/26 the following changes in membership were noted: -

- Following the formation of a new administration at a Special meeting of Angus Council on 22nd April 2025, Councillor Louise Nicol and Councillor George Meechan were appointed on 8th May 2025, replacing former members Councillor

Julie Bell (Vice Chair) and Councillor Chris Beattie, both of whom attended 1 of 1 meeting. Councillor Louise Nicol was also appointed as Vice Chair.

NHS Tayside

- Steven Whyte, Non-Executive Board Member - Chair (attended 5 of 6 meetings).
- Sam Riddell, Non-Executive Board Member (attended 6 of 6 meetings).
- Martin Black, Non-Executive Board Member (attended 5 of 6 meetings).

During 2025/26 there were no changes to NHS Tayside voting membership. Councillor Julie Bell chaired the April 2025 meeting, and Linda Martindale attended the December 2025 meeting as proxy for Martin Black.

Non-voting Members: -

Jillian Galloway, Chief Officer	Jane Moug, Chief Finance Officer
Kirsty Lee, Chief Social Work Officer	Dr Andrew Thomson, GP Representative
Chris Boyle, Staff Representative (Angus Council)	Ron McComiskie, Staff Representative (NHS Tayside)
Jemma Binnie, Independent Sector Representative	Grace Gilling, Nurse Director
Dr Alison Clement, Clinical Director	Hayley Mearns, Third Sector Representative
Vacant, Service User Representative	Dr Chris Schofield, Registered Medical Practitioner
David Mackenzie, Carers Representative	

During 2025/26 the following changes in non-voting membership were recorded: -

- August 2025, Lesley Sharkey resigned from her role as Nurse Director (interim) and was replaced by Grace Gilling Nursing Director.
- December 2025, Andrew Jack retired from his role as Service User Representative, and the post has since remained vacant.
- February 2026, Alexander Berry resigned from the role of Chief Finance Officer and was replaced by Jane Moug.
- Since the end of March 2026, Jemma Reid has changed her surname to Binnie.

Angus IJB also has an Audit Committee chaired by a member of the IJB and comprising six further IJB members. During 2025/26, 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 3 of 5 meetings).
- Sam Riddell - (attended 5 of 5 meetings).
- Kirsty Lee (attended 4 of 5 meetings).
- Hayley Mearns (attended 2 of 5 meetings).
- Councillor Lois Speed (attended 4 of 5 meetings).
- Christopher Schofield (attended 4 of 5 meetings).

During 2025/26 the following changes in membership were recorded: -

- December 2025, Andrew Jack retired from the role as Chair (attended 5 of 5 meetings) and was replaced by Sam Riddell.
- December 2025, Chris Boyle was re-appointed as Vice Chair.

As part of its governance arrangements, the IJB's Audit Committee also held its annual private meeting involving Committee members and the IJB's Internal and External Auditors.

The main features of the ongoing governance framework in existence during 2025/26 were: -

- Approved Integration Scheme, Standing Orders and Financial Regulations.
- Bi-monthly public meetings of the IJB.
- Code of Conduct and Register of Interests for all IJB members.
- Weekly Executive Management Team meetings operating on a 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 five times in 2025/26 overseeing the IJB's Strategic Commissioning Plan and its implementation.
- The Integrated Management Meeting met eleven times in 2025/26 providing operational leadership to support effective service delivery across Angus in line with the Strategic Commissioning Plan.
- The Performance Steering Group met three times in 2025/26, 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.
- The Clinical, Care and Professional Governance (CCPG) forum met seven times during 2025/26, with meetings alternating between quality assurance and risk management, helping to maintain a balanced focus across both areas. In respect of clinical governance, NHS Tayside advises that the level of assurance is considered reasonable and proportionate to its governance requirements. For 2026/27, CCPG is moving to a six-weekly cycle, with each meeting bringing quality assurance and service-level risk management together, giving a more joined-up and practical approach to oversight and assurance.
- Angus Staff Partnership forum met six times in 2025/26. 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.
- An IJB Development Day focused on governance was held in September 2025, providing members with an opportunity to review governance arrangements, clarify roles and responsibilities, and support effective decision-making and accountability. This was followed by further governance updates and discussions at the February and April 2026 Development Days.

