



**south ayrshire**  
health & social care  
partnership

# Integration Joint Board Annual Report and Accounts 2025-26



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## Management Commentary

### Introduction

This publication contains the financial statements of South Ayrshire Integration Joint Board ('the IJB') for the year ended 31 March 2026. The Management Commentary outlines the key messages regarding the IJB's financial planning and performance for the year 2025-26 and how this has supported delivery of the IJB's strategic priorities.

This commentary also looks forward, outlining the IJB's future financial plans and the challenges and risks it faces from an economic and financial perspective increasing demand driven from an ageing population. We will continue to engage further with communities and families to build resilience, focussing on early intervention and a partnership approach to health and wellbeing.

South Ayrshire Health and Social Care Partnership ("SAHSCP) is the name given to the service delivery organisation for functions which have been delegated to the IJB as defined in the Integration Scheme. The IJB is a separate legal entity in its own right and is responsible for planning and overseeing the delivery of a full range of community health and social care services. The IJB is responsible for allocating the integrated revenue budget for health and social care in accordance with the Strategic Plan priorities and oversees the service delivery of functions delegated to both South Ayrshire Council and the Health Board.

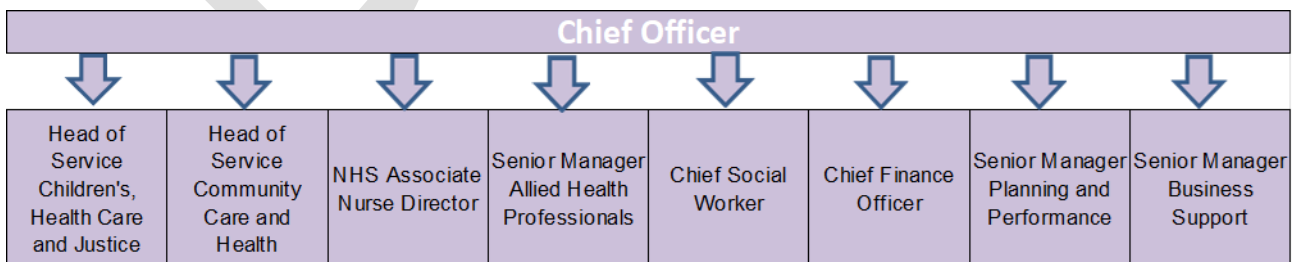
Our current Strategic Plan covers the period 2021-31, sets out a ten year vision for integrated health and social care services which sets out our objectives and how we will use our resources to integrate services in pursuit of national and local outcomes.

Our Partnership vision is:

***“Empowering our communities to start well, live well and age well.”***

We have developed a 'South Ayrshire's Wellbeing Pledge' reflecting the notion of two parties (public services and the community) contributing to a common goal.

The IJB Strategic Plan is supported by service plans and transformation and improvement plans. These plans provide greater detail on how the services will deliver on the strategic priorities and the resources required to achieve this. The Chief Officer is responsible for the operational and strategic management of the integrated services. The Chief Officer is supported by Heads of Service in specific service areas and the directorate management team.



## Strategic Plan 2021-2031

In line with our statutory responsibility to refresh our Strategic Plan every three years, the Strategic Plan 2021-31 (2025 refresh) was approved by the IJB in June 2025. The refresh covers the period from 2025-28 and aligns closely with our vision of “Empowering Communities to Start Well, Live Well and Age Well”.

The overarching aim of the Partnership is to work together with the citizens of South Ayrshire to improve health and wellbeing and support communities to be resourceful and supportive of family, friends and neighbours.

To achieve this, we collaborate with our partner organisations (including the third and independent sectors) to enable citizens to take control of, and responsibility for their own health and wellbeing, recognising that, most people do not wish to rely on formal services unless necessary.

To deliver on our objectives we will build further on the integrated working of our health and social care teams while strengthening our partnership working with South Ayrshire Council, NHS Ayrshire & Arran, wider Community Planning Partners and our vital Third and Independent Sector. We aim to make the best collective use of our resources for the wellbeing of our communities. The Plan sets out our vision for a new partnership with communities and individuals so we can work together to achieve the best possible outcomes for the people of South Ayrshire.

We have identified seven strategic objectives that will drive improved outcomes over the next ten years. These strategic objectives will drive services provided and commissioned by the partnership and are based on the engagement conversations we have had with our partners and the community, as well as reflecting existing commitments across the Council, the NHS and the Community Planning Partnership.

- **We focus on early intervention and tackling inequality**
- **We nurture and are part of communities that care for each other**
- **We work together to give you the right care in the right place**
- **We help to build communities where people are safe**
- **We are an ambitious and effective partnership**
- **We are transparent and listen to you**
- **We make a positive impact beyond the services we deliver**

During the year we have continued to be innovative and adapt service delivery models to respond to increasing demand and financial pressures. We progressed the Connect South Ayrshire model, a joint initiative designed to provide easier access to information, advice, and support to South Ayrshire residents, strengthening our Teams around the Locality approach. This initiative is a direct response to the needs of our communities and reinforces our commitment to delivering integrated, accessible services that prioritise prevention and support individuals in living healthier lives.

Our work with children, young people, and families continues to be a key priority. Through the ongoing development of the Family First approach and our progress in delivering The Promise, we have seen the positive impact of early intervention and collaboration in improving outcomes.

## South Ayrshire Demographics

### LOCALITIES

To make informed decisions about our strategic planning and commissioning, we need to fully understand our community which can be done using a range of population data as well as our own local intelligence. From the data, South Ayrshire faces particular challenges of inequality and community vulnerability, and we are determined to target our services at these challenges using the resources we have at our disposal.

South Ayrshire is split into six localities:

- Ayr North and Former Coalfield Communities
- Ayr South and Coylton
- Girvan and South Carrick Villages
- Maybole and North Carrick Villages
- Prestwick and Villages
- Troon and Villages
- 

The purpose of planning by locality is to ensure services are delivered in local communities according to their specific need. Locality Planning Partnerships are established in each locality with their own priorities for the local area. To support the assessment of need and decision making on local services, profiles for each locality are produced.



## INEQUALITIES



Around 1,700 people aged 16 and over in South Ayrshire were unemployed in the year ending December 2023. This is a rate of 3.7%.



This was a decrease compared with the year ending December 2022 when the unemployment rate was 4.2%.



The percentage of babies who are exclusively breast fed at 6-8 weeks has increased over the past year from 25.7% in 2022/23 to 29.5% in 2023/24.



This is higher than both Ayrshire and Arran (23.1%) and Scotland (28.3%) for the same period.

Each locality has its own unique strengths and assets, as well as its own challenges.

Severe deprivation continues to be concentrated around the Wallacetown, Ayr North, Lochside, Whitlets, Dalmilling areas with Girvan, Barassie, Craigie, Kincaidston, Ayr Town Centre and Maybole also suffering deprivation.

By reducing inequalities, deprivation, and the impact of poverty, we can make a long-term improvement to the health and wellbeing of local people.

## AGEING POPULATION

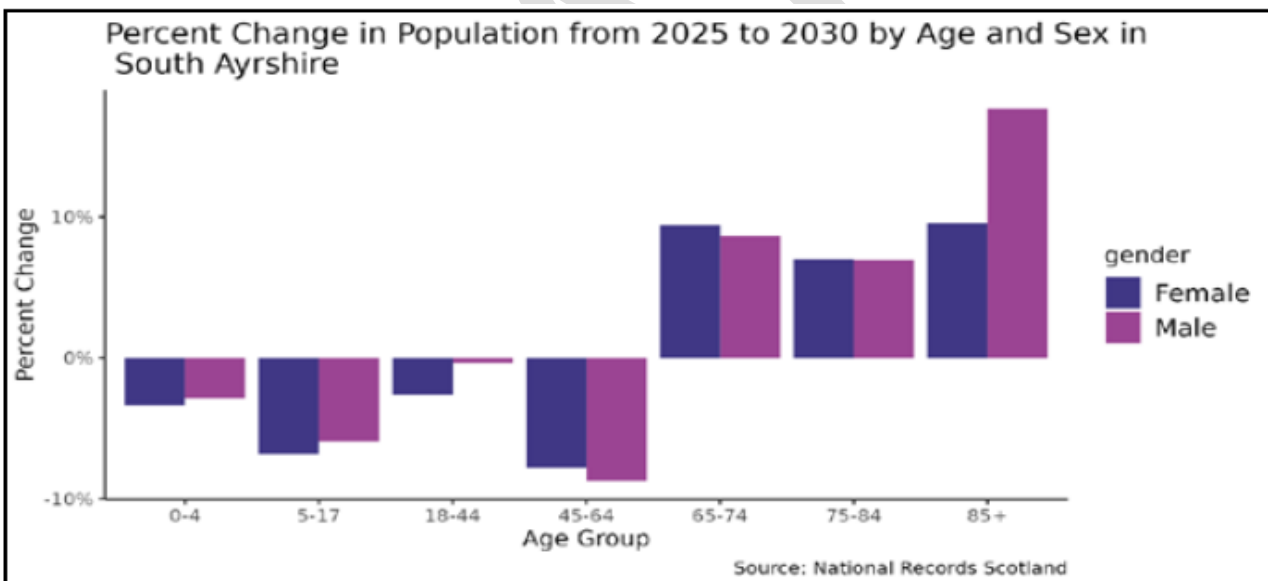
In South Ayrshire we have a significantly higher proportion of older people than across the rest of Scotland. National Records for Scotland mid-2023 population estimates published on 8<sup>th</sup> of October 2024, states South Ayrshire's population aged 65 and over is 27%, compared to Scotland's average of 20% and Dumfries and Galloway with the highest at 28%.

Older People are valued members of our community and make a significant contribution to society, including through volunteering and informal care roles.

We know we need to ensure that we are supporting people to grow older and live as independently and purposeful as they can.

The HSCP worked alongside our Community Planning Partners to develop an [Ageing Well Strategy in South Ayrshire](#). This was launched in September 2024 and sets out how we will take steps to plan for our ageing population.

Natinonal Records for Scotland mid-2023 population estimates data shows the number of people who are aged over 65 and over is projected to increase over time within South Ayrshire. At the same time, the projected number of people aged under 65 is projected to decrease. Overall, the number of people who are aged 65 and over is projected to increase by 9% between 2025 and 2030.



As part of the Ageing Well strategy an Ageing Well Champions Board was created to bring the voices of the community into the discussion on how best to improve the health of our ageing population with a focus on prevention, early intervention, and self-help.

There has been great uptake in membership of this group since its establishment and we have now got multiple Champions Boards spread across different locality areas.

## SHIFTING THE BALANCE OF CARE

‘Shifting the balance of care’ is an objective for all services and for everyone we support: from childhood to old age.

For older people’s services, a key priority that received concerted effort is bringing down delayed discharges.

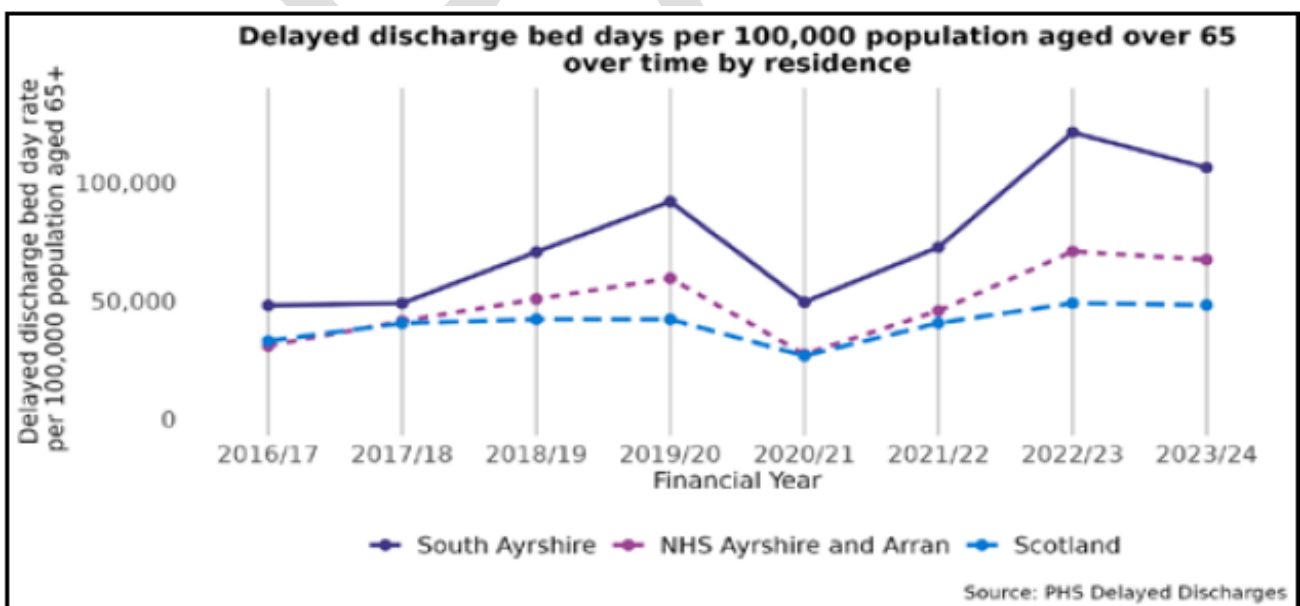
A delayed discharge is defined by NHS Services Scotland as “a hospital inpatient who is clinically ready for discharge from inpatient hospital care and who continues to occupy a hospital bed beyond the ready for discharge date.”

Reducing delays in discharge from hospital matters for many reasons, but most importantly it is never an appropriate place for someone to be if they no longer need hospital care. Time spent in hospital when medically fit is an unnecessary risk to health and welfare, involving risks such as hospital acquired infection and loss of mobility.

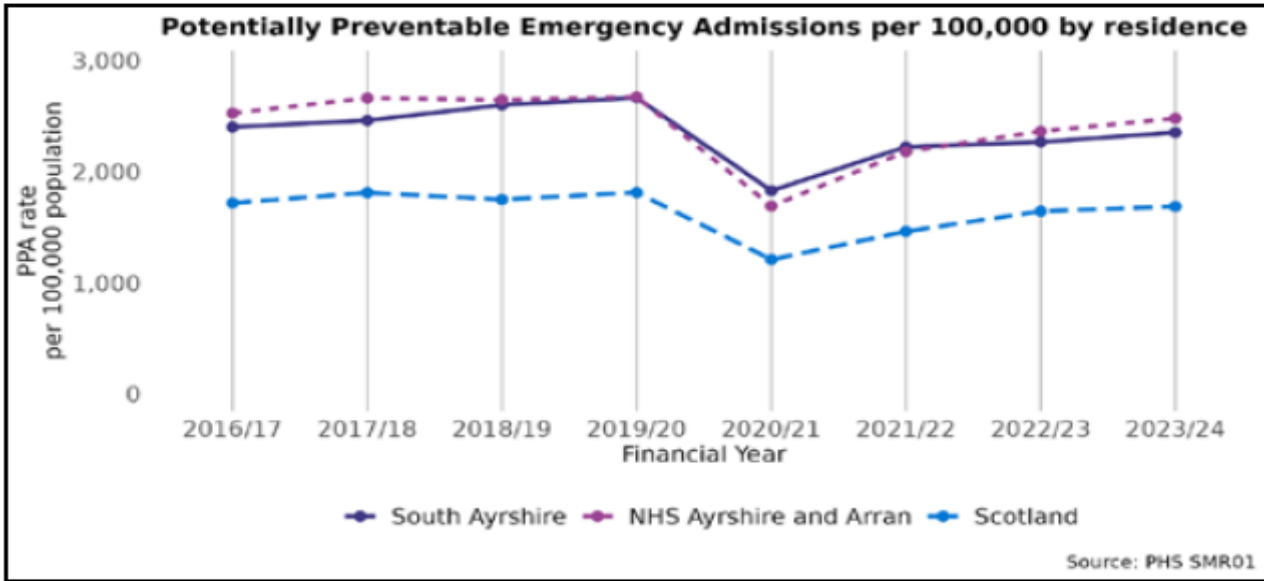
In children’s services “shifting the balance of care” is about our ambition to keep South Ayrshire’s children in South Ayrshire and within families wherever possible. This includes increasing the number of children and young people living within their own communities in South Ayrshire.

The number of delayed discharge bed days per 100,000 population aged over 65 has decreased between 2022-23 and 2023-24, however the rate for South Ayrshire is more than twice the rate for Scotland (106,635 and 48,494 respectively).

South Ayrshire IJB is committed to reducing delayed discharges and has invested in additional care at home capacity to enable timely discharge from hospital to care provided in the community. The frailty and staying ahead of the curve work continues to progress along with an increase in occupational therapists in GP practices providing services to people to enable them to stay healthier for longer and avoid care needs escalating reducing demand on services.



