



**Falkirk  
Health and Social Care  
Partnership**

# Unaudited Annual Accounts *2025/2026*

— Falkirk Integration Joint Board



**FALKIRK COUNCIL** **NHS**  
..... **Forth Valley**

**Contents**

Management Commentary.....3

Statement of Responsibilities.....24

Remuneration Report..... 25

Comprehensive Income and Expenditure Statement.....34

Movement in Reserves Statement ..... 35

Balance Sheet.....36

Notes to the Financial Statements.....37

Independent Auditor’s report to Members of Falkirk Integration Joint Board and the Accounts Commission .....46

Glossary .....47

# Management Commentary

## Introduction

This publication presents the financial position and performance of Falkirk's Integration Joint Board ("the IJB") for the year to 31 March 2026.

The financial statements have been prepared in accordance with the [Local Authority Accounts \(Scotland\) Regulations 2014](#) and the [Code of Practice on Local Authority Accounting in the United Kingdom](#) as per the requirements of section 106 of the Local Government Scotland Act 1973.

The Financial Statements are comprised of:

1. A management commentary providing an overview of operational and financial performance during 2025/26 and how this supported delivery of the IJB's strategic priorities. The management commentary also looks forward to future financial plans, considering the risks and challenges we face as we strive to achieve the best possible outcome for people living in the Falkirk area.
2. A statement of responsibilities in respect of the administration of the IJB's financial affairs and delivery of best value.
3. A remuneration report summarising remuneration and associated pension benefits in respect of specified IJB members and staff.
4. An annual governance statement describing the IJBs corporate governance arrangements and systems of internal control.
5. A comprehensive income and expenditure statement which reports the overall surplus or deficit arising from the provision of delegated services.
6. A movement in reserves statement which outlines the position on IJB reserves during the course of the year.
7. A balance sheet which summarises the assets and liabilities of the IJB as at 31 March 2026.
8. Notes to the financial statements, including general accounting policies and other explanatory information.

## Role and Remit of Falkirk Integration Joint Board

Falkirk IJB was formally established under the Public Bodies (Joint Working) (Scotland) Act 2014 to lead the integration, strategic planning and commissioning of adult health and social care services in the Falkirk area. Integration of health and social care services is a key flagship policy of the Scottish Government which aims to ensure that people receive the care and support they need at the right time, in the right setting and in a more joined up way. All of which should be underpinned by anticipatory and preventative care planning. This supports the IJB's fundamental purpose **to enable people in the Falkirk area to live full and positive**

***lives within supportive and inclusive communities.***

The scope of the health and social care services delegated to the IJB during 2025/26 is outlined in the Integration Scheme (a legal document, subject to Ministerial approval, which sets out the specific services involved and how they will be planned, resourced, and operationally delivered by the IJB).

The current functions delegated to the IJB by Falkirk Council and NHS Forth Valley for the purposes of 2025/26 reporting are detailed in the Integration Scheme and includes:

- Adult Social Work services
- Integrated Learning Disability services
- Integrated Mental Health services
- Drug and Alcohol Services
- District Nursing
- Allied Health Professionals
- Community Hospitals
- Health Improvement
- Occupational Therapy services
- Administrative staffing within a healthcare setting
- Primary Care Services
- General Dental Services
- Public Dental Service
- Ophthalmic Services
- Primary Care Prescribing
- Out of Hours Primary Care

During 2024/25 a review of the Falkirk Integration Scheme was undertaken and a revised scheme was approved by Falkirk Council and NHS Forth Valley and endorsed by the IJB. The revised scheme was approved by Scottish Ministers on 9 April 2026 and came into effect from this date. The key changes to the Integration Scheme include the delegation of Children's and Families and Justice Services from Falkirk Council, prison healthcare from NHS Forth Valley, provisions for hosted services and an increase in voting membership from three to four members for both Falkirk Council and NHS Forth Valley. These will be included in our accounts from next financial year.

There will be further expansion of voting membership effective from September 2026 as a result of the introduction of the Scottish Statutory Instrument (SSI) to Extend Voting Rights to IJB Lived Experience Representatives. This is not directly related to the revised Integration Scheme and will apply to all IJBs.

The IJB is a legal entity in its own right established in October 2015 following ministerial approval of the original Integration Scheme

developed by Falkirk Council and NHS Forth Valley, with the IJB taking responsibility for the delegated functions from 1 April 2016. During 2025/26, membership of the IJB comprised six voting members (three elected members appointed by Falkirk Council and three Non-Executive Directors appointed by NHS Forth Valley), together with 12 non-voting members. Non-voting members include the Chief Officer, Chief Finance Officer, and a wide range of other health and social care professional advisers, including representatives from the third sector, carers, service users, and staff engaged in the provision of integrated services from the constituent authorities.