- In April 2026, the IJB approved a proposal to expand the remit of the Audit Committee to include Risk and Performance. The revised committee title will take effect from the October 2026 committee meeting.
- Appointment of Fife, Tayside and Forth Valley Management Services (FTF) 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 2025/26.
- Chief Finance Officer in post for the duration of 2025/26 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. There was a change in postholder in February 2026. 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.
- In June 2025, completed an assessment 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 2025/26 this included the following: -

- In December 2025, the IJB approved an update to the IJB's Risk Management Strategy including implementation of enhanced risk management arrangements and processes.
- Continued to adopt the IJB's Risk Appetite to support effective and informed decision making.
- Updates to the IJB's Financial Regulations.
- In April 2026, the IJB approved an updated Scheme of Delegation.
- 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 the Annual Internal Audit Plan, in compliance with the Global Internal Audit Standards.
- Undertaking an Internal Control Evaluation review through the IJB's Internal Auditors as part of the Annual Internal Audit Plan.
- Ongoing 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 the 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.
- Continued implementation of the combined Impact Assessment template ensuring compliance with relevant equality legislation, including the Equality

Act, Fairer Scotland Duty, United Nations Convention on the Rights of the Child and Consumer Duty and this is embedded in IJB reporting practices.

- Ongoing implementation of a Climate Sustainability Impact Assessment which considers the potential impacts of policies on climate sustainability and Net Zero, including the interactions between social, economic and environmental factors. This supports more informed decision making and helps embed climate sustainability measures across the IJB.
- Continued use of Health Impact Assessment to support the IJB in evaluating the potential health implications for the population when implementing policies, practices, or projects, thereby supporting informed decision making.
- In October 2025, the IJB approved the 2025–2029 Workforce Plan, with annual monitoring in place. The Workforce Steering Group oversees the delivery of the plan, supported by several subgroups leading specific workstreams including Recruitment, Retention and Development and Wellbeing, Culture and Employee Experience.
- Reliance on the procedures, processes, and systems of partner organisations for which assurance is received from partner bodies.

During 2025/26, the Audit Committee agreed to reallocate audit days to undertake a review of Lead Partner Governance Assurance arrangements. The preliminary findings from this advisory audit are due to be received shortly.

New Global Internal Audit Standards, supplemented by the Application Note: Global Internal Audit Standards in the UK Public Sector, replaced the Public Sector Internal Audit Standards (PSIAS) from 1 April 2025.

FTF Internal Audit reviewed working practices and developed an improvement action plan to achieve conformance with the Standards. The 2025/26 internal audit plan has been delivered in line with Global Internal Audit Standards.

The Chief Internal Auditor (CIA) 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. The CIA also retains 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 and Learning Disability – Governance Arrangements

The introduction of a single clinical governance reporting structure for Mental Health and Learning Disability Services across Tayside aligns with NHS Tayside Corporate Objectives, which aims to fully integrate these services under a single cohesive management structure. Strong clinical and professional leadership is recognised as essential, with strengthened governance a key element of this work.

NHS Tayside Board approved a revised Governance and Assurance Oversight Framework for Mental Health and Learning Disability Services on 26th February 2026. Under a single Executive Lead, the revised approach will ensure that the groups driving forward the ongoing change and transformation programme have clear lines of leadership and governance.

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

Ongoing implementation of management oversight arrangements are in place to promote case discussion and reflective practice in Adult Protection cases. A regular programme of audit activity operates across the Partnership, including case file reviews for Adult Support and Protection, Adult with Incapacity and mainstream case files. The audit reports are shared with Managers for discussion and to implement any specific team actions. Audit data is recorded on team dashboards, which feed into service-level dashboards, enabling the identification of areas of strength, themes and areas for development at team, service and Partnership level.