South Ayrshire has a higher rate of potentially preventable emergency admissions compared to Scotland as a whole. For 2023-24, the rate for South Ayrshire was 2,357 per 100,000 population, compared to 1,691 for Scotland.



## MENTAL HEALTH AND WELLBEING

Mental wellbeing is intricately linked to the influence and impact that structural and relationship inequalities play in the early years across the life course.

We know that financial security, employment, and location are influences that often have a bearing on these choices. Issues can develop when alcohol, smoking or drug use shape lives.



In 2023/24, 24% of people were prescribed medication for anxiety, depression, or psychosis in South Ayrshire HSCP.



This is an increase from 18.9% ten years earlier.



In 2022/23, the rate of alcohol-related admissions was 498 per 100,000 age-sex standardised population in South Ayrshire. This is a 51.9% decrease overall since 2002/03.

## PUBLIC PROTECTION

The safety of South Ayrshire's citizens is fundamental to the work of the HSCP and its partners.

South Ayrshire Child Protection Committee and South Ayrshire Adult Protection Committee are the local strategic planning partnerships responsible for delivering continuous improvement in the protecting children and adults at risk in South Ayrshire.



## Key Messages and Operational Highlights for 2025-26

The Health and Social Care Partnership Directorate Management Team has gone through a period of staff changes during the year. Tim Eltringham, Chief Officer of South Ayrshire Health and Social Care Partnership (SAHSCP) retired on the 14 November 2025, after 39 years of public service and 11 years leading the partnership.

Mark Inglis was appointed the new Chief Officer of SAHSCP following six years in his post as Head of Children's Health, Care and Justice Services and started this role from the 10 November 2025.

Gary Hoey, was successfully appointed as the Head of Service Children's Health Care and Justice, following on from his role as Chief Social Work Officer and assumed this role from the 19 January 2026.

Jackie Hamilton was successfully appointed as Chief Social Work Officer on the 29 April 2026, following on from her role as Senior Manager Children and Justice Services.

Billy McClean Head of Service Community Care and Health left on the 8 August 2025, to assume the role of Chief Officer at Renfrewshire Health and Social Care Partnership.

Stewart Marshall was appointed Head of Service Community Care and Health on the 11<sup>th</sup> of August 2025, following on from his role as Senior Locality Manager for Maybole and Girvan.

Operationally this year has been another challenging year with continued demographic demand and financial pressures. Teams have worked hard to implement new models of service delivery whilst taking action in year to reduce spend following a projected overspend early in the financial year.

We have continued to progress with the Connect South Ayrshire model, developing and strengthening our presence in localities with three physical hubs now open in Ayr, Maybole and Prestwick. The hubs provide a range of advice and services, including welfare and benefits advice, health and social care appointments and information on services within localities. Hubs have been used to demonstrate technology enabled health and care solutions, offering people more choice in managing their own health and care needs.

Engagement remains central to our improvement and a new engagement strategy was approved this year focussing on consistency, joined up working, continuous improvement, and transparency. Our engagement officers played a critical role this year in embedding our locality approach and facilitating the participatory budgeting allocations to community groups to enable them to meet local priorities identified by locality planning partnerships.

During the year we have continued to work in collaboration with other council services and are using the Radical Place Leadership approach to develop Integrated Neighbourhood Teams (INTs) with North Ayr used as a pilot. These teams will bring together multi agency professionals to deliver coordinated wraparound support to individuals facing multiple forms of deprivation, helping them navigate services more effectively while improving outcomes through closer collaboration between partner agencies.

The Ageing Well Services plan sets out a three-year vision for improving health and wellbeing, focusing on prevention and community-based support. The programme received national recognition, winning the APSE 2025 Best Efficiency and Transformation Initiative Award. An international knowledge exchange was held with delegates from Brazil. The visit brought together leading international experts in ageing, frailty, mental health and integrated care. The delegation explored South Ayrshire's pioneering Ageing Well approach, which promotes independence and autonomy, community participation and connection and integrated person-centred care.

A joint inspection on services for children and young people subject to compulsory supervision orders living at home with their parents in South Ayrshire was undertaken. This inspection was led by the Care Inspectorate and involved His Majesty's Inspectorate of Constabulary in Scotland, His Majesty's Inspectorate of Education in Scotland, Healthcare Improvement Scotland, and the Care Inspectorate. The inspection was extremely positive with three very good ratings and one good rating. Findings included robust evidence that children are being listened to, and effective leadership and partnership working is in place.

Over the course of the year, we have continued to move forwards in meeting our strategic priorities, as reflected in the sections below.

### **We focus on prevention and tackling inequality**

The Radical Place Leadership approach in South Ayrshire is being used to develop Integrated Neighbourhood Teams (INTs), with Ayr North acting as the pilot area to establish a model for future expansion. These teams aim to deliver a multi-agency, coordinated approach to health and social care, bringing together generalist workers within locality teams to provide inclusive, wrap-around support. Their focus is on assisting individuals facing multiple forms of deprivation, helping them

navigate services more effectively while improving outcomes through closer collaboration between partner agencies.

During 2025-26, significant groundwork was completed to support the creation of the INT. A developmental team, involving key services such as homelessness, mental health, community care, and children and families, worked to define priorities including data sharing, service integration, and clarifying the team's role. While challenges, particularly around information governance were encountered, strong progress was made through local and national partnerships, with senior leaders demonstrating commitment through a formal pledge in May 2025. Improvement and Innovation Fund investment of £0.146m has enabled development of the processes and the new model to be implemented in 2026-27.

Ayrshire Achieves Awards were presented to winners on 29 May 2025 the "Focus on Frailty" team won top prize under the Collaboration and Working Together category. This further strengthens and evidences the positive impact realised to the citizens of South Ayrshire. Focus on Frailty programme has now entered its second phase in partnership with Health Improvement Scotland (HIS), targeting individuals with more significant or complex frailty who are at risk of hospitalisation. Through the development of co-ordinated care, multi-disciplinary (MDT) working at locality level to improve quality of life, maintain functional independence, reduce falls and hospital stays and strengthen support for unpaid carers.

Scottish Government Operational Investment Plan (OIP) funding was provided to improve system flow. This included an allocation of £0.222m to expand Racecourse Intermediate Care Unit providing ten additional rehabilitation and reablement beds supporting people discharged from hospital enabling them to move back to the community following a period of intensive rehabilitation. This additional funding has enabled patients to get out of hospital and return to the community with lower level of care needs.

The Improvement and Innovation fund invested £0.114m over a two-year period to establish microenterprises to provide lower-level support in all six localities across South Ayrshire. Ayrshire Independent Living Network (AILN) and South Ayrshire Council's Economic Development Team provided support to individuals to set up microenterprises across South Ayrshire. By March 2026 fifty-six microenterprises have been set up on the directory providing a range of services such as shopping, transport, befriending, mental health support, personal care, and carers respite. The microenterprises are supporting 211 people, 87 (41%) are using self-directed support options to fund care where care met assessed needs and 124 (59%) were privately funding services.

SAHSCP have been awarded a grant from the National Lottery of £2m over a period of 9 years. This grant is to support development in relation to recognising and supporting young carers under the age of five. Lack of timely support for young carers can lead to accumulation of stress, adversity, and unmet needs, all of which are harmful to long-term health. A framework for early recognition and the provision of whole-family supports will promote healthy growth, prevent escalation, and strengthen protective factors. The project will challenge systems to adopt a whole-family, whole-community lens to address siloed thinking about support. This systems change will enable young carers to thrive, build resilience, and reach their potential.

## **We nurture and are part of communities that care for each other**

Ageing Well Services Plan was developed during the year and has been informed by listening to people who live in our communities and through engagement with our stakeholders who are providing valuable services and supports. The plan sets out the vision and ambitions of how we will

work to take steps to improve the health and wellbeing of adults in South Ayrshire over the next three years. The plan recognises the significant challenges faced from an ageing population and looks at shaping services for the future. This includes focusing on prevention and early intervention supported by the Connect South Ayrshire model providing local information, advice and support hubs, telephone, and web-based support.

The Ageing Well programme was named the winner of the Best Efficiency and Transformation Initiative at 2025 Association of Public Sector Excellence (APSE) Awards. This national award recognises our initiative-taking approach to meeting the challenges of South Ayrshire's ageing population, through prevention, strong cross-sector partnerships and strategies that put our communities at the heart of the solution.

Each of the six localities within South Ayrshire have a small grants budget of £21,677 per year. Participatory Budgeting events are held annually, where Locality Planning Partnership members decide how to allocate the small grants budget to community groups in line with priorities set in each locality. During 2025-26 small grants have funded eighty-six groups across South Ayrshire including grants to support carers, mental health and wellbeing, social isolation and community events.

SAHSCP Engagement Officers are aligned to each of the localities and play an essential role interacting with communities. Their role includes promoting services, organising, and facilitating events, distributing marketing and promotional materials, attend community groups to discuss consultations, policies, and strategies. Engagement Officers attend and co-ordinate the Locality Planning Partnership (LPP) meetings in their area.

This year's events included "TEC talks" demonstrations of technology enabled care that can be used to support health and care needs, to allow people to remain independent in their own homes. A (Musculoskeletal) MSK community appointment day was held at Girvan Hospital at which twenty-eight people from the MSK waiting list attended and were seen by a physiotherapist. North Ayr held a similar MSK event where 177 people were seen by a physiotherapist, this event included 28 service providers who had stalls offering advice and guidance.

The Engagement Officers worked in partnership with VASA to deliver the 'Big Cheerio' event in Girvan. Providing people with invaluable information on preparing for passing away including Power of Attorney, writing a will and funeral services.

## **We work together to give you the right care in the right place**

The Team Around the Locality model was implemented in 2023, creating community care and health teams and three localities within South Ayrshire, namely - North, Central and South. Following an engagement with communities to understand what their needs were in relation to accessing local information and advice around health and social care services. It was clear from local service users that they wanted access to good quality, up to date information from a variety of three methods – via physical hubs, a single telephone number and a website.

Connect South Ayrshire was created; this includes a website developed and delivered by our third sector partner VASA. The Connect site currently holds four hundred live events, 919 live activities, 330 live organisations provided by established local groups or clubs offering learning and social opportunities as well as direct links to advice on services and support groups. The Connect South Ayrshire phone line is a free phone number, available Monday to Friday 9am to 5pm and features an answering machine out with hours.

The first physical hub opened in Ayr in 2024, within a shop front location, the hub provides advice, information, and signposting to a range of services including benefit enquiries, employment and support, wellbeing information, appointments with health and social care staff including foot care services.

New physical hubs were opened in Maybole and Prestwick during this financial year, similar to the Ayr hub offering advice and information. The Prestwick hub has wider partnership services utilising the space, including community nursing colleagues and South Ayrshire Council customer services. Investment of £0.150m has been allocated to setting up the physical hubs from the Improvement and Innovation Fund.

### **We help to build communities where people are safe**

During 2025-26, South Ayrshire Health and Social Care Partnership (SAHSCP) continued to work in partnership with South Ayrshire Council's Sport, Leisure and Golf Service and NHS Ayrshire & Arran to deliver a comprehensive Preventative Health Programme, supporting individuals to improve their physical and mental wellbeing and live more independently.

The programme offers a wide range of accessible, community based physical activity classes, with approximately one hundred classes delivered across South Ayrshire, including gym based, group exercise and low-impact water-based sessions. Individuals can access the programme through GP referral or self-referral, ensuring flexibility and accessibility for a broad range of participants.

Each participant receives a personalised assessment, supporting tailored interventions based on individual health needs, goals, and abilities. This person-centred approach enables individuals to take an active role in managing their own health and wellbeing.

The programme has demonstrated significant reach and impact:

- Over 40,000 participant visits recorded in 2025
- High levels of sustained engagement, with many individuals attending on a weekly basis
- 90% of participants reporting improved physical health and fitness
- 89% reporting improved mental health and wellbeing
- 95% indicating they would recommend the programme

Delivery of South Ayrshire HSCP's Independent Advocacy Plan 2024–2029 is progressing well, with strong foundations now in place to support implementation. Advocacy is increasingly recognised as a core, universal element of health and social care, ensuring that individuals can express their views, make informed decisions, and have their rights upheld. Key governance arrangements, including a multi-agency Advocacy Planning Group, are providing effective oversight and driving continuous improvement. Commissioning of advocacy services across adult and children's services has been successfully completed, with Circles Advocacy and Hear for You leading delivery, bringing greater clarity and enabling previously delayed actions to move forward.

Substantial progress has also been made in improving awareness, access, and consistency of advocacy provision. Public information has been strengthened, and work is underway to embed advocacy as a routine responsibility for all staff through training, e-learning, and clearer referral pathways. Enhanced data collection is beginning to provide better insights into uptake and outcomes, supporting ongoing improvement. This reflects a broader shift towards a rights-based, person-centred approach, supported by strong partnership working and resulting in improved engagement and outcome.

## **We are an ambitious and effective partnership**

Following the approval of the Digital Strategy in June 2024, the IJB progressed plans to develop a Technology Enabled Care (TEC) Plan. The TEC plan sets out a clear approach to the use of digital solutions in health and social care, underpinned by key principles including: ensuring TEC solutions are tailored to individual needs; using technology to prevent needs from escalating; improving access to digital skills and connectivity; and implementing TEC based on a strong evidence base and evaluation of outcomes.

The Improvement and Innovation fund allocated £0.500m to support delivery of the Digital Strategy, including development of the TEC plan. To date £0.350m has been committed to the delivery and management of technology-based solutions.

A Care Technologist post was established to support this work. This dedicated role works collaboratively with individuals to explore how technology can help them achieve their goals and overcome challenges, using a person-centred approach to identify tailored digital solutions. The role also involves working with care teams to promote the integration of technology within care planning.

During the year, the Care Technologist has supported a range of engagement events across South Ayrshire, demonstrating practical TEC solutions. These events have been well attended by staff, service users and members of the public, providing opportunities to explore how TEC can be used in practice to support independence and improve outcomes.

A one-year Workforce Plan for 2025-26 was submitted to the Scottish Government. The plan provided the current position and work that had been implemented to support workforce recruitment and retention identified in the previous Workforce Plan 2022-25. Key successes included recruitment to hard to fill posts, career pathways including Grow Your Own a training initiative providing current employees opportunities to gain a social work qualification. Mandatory training in quality improvement methodology and investment in management and leadership training. Working in partnership with University of West of Scotland to develop learning opportunities, including data analysis and research.

The IJB recognised financial sustainability as a challenge for commissioned providers of social care, particularly within adult (under 65 years) community care provision, where shorter periods of care were being delivered often out with the home to achieve specific outcomes. This model reduces staff availability to support a number of individuals. In June 2025, the IJB approved an additional £1 per hour for any care package commissioned at 20 hours or under per week.

The University of the West of Scotland (UWS), in collaboration with South Ayrshire Health and Social Care Partnership (SAHSCP) and Voluntary Action South Ayrshire (VASA), recently hosted a distinguished delegation from Brazil to explore innovative approaches to ageing and integrated care. Colleagues were excited to learn more about our pioneering South Ayrshire Ageing Well Movement, which aims to support older adults in leading fulfilling lives through meaningful community engagement, respect for autonomy, and integrated support systems. Delegates shared insights on how loss, grief, and declining health can contribute to loneliness, and discussed policy solutions that integrate healthcare, social and psychological support, community planning, and digital inclusion.

## **We are transparent and listen to you**

During 2025-26, South Ayrshire Health and Social Care Partnership (HSCP) continued to place a strong emphasis on listening to the people who use our services. Feedback shared through Care

Opinion remains an important part of how we understand people's experiences and identify opportunities to improve.

Over the course of the year, members of the public shared fifty-one stories about South Ayrshire HSCP, an increase of 34% from last year. Of those, 86% were wholly positive, while 14% included some form of constructive comment or concern. Our teams responded to all stories, achieving a response rate of 100%, reflecting our ongoing commitment to open dialogue and timely engagement. These stories have been read 4,026 times, showing how valuable shared experiences are in shaping public understanding and expectations of care.

A new Engagement strategy for the period 2026 to 2031 was developed and approved by IJB in May 2026. The development of this strategy was led by an oversight group consisting of engagement officers and planning and performance officers with consultation with staff, public, providers, and other stakeholders. Key themes identified people prefer face to face engagement, value their opinions are heard. The strategy has four aims it will follow through its five-year duration these are a consistent approach, joined up working, continuous improvement, and transparency.

SAHSCP Engagement Officers are aligned to each of the localities and play an essential role interacting with communities. Their role includes promoting services, organising, and facilitating events, distributing marketing and promotional materials, attend community groups to discuss consultations, policies and strategies. Engagement Officers attend and co-ordinate the Locality Planning Partnership (LPP) meetings in their area.