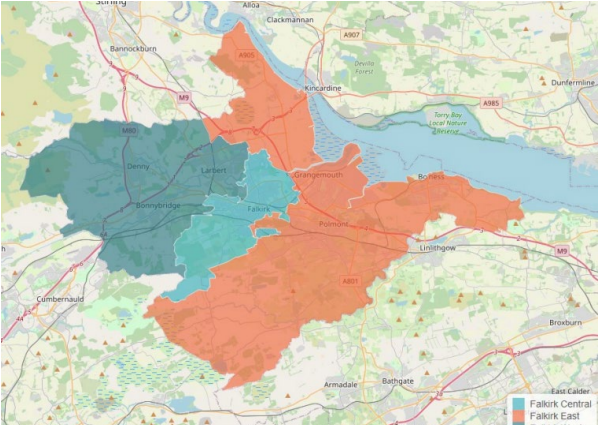
The Chair and Vice Chair of the IJB are appointed for a two-year term by Falkirk Council and NHS Forth Valley on a rotational basis. During 2025/26, the IJB was chaired by Gordon Johnston, appointed by NHS Forth Valley with effect from 1 May 2025 having previously held the role of Vice-Chair. He replaced Councillor Fiona Collie, who was subsequently appointed as Vice Chair by Falkirk Council.

The IJBs governance frameworks continue to be reviewed, and the key elements of the frameworks including Standing Orders, Scheme of Delegation and Financial Regulations will be reviewed and refreshed during 2026/27 to ensure they remain fit for purpose post approval of the revised Integration Scheme.

**Strategic Planning**

A key statutory duty of the IJB is to develop a Strategic Plan for integrated functions and budgets which sets out the way in which the arrangements for carrying out the functions are intended to achieve or contribute towards achieving the national health and wellbeing outcomes. As part of this work, the IJB has implemented a locality planning structure, comprised of three distinct geographic areas to ensure that the overall Strategic Plan is accessible and responsive to the needs and unique circumstances of our local communities across East, West and Central Falkirk (see figure 1).

Figure1: Locality Map



Throughout 2024 and 2025 Locality Plans were developed for each of the locality areas (Central, East, and West). The plans support local development of services and implement the principles of the Scottish

Government’s Localities Guidance. Engagement with communities will be ongoing and feedback will shape future iterations.

Community empowerment and engagement is key in this respect and the IJB works closely with a range of stakeholders including Falkirk Community Planning Partnership to ensure service developments are consistent with their Local Outcomes Improvement Plan (LOIP) and Falkirk Council Housing Services to determine and influence housing requirements at locality level. The IJB also consults and maintains established forums with carers and the third and independent sectors.

The current Strategic Plan 2023 to 2026 comes to an end this year, and a new 10-year strategic plan will be delivered in 2026 covering 2026-2036. The current plan sets out how adult health and social care services will be delivered in Falkirk over the medium term to deliver the national outcomes for health and wellbeing. In developing the Strategic Plan, a Strategic Needs Assessment was produced to provide an understanding of the health and care needs of the local population.

The key issues detailed within the current Strategic Plan are:

- There is an ageing population within the Falkirk area, with current projections expecting an 80% increase in the 75+ population between 2018-2043, which will likely lead to an increase in demand for health and social care services;
- Ongoing housing, deprivation, and cost of living pressures within the Falkirk area are likely to contribute to a decrease in overall health.
- An increasing number of drug-related deaths and drug and alcohol related hospital admissions;
- The Covid-19 pandemic has had profound effect on social care services with some services struggling to keep up with demand; and
- Decreased staffing levels and challenges in recruiting and retaining staff in social care roles continues to add additional pressure.

To respond to these challenges, the Partnership developed a high-level delivery plan and updated strategic plan. This includes four strategic priorities and three cross-cutting workstream priorities:

**Our strategic priorities (2023 – 2026)**

Community-based services	Accessible care	Early intervention & prevention	Carer support
Enhance services to improve the ‘flow’ through hospital settings, prevent admission, and promote	Improve the way people access services – enabling everyone to access the right care, at the right time, in the right	Minimise the harm of long-term health conditions, ill mental health, substance use, or neglect through early	Assist, inform, and empower unpaid carers to manage their caring role and have a fulfilled life outside of caring

Community-based services	Accessible care	Early intervention & prevention	Carer support
independent living.	place.	action.	

### Supporting workstreams

Workforce	Technology	Communication
Recruitment, retention, and celebration of staff across all services.	Explore new ways of helping people and delivering services.	Improving engagement, feedback opportunities, and signposting info.

### 2025/26 Operational Highlights

In financial year 2025/26 the IJB has remained committed to achieving its overall vision to enable people in the Falkirk area to live full and positive lives within supportive communities. Many services have continued to see a significant increase in demand and the focus is now on continuing the transformation journey to ensure financial sustainability as services evolve and develop in line with strategic priorities. The previous Transformation Board was replaced by the new Strategic Planning and Transformation Programme Board offering programme oversight.

The updated management structure and IJB management governance arrangements allow greater focus on whole system transformation, delivery of agreed efficiencies and greater financial stewardship and control.

Some notable new and ongoing developments during 2025/26 are detailed below:-

#### Falkirk Alcohol & Drug Partnership (ADP)

Throughout 2025, the ADP worked with partners to undertake an extensive needs assessment of Falkirk’s substance use support provision and to answer the question: Are the right services and supports in the right place, for the right people, in the right quantity, at the right time?

The study gathered a wide range of evidence and combined analysis of epidemiological data with extensive community engagement. The ADP support team spoke with those directly affected by their own or someone else’s substance use including people with lived or living experience of alcohol or other drug problems, family members, and professionals who work in prevention, treatment, and support services. This included focus groups and interviews with individuals who are using (have used) services, interviews with family members, an online survey of staff, and a multi-agency working group.

The recommendations within the report will be included in future

planning