Leadership and oversight arrangements continue to be strengthened through the Protecting People Angus Strategic Committee (PPASC) established by the Chief Officers Group in April 2024. A Terms of Reference is in place setting out the Committee's responsibilities in relation to the Adult Support and Protection (Scotland) Act 2007, supported by a Strategic Plan for 2024–28 delivered through five Groups. These are: Practice and Policy, Workforce Learning and Development, Self Evaluation and Continuous Improvement, Preventions and Data. The Committee includes multi-agency representation from Angus HSCP, Angus Council, NHS Tayside, Police Scotland and Third Sector.

The PPASC and Clinical Care and Professional Governance Group (CCPG) both have risk frameworks for adult protection, which are reviewed regularly to ensure ongoing effectiveness. Adult Protection reports are routinely submitted to the Tayside Chief Officers Group and to the IJB.

In 2025, 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 focused on the early intervention and preventative work conducted by the Angus Early Screening Group in relation to Adult Support and Protection. The outcome of the Supported Self-Evaluation identified that Angus HSCP are Good or Very Good in relation to the ten key points in the Care Inspectorate's Quality Improvement Framework.

Adults with Incapacity

The substantial assurance received from the follow-up Internal Audit on Adults with Incapacity (AWI) in 2024 reflected the successful implementation of the AWI Operational Instruction, Staff Guidance and associated staff training programme. During 2025, six-monthly AWI audits undertaken across Angus HSCP continued to highlight sustained good practice and identified opportunities for further improvement, providing assurance that effective governance and operational arrangements remain embedded. Angus HSCP also 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.

Networks of Support sessions are scheduled quarterly throughout 2026, to support reflective practice, case discussion and shared learning. A session focusing on Adults

with Incapacity was held on 12th May 2026, with a seven-minute briefing being developed to support wider dissemination of learning.

In addition, a regular programme of audit activity is in place across the Partnership, including monthly case file reviews related to AWI and Adult Support and Protection. Audit findings are shared with managers and used within team meetings and staff supervision to support continuous improvement and sustain good practice in these areas.

Out of Hours Services Review

In February 2025, the Angus HSCP and NHS Tayside Nurse Director commissioned a review of the Tayside Out of Hours (OOH) Service in response to rising demand, workforce sustainability challenges, demographic change, and the need for greater integration across Urgent and Unscheduled Care. During 2025/26, the OOH Reform Programme progressed a quality improvement led redesign of services across Tayside, with governance oversight provided through the NHS Tayside Executive and Delivery Group and the three IJBs, which approved the Strategic Framework for Out of Hours services in December 2025.

Detailed option appraisal, workforce and financial modelling were subsequently completed, with quality improvement methodologies and independent professional review informing development of the Preferred Option. Progress has been made towards the steps of implementation, with approval pending and transitional arrangements recognised as necessary to support delivery of the full-service model.

Forensic Services

An emerging risk for 2026 relates to the Forensic & Custody Healthcare Service, which provides healthcare and forensic medical services to individuals in police custody, including assessments of fitness for detention, mental health, and driving under the influence offences, as well as forensic medical examinations for complainants and suspects of sexual offences. This risk relates to increasing service demand, workforce capacity, and sustainability of specialist provision, including challenges in meeting statutory expectations for access to female examiners. This matter is ongoing and has been escalated through the appropriate clinical and governance routes for consideration and action.

Medicines Governance and Associated Affordability Issues

During 2025/26, discussions continued on drug funding issues, including challenges in 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 operating in a complex environment, there is an ongoing need to review, improve and develop its governance arrangements.

The IJB Audit Committee also monitors progress in implementing Internal Audit recommendations and the Governance Action Plan through a standing follow-up actions and governance action points report at each meeting.