Care Day 2026 was held in Ayr, this was a warm, positive, and inspiring event which focused on recognising our care experienced community. The strength they demonstrate, their voices and incredible potential made the morning incredibly special and at time humbling. The resilience shown by those who have lived experience is invaluable and it is a privilege to work closely with the care experienced community when shaping and planning services.

### **We make a positive impact beyond the services we deliver**

South Ayrshire HSCP held a Self-Directed Support (SDS) Roadshow in February 2026 in Troon. The aim of the roadshow was to share national and local information on improvements made around the implementation of SDS, sharing the latest thinking and good practice. The day featured: Guest Presenters: Donald McLeod, (Chief Executive SDS Scotland), and Tommy Whitelaw, Alliance and Person-Centred Voices Programme. There were twenty-one stall holders which included Social Work Scotland, In Control Scotland, AiLN and various micro enterprises offering information and advice to those attending. Overall, the event was well received and offered the attendees a shared space to improve services for citizens of South Ayrshire.

During the year, a joint inspection of services for children and young people subject to compulsory supervision orders living at home with their parents in South Ayrshire was undertaken. This inspection was led by the Care Inspectorate and involved His Majesty's Inspectorate of Constabulary in Scotland, His Majesty's Inspectorate of Education in Scotland, Healthcare Improvement Scotland, and the Care Inspectorate. The inspection focussed on three key areas, planned support, children and young people are at the heart of decision making and leaders and managers work well together.

The inspection took place between November 2025 and March 2026 and involved surveys and meetings with children, parents and staff, reading children's records and information about local services. Overall, the inspection team learned:

- Most children and young people were getting the help they needed
- Children and young people were being listened to, and they helped inform how services were being developed
- Most children and young people had good relationship with staff, who worked hard to support them
- Leaders recognised that people's needs were changing and understood that services had to be delivered differently. This was helping makes people's lives better

The outcomes of the inspection were three Very Good ratings for (1) Impact on children and young people (2) involving individual children and young people and families and (3) leadership of strategy and direction and a Good rating in care planning, managing risk and effective intervention.







DRAFT

## 2025-26 Performance Achievements

Performance reports are presented to the Performance and Audit Committee (PAC) twice a year and an Annual Performance report presented to the IJB. The Annual Performance report for 2025-26 will be submitted to Scottish Government on the 31 July 2026 following agreement from the IJB.

The most recent six-monthly performance report for [Children's Health Care and Justice Service](#) was presented to the PAC on the 31 March 2026, this included a summary report. The latest six-monthly performance report for [Community Health and Care Services](#) was presented to PAC on the 5 May 2026. The [Allied Health Professional Services](#) Performance report was presented to the PAC on the 4 November 2025.

Performance from local and national indicators are measured as a RAG (Red, Amber, Green Status) and Trend Status as defined in the tables below.

RAG Status		Trend Status	
	No concerns		Improving
	Some concerns		Declining
	Major concerns		No change

### Summary of Children's Health Care and Justice Services Performance Report

Performance for the 6 months to 28 February 2026, highlighted no performance measures were showing major concerns, three had some concerns and nineteen had no concerns.

The summary report presented addressed the three areas where some concern had been highlighted and provided some additional information and action to be taken: -

**(1) Percentage of individuals placed on Community Payback Orders (unpaid work/other activity) undertaking Health & Safety induction within five working days of court appearance.**

- Recovery begins in 2024-25 (68%) just below median, followed by a clear upward trend in 2025-26 Q1 77% Q2 74% Q3 76%
- Whilst performance has recovered and is now exceeding 70% median, this measure will be continued to be monitored to ensure improvements are sustained

**(2) Percentage of individuals placed on Community Payback Order (unpaid work/other activity) who attend 1st work appointment within 7 working days of court appearance.**

- Recovery begins in 2023-24 (18%) with a more notable improvement in 2024-25 (45%)
- Current year show continued recovery, with performance sitting around the median rate of 67%, Q1 69%, Q2 63%, Q3 69%, although not yet returned to historical highs of 86%-93%

**(3) Percentage of Unpaid Work Level 1 Community Payback Orders completed within 3-month timescale (Target End Date).**

- Sustained strong performance has shown a clear and sustained improvement in recent years, consistently exceeding the median 71% with 2024-25 reporting 83%
- Continued high performance in 2025-26 Q1 93%, Q2 100% Q3 95%

Overall, performance demonstrates sustained improvement and increased reliability in meeting court expectations for Level 1 unpaid work completion. Continued focus on early engagement, attendance management and proactive case monitoring will support the maintenance of high-performance levels going forward.

**CHILDREN'S HEALTH CARE AND JUSTICE PERFORMANCE SUMMARY**

Performance Indicator	Indicator Status	Trend
<b>WE NURTURE AND ARE PART OF COMMUNITIES THAT CARE FOR EACH OTHER</b>		
Percentage of Children reaching developmental milestones at the time of their 27-30 month health review	✓	↓
Percentage of new born babies exclusively breastfed at 6-8 weeks	✓	↑
Percentage of Children with a healthy weight at P1	✓	↓
Teenage Pregnancy	✓	↑
Number of Children Looked After as at 1st of Feb 2026	✓	↑
Number of Children Looked After by accommodation type	✓	↑
<b>WE BUILD COMMUNITIES WHERE PEOPLE ARE SAFE</b>		
No. of Children on the Child Protection Register as at end of quarter	✓	↓
Percentage of CP1's received within target timescale of 10 working days from point of child protection alert	✓	↓
Number of children who are re-registered on the child protection register within 12 months	✓	↓
Percentage of core groups convened within 15 days	✓	↑
Percentage of Planning Meetings convened within 28 working days from child protection alert	✓	↑
<b>WE FOCUS ON PREVENTION AND TACKLING INEQUALITY</b>		
No. of children referred on offence or non-offence grounds	✓	↓
Percentage of individuals subject to Throughcare Licence conditions seen by a Supervising Officer within 24 working hours	✓	—
Percentage of Criminal Justice Social Work Reports submitted to court by 12noon on due date	✓	—
Percentage of Home Background/Home Leave Reports submitted within timescales	✓	—
Percentage of individuals placed on Community Payback Orders with Offender Supervision seen within 5 days of court appearance	✓	↑
Percentage of individuals placed on Community Payback Orders (unpaid work/other activity) undertaking Health & Safety induction within 5 working days of court appearance	⚠	↓
Percentage of individuals placed on Community Payback Order (unpaid work/other activity) who attend 1st work appointment within 7 working days of court appearance	⚠	↑
Percentage of first case reviews held within 12 weeks	✓	↑
Percentage of Unpaid Work Level 1 Community Payback Orders completed within 3- month timescale (Target End Date)	⚠	—
Percentage of Unpaid Work Level 2 Community Payback Orders completed within 6-month timescale (Target end Date)	✓	↑

## **Summary from Community Health and Care Services Performance Report**

The report presented was the fifth version of the revised six-monthly report, following a review of existing measures and realignment of the measures against the Strategic Plan Objectives. The report no longer includes Public Health measures, ADP measures and Adult Support and Protection measures as these are already reported to other governance panels and committees as part of existing reporting mechanisms.

Performance for Community Health and Care services up to the 31 March 2026, highlighted one performance measure with major concern, eleven performance measure with some concerns and twenty had no concerns.

The main priority with Community Health and Care continues to be the Rate of Delayed Discharges age 18+, actions taken include: -

- Scottish Government OIP funding to HSCP's and NHSAAA to support the principles of Discharge without Delay (DwD), with a view to reducing delayed transfer of care, support hospital flow and promote work around urgent and unscheduled care
- Whole system support work is being progressed under four key principles (1) planned date of discharge and integrated discharge hubs, (2) discharge to assess and home first approaches, (3) community hospital and step-down resources, (4) Acute Frailty
- SAHSCP plans include increase in intermediate care beds within Racecourse Intermediate Care Unit to provide discharge to assess and extend reablement
- Investment in advanced practice and community nursing to provide complex care linked to locality structures and working closely with all key stakeholders and positively influencing clinical pathways to complement virtual capacity aspirations
- Manual handling advisors in equipment store to ensure seamless assessment and access to equipment, training for carers and create capacity by reducing level of need for double handed care

Action is being taken to address the performance measures with some concerns, this includes: -

- Review the Dementia Diagnosis Pathway - mental health practitioner roles have now been expanded to develop a more streamlined process for those presenting to general practice where there are early indications of memory impairment
- The Adult Carers Strategic Group will act as a scrutiny group reviewing with local analysis to be undertaken to identify issues and enable remedial action to support carers in their caring role
- Senior Community Care Team within South Ayrshire meet weekly to focus on those patients delayed for over 14 days as the operational teams work to identify actions to ascertain capacity across the system
- Work to be progressed in collaboration with human resource colleagues to improve sickness absence rates

## COMMUNITY HEALTH AND CARE SERVICES PERFORMANCE SUMMARY

Performance Indicator	Indicator Status	Trend
<b>WE FOCUS ON PREVENTION AND TACKLING INEQUALITY</b>		
Premature Mortality Rate		
Falls rate per 1,000 age 65+		
Healthy Life Expectancy by Locality		
<b>WE NURTURE AND ARE PART OF COMMUNITIES THAT CARE FOR EACH OTHER</b>		
% of people referred for Post Diagnostic Dementia support who receive a minimum of one year		
% of Carers who are supported to continue in their caring role		
% of Carers who agree with statements in Carer Support Plan Statements		
% of Service Users who agree with statements in their My Life My Outcome Support Plan		
<b>WE WORK TOGETHER TO GIVE YOU THE RIGHT CARE IN THE RIGHT PLACE</b>		
Rate of ED Attendances aged 18+		
ED Conversion Rate		
ED Admissions age 18+		
Rate of Acute Bed Days for 18+		
Readmissions to Acute Hospitals with 28 days of discharge		
Rate of Delayed Discharges aged 18+		
Delayed Discharges of more than 2 weeks		
Rate of Mental Health Bed Days aged 18+		
Adults with Intensive Care Needs Receiving Care at Home		
Proportion of people who are able to spend the last 6 months of life at home or in a community setting		
% of adults supported to live as independently as possible		
<b>WE BUILD COMMUNITIES WHERE PEOPLE ARE SAFE</b>		
% of adults supported at home who agree they feel safe		
<b>WE ARE AN AMBITIOUS AND EFFECTIVE PARTNERSHIP</b>		
Joint Inspection Report Gradings (Care Inspectorate)		
No. of staff who has undertaken Quality Improvement Modules		
Proportion of care services graded "good" (4) or better in Care Inspectorate Inspections		
% of staff with completed Annual PDR's		
Absence Rates across Service Area		
<b>WE ARE TRANSPARENT AND LISTEN TO YOU</b>		
SDS Payments (Proportion funding allocated to DP or PMB).		
No. of People in receipt of SDS options 1 and 2		
No. of Carers Assessments/Support Plans completed		
Care opinion Results		N/A
i-Matter Results		
% of adults who agree that they had a say in how their help, care or support was provided		N/A
<b>WE MAKE A POSITIVE IMPACT BEYOND THE SERVICES WE DELIVER</b>		
Increase in referrals from the HSCP to the Information and Advice hub for Income Generation		

## **Allied Health Professionals Service Performance Report**

The report presented to the Performance and Audit Committee on the 4 November 2025 looked at performance provided up to the end of September 2025, or most recently published data. As of the 30 September 2025, there were no performance measures assessed as being of major concern. Of the twenty-three measures reported, thirteen were assessed as having no concerns, six were identified as having some concerns, and four were recorded as not applicable for a status assessment.

The measures identified as having some concerns are derived from national datasets where local Allied Health Professional (AHP) services have only partial influence on outcomes. These reflect wider system or population-level factors rather than direct operational issues within AHP delivery.

These include:





































- Emergency hospital admissions due to falls in people aged sixty-five and over, where an increase in 2025 was noted but does not indicate a long-term negative trend
- Emergency hospital admissions for asthma and COPD, both of which have improved over time but remain slightly higher than the national average, requiring continued focus on community-based prevention and self-management
- Waiting list and access pressures within specific services such as physiotherapy and podiatry, which have shown steady improvement through recovery work, however, continue to require close operational oversight

All areas identified as having some concerns are being actively monitored through regular AHP management reviews, data dashboards, and improvement plans. The overall position remains strong, with sustained progress across the majority of indicators and continued evidence of effective performance management and service improvement across AHP teams.

Most local measures continue to show steady improvement or sustained good performance. Waiting times and caseloads have remained consistent, early intervention and prevention work is progressing well, and rehabilitation pathways continue to deliver positive outcomes. Overall, the data points to a positive and improving position, reflecting the strength, adaptability, and preventative focus of AHP services within South Ayrshire HSCP.

The AHP performance report will continue to evolve as new performance measures are introduced, and data quality improves across professions. During the next reporting period, services will focus on refining waiting list management, improving demand forecasting, and ensuring workforce capacity is aligned to service demand. Enhancements to local data collection will also support more detailed and evidence-based reporting to inform future strategic planning.

## ALLIED HEALTH PROFESSIONALS SERVICES PERFORMANCE SUMMARY

Performance Indicator	Indicator Status	Trend
<b>WE FOCUS ON PREVENTION AND TACKLING INEQUALITY</b>		
Number of Review Patients Seen by AHP Profession		
Rate of emergency hospital admissions due to falls in people aged 65 and over		
Rate of emergency hospital admissions for asthma		
Rate of COPD Patient Hospitalisations		
Communication Friendly Environments – Progress and Reach		
Number of Hospital Admissions for Stroke		
Percentage of children meeting developmental milestones at 27–30-month review.		
Rate of hospital admissions for asthma in children aged 0–15 years		
<b>WE NURTURE AND ARE PART OF COMMUNITIES THAT CARE FOR EACH OTHER</b>		
Percentage of Primary 1 children with a healthy weight		
<b>WE WORK TOGETHER TO GIVE YOU THE RIGHT CARE IN THE RIGHT PLACE</b>		
Number of Referrals by AHP profession		
Caseloads by AHP Profession		
Number of people waiting by AHP Profession		
Average Wait by AHP Profession		
Longest Waiting Periods by AHP Profession		
Distribution of AHP CYP Workforce Time Across Universal, Targeted and Individual Work		
<b>WE ARE AN AMBITIOUS AND EFFECTIVE PARTNERSHIP</b>		
Longest wait for children and young people seen by the Speech and Language Therapy service		
New Referrals and Caseload – CYP Speech and Language Therapy		
Number of contacts via helpline/drop-in as a proxy for early intervention.		

## Improvement and Innovation Progress

Transformation remains central to shaping health and care services for the future. This includes shifting the balance of care towards early intervention and prevention and community-based services reducing reliance on institutional based services.

On the 14 June 2023, the IJB approved the creation of a £4m Improvement and Innovation Fund to support service transformation through non-recurring investment. The fund is intended to enable service redesign and improvement initiatives that contribute long-term financial sustainability. The IJB approved further investment of £2m into the fund on the 12 June 2024.

Guidance and a funding application template was produced and distributed to staff and added to the website. Applications for funding are required to demonstrate alignment with the IJB's strategic priorities and include clearly defined Key Performance Indicators (KPI's) to measure outcomes and impact.

An [Improvement and Innovation Projects Update](#) report presented to the IJB on the 14 May 2026, the IJB noted the investment to date in line with the IJB strategic priorities and noted progress updates on projects. This included both active projects and those that were completed in the period, where incorporated as business-as-usual service delivery. Ongoing monitoring of completed projects will continue within existing team and service performance reports.

The progress report highlighted £4.598m (76%) of the fund has been committed across fifty-six projects. A summary highlight report was included, providing a high-level overview of the number of projects approved, total amount committed from the fund and the projected expenditure in the year. Along with the current RAG Status of projects, R – At Risk, A – Some Concerns, G – Project on Track. In addition, the report outlined key achievements, forthcoming activity, and any issues and mitigation actions to support in decision making.

At the reporting date, no projects were at risk or showing concerns, with thirty projects on track and twenty-six now completed. Full details of the outcomes of each project were included within the report.

During 2025-26 £1.989m was spent on approved projects combined with expenditure of £1.353m in prior years, total spend to date is £3.342m, leaving a balance of £2.658m in Improvement and Innovation Fund reserve, see Note 8.

The table below presents the RAG status extract from the Improvement and Innovation Fund Highlight report.

Improvement and Innovation Projects						
Services	No. of Projects	Investment £'000's	RED - PROJECT AT RISK	AMBER - SOME CONCERNS	GREEN - PROJECT ON TRACK	BLUE - COMPLETED
Community Care and Health	32	1,976	0	0	18	14
ADP	1	80	0	0	1	0
Children's Health Care and Justice	7	605	0	0	1	6
Policy and Performance	6	784	0	0	3	3
Allied Health Professionals	8	1,116	0	0	6	2
Public Health	2	37	0	0	1	1
<b>Total Improvement and Innovation Fund</b>	<b>56</b>	<b>4,598</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>26</b>

## Financial Sustainability Progress

Prevention and early intervention approaches are embedding a culture that promotes quality of life and wellbeing within communities, helping to prevent or delay the need for more intensive and higher cost care. Key outcomes for individuals include increased independence, use of community-based services and self-management of care needs. These approaches also contribute to improved quality of life and wellbeing, including reduced social isolation and loneliness and a delay or reduced need for formal care and support.

From a financial perspective, the benefits of prevention and early intervention are expected to be realised through reduced demand and need for services in the medium to longer term. Investing in these approaches is essential to supporting financial sustainability, particularly in the context of constrained resources and increase in demand driven by an ageing population.

The Connect South Ayrshire model reflects this preventative approach by providing timely access to information, advice, and support in the right way at the right time. This should reduce future demand on health and social care services. This enables resources to be prioritised for those with the most complex needs, while individuals with lower-level needs are supported in their local communities where a wide range of services are available.

Family First is a whole-family wellbeing support service embedded in education and social services, designed to provide short-term, early intervention supports for young people and families. It is rooted in the principles of Getting It Right for Every Child (GIRFEC), The Promise Scotland, the United Nations Convention on the Rights of the Child (UNCRC). This approach has contributed to a sustained reduction in the need for high-cost out-of-authority placements by supporting families earlier and preventing escalation to crisis.

The Ageing well strategy including a strong focus on frailty, recognises the older population within South Ayrshire and through early identification and coordinated support to optimise health and wellbeing this is expected to reduce demand for health and care services in the future.

Microenterprises offer a range of early intervention services that individuals can access and pay for themselves, this includes shopping, housework, social support, visits to appointments and church. This support is invaluable to ensure individuals remain in the community and can live as independently as possible for as long as possible, with social care services only accessed when their care needs become critical.

Racecourse Road Intermediate Care Unit provides a clear example of early intervention in practice, offering providing reablement support following discharge from hospital, prior to the need for care at home services. The unit currently provides this support for seventeen residents. The average length of stay following discharge from hospital is 2.5 weeks. A strong focus on reablement has resulted in 81% of individuals discharged with no or reduced care at home needs. This has provided system capacity, with an estimated reduction of over 1,100 hours per week in care at home provision during the year.

Workforce development has been a key enabler of this success, with staff receiving training across all aspects of reablement, including physiotherapy competencies. The introduction of digital systems has further supported improvements by streamlining assessment, care planning, and discharge processes, increasing efficiency, and reducing administrative burden. Increased staffing capacity has supported higher throughput, improved patient flow, and enhanced follow-up support through home assessments and outreach.

The service has received consistently positive feedback from individuals who have used it, supported by Care Opinion responses highlighting compassionate, professional care and improved confidence to return home independently. A recent Care Inspectorate inspection graded the service as “Very Good” (5), recognising its strong focus on reablement and contribution to reducing delayed discharges and pressures on acute care.

In June 2025, bed capacity at Biggart Hospital was reduced to the budgeted establishment of sixty beds. The bed base had increased in 2020 as a response to the pandemic and had remained open to support delayed transfers of care from acute hospital to community settings. The additional twenty-three beds were funded from reserves on a temporary basis. Action was taken to ensure the beds were closed safely, with the throughput of patients remaining the same. This has been achieved by June 2025, through reduction in length of stay from 11 weeks to 7 weeks on average and improvements in discharge planning.

## Annual Accounts

The Annual Accounts set out the financial statements of the IJB for the year ended 31 March 2026. The main purpose is to demonstrate the stewardship of the public funds that have been entrusted to the IJB for the delivery of its vision and strategic priorities as outlined in the Strategic Plan. The requirements governing the format and content of the Annual Accounts are contained in The Code of Practice on Local Authority Accounting in the United Kingdom (the Code), the Annual Accounts for 2025-26 have been prepared in accordance with this Code.

## Financial Performance

This year's financial performance reflects continued demand growth and system pressure, primarily driven by demographic change and increasing complexity of need across health and social care services.

Financial information is part of the performance management framework with regular reporting of financial performance to the IJB.

This year's financial reporting included regular updates on the financial position and included the implementation of a Financial Recovery Plan, developed in response to a projected overspend of £5.171m at the end of June 2025. Other reports included progress updates on Improvement and Innovation projects, an updated Medium Term Financial Forecast for 2026-2031 detailing the financial risks and challenges that lay ahead for the IJB.

The Financial Recovery Plan included action to reduce care home beds to the budgeted level of 891 by March 2026, review of adult community care packages, additional scrutiny of vacant posts, care at home staffing to be reduced to budgeted level, and community equipment store supplies spent to be in line with budget. Also included in the Financial Recovery Plan was the use of uncommitted general reserves and earmarked reserves.

In June 2025, the Scottish Government allocated £10.080m urgent and unscheduled care funding for use in 2025-26, to deliver on the NHS Scotland Operational Improvement Plan (OIP). The funding was allocated on a non-recurring basis, with a commitment to fund recurrently based on improvement outcomes. This funding is to support key priorities for improvement: -

- Discharge without Delay (DWD) and Frailty services "Improving flow" - £6m
- Hospital at Home - £1.681m
- Unscheduled Care Funding - £2.398m

South Ayrshire IJB received funding of £1.729m of which £1.004m was spent in 2025-26 and £0.725m earmarked for use in 2026-27.

The Scottish Government provided £2.112m additional funding above the original allocation of £10.080m, bringing the total funding allocated in 2025-26 to NHSAA to £12.192m. At the end of the financial year £3.261m of funding remained underspent within NHSAA.

The CFO for Health and Social Care Finance within the Scottish Government requested that an IJB earmark this allocation for use in 2026-27. South Ayrshire IJB agreed to earmark this allocation for use in 2026-27 to support the OIP outcomes. It should be recognised this funding is earmarked for NHSAA and the three Ayrshire IJB's.

By the end of the financial year actions to reduce the projected overspend had resulted in an overall underspend of £8.550m, prior to earmarking. It should be noted that this included use of reserves and additional in year funding allocations from Scottish Government. Underlying pressures remain, particularly within older people's services, adult community care, and residential provision.

The table below shows the use of reserves during 2025-26, £5.532m of reserves were applied to support service delivery, alongside £2.671m planned to be spent on Improvement and Innovation projects. The continued reliance on reserves represents a key financial risk, as these are non-recurring resources. The level of uncommitted general reserves has increased this year and must be carefully managed to ensure financial resilience.

A total of £1.3m of earmarked reserves was included in the approved budget to support the in-year financial position, £0.402m earmarked for substitute prescribing was not required and the IJB approved to transfer this from earmarked reserves to uncommitted general reserves. The reserves statement is included in Note 8.

	<b>Earmarked Reserves</b>	<b>Improvement and Innovation Fund Reserves</b>	<b>General Reserves</b>	<b>Total Reserves</b>
	£000's	£000's	£000's	£000's
<b>Opening Balance 1st April 2025</b>	5,818	4,647	597	<b>11,062</b>
Planned use of Reserves	(5,532)	(2,671)		<b>(8,203)</b>
In Year Use of Reserves			(597)	<b>(597)</b>
Transfer to Reserves 2025-26	5,716	682	402	<b>6,800</b>
In Year underspend			2,152	<b>2,152</b>
<b>Closing Balance 31st March 2026</b>	<b>6,002</b>	<b>2,658</b>	<b>2,554</b>	<b>11,214</b>

It is essential that the IJB operates within the delegated budget and commissions services from the Council and Health Board on that basis. While the year-end position shows an underspend, underlying pressures remain within key services areas, older people's services, adult residential care and community care services. These financial pressures have been reflected in the Budget for 2026-27. Services continue to progress improvement activities to ensure best value and review ways of working focussing on early intervention and prevention to reduce future demand on service provision. This work will continue and be built on moving into 2026-27.

Key successes for 2025-26 include:

- Improvement and Innovation Fund £4.598m has been allocated to projects to date, supporting development of new ways of working, and investing in early intervention approaches as well as supporting current demand and backlogs
- Continued progress with reducing the number of children placed in family placements in 2025-26 has been achieved through transformation in Children Services

- Investment in Intermediate Care and Reablement beds providing additional capacity to meet community care needs, optimising individuals' independence and reducing length of stay in hospital settings
- Community Nursing review of use of bank staff and weekend working significantly reduced spend in this area
- Biggart Beds were reduced back to budgeted level of 60 beds by June 2025
- Investment in new ways of working to provide care in the right place at the right time, such as AHP Front Doors and Occupational Therapists included in GP practices
- Use of uncommitted reserves to fund in year emergent demand for residential care within older people
- Achievement of actions included in the Financial Recovery Plan and an overall underspend after earmarking

Strong financial leadership will continue to be required to ensure that future spend is contained within the budget resources available, and the IJB moved into 2026-27 with an approved balanced budget, recognising that the savings targets are challenging. At the time of budget approval, the level of reserves available were significantly reduced to meet any unexpected financial pressures. The year-end financial performance was better than expected and the IJB now has available uncommitted reserves to smooth financial uncertainties.

2024-25 Budget £000	2024-25 Actual £000	Variance (Adv) / Fav £000	Service	2025-26 Budget £000	2025-26 Actual £000	Variance (Adv) / Fav £000
89,410	90,522	(1,112)	Community Care and Health	96,557	95,909	648
46,560	46,632	(72)	Primary Care	46,450	46,482	(32)
39,690	40,735	(1,045)	Mental Health Services	41,616	42,515	(899)
27,156	25,281	1,875	Children and Justice	28,708	25,801	2,907
3,967	4,565	(598)	Hosted Services	5,085	4,739	346
812	870	(58)	Integrated Care Fund/Delayed Discharges	900	887	13
11,502	10,428	1,074	Support Services	12,448	7,979	4,469
<b>219,097</b>	<b>219,033</b>	<b>64</b>	<b>TOTAL EXPENDITURE MANAGED BASIS</b>	<b>231,764</b>	<b>224,312</b>	<b>7,452</b>
34,488	34,488	0	Acute Hospitals	<b>34,161</b>	<b>34,161</b>	0
61,272	60,133	1,139	Lead Partnership Allocations	<b>67,965</b>	<b>66,867</b>	1,098
<b>314,857</b>	<b>313,654</b>	<b>1,203</b>	<b>TOTAL EXPENDITURE IJB</b>	<b>333,890</b>	<b>325,340</b>	<b>8,550</b>
0	<b>3,543</b>	(3,543)	Total Earmarking	0	6,398	(6,398)
0	<b>(2,340)</b>	2,340	Draw on Reserves	0	0	0
<b>314,857</b>	<b>314,857</b>	<b>0</b>	<b>OUTTURN ON AN IJB BASIS</b>	<b>333,890</b>	<b>331,738</b>	<b>2,152</b>

The table above outlines the financial performance for 2024-25 and 2025-26. This highlights the actual financial outturn on a managed basis and IJB as a total including the acute hospitals, set aside budget. Adjustments have been made for the net impact of the lead partnership allocations across North, South and East Ayrshire and the Earmarked balances to be carried forward into 2026-27.

The main variances during 2025-26 are noted below:

**Community Care and Health – underspend of £0.0648m** primarily driven by underspends in allied health professionals and physical disabilities, partially offset with overspends in older people's residential care and community care packages.

**Mental Health Services – overspend of £0.899m** due to increased demand for adult residential and community care packages, partially offset by additional funding allocations ring-fenced for Alcohol and Drugs Partnership.

**Children and Justice Services – underspend of £2.907m** due to lower than anticipated numbers of family and out with authority placements, and transitions of young people to adult services resulting in an underspend on community care packages of support, underspends in Health Visting services were also noted due to vacancies.

**Hosted Services – underspend of £0.346m** due to £0.500m of OIP funding for the community equipment store earmarked for use in 2026-27, offset with an overspend of £0.154m in continence team due to increase in supplies provided to care homes.

**Support Services – underspend of £4.469m** due to improvement and innovation project underspends and OIP funding earmarked into 2026-27.

**Lead Partnership – underspend of £1.098m** due to funding for Primary Care services and Mental Health Services to be earmarked into 2026-27.

## Lead Partnership Services

The final outturn is adjusted to reflect the impact of Lead Partnership Services. An agreement is in place with the other Ayrshire partnerships that in the absence of detailed service activity information and alternative risk sharing arrangements that the outturn for all Lead Partnership services, with the exception of Primary Care Improvement Fund to be shared across the 3 partnerships on an NRAC (NHS Resources Allocation Committee) basis most suitable for the services they lead on. For North, lead partner for Mental Health Services, allocation based on Mental Health NRAC, East lead partner for Primary Care services, allocation based on Prescribing NRAC and for South lead partner for community store, family nurse partnership and continence team allocation based on Community NRAC.

The allocation for Primary Care Improvement Fund (PCIF) and was based on actual activity information. The outturn of the lead partnership services for each IJB, prior to recharging other partnerships is provided below, this includes funds to be earmarked for Primary Care Improvement Fund (PCIF), Mental Health, and Community Equipment Store.

IJB	£'000	Lead Partnership Year End Position
South	346	Underspend
North	177	Underspend
East	1,491	Underspend

The following table is a summary of the Lead Partnership/ hosted services recharges for 2025-26. The recharges out are NRAC allocations of budget and actuals charged to East Ayrshire and North Ayrshire for services lead by South Ayrshire. The variance represents their share of the £0.154m hosted services overspend, following £0.500m OIP earmarking held in South IJB reserves. The recharges in are NRAC allocations of budget and actuals charged to South Ayrshire for services lead by East Ayrshire and North Ayrshire. The variance is represented in the Lead Partnership underspend.

IJB	Annual Budget 2025/26 £'000	Actual Expenditure 2025/26 £'000	Variance 2025/26 £'000
South Ayrshire Hosted - income North Ayrshire	(1,703)	(1,761)	57
South Ayrshire Hosted - income East Ayrshire	(1,485)	(1,534)	50
<b>Recharges out</b>	<b>(3,188)</b>	<b>(3,295)</b>	<b>107</b>
East Ayrshire Lead - Contribution South Ayrshire	49,157	48,220	937
North Ayrshire Lead - Contribution South Ayrshire	21,995	21,941	54
<b>Recharges in</b>	<b>71,153</b>	<b>70,162</b>	<b>991</b>
<b>Lead Partnership/hosted services</b>	<b>67,965</b>	<b>66,867</b>	<b>1,098</b>

## Set Aside

The Integration Scheme establishes that pressures in respect of large hospital set aside budgets will be managed in-year by NHS Ayrshire and Arran. The set aside allocation for this financial year is based on baseline of activity of average bed days in the four years 2016-17 to 2019-20 (pre-

pandemic activity). The baseline bed days are costed based on 2025-26 prices. The set aside allocation for 2025-26 is based on 2024-25 activity at 2025-26 prices. This is due to a delay in the complete year for 2025-26 bed day activity being available. The table below highlights South Ayrshire's utilisation of set aside resources in 2025-26 exceeded the baseline allocation by £1.582m. This highlights ongoing system pressure within acute services and reinforces the importance of shifting the balance of care towards community-based provision.

IJB	Baseline Bed Days %	Baseline Budget Share 2024-25 £m	Set Aside 2025-26 £m	Over / (Under) Baseline Share £m
<b>East Ayrshire</b>	28.9%	28.948	33.336	4.388
<b>North Ayrshire</b>	38.6%	38.627	41.833	3.206
<b>South Ayrshire</b>	32.5%	32.579	34.161	1.582
<b>Total</b>	<b>100%</b>	<b>100.154</b>	<b>109.330</b>	<b>9.177</b>

## Financial Outlook, Risks and Plans for the future

The financial outlook for the IJB remains challenging and subject to significant risk, reflecting the combination of funding constraints, increasing demand and wider economic pressures. Key risks impacting the financial outlook include:

- Scottish Government funding is allocated on an annual basis, limiting medium-term financial planning certainty
- Continued reliance on non-recurring funding to support service delivery and improvement and transformation activity
- Pay pressures, including NHS Pay Reform
- Increasing financial pressures on commissioned providers, including rising costs and workforce challenges, compounded by additional employers' national insurance contributions not funded in previous years budget
- Rising demand and increasing complexity of care needs, particularly within older people's services and adult community care
- NHSAA are on Stage 4 of the NHS Scotland Support and Intervention Framework, a Scottish Government led Assurance Board is providing support through improvement outcomes identified in the OIP

The Scottish Government published their Medium-Term Financial Strategy (MTFS) in June 2025. The MTFS sets out the need to maintain fiscal sustainability amid economic volatility, inflationary pressure, and growing demand for public services.