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 2025/26	Proposals for 2026/27
Development of Large Hospital Set Aside arrangements in conjunction with NHS Tayside	Chief Officer/Chief Finance Officer	In August 2025 the IJB Audit Committee approved the closure of this action, reflecting the current operational framework.	Although this action is now closed, the IJB will continue to actively monitor Large Hospital (Ninewells) activity through existing reporting and performance arrangements and engage with NHS Tayside and wider partners on any emerging local or national monitoring and reporting mechanism.
Development of improved Lead Partner Services arrangements in conjunction with neighbouring IJBs	Chief Officer/Chief Finance Officer	Work on performance information has been completed, with updates reported to the IJB Board Meeting in December 2025, while the delivery of the Lead Partner Forum Framework remains ongoing.	In 2026/27, work will continue to enhance the performance information reported to the IJB and to progress the Lead Partner Forum Framework, supporting its continued development and implementation.
Review of the Information Governance Strategy	Chief Officer	Good progress has continued, supported by the appointment of a Paralegal to assist the IJB in transitioning to documentation aligned with Angus Council processes and procedures. The revised Angus Council Data Protection Policy is currently awaiting sign off by Legal Services, following which further review and alignment of associated	Updates to be provided to the IJB Audit, Risk and Performance Committee.

		documentation will progress.	
Consider Implications of the new NHS Tayside Clinical Governance Framework and changes to social work governance	Chief Officer/Clinical Director	The NHS Clinical Governance Framework has been adopted across Angus HSCP, and the Social Work and Social Care Governance Framework has been completed.	In May 2026, the Social Work and Social Care Governance Framework was shared with the Chief Social Work Officer and received approval in principle, with an update report to be presented to the IJB in June 2026 for approval.

Most of the issues outlined above have been previously reported in earlier Annual Governance Statements. Progress on 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, which will be renamed the Audit, Risk and Performance Committee from October 2026, with the intention of ensuring more timely completion of longer-standing actions during 2026/27.

Review of Effectiveness

As noted, the IJB has responsibility for reviewing the effectiveness of its governance structures regularly. Throughout 2025/26 governance updates have been regularly provided to the IJB's Audit Committee and summarised in updates to the IJB.

At the end of 2025/26, the IJB's Chief Internal Auditor reviewed the IJB's governance arrangements and in the IJB's 2025/26 Annual Internal Audit report concludes: -

- The IJB has adequate and effective governance, risk management and internal control arrangements in place.
- The 2025/26 internal audit plan has been delivered in line with Global 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 2026, 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, while the remaining sections of the 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 in respect of their roles on the IJB, nor does it reimburse partner organisations for any costs or taxable expenses incurred by voting Board members.

The IJB has no responsibility, 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 2025/26 the cost of this was £1,530.

Remuneration: Officers of the IJB

The IJB does not directly employ any staff in its own right, however, certain 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, although funded by the IJB, and the remuneration and pension benefits of these roles are reported here.

Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014, a Chief Officer for the IJB must 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 undertaken of other non-voting Board members against the relevant disclosure and consequently the Chief Finance Officer is included in the disclosures below. On 15th February, Alexander Berry (former Chief Finance Officer) was replaced by Jane Moug.

The following table provides details of the remuneration paid to the relevant IJB's officers for the period 1st April 2025 to 31st March 2026.

Total 2024/25 £	Post	Senior Employee	Salary, fees & allowances £	Taxable Expenses £	Total 2025/26 £
111,101	Chief Officer	J Galloway	121,532	-	121,532
100,032	Chief Finance Officer	A Berry [1]	130,995	-	130,995
0	Chief Finance Officer	J Moug [2]	12,680	-	12,680
211,133	**Total**		**265,207**	**0**	**265,207**

Notes:

1) A Berry salary, fees and allowances to 15th February 2026, include prior year arrears of £36,201 relating to his Chief Officer regrading, with a full year equivalent salary, fees and allowance of £108,362.

2) J Moug salary, fees and allowances from 16th February 2026, with a full year equivalent salary, fees and allowances of £103,913.

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. Accordingly, no pensions liability is recognised on the IJB Balance Sheet for the Chief Officer or any other officers.

The IJB is, however, responsible for funding employer pension contributions in year in respect of the time officers spend fulfilling their responsibilities to the IJB. The table below sets out the IJB's funding during the year in support of officers' pension benefits and presents the total value of accrued pension benefits, which may include benefits earned in other employment and from each officer's own contributions.

Post	Senior Employee	In-Year Pension Contributions		Accrued Pension Benefits		
		For Year to 31/03/25 £	For Year to 31/03/26 £		Difference from 31/03/25 £	As at 31/03/26 £
Chief Officer	J Galloway	24,998	27,345	Pension	3,983	38,669
				Lump sum	4,559	89,239

Chief Finance Officer	A Berry [1]	22,395	29,473	Pension	n/a	n/a
				Lump sum	n/a	n/a
Chief Finance Officer	J Moug	n/a	2,853	Pension	5,557	41,070
				Lump sum	11,293	103,775

Notes:

1) As A Berry left on the 15th of February 2026 there are no accrued pension benefits at the end of this financial year.

Pay band information is not separately provided as all relevant employees' pay information is 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, Risk and Performance Committee.)
- Approve the Annual Accounts for signature. (Delegated to the Audit, Risk and Performance Committee.)

I confirm that these Annual Accounts were approved for signature by the Audit, Risk and Performance Committee at its meeting on 28th October 2026.

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

Jane Moug
Chief Finance Officer

Comprehensive Income and Expenditure Statement for the Year Ended 31st March 2026

This statement sets out the cost of providing services for 2025/26, prepared in accordance with generally accepted accounting practices and funded through budget requisitions from the Parties listed in the Integration Scheme.

2024/25 Gross Expenditure £'000	2024/25 Gross Income £'000	2024/25 Net Expenditure £'000	Description	2025/26 Gross Expenditure £'000	2025/26 Gross Income £'000	2025/26 Net Expenditure £'000
75,210	-	75,210	Older Peoples Service	78,986	-	78,986
19,024	-	19,024	Mental Health	19,960	-	19,960
26,071	-	26,071	Learning Disabilities	29,285	-	29,285
9,047	-	9,047	Physical Disabilities	9,829	-	9,829
4,251	-	4,251	Substance Use	4,173	-	4,173
21,576	-	21,576	Community Services	25,345	-	25,345
3,052	-	3,052	Planning / Management Support	3,520	-	3,520
352	-	352	Centrally Managed Budget	360	-	360
323	-	323	IJB Operational Costs	403	-	403
25,909	-	25,909	FHS Prescribing	25,399	-	25,399
23,779	-	23,779	General Medical Services	25,383	-	25,383
17,327	-	17,327	Family Health Services	18,507	-	18,507
12,530	-	12,530	Large Hospital Set Aside	12,848	-	12,848
238,451	**0**	**238,451**	**Cost of Services**	**253,998**	**0**	**253,998**
-	(163,432)	(163,432)	Income NHST	-	(175,829)	(175,829)
-	(72,591)	(72,591)	Income AC	-	(79,182)	(79,182)
238,451	**(236,023)**	**2,428**	**Deficit/(Surplus) on Provision of Services**	**253,998**	**(255,011)**	**(1,013)**
		2,428	**Total Comprehensive Income and Expenditure**			**(1,013)**

In any given year there will be small incremental changes to the way the IJB manages and reports information. Since the publication of the 2024/25 Annual Accounts, no reporting changes have occurred that would require a prior year adjustment to the 2024/25 Net Expenditure breakdown within 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 the IJB generated a surplus of £1.013m. However, the application of earmarked reserves increases the operational underspend position to £1.958m.

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 transactions recorded within the CIES. Accordingly, an Expenditure and Funding Analysis is not included in these Annual Accounts as it would duplicate information already presented within the CIES.

Movement in Reserves Statement as at 31st March 2026

This statement shows the movement in 2025/26 on the IJB's reserves. The IJB holds only a General Fund Balance within its overall usable reserves.