Pressures identified include the impact of rising inflation on families and public services, increasing energy prices, reduction in average earnings, reduction in working age population in Scotland. Public sector spending continues to face increasing pressure due to demand growth and the costs associated with achieving statutory commitments such as net zero and child poverty targets. Health

and social care services face particularly acute pressures, reflecting workforce challenges, new treatment costs, and increasing demand.

Scotland is facing various health challenges, our population is ageing, demands for health and social care services are rising and health inequalities are widening. In addition, the impacts of inflation, rising energy costs and Brexit mean that the finite funding is worth less in real terms but is expected to deliver more. NHS Boards have set ambitious recurring savings plans while seeking to manage ongoing operational and demand pressures. Financial pressures include new medicines, procurement and workforce pay.

The Scottish Government also published two key frameworks:

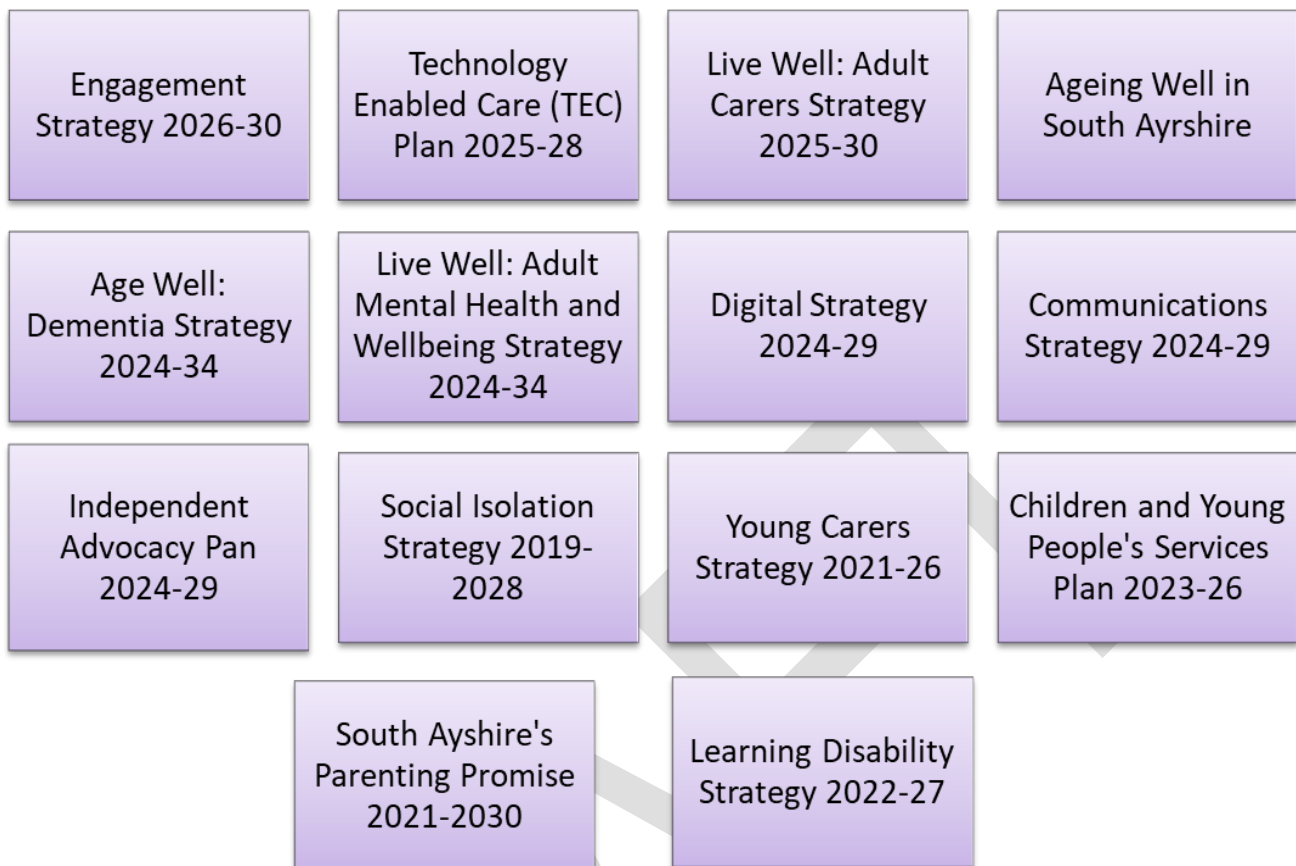
- Scotland's Population Health Framework
- Health and Social Care Service Renewal Framework (SRF) 2025-2035

These frameworks emphasise prevention, community-based care, equity of access and digital transformation.

The IJB Strategic Plan 2021-2031, refreshed in 2025, remains aligned to these national priorities. The refreshed plan sets out the next phase of IJB's ambitions and actions to deliver on our vision of "Empowering Communities to Start Well, Live Well and Age Well." The Strategic Objectives were set in 2021, and we remain committed to these, they are still relevant and align to the two Health and Social Care Frameworks.

- We focus on early intervention and tackling inequality.
- We nurture and are part of communities that care for each other.
- We work together to give you the right care in the right place.
- We help to build communities where people are safe.
- We are an ambitious and effective partnership.
- We are transparent and listen to you.
- We make a positive impact beyond the services we deliver.

The IJB continues to prioritise early intervention, prevention, and community-based support models to reduce long-term demand on services. A range of supporting strategies have been developed to deliver improved outcomes for the local population, aligned to both local need and national priorities. Our current strategies are noted below.



The Improvement and Innovation fund approved by the IJB in June 2023, continues to be used to support service redesign and transformation initiatives. The investment focuses on early intervention and prevention and addressing workforce challenges. While this investment supports transformation, it is primarily funded from non-recurring resources and therefore does not represent a long-term funding solution.

Effective financial planning and resource management are critical to mitigating these risks. The reserves position at the end of 2025-26 provides some cushion for any unexpected financial challenges in 2026-27. However, continued reliance on reserves is not sustainable and will require ongoing focus on recurring savings and service redesign.

The IJB does not have direct responsibility for assets including buildings and vehicles. South Ayrshire Council's net zero policy is aligned to the Scottish Government, aiming to achieve a 75% decrease in emissions by 2030. In the development of the new supported accommodation and enhancement of Cunninghame Place Children's house sustainable energy was used. This will feature in future planning of buildings and in the procurement of greener vehicles for use in the health and social care partnership.

Following on from engagement with communities and locality-based teams now well established, and using the valuable insight of local needs, work has already been progressed to identify what services are required to meet local needs. The implementation of the Connect South Ayrshire hubs has strengthened the locality-based working.

During 2026-27 the HSCP are committed to engaging further with communities on the financial challenges to ensure transparency on the issues faced. This will give communities opportunity to provide feedback and have their opinions heard on prioritising resources allocated to services for the future.

The Ageing Well Strategy and action plan is collaborating with communities to tackle issues in relation to South Ayrshire's ageing population, this includes helping people age better by planning activities to support social isolation, reduce frailty and promote use of technology. Over time these activities will reduce demand on mainstream social care services.

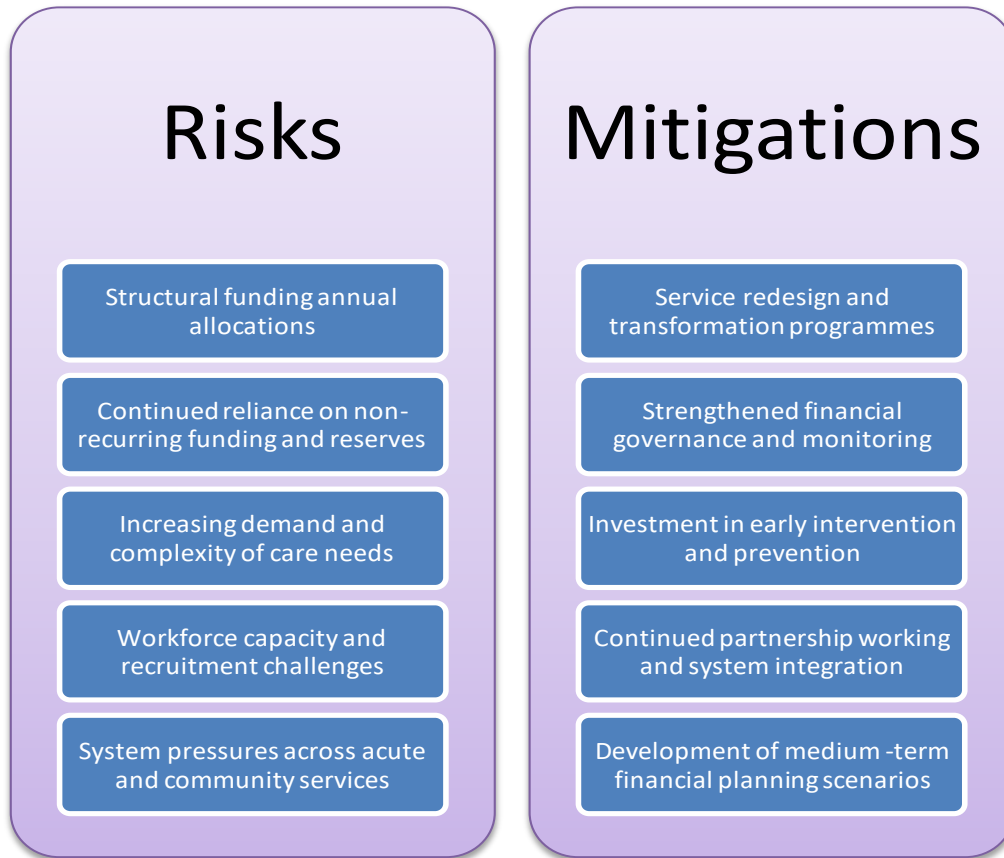
Workforce retention and recruitment remain a significant strategic risk reflecting demographic trends and the reducing working age population with South Ayrshire.

We will continue to build on our partnerships with Community Planning, VASA, Ayrshire HSCP's, Ayrshire College as well as Housing and Education to deliver integrated health and social care services specific to local needs.

Caring for Ayrshire is a programme of transformation led by NHS Ayrshire and Arran and the three Ayrshire IJB's to meet the vision of providing care as close to home. This programme provides opportunities to develop of new models of care aligned to local needs within South Ayrshire.

The Ayrshire Growth Deal and benefits in Community Wealth Building are critical to supporting the local economy. The focus on community strength and resilience can deliver improved outcomes in our localities.

The tables below summaries the key financial risks and how we plan to mitigate these risks.



## 2026-27 Budget

The 2026-27 Budget was approved on the 11 March 2026 and included funding increases delegated from the local authority partner based on specific commitments set out in the Scottish Government finance settlement. The outcome of the settlement is shown below, with pressures to be funded in adult and children's social care wage uplifts to commissioned services and free personal care. The Scottish Government allocations announced in the budget for NHS were to provide 2% of uplift on baseline recurring budgets, the Scottish Government have committed to passing on any funding for NHS Pay Award above the 2% based on the finalised pay deal for 2026-27.

	<b>SAC</b>	<b>NHS A &amp; A</b>	<b>Total</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>
Funding Increase Delegated from Partners	(8.011)	(1.313)	(9.324)
Pressures to be Funded	13.562	1.227	14.789
Savings to be achieved	(4.490)	(0.975)	(5.465)
<b>Budget Transfer</b>	<b>1.061</b>	<b>(1.061)</b>	<b>0.000</b>

Additional budget pressures include demand increase within community care and residential care for adults and older people, children transitioning into adults, non-pay budgets within NHS and other contract increases for non-care services.

Savings of £5.465m were also approved to achieve a balanced budget, these will be monitored throughout the year as part of the budget monitoring process, there is recognition that the savings target is challenging.

South Ayrshire Council set their budget on the 5 March 2026 and approved an additional £1.590m contribution to the IJB, of this £1.356m is non-recurring and action will need to be taken during the financial year to manage without this funding in future years.

Plans are being developed to address how this funding will be utilised; these will be presented to the IJB in September 2026.

Included in the budget was an updated forecast of the budget gap to 2030-31, as noted in the table below. This is based on updated assumptions that future funding allocations will be for specific commitments, and any increase in demand and demographic pressures will require to be funded from savings.

<b>BUDGET GAP</b>	<b>FORECAST</b>					
	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>	<b>TOTAL</b>
	<b>£'000's</b>	<b>£'000's</b>	<b>£'000's</b>	<b>£'000's</b>	<b>£'000's</b>	<b>£'000's</b>
Best Case	(5,988)	(6,041)	(5,634)	(5,814)	(5,854)	(29,331)
Mid Case	(7,276)	(7,085)	(6,293)	(6,489)	(6,545)	(33,688)
Worst Case	(12,190)	(11,563)	(10,955)	(11,347)	(11,611)	(57,666)

## Climate Change

The IJB has no direct responsibility for buildings or vehicles, these remain under the remit of the partner bodies', NHS Ayrshire and Arran and South Ayrshire Council. In line with the Climate

Change (Scotland) Act 2009, partners complete an Annual Climate Change report and submit to the Sustainable Scotland Network (SSN) online portal. The report covers a variety of information on climate change activity, governance arrangements and emissions data for buildings and vehicles managed and maintained by each partner body.

The IJB as a public body also has a duty to submit an Annual Climate Change report, the latest 2024-25 report was submitted in November 2025. This report refers to each partner bodies' responsibilities and decisions with respect to the climate change agenda.

Although the IJB do not have direct responsibility for buildings or vehicles, consideration is given to climate change implications when redesigning and developing services.

## Conclusion

The IJB has continued to deliver core services during 2025-26 in the context of increasing demand and significant demographic pressures. Non-recurring investment has supported progress in shifting the balance of care towards community-based provision. However, sustaining this position is becoming increasingly financially challenging. Workforce challenges and financial sustainability remain key strategic risks, and continued focus is required to mitigate these risks through service redesign, workforce planning and financial management.

The financial position for 2025-26 reflects both the impact of increasing demand and the benefits of in-year recovery actions, including the use of reserves and non-recurring funding. Whilst reflecting underspends in children and families' services from continued improvement and transformation in services focussing on early intervention and prevention has also resulted in underspends. Underlying financial pressures remain within key service areas, particularly older people's services, and adult community care, and will require ongoing action to achieve a sustainable financial position.

The reserves position at year-end has improved compared to earlier projections, primarily due to non-recurring funding and in-year financial recovery actions. Non-recurring Operational Improvement Plan (OIP) funding has provided an opportunity for the IJB and NHSAA and the other two Ayrshire IJB's to develop and test new ways of working to increase system flow, improving performance in length of stay and reducing delayed transfers of care. This funding is time-limited and cannot be relied upon to support ongoing service delivery.

Moving into 2026-27, the IJB will continue to prioritise financial planning and sustainability, service design and transformation and early intervention and prevention. Achieving long-term financial sustainability will require a combination of increased financial contributions from partners, delivery of recurring savings, and continued service transformation.

The Medium-Term Financial Forecast for 2026-2031 outlines the scale of financial challenge ahead, and highlights the need for ongoing engagement with communities, partners, and stakeholders to shape services for the future within the financial envelope available.

Looking ahead, the IJB remains committed to delivering high-quality, sustainable services by continuing to invest in prevention, strengthening community-based provision, and collaborating with partners.

Maintaining financial sustainability in the medium to long term will require difficult decisions, continued transformation and a clear focus on prioritising resources to meet the needs of the local population.

### Where to find more information

If you would like more information on IJB strategies, plans and policies and our performance and spending, please refer to <https://www.south-ayrshire.gov.uk/health-social-care-partnership>

Julie Dettbarn  
Chair of the IJB

Mark Inglis  
Chief Officer

Lisa Duncan  
Chief Finance Officer

DRAFT

## Statement of Responsibilities

### Responsibilities of the Integration Joint Board

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 board has responsibility for the administration of those affairs of (section 95 of the Local Government (Scotland) Act 1973). In this IJB, that officer is the Chief Finance Officer.
- Manage its affairs to secure economic, efficient, and effective user 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).
- Approve the Annual Accounts.

I confirm that these Annual Accounts were approved at a meeting of South Ayrshire Integration Joint Board on 9 September 2026.

Signed on behalf of the South Ayrshire Integration Joint Board.

Julie Dettbarn  
Chair of the IJB

## Statement of Responsibilities

### Responsibilities of the Chief Finance Officer

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

In preparing the Annual Accounts, the Chief Finance Officer has:

- Selected suitable accounting policies that were reasonable and prudent;
- Made judgements and estimates that were reasonable and prudent;
- Complied with legislation; and
- Complied with the local authority code (in so far it is compatible with legislation).

The Chief Finance Officer has also:

- Kept proper accounting records which were up to date; and
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of the South Ayrshire Integration Joint Board as at 31 March 2026 and the transactions for the period covering 1 April 2025 to 31 March 2026.

*Lisa Duncan*

Lisa Duncan  
Chief Finance Officer

## Annual Governance Statement

### Introduction

The Annual Governance Statement explains the IJB's governance arrangements and reports on the effectiveness of the IJB's system of internal control. This is in line with the Code of Corporate Governance and meets the requirements of the 'Code of Practice for Local Authority Accounting in the UK: A Statement of Recommended Practice', in relation to the Statement on the System of Internal Financial Control.

The IJB has adopted governance arrangements consistent with the requirements of the Delivering Good Governance in Local Government Framework 2016 CIPFA and Solace (the Framework).

### Scope of Responsibility

South Ayrshire IJB is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and used economically, efficiently, and effectively.

The IJB is also responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

In discharging this responsibility, the Chief Officer has put in place arrangements for governance which includes the system of internal control. Reliance is also placed on NHS Ayrshire and Arran Health Board and South Ayrshire systems of internal control that support compliance with both organisations' policies and practices as well those of the IJB. Such systems are designed to manage risk to a reasonable level but cannot eliminate the risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable but not absolute assurance of effectiveness.

### Purpose of the Governance Framework

The governance framework comprises the systems and processes, and culture and values by which the IJB is directed and controlled and the activities through which it accounts to, and engages with, the community. It enables the IJB to monitor the achievement of its strategic priorities and to consider whether those priorities have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of South Ayrshire IJB's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively, and economically.

### The Governance Framework

The Board of the IJB comprises voting members, nominated by either South Ayrshire Council or NHS Ayrshire and Arran Health Board, as well as non-voting members including a Chief Officer appointed by the Board.

The key features of the governance framework in place during 2025-26 are summarised below:

- **The IJB**, comprising all IJB Board members, is the key decision-making body. The IJB have met in person this year, with members of the public invited via social media with contact information provided and then a link to the online meeting sent to enable attendance. The IJB has two sub-committees – The Performance and Audit Committee (PAC) and the Strategic Planning Group (SPAG).
- At the IJB on the 11 June 2025, Councillor Julie Dettbarn (SAC Voting Member) was nominated as Chair of the IJB and Jean Ford (NHS Voting Member) was nominated as Vice Chair of the IJB, it was agreed that the term of office for each of these positions would be two years.
- **The Performance and Audit Committee (PAC)** considered all matters in relation to Internal and External Audit, Risk Management and Performance and operates in accordance with “Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA 2022 edition). The Chairperson for the PAC is nominated and agreed by the IJB and will be one of the IJB voting members from the alternative host organisation to that of the Current Chair of the IJB.
- This year Councillor Ramsay continued as the Chairperson of the Performance and Audit Committee.
- The PAC reviewed progress on actions against specific strategies including Digital Strategy, Learning Disability Strategy, Live Well Adult Mental Health and Wellbeing Strategy, Age Well Dementia Strategy, Independent Advocacy Plan, Communications Strategy and Young Carers Strategy.
- The PAC approved the Annual Audit Plan for 2025-26, SAIJB Annual Performance Report 2024-25, and the IJB Medium Term Financial Forecast 2026 - 2031.
- The PAC also reviewed 6 monthly service performance reports linked to the Strategic Objectives of the IJB. The Strategic Risk Register was also presented to PAC during the year along with current mitigations.
- Information was presented to PAC on various inspections including updates on improvement actions.
- Audit Scotland publications in relation to relating to Integration Joint Boards’ (IJBs) Annual Financial Performance, NHS Scotland Finance and Performance, and Delayed Discharges were formally presented to the Performance and Audit Committee (PAC). A detailed overview was provided on South Ayrshire Health and Social Care Partnership’s (SAHSCP) current position in response to the key messages and findings outlined in these national reports. This included an explanation of how South Ayrshire compares to national trends, the specific areas where improvement has been identified, and the implications for local service delivery and financial sustainability. In addition, members were informed of the actions already underway and the planned improvement measures being taken to address Audit Scotland’s recommendations, demonstrating how these are being actively progressed and embedded within governance, financial planning, and operational practices across South Ayrshire.

- **The Strategic Planning and Advisory Group (SPAG)** has a role in linking locality planning partnerships to the strategic planning cycle of the IJB. The group advise on content of Strategic Plan and review and comment on the development of policies across the full range of delegated functions. In line with the Terms of Reference of SPAG the Chairperson will be the Vice Chairperson of the IJB.
- During the year Councillor Hunter remained as Chairperson of SPAG.
- This year progress reports on Locality Planning Partnerships (LPP) included increase in community engagement, with engagement officers attending local events to promote and encourage attendance at LPP meetings. Development of participatory budgeting approach with small grants allocated to local community groups aligning to the locality planning priorities. The LPP have been key in developing various strategies including the Adult Carers, Mental Health and Wellbeing and Dementia Strategy.
- Strategic decision-making is governed by the IJB's key constitutional documents including the Integration Scheme, standing orders, scheme of delegation to officers and financial regulations.
- The IJB Financial Regulations are available on the HSCP website, and all budget holders are required to adhere to the financial and procurement regulations and policies of both the NHS Ayrshire and Arran and South Ayrshire Council.
- The Integration Scheme established between South Ayrshire Council and NHS Ayrshire and Arran Health Board to integrate Health and Social Care services is the constitutional basis of the South Ayrshire IJB. The scheme sets out the process to determine financial contributions by partners to the IJB. This has been supplemented by directives from the Scottish Government for Health and Social Care Integration.
- During 2023-24 work a Programme Board was set up to provide strategic direction and ensure a consistent Pan-Ayrshire approach was taken to the review and refresh of the Schemes of Integration which are currently in place between the 3 Ayrshire Councils and NHS Ayrshire and Arran. Membership of the programme board consisted of the Chief Executives, IJB Chief Officers (in an advisory capacity) and the Health Board's Director of Transformation and Sustainability as well as the Chairs of each of the sub-groups.
- Five sub-groups were set up relating to specific workstreams – scope of services delegated, resources, governance and legal, care governance, communication, and engagement.
- Output from the sub-groups and any subsequent change to the Integrations Schemes was expected to be considered by the NHS Board and South Ayrshire Council during 2024-25, this has not been actioned during 2025-26 and will carry forward into 2026-27.
- **Locality Planning Partnerships** have been established in six localities within South Ayrshire, and allow for more direct, locality-focused liaison with the community in relation to the planning of health and care services and feed into the work of the Strategic Planning Advisory Group. The structural changes that have been implemented and the creation of Teams around the Locality are now firmly established. This builds on our aim towards changing the balance of

care by growing capacity in local communities and developing local assets to help deliver the National Outcomes for Health and Social Care.

- **The Health and Care Governance Group (HCGG)** chaired by the Director of Health and Social Care, continued to meet online throughout the year, with six meetings held in total. Membership of the group includes key senior leaders from across the Council and NHS responsible for the delivery of operational services, alongside the Chief Social Work Officer, Clinical Director, NHS Director of Infection Prevention and Control, and representatives of the Integration Joint Board (IJB). This multi-disciplinary membership supports robust oversight and shared ownership of governance across health and social care services.
- The HCGG provides assurance to the IJB through regular reporting on key areas of service delivery and compliance with statutory duties, regulatory requirements, and professional standards. In particular, the group maintains oversight of safe, effective, and person-centred care in health and social care settings, ensuring that services meet the required standards for quality and safety and respond appropriately to areas of risk or concern.
- The remit of the group focuses on assuring that health and care governance responsibilities are being effectively discharged within the Partnership. This includes supporting and reviewing decision-making arising from reports submitted by Health, Social Work, Children's Services, Community Hospitals, and Integrated Care Teams, as well as providing strategic direction for the development and implementation of health and care governance and staff governance arrangements. Bi-monthly reports from each area of care provision, including exemption reporting, support ongoing monitoring and escalation where required.
- The purpose of the HCGG is to provide assurance to the IJB on the quality of services delivered by the Health and Social Care Partnership (HSCP) and to oversee governance arrangements for public protection, including child protection, adult support and protection, MAPPAs, and gender-based violence. The group also ensures appropriate responses to adverse events, scrutiny findings, complaints, and patient and service-user feedback, and promotes the sharing of learning and good practice. In addition, it monitors the HSCP Risk Register from a governance perspective, escalates significant risks to the IJB, and ensures that quality assurance and self-evaluation arrangements support a culture of continuous improvement.
- An annual health and care governance report is provided to the IJB, NHS Ayrshire and Arran Healthcare Governance Committee, and the relevant local authority panel, confirming compliance with the Health and Social Care Standards and NHS Clinical Governance and Risk Management Standards.
- **The Social Work Governance Group (SWGB)** chaired by the Chief Social Work Officer and contributes to the overall Health and Care Governance Framework. The group specifically maintains oversight of key workstreams to provide oversight and accountability for the quality of health and care services. The SWGB comprises Social Work Professional Leads and supports the discharge of the function of the Chief Social Work Officer by fulfilling a governance function for all social work and social care services.
- **The South Ayrshire Chief Officers Group (COG)** provides the primary strategic governance and leadership for public protection arrangements in South Ayrshire. Membership includes

the Chief Executives of South Ayrshire Council and NHS Ayrshire & Arran, the Divisional Commander from Police Scotland, and the Principal Reporter from the Scottish Children's Reporter Administration. The group is supported by senior officers, including the Chief Officer, Chief Social Work Officer, Nurse Director, and the independent Chairs of the Child Protection Committee (CPC) and Adult Protection Committee (APC). The COG meets four times each year and is currently chaired by the Council's Chief Executive.

- The COG is collectively and individually accountable for ensuring that children, young people, and adults at risk are protected and that partner organisations work together effectively to meet statutory duties. It provides governance, scrutiny, and strategic direction for the CPC and APC, which act on its behalf, and commissions inter-agency public protection activity, including learning reviews and associated improvement actions. The group also approves annual reports and improvement plans for the CPC and APC, as well as the MAPPA annual report for the South West Scotland partnership.
- In line with Scottish Government guidance, the COG adopts a broad public protection remit, covering adult protection, child protection, domestic abuse and MARAC, MAPPA, violence against women and girls, and cross-cutting themes such as sexual exploitation. In addition, the South Ayrshire COG seeks annual assurance on key priority areas, including the Prevent Duty, suicide prevention, drug deaths, and Alcohol and Drug Partnership (ADP) activity, ensuring strong oversight of risks and outcomes across the public protection system.
- **South Ayrshire Health and Social Care Directorate Management Team (DMT)** meet on a regular basis and has continued as three times a week to discuss operational and strategic matters.
- The IJB has adopted a "Code of Conduct for Members of Devolved Public Bodies" for all its board members, and a register of members' interests has been established. There have been regular briefing sessions this year keeping members up to date and informed of specific pieces of work. This year this included presentations on frailty work "staying ahead of the curve," the ageing well strategy development and action plan, projects approved with the improvement and innovation fund, implementation of the Connect South Ayrshire service, progress on The Promise and the work of the Alcohol and Drug Partnership.

## The System of Internal Control

The governance framework described operates on the foundation of internal controls. The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability. Development and maintenance of these systems is supported by NHS Ayrshire & Arran and South Ayrshire Council in relation to the operational delivery of health and social care services. These systems include:

- Financial regulations and codes of financial practice;
- Comprehensive budgeting systems;
- Regular reviews of periodic and annual financial reports that indicate financial performance against the forecasts;

- Setting targets to measure financial and other performance;
- Formal project management disciplines; and
- An effective Internal Audit function.

Internal Audit forms part of the IJBs wider governance framework and is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps organisations accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes

The IJB's financial management arrangements conform to the governance requirements of the CIPFA statement: 'The Role of the Chief Finance Officer in Local Government (CIPFA 2016) and the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption.

The IJB complies with the governance requirements of the Global Internal Audit Standards (GIAS) in the UK Public Sector and the CIPFA Statement on the Role of the Head of Internal Audit (2019).

### Review of Adequacy and effectiveness

The Chief Internal Auditor of the IJB is also the Chief Internal Auditor of South Ayrshire Council and reports directly to the IJB Performance and Audit Committee on all audit matters, with the right of access to the Chief Officer, Chief Finance Officer and Chair of the Performance and Audit Committee on any matter.

During 2025-26 Internal Audit operated in accordance with the compliance with GIAS (Global Internal Audit Standards) in the UK Public Sector. These standards require a Quality Assurance and Improvement Programme (QAIP) to be developed and maintained to provide assurance that internal activity is conducted in accordance with an Internal Audit Charter, that it operates in an efficient and effective manner and that it is perceived to be adding value and improving operations.

The Quality Assurance and Improvement Programme (QAIP) covers all aspects of Audit Services and includes both periodic internal self-assessments and five-yearly External Quality Assessments (EQA). Time is allocated within the South Ayrshire Council Annual Internal Plans for this. Annual self-assessments are completed by an Internal Audit team completes the Chief Internal Auditor and external assessments from another Council as part of the Scottish Local Chief Internal Auditor Group (SLACIAG) reciprocal arrangement.

The latest self-assessment was completed in January 2026 and reported the Council's Audit and Governance Panel on 25 February 2026. The self-assessment concluded that overall, the internal audit service generally conforms with the GIAS in the UK Public Sector. There were no areas of non-conformance identified. An action plan has been developed and is being progressed by the Chief Internal Auditor. The last EQA was completed in February 2024 and reported to the Council's Audit and Governance Panel on 29 May 2024. The results of the EQA were broadly in line with the 2024-25 self-assessment.

The overall conclusion was that Internal Audit fully conformed with ten areas and generally conformed with four areas. There were no areas assessed as partially or not conforming. An action plan containing seven improvement actions in relation low priority areas was prepared following the EQA and was fully implemented by the due date of 31 March 2025.

It is the responsibility of the Chief Internal Auditor to provide an annual internal audit opinion on the overall adequacy and effectiveness of the framework of governance, risk management and control. The Chief Internal Auditor presented her opinion to the IJB's Performance and Audit Committee on the 23rd of June 2026.

The IJB uses the systems of the Council and NHS Ayrshire & Arran to manage its financial records. The main objectives of the IJB's framework of internal control systems are:

- to ensure adherence to management policies and directives in order to achieve the organisation's objectives
- to safeguard assets
- to ensure the relevance, reliability, and integrity of information, so ensuring as far as possible the completeness and accuracy of records
- to ensure compliance with statutory requirements

Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, the partners of the IJB are continually seeking to improve the effectiveness of its governance arrangements and systems of risk management and internal control.

### **The work of internal audit**

South Ayrshire Council's Internal Audit section is responsible for delivering the annual Internal Audit Plan for the IJB.

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

In 2025-26 South Ayrshire Council's Internal Audit section operated in accordance with Global Internal Audit Standards (GIAS) in the UK Public sector which came into effect from 1 April 2025. The section undertakes an annual programme of work approved by South Ayrshire Council's Audit and Governance Panel acting in its role as the Council's audit committee. The annual programme of work includes an allocation of time to complete the IJB annual Internal Audit Plan. The IJB Internal Audit Plan is approved by the IJB Performance and Audit Committee.

The Internal Audit service of NHSAAA was provided by Azets in the year to 31 March 2026. Azets' internal audit methodology is aligned to GIAS in the UK Public Sector.

The operational delivery of services within the NHSAAA and South Ayrshire Council on behalf of the IJB will be covered by their respective internal audit arrangements.

South Ayrshire Council's internal audit section provides annual report and assurance statements to the Audit and Governance Panel. The 2025-26 annual report and statement will be presented to the Audit and Governance Panel on 24 June 2026 and concludes that reasonable assurance can be provided over the framework of governance, risk management and control and that adequate controls were in place and operating throughout the Council in 2025-26.

The NHSAAA annual report for 2025-26 was presented to the NHSAAA Audit and Risk Committee on 19 May 2026 and concluded that NHSAA has a framework of governance, risk management and controls that provides reasonable assurance regarding the effective and efficient achievement of objectives, except in relation to aspects of financial sustainability and in elements of health and safety.

All internal audit reports identifying system weaknesses and/or non-compliance with expected controls are brought to the attention of management and include appropriate recommendations and agreed action plans. It is management's responsibility to ensure that proper consideration is given to internal audit reports and that appropriate action is taken on audit recommendations.

### **Achievement of Annual Internal Audit Plan 2025-26**

One review of Financial Sustainability was completed for the IJB in 2025-26. The aim of the review was to provide assurance that there are adequate arrangements in place to manage its financial sustainability and that sufficient mitigations are in place to reduce financial sustainability risks. The assignment concentrated on obtaining assurance that there are adequate arrangements are in place to manage the financial stability of the IJB, assessment of the level of financial sustainability of the IJB was not within the scope of this review. Testing has concluded for this assignment, and it has resulted in substantial assurance, with two low priority actions, being recommended. The draft report is currently being cleared with management, and a copy of the final report will be shared with IJB Members once agreed.

Assurance over the IJB's internal control arrangements is also reliant on systems within the Council and NHSAAA operating effectively.

In addition to the specific assignment for the SA IJB, work carried out in 2025-26 for the Council which has relevance for the IJB included; follow up review of Human Resources and Payroll Fusion controls, a review of Procurement One Time Payments and the Direct Awards Process, Business Continuity and Resilience, Corporate Appointeeship and Continuous Auditing of customer payments and overtime payment.

The Human Resource and Payroll follow up review resulted in substantial assurance that actions had been sufficiently implemented, the One-Time Payment review resulted in limited assurance and the Direct Award process review resulted in reasonable assurance, the Business Continuity Assignment resulted in limited assurance and the Continuous Auditing assignments resulted in substantial assurance. The Corporate Appointeeship has concluded, and the report is going through the clearing process with Council staff.

Work carried out in 2025-26 for the NHSAAA which has relevance for the IJB included Community Equipment Store, Non-Pay Expenditure, Cyber Security and Information Governance. The Non-Payment Expenditure review resulted in immediate major improvement required, the Community Equipment Store and Cyber Security reviews resulted in substantial improvement required and the Information Governance review resulted in minor improvement required.

The Council also participated in the latest National Fraud Initiative which included investigations in relation Creditors, Payroll, Blue Badges, Private Care Homes and Personal Budgets.

## Basis of Opinion

The Chief Auditor's Opinion on the overall adequacy and effectiveness of South Ayrshire Integration Joint Boards framework of governance, risk management and control were informed from the following sources:

- The audit work undertaken by South Ayrshire Council's Internal Audit and Corporate Fraud team in previous years, during the year to 31 March 2026 and in the period after the year-end to date.
- The NHS Ayrshire & Arran Health Board's assurance taken from audit work undertaken to date by the appointed internal auditors, Azets.
- Work undertaken by the partners' external auditors; and
- Chief Internal Auditor's knowledge of the Board's activities for the year 2025-26.

## Opinion

Based on the above, reasonable assurance can be placed on the adequacy and effectiveness of the IJB's framework of governance, risk management and control arrangements for the year ending 31 March 2026.

## Progress on Actions

This year has resulted in steady progression to some of the actions identified in last year's annual accounts.

- Development of Commissioning Plan for set aside budget, has been paused and superseded with the Operational Improvement Plan including reducing delayed transfers of care and unfunded beds within NHSAA.
- Performance continues to be monitored regularly with daily reporting of delayed transfers of care and weekly multi-disciplinary meetings. Meetings are held with Scottish Government on a fortnightly basis focussing on performance and improvement plans.
- The Medium Term Financial Forecast 2026-2031 was updated and presented to the Performance and Audit Committee on the 3<sup>rd</sup> of February. The forecast set out the financial challenges based on three scenarios and options to develop to address these challenges.
- During the year financial reporting has improved with budget holders receiving more detailed activity information on costs incurred within their budgets.

## Further Actions

The IJB has identified the following actions for 2026-27 that will assist with the further strengthening of corporate governance arrangements:

- Continue to monitor actions to improve performance with particular attention to areas highlighted as concerning in the 2025-26 Performance Achievements section of this report.
- Review financial regulations and roll out financial training at budget holder level to ensure financial challenges are clearly understood and governance arrangements are in place to manage budgets effectively.

## Conclusion and Opinion on Assurance

Subject to the above actions, and based on the assurances provided, we consider the governance and internal control environment operating during 2025–26 to provide reasonable and objective assurance that any significant risks impacting on the achievement of our actions will be identified and actions taken to avoid or mitigate their impact.

Systems are in place to continually review and improve the governance and internal control environment and action plans are in place to address identified areas for improvement.

The Annual Governance Statement explains how South Ayrshire IJB complies with the Code of Corporate Governance and meets the requirements of the CIPFA / SOLACE Framework 'Delivering Good Governance in Local Government 2016' and the 'Code of Practice for Local Authority Accounting in the UK: A Statement of Recommended Practice', in relation to the Statement on the System of Internal Financial Control.

South Ayrshire IJB is required to conduct, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review is informed by the work of the HSCP's Senior Management Team (who have responsibility for the development and maintenance of the internal control framework environment), the work of the internal auditors and the Chief Internal Auditor's annual report and reports from external auditors and other review agencies and inspectorates.

In preparing the Annual Governance Statement, the Integration Joint Board considered both NHS A&A and South Ayrshire Council's Annual Governance Statements. There were no issues arising which require any further disclosure in the Integration Joint Board's Governance Statement.

The draft Annual Governance Statement was approved by the Integrated Joint Board on the 10 of June 2026 and finalised version approved by Performance and Audit Committee on the 23 of June 2026.

Mark Inglis  
Chief Officer

Julie Dettbarn  
Chair of the IJB

## Remuneration Report

### Introduction

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

The information in the tables below is subject to external audit. The explanatory text in the Remuneration Report is reviewed by the external auditor to ensure it is consistent with the financial statements.

### Remuneration: IJB Chair and Vice Chair

The IJB comprises voting members appointed through nomination in equal numbers by NHS Ayrshire & Arran and South Ayrshire Council. A Chair and Vice Chair are appointed in accordance with the Integration Scheme and the Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014. As required in Article 4 of the Order the nomination of the IJB Chair and Vice Chair post holders' alternates between a Council and Health Board representative, with the Vice Chair appointment by the constituent authority who did not appoint the Chair. Under the terms of the scheme the posts were required to rotate between Council and NHS Board this year.

The integration scheme Section 2.4.2. states "The appointment to Chairperson and Vice Chairperson is time limited to a period not exceeding three years and carried out on a rotational basis. The term of office of the first Chairperson and Vice Chairperson will be for the period to the local government elections in 2017, thereafter the term of office of the Chairperson and Vice Chairperson will be for a period of two years."

A proposal was brought forward to the IJB meeting on the 11 June 2025, Cllr Julie Dettbarn was nominated as IJB Chairperson from South Ayrshire Council nominees and Jean Ford was nominated as Vice Chairperson from NHS nominees. It was also proposed the term of office for Chairperson and Vice-Chairperson be 2 years as per the integration scheme. Both proposals were approved by the IJB at the meeting.

The IJB does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the IJB. The IJB does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. There were no taxable expenses paid by the IJB. Therefore, no remuneration disclosures are provided for the Chair or Vice Chair.

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

### Remuneration: Senior Officers of the IJB

The IJB does not directly employ any staff in its own right, however specific post-holding officers are non-voting members of the Integration Joint Board.

#### Chief Officer

The appointment of an Integration Joint Board Chief Officer is required by section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 which includes the statement "an Integration Joint Board

is to appoint, as a member of staff, a chief officer". The Chief Officer for the IJB has to be appointed and the employing partner has to formally second the officer to the IJB. The employment contract for the Chief Officer adheres to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer's employment are approved by the IJB.

During 2025-26 Mark Inglis was appointed the new Chief Officer on the 10 November 2025, replacing Tim Eltringham following his retirement on the 14 November 2025.

### Other Officers

No other staff are appointed by the IJB under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below. Both the Chief Officer and the Chief Finance Officer are employed by South Ayrshire Council.

Total remuneration 2024-25 £	Name and post title	Salary, fees and allowances * £	Taxable expenses £	Total remuneration 2025-26 £
138,177	<b>Tim Eltringham *</b> Chief Officer	91,081	0	91,081
	<b>Mark Inglis **</b> Chief Officer	63,672	0	63,672
71,614	<b>Lisa Duncan</b> Chief Finance Officer	74,534	0	74,534
<b>209,790</b>	<b>Total</b>	<b>229,288</b>	<b>0</b>	<b>229,288</b>

\* Tim Eltringham left employment of the IJB and South Ayrshire Council on the 14 Nov 2025, (£143,702 full year equivalent)

\*\* Mark Inglis commenced employment as Chief Officer of IJB on 10 Nov 2025, (£143,702 full year equivalent)

In respect of officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pensions liability reflected on the IJB balance sheet for the Chief Officer or any other officers.

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

	In Year pension contributions		Accrued pension benefits			
	Year to 31/03/2025 £	Year to 31/03/2026 £		As at 31/03/2025	As at 31/03/2026	Difference from 31/03/2025
<b>Tim Eltringham *</b>	9,664	5,137	Pension	85,095	63,708	(21,388)
Chief Officer			Lump Sum	126,075	104,037	(22,038)
<b>Mark Inglis **</b>		4,139	Pension		53,419	53,419
Chief Officer			Lump Sum		52,692	52,692
<b>Lisa Duncan</b>	5,009	4,845	Pension	20,007	22,024	2,018
Chief Finance Officer			Lump Sum	0	0	0
<b>Total</b>	<b>14,673</b>	<b>14,120</b>	<b>Pension</b>	<b>105,102</b>	<b>139,150</b>	<b>34,049</b>
			<b>Lump Sum</b>	<b>126,075</b>	<b>156,730</b>	<b>30,654</b>

\* Pension Contributions to 14 Nov 2025

\*\* Pension Contributions from 10 Nov 2025

### Disclosure by pay bands

As required by the regulations, the following table shows the number of persons whose remuneration for the year was £50,000 or above, in bands of £5,000.

Number of employees in 2024-25	Remuneration band	Number of employees in 2025-26
0	£140,000 - £144,999	0
1	£135,000 - £139,999	0
0	£130,000 - £134,999	0
0	£120,000 - £124,999	1
0	£90,000 - £94,999	1
1	£70,000 - £74,999	1
0	£65,000 - £69,999	0

## Exit Packages

There have been no exit packages in 2024-25 or 2025-26.

Mark Inglis  
Chief Officer

Julie Dettbarn  
Chair of the IJB

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## Financial Statements

The **Comprehensive Income and Expenditure Statement** shows the cost of providing services for the year according to accepted accounting practices.

2024-25			Service	2025-26		
Gross Expenditure	Gross Income	Net Expenditure		Gross Expenditure	Gross Income	Net Expenditure
£000	£000	£000		£000	£000	£000
94,779	-	94,779	Community Care and Health	100,075	-	100,075
86,234	-	86,234	Primary Care	92,041	-	92,041
61,580	-	61,580	Mental Health Services	64,738	-	64,738
26,280	-	26,280	Children and Justice Services	26,903	-	26,903
870	-	870	Integrated Care Fund/Delayed Discharges	887	-	887
10,394	-	10,394	Support Services	7,944	-	7,944
34,488	-	34,488	Acute Hospitals	34,161	-	34,161
34	-	34	IJB Operational Costs	35	-	35
<b>314,659</b>	<b>0</b>	<b>314,659</b>	<b>Cost of Services</b>	<b>326,784</b>	<b>0</b>	<b>326,784</b>
-	(102,743)	(102,743)	South Ayrshire Council Funding	-	(106,972)	(106,972)
-	(205,511)	(205,511)	NHS Ayrshire & Arran Funding	-	(219,964)	(219,964)
<b>0</b>	<b>(308,254)</b>	<b>(308,254)</b>	<b>Total Taxation And Non-Specific Grant Income (note 5)</b>	<b>-</b>	<b>(326,936)</b>	<b>(326,936)</b>
<b>314,659</b>	<b>(308,254)</b>	<b>6,406</b>	<b>(Surplus) or Deficit on Provision of Services</b>	<b>326,784</b>	<b>(326,936)</b>	<b>(152)</b>

The Comprehensive Income and Expenditure Statement has taken account of £8.398m use of reserves allocated in 2025-26 netted off with £8.550m underspend against budget to produce a surplus on provision of services of £0.152m.

There are no statutory or presentation adjustments which affect the IJB's application of the funding received from partners. The movement in the General Fund balance is therefore solely due to the transactions shown in the Comprehensive Income and Expenditure Statement. Consequently, an Expenditure and Funding Analysis is not provided in these annual financial statements.

The **Movement in Reserves Statement** shows the movement in the year on the IJB's reserves. The movements which arise due to statutory adjustments which affect the General Fund balance are separately identified from the movements due to accounting practices. Note 8 Useable Reserve – General Fund provides detail of specific movements in reserves during the year.

Movement in Reserves	General Fund Balance 2025–26	Earmarked Reserves 2025–26	Total Reserves 2025–26
	£000	£000	£000
Opening balance as at 1 April 2025	597	10,465	11,062
Total Comprehensive Income and Expenditure	1,957	(1,805)	152
Adjustments between accounting basis and funding basis under regulations	0	0	0
<b>Increase or (decrease) in year</b>	<b>1,957</b>	<b>(1,805)</b>	<b>152</b>
<b>Closing Balance as at 31 March 2026</b>	<b>2,554</b>	<b>8,660</b>	<b>11,214</b>

The closing balance in the General Fund on the 31<sup>st</sup> of March 2026, represents an in-year increase of £1.957m.

Movement in Reserves	General Fund Balance 2024–25	Earmarked Reserves 2024–25	Total Reserves 2024–25
	£000	£000	£000
Opening balance as at 1 April 2024	4,237	13,231	17,468
Total Comprehensive Income and Expenditure	(3,640)	(2,766)	(6,406)
Adjustments between accounting basis and funding basis under regulations	0	0	0
<b>Increase or (decrease) in year</b>	<b>(3,640)</b>	<b>(2,766)</b>	<b>(6,406)</b>
<b>Closing Balance as at 31 March 2025</b>	<b>597</b>	<b>10,465</b>	<b>11,062</b>

The **Balance Sheet** shows the value of the IJB's asset 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.

31 March 2025 £000		Notes	31 March 2026 £000
11,062	Short Term Debtors	6	11,214
0	Short Term Creditors	7	0
<b>11,062</b>	<b>Net Assets</b>		<b>11,214</b>
11,062	Usable Reserve: General Fund	8	11,214
<b>11,062</b>	<b>Total Reserves</b>		<b>11,214</b>

The Statement of Accounts present a true and fair view of the financial position of the Integration Joint Boards as at 31 March 2026 and its income and expenditure for the year then ended.

The unaudited accounts were issued on the 30 June 2026, and the audited accounts were authorised for issue on the 9 September 2026.

*Lisa Duncan*

Lisa Duncan  
Chief Finance Officer

## Notes to the Financial Statements

### Note 1 – Significant Accounting Policies

#### General principles

The Financial Statements summarise the authority's transactions for the 2025-26 financial year and its position at the year-end as at 31 March 2026.

The South Ayrshire 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 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 annual 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 expenditure and income

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 and expenditure have been recognised but settlement in cash has not taken place, a debtor or creditor is recorded in the Balance Sheet.
- Where debts may not be received, the balance of debtors is written down.

For the Integration Joint Board financial statements, a debtor and/or creditor will be recorded where the partner contributions differ from the actual net expenditure in year, this allows any surplus or deficit on the provision of services to be transferred to the reserves held by the Integration Joint Board.

#### Funding

The IJB is primarily funded through contributions from the statutory funding partners, South Ayrshire Council and NHS Ayrshire & Arran. Expenditure is incurred as the IJB commissions specified health and social care services from the funding partners for the benefit of service recipients in South Ayrshire.

#### 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 31 March is represented as a debtor or creditor on the IJB's Balance Sheet.

### **Employee benefits**

The IJB does not directly employ staff. Staff are 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 on its Balance Sheet.

The IJB has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs. Where material the Chief Officer's absence entitlement at 31 March is accrued, for example in relation to annual leave earned but not yet taken.

### **Reserves**

The Integration Joint Board's reserves are classified as either Usable or Unusable Reserves. The IJB's only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March shows the extent of resources which the IJB can use in later years to support service provision.

### **Indemnity insurance**

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Ayrshire & Arran and South Ayrshire Council have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide.

Unlike NHS Ayrshire & Arran, the IJB does not have any 'shared risk' exposure from participation in CNORIS (Clinical Negligence and Other Risks Indemnity Scheme). The IJB participation in the CNORIS scheme is therefore equivalent to normal insurance arrangements.

Known claims are assessed as to the value and probability of settlement. Where it is material the overall expected value of known claims taking probability of settlement into consideration, is provided for in the IJB's Balance Sheet.

The likelihood of receipt of an insurance settlement to cover any claims is separately assessed and, where material, presented as either a debtor or disclosed as a contingent asset.

### **VAT Status**

The IJB is a non-taxable body and does not charge or recover VAT on its functions.