General Fund Balance 2024/25 £'000	Movement in Reserves	General Fund Balance 2025/26 £'000
(22,232)	Opening Balance at 1st April	(19,804)
2,428	Total Comprehensive Income and Expenditure	(1,013)
2,428	**(Increase) or Decrease**	**(1,013)**
(19,804)	**Closing Balance at 31st March**	**(20,817)**

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

Balance Sheet as at 31st March 2026

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

2024/25 £'000		Notes Reference	2025/26 £'000
	Current Assets		
19,804	**Short Term Debtors**	**7**	**20,817**
	Current Liabilities		
0	**Short Term Creditors**	**8**	**0**
19,804	**Net Assets**		**20,817**
19,804	**Usable Reserves**		**(20,817)**

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 unaudited financial statements were issued on the 24th of June 2026 and the audited financial statements were authorised for issue by Jane Moug, Chief Finance Officer on the 28th of October 2026.

Jane Moug
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 2025/26 financial year and its position at the year ended 31st March 2026.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment. The accounts are prepared on a going concern basis, which assumes that the IJB will continue in operational existence for the foreseeable future. The 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 budget settlements with Angus Council and NHS Tayside, subject to any final confirmations and adjustments and noting the need to address any unresolved issues. The IJB has developed a financial plan, which was approved at the June 2026 meeting and demonstrates the ability to deliver a balanced budget for 2026/27, 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 associated risks for the duration of the IJB's refreshed Strategic Commissioning Framework (2026-2036) and the associated Strategic Financial Plan (2026-2029).

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 2026 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 2026 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 2025/26 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 2026 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 2026, the figures in the Financial Statements and notes have been adjusted in all material respects to reflect the impact of this information. For 2025/26, no such adjustments have been required.

Note 3 – Critical Judgements

In compiling the 2025/26 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 2025/26, 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 2025/26 costs and actual 2025/26 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 2025/26 unit cost. However, there is limited, definitive unit cost information available for 2025/26 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 associated with delivering Lead Partner services across all three Tayside Partnerships are shared on an agreed basis, consistent with previous years, and are 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 operational management arrangements have been revised, strategic responsibility for Mental Health Services continues to remain with the IJBs.

Consequently, the costs associated with the delivery of Inpatient Mental Health Services in Tayside have been calculated on a consistent basis 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 2025/26.

Note 4 – Income and Expenditure Analysis by Nature

2024/25 Gross Expenditure £'000	2024/25 Gross Income £'000	2024/25 Net Expenditure £'000	Description	2025/26 Gross Expenditure £'000	2025/26 Gross Income £'000	2025/26 Net Expenditure £'000
90,448	-	-	Services commissioned from Angus Council	99,275	-	-
147,680	-	-	Services commissioned from NHS Tayside	154,320	-	-
285	-	-	Other IJB Operating Expenditure [1]	363	-	-
4	-	-	Insurance and Related Expenditure [2]	5	-	-
34	-	-	Auditor Fee: External Audit Work [3]	35	-	-
-	(72,591)	-	Partners Funding Contribution (Angus Council)	-	(79,182)	-
-	(163,432)	-	Partners Funding Contribution (NHS Tayside)	-	(175,829)	-
238,451	**(236,023)**	**2,428**	**Deficit/(Surplus) on the Provision of Services**	**253,998**	**(255,011)**	**(1,013)**

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

2024/25 £'000		2025/26 £'000
(72,591)	Contributions from Angus Council	(79,182)
(163,432)	Contributions from NHS Tayside	(175,829)
(236,023)	**Total**	**(255,011)**

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 £12.848m 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 2025/26 that the IJB is committed to paying the funding Partners for, as at 31st March (a creditor balance).

Note 7 – Debtors

2024/25 £'000		2025/26 £'000
7,599	Angus Council	8,686
12,205	NHS Tayside	12,131
19,804	**Debtors**	**20,817**

The debtor balances with Angus Council and NHS Tayside represents the IJB reserves held by Angus Council and NHS Tayside at 31st March 2026.

Note 8 – Creditors

The IJB has no creditor balances at 31st March 2026 (no creditor balances at 31st March 2025).