## **NOTE 2 – Critical Judgements and Estimation Uncertainty**

The critical judgements made in the Financial Statements relating to complex transactions are:

- In applying the accounting policies, the IJB has had to make a critical judgement relating to the values included for Set Aside services. The Set Aside figure included in the IJB Financial Statements in 2025-26 is based upon work undertaken by the Ayrshire Finance Leads group to establish the baseline resource for each Partnership and how this compares to the NRAC 'fair share' of resources. A model has been created to update Set Aside activity and values on a quarterly basis, to map activity data (bed days, admissions, discharges) against costs across the six specialties at the various Acute services locations. The Set Aside values included in the 2025-26 Annual Accounts are based on

baseline activity levels of average bed days in the four years 2016-17 to 2019-20 (pre-pandemic years) at actual costs 2025-26, the Set Aside figure included in the accounts does not reflect the true cost of actual activity for 2025-26.

- On behalf of all IJBs within the NHS Ayrshire and Arran area, the IJB acts as the lead partner for the Community Equipment Services, Continence Services and Family Nurse Partnership. It commissions services on behalf of the three Ayrshire IJBs and reclaims the costs involved. This arrangement is treated as an agency arrangement. In the absence of an alternative agreement or approach being outlined in the Integration Scheme, the recharges across the partnerships for lead services are based on an NRAC share of costs, this may not reflect the actual cost of delivering services to the population in the three areas.

There are no material estimation uncertainties included within the Financial Statements.

### **NOTE 3 – Events After the Reporting Period**

The audited annual financial statements will be authorised for issue by the Chief Finance Officer on 9 September 2026. Events taking place after this date are not reflected in the financial statements or notes.

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Annual Accounts are authorised for issue. Two types of events can be identified:

- Those that provide evidence of conditions that existed at the end of the reporting period the financial statements are adjusted to reflect such events; and
- Those that are indicative of conditions that arose after the reporting period – the financial statements are not adjusted to reflect for such events, but where a category of events would have a material impact disclosure is made in the notes of the nature of the events and their estimated financial effect.
- The Chief Financial Officer is not aware of any such events that require disclosing.

**NOTE 4 – Expenditure and Income Analysis by Nature**

2024–25		2025–26
£000's		£000's
128,309	Services commissioned from South Ayrshire Council	131,819
186,153	Services commissioned from NHS Ayrshire & Arran	194,745
163	Other IJB Operating Expenditure	185
34	Auditor Fee: External Audit Work	35
(308,254)	Partners Funding Contributions and Non-Specific Grant Income	(326,936)
<b>6,406</b>	<b>(Surplus)/Deficit on the Provision of Services</b>	<b>(152)</b>

**NOTE 5 – Taxation and Non-Specific Grant Income**

2024–25		2025–26
£000's		£000's
(102,743)	Funding Contribution from South Ayrshire Council	(106,972)
(205,511)	Funding Contribution from NHS Ayrshire & Arran	(219,964)
<b>(308,254)</b>	<b>Taxation and Non-specific Grant Income</b>	<b>(326,936)</b>

The funding contributions from the partners shown above include funding which is ring-fenced for the provision of specific services. Such ring-fenced funding is presented as income in the Cost of Services in the Comprehensive Income and Expenditure Statement.

The funding contribution from NHS Ayrshire & Arran shown above includes £34.161m (2024–25 £34.488m) in respect of 'set aside' resources relating to acute hospital and other resources. These are provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB however has responsibility for the consumption of, and level of demand placed on, these resources.

#### NOTE 6 – Debtors

31 March 2025 £000's		31 March 2026 £000's
9,618	South Ayrshire Council	4,881
1,445	NHS Ayrshire & Arran	6,333
<b>11,062</b>	<b>Total Debtors</b>	<b>11,214</b>

Amounts owed from the funding partners are stated on a net basis. Debtor and Creditor balances recognised by the funding partners but not yet settled in cash terms are offset against the funds they are holding on behalf of the Integration Joint Board.

#### NOTE 7 – Creditors

31 March 2025 £000's		31 March 2026 £000's
0	South Ayrshire Council	0
0	NHS Ayrshire & Arran	0
<b>0</b>	<b>Total Creditors</b>	<b>0</b>

#### NOTE 8 – Usable Reserve: General Fund

The IJB holds a balance on the General Fund which will normally comprise one of three elements:

- As a working balance to help cushion the impact of uneven cash flows.
- As a contingency to manage the impact of unexpected events or emergencies.
- As a means of building up funds, often referred to as earmarked reserve, to meet known or predicted liabilities.

The table below shows the movements on the General Fund balance, analysed between those elements earmarked for specific planned expenditure and the amount held in unallocated reserves.

The IJB held £11.214m in reserves at 31 March 2026, as detailed in the table below. This includes £3.261m Operational Improvement Plan funding held on behalf of NHSAA and the three Ayrshire IJBs. The Improvement and Innovation Fund balance of £2.658m committed to be used over the next two-year period to invest in specific projects aimed to support future financial sustainability. At the end of the year there was balance of £2.554m remaining unallocated in the General Fund.

2024-25				2025-26			
Balance at 31 March 2024	Transfers Out 2024-25	Transfers In 2024-25	Balance at 31 March 2025		Transfers Out 2025-26	Transfers In 2025-26	Balance at 31 March 2026
£000's	£000's	£000's	£000's		£000's	£000's	£000's
<b>Earmarked Funds</b>							
193	(193)	119	119	ADP	(119)	292	292
203	(203)	636	636	PCIF	(636)	862	862
231	(231)	283	283	Primary Care Other	(283)	0	0
110	(110)	100	100	Action 15	(100)	0	0
461	(461)	426	426	Mental Health Recovery and Renewal	(426)	39	39
132	(132)	0	0	Community Living Fund	0	0	0
0	0	0	0	Operational Improvement Plan - Community Equipment Store	0	500	500
0	0	0	0	Operational Improvement Plan - NHSAA and Ayrshire IJB's	0	3,261	3,261
6,090	(4,313)	2,477	4,254	Approved Earmarked	(3,968)	762	1,048
5,811	(1,966)	802	4,647	Improvement and Innovation Fund Committed	(2,671)	682	2,658
<b>13,231</b>	<b>(7,609)</b>	<b>4,843</b>	<b>10,465</b>	<b>Total Earmarked</b>	<b>(8,203)</b>	<b>6,398</b>	<b>8,660</b>
4,237	(3,640)	0	597	Unallocated General Fund	(597)	2,554	2,554
<b>4,237</b>	<b>(3,640)</b>	<b>0</b>	<b>597</b>	<b>Total General Fund Reserves</b>	<b>(597)</b>	<b>2,554</b>	<b>2,554</b>
<b>17,468</b>	<b>(11,249)</b>	<b>4,843</b>	<b>11,062</b>	<b>Total Reserves</b>	<b>(8,800)</b>	<b>8,952</b>	<b>11,214</b>

## NOTE 9 – Agency Income and Expenditure

On behalf of all IJBs within the NHS Ayrshire & Arran area, the IJB acts as the lead manager for Community Equipment Services, Continence Services and Family Nurse Partnership. It commissions services on behalf of the other IJBs and reclaims the costs involved. The payments that are made on behalf of the other IJBs, and the consequential reimbursement, are not included in the Comprehensive Income and Expenditure Statement (CIES) since the IJB is not acting as principal in these transactions.

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

2024-25 £000's		2025-26 £000's
3,967	Expenditure on Agency Service - Lead Partnership	4,739
(3,967)	Reimbursement for Agency Services - Lead Partnership	(4,739)
<b>0</b>	<b>Net Agency Expenditure Excluded from the CIES</b>	<b>0</b>

#### NOTE 10 – Related Party Transactions

The IJB has related party relationships with NHS Ayrshire and Arran and South Ayrshire Council. In particular the nature of the partnership means that the IJB may influence, and be influenced by, its partners. The following transactions and balances included in the IJB's financial statements are presented to provide additional information on the relationships.

There are key management personnel employed by NHS Ayrshire & Arran and South Ayrshire Council; these costs are included in the expenditure on services provided. The non-voting Board members employed by the Council and Health Board include the Chief Officer, Chief Finance Officer, Chief Social Work Officer, representatives of primary care, nursing and non-primary care services, and a staff representative. Details of the remuneration for some specific post-holders is provided in the Remuneration Report.

Support services were not delegated to the Integration Joint Board through the Integration Scheme and are instead provided by NHS Ayrshire & Arran and South Ayrshire Council free of charge as 'services in kind.' These include services such as financial management, human resources, legal services, committee services, ICT, payroll, internal audit and accommodation.

2024-25 £000's	Transactions with NHS Ayrshire & Arran	2025-26 £000's
(205,511)	Funding Contributions received from NHS Board	(219,964)
186,153	Expenditure on Services Provided by NHS Board	194,745
17	Auditor Fee: External Work	18
82	Key Management Personnel: Non-Voting Board Members	93
<b>(19,259)</b>	<b>Net Transactions with NHS Board</b>	<b>(25,108)</b>

31-Mar-25 £000's	Balances with NHS Ayrshire & Arran	31-Mar-26 £000's
1,445	Debtor Balances: Amounts due from NHS Board	6,333
0	Creditor Balances: Amounts due to NHS Board	0
<b>1,445</b>	<b>Net Balances with NHS Board</b>	<b>6,333</b>

2024-25 £000's	Transactions with South Ayrshire Council	2025-26 £000's
(102,743)	Funding Contributions received from South Ayrshire Council	(106,972)
128,309	Expenditure on Services Provided by South Ayrshire Council	131,819
17	Auditor Fee: External Work	18
82	Key Management Personnel: Non-Voting Board Members	93
<b>25,665</b>	<b>Net Transactions with South Ayrshire Council</b>	<b>24,958</b>

31-Mar-25 £000's	Balances with South Ayrshire Council	31-Mar-26 £000's
9,618	Debtor Balances: Amounts due from South Ayrshire Council	4,881
0	Creditor Balances: Amounts due to South Ayrshire Council	0
<b>9,618</b>	<b>Net Balances with South Ayrshire Council</b>	<b>4,881</b>

## NOTE 11 – VAT

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

The VAT treatment of expenditure in the IJB's financial statements depends on which of the partner agencies is providing the service as these agencies are treated differently for VAT purposes.

Where the Council is the provider, income and expenditure exclude any amounts related to VAT, as all VAT collected is payable to H.M. Revenue and Customs and all VAT paid is recoverable from it. The Council is not entitled to fully recover VAT paid on a very limited number of items of expenditure and for these items the cost of VAT paid is included within service expenditure to the extent that it is irrecoverable from H.M. Revenue and Customs.

Where the NHS is the provider, expenditure incurred will include irrecoverable VAT as generally the NHS cannot recover VAT paid as input tax and will seek to recover its full cost as income from the Commissioning IJB.

## NOTE 12 – Accounting Standards Issued Not Yet Adopted

The Code requires the disclosure of information about accounting changes that will be required by new accounting standards that has been issued but not yet adopted.

At the date of authorisation of these financial statements, the IJB has not applied the following new and revised IFRS Standards that have been issued but are not yet effective:

- Amendments to FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (Amendments to Heritage Assets). Applicable for periods beginning on or after 1 January 2026
- Amendments to IFRS 9 and IFRS 7: Amendments to the Classification and Measurement of Financial Instruments. Applicable for periods beginning on or after 1 January 2026
- Annual Improvements to IFRS Accounting Standards – Volume 11: Applicable for periods beginning on or after 1 January 2026
- Amendments to IFRS 9 and IFRS 7: Contracts Referencing Nature-dependent Electricity. Applicable for periods beginning on or after 1 January 2026
- Amendments to IAS 21: The effects of changes in Foreign Exchange Rate (Lack of Exchangeability). Applicable for periods beginning on or after 1 January 2026
- Amendments to IFRS 17: Changes to recognition, measurement, presentation and disclosure of insurance contracts. Applicable for periods beginning on or after 1 January 2026

The IJB does not expect that the adoption of the Standards listed above will have a material impact on the financial statements in future periods.

## Glossary of Terms

Although the terminology used in the Annual Accounts is intended to be self-explanatory, it may be helpful to readers to provide additional definition and interpretation of the terms used.

### Accounting Period

The period of time covered by the Accounts normally a period of twelve months commencing on 1 April each year. The end of the accounting period is the Balance Sheet date.

### Accruals

The concept that income and expenditure are recognised as they are earned or incurred not as money is received or paid.

### Balance Sheet

A statement of the recorded assets, liabilities and other balances at the end of the accounting period.

### CIPFA

The Chartered Institute of Public Finance and Accountancy.

### Consistency

The concept that the accounting treatment of like terms within an accounting period and from one period to the next is the same.

### CNORIS

The Clinical Negligence and Other Risks Indemnity Scheme

### COSLA

Convention of Scottish Local Authorities

### Creditor

Amounts owed by the IJB for work done, goods received, or services rendered within the accounting period, but for which payment has not been made by the end of that accounting period.

### Debtor

Amount owed to the IJB for works done, goods received, or services rendered within the accounting period, but for which payment has not been received by the end of that accounting period.

### Entity

A body corporate, partnership, trust, unincorporated association or statutory body that is delivering a service or carrying on a trade or business with or without a view to profit. It should have a separate legal personality and is legally required to prepare its own single entity accounts.

### IAS

International Accounting Standards

## **IFRS**

International Financial Reporting Standards

## **ISA**

International Standard on Auditing

## **ISD**

Information Services Division Scotland

## **LASAAC**

Local Authority (Scotland) Accounts Advisory Committee

## **Liability**

A liability is where the IJB owes payment to an individual or another organisation. A current liability is an amount which will become payable or could be called in within the next accounting period e.g. creditors or cash overdrawn. A non-current liability is an amount which by arrangement is payable beyond the next year at some point in the future or will be paid off by an annual sum over a period of time.

## **NRAC**

NHS Scotland Resource Allocation Committee (Scottish NHS resource allocation formula)

## **Post Balance Sheet Events**

Post Balance Sheet events are those events, favourable or unfavourable, that occur between the Balance Sheet date and the date when the Annual Accounts are authorised for issue.

## **Provisions**

An amount put aside in the accounts for future liabilities or losses which are certain or very likely to occur but the amounts or dates of when they will arise are uncertain.

## **PSIAS**

Public Sector Internal Audit Standards.

## **Related Parties**

Bodies or individuals that have the potential to control or influence the IJB or to be controlled or influenced by the IJB. For the IJB's purposes, related parties are deemed to include voting members, the Chief Officer and their close family and household members.

## **Remuneration**

All sums paid to or receivable by an employee and sums due by way of expenses allowances (as far as these sums are chargeable to UK income tax) and the monetary value of any other benefits received other than in cash.

## **Reserves**

The accumulation of surpluses, deficits and appropriation over past years. Reserves of a revenue nature are available and can be spent or earmarked at the discretion of the IJB.

### **Revenue Expenditure**

The day-to-day expenses of providing services.

### **Significant Interest**

The reporting authority is actively involved and is influential in the direction of an entity through its participation in policy decisions.

### **SOLACE**

Society of Local Authority Chief Executives.

### **The Code**

The Code of Practice on Local Authority Accounting in the United Kingdom

DRAFT

This information can be made available, on request, in braille, large print or audio formats and can be translated into a range of languages. Contact details are provided below.

درخواست کرنے پر یہ معلومات نابینا افراد کے لئے ابھرے حروف، بڑے حروف یا آڈیو میں مہیا کی جاسکتی ہے اور اس کا مختلف زبانوں میں ترجمہ بھی کیا جاسکتا ہے۔ رابطہ کی تفصیلات نیچے فراہم کی گئی ہیں۔

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ਇਹ ਜਾਣਕਾਰੀ ਮੰਗ ਕੇ ਬੋਲ, ਵੱਡੇ ਅੱਖਰਾਂ ਅਤੇ ਸਣਨ ਵਾਲੇ ਰਪ ਵਿਚ ਵੀ ਲਈ ਜਾ ਸਕਦੀ ਹੈ, ਅਤੇ ਇਹਦਾ ਤਰਜਮਾ ਹੋਰ ਬੋਲੀਆਂ ਵਿਚ ਵੀ ਕਰਵਾਇਆ ਜਾ ਸਕਦਾ ਹੈ। ਸੰਪਰਕ ਕਰਨ ਲਈ ਜਾਣਕਾਰੀ ਹੇਠਾਂ ਦਿੱਤੀ ਗਈ ਹੈ।

Niniejsze informacje mogą zostać udostępnione na życzenie, w alfabecie Braille'a, w druku powiększonym lub w formacie audio oraz mogą zostać przetłumaczone na wiele języków obcych. Dane kontaktowe znajdują się poniżej.

Faodar am fiosrachadh seo fhaighinn, le iarrtas, ann am braille, clò mòr no clàr fuaim agus tha e comasach eadar-theangachadh gu grunn chànanan. Tha fiosrachadh gu h-ìosal mu bhith a' cur fios a-steach.

## South Ayrshire Health and Social Care Partnership

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