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, subject to IJB approval, 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 2024 £'000	Movement 2024/25 £'000	Balance at 31 March 2025 £'000	Movement 2025/26 £'000	Balance at 31 March 2026 £'000
Ear-marked Reserves:					
Primary Care Improvement Fund	65	(65)	0	0	0
Primary Care Transformation Fund	173	(8)	165	(19)	146
Primary Care Premises	245	(21)	224	(15)	209
Alcohol and Drug Partnership Fund	84	51	135	5	140
Drug Death Task Force	20	(15)	5	40	45
Community Living Fund	228	(189)	39	(39)	0
Mental Health Facilities Project	222	(78)	144	(144)	0
General Dental Services	109	0	109	(109)	0
Learning Disability Health Checks	85	(85)	0	0	0
General Medical Services	15	(15)	0	0	0
Long COVID Support Fund	52	(52)	0	25	25
OOHs Development Fellowship Scheme	0	29	29	(29)	0
Strategic Plan Reserve	2,790	300	3,090	(320)	2,770
Financial Planning Reserve 2024/25	4385	(4,385)	0	0	0
Financial Planning Reserve 2025/26	0	399	399	0	399
Financial Planning Reserve 2026/27	0	0	0	1,558	1,558
Mental Health Recovery Financial Reserve	1,959	541	2,500	0	2,500
Property Reserve	3,300	0	3,300	0	3,300
Primary Care Investment Reserve	700	(18)	682	(109)	573
Workforce Reserve	900	(64)	836	(599)	237
Acute/Whole System Pressures	0	947	947	(947)	0
Operational Improvement Plan	0	0	0	1,280	1,280
Early Career GP Fellowships	0	0	0	35	35
Total Ear-marked Reserves	15,332	(2,728)	12,604	613	13,217
Contingency Reserve	6,900	300	7,200	400	7,600
Total Reserves	**22,232**	**(2,428)**	**19,804**	**1,013**	**20,817**

At 31st March 2026, the IJB is reporting an increase in the value of "ear–marked" reserves. Throughout the year, earmarked reserves were reduced. However, this decrease was offset by a late Scottish Government allocation to create a new Operational Improvement Plan Reserve, following a share of national funding to support the continuation of improved flow during 2026/27, and the establishment of a new Financial Planning Reserve for 2026/27.

In summary the net movement out of reserves is £1.013m, 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.

2024/25 £'000		2025/26 £'000
14,949	Expenditure on Agency Services	16,149
(14,949)	Reimbursement for Agency Services	(16,149)
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

2024/25 £'000		2025/26 £'000
72,591	Funding Contributions Received	79,182
(90,448)	Expenditure on Services	(99,275)
(17,857)	**Net Transactions with the Council**	**(20,093)**

This table shows that expenditure within Angus Council is £20.093m 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 2025/26, 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

2024/25 £'000		**2025/26 £'000**
163,432	Funding Contributions Received	175,829
(147,680)	Expenditure on Services	(154,320)
(285)	Key Management Personnel	(363)
(38)	Expenditure on other IJB Costs	(40)
15,429	**Net Transactions with NHS Tayside**	**21,106**

This table shows that expenditure within NHS Tayside is £21.106m 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 2025/26, 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 2025 £'000		**31st March 2026 £'000**
7,599	Debtor Balances: Amounts due from Angus Council	8,686
0	Creditor Balances: Amounts due to Angus Council	0
7,599	**Net Balance with Angus Council**	**8,686**

The debtors balance with Angus Council represents the IJB reserves held by Angus Council at 31st March 2026.

Balances with NHS Tayside

31st March 2025 £'000		31st March 2026 £'000
12,205	Debtor Balances: Amounts due from NHS Tayside	12,131
0	Creditor Balances: Amounts due to NHS Tayside	0
12,205	**Net Balance with NHS Tayside**	**12,131**

The debtors balance with NHS Tayside represents the IJB reserves held by NHS Tayside at 31st March 2026.

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

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

In my opinion the accompanying financial statements:

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

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Accounts Commission on 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 were 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, Risk and Performance 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, Risk and Performance 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 inconsistences 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

Audit Scotland
4th Floor South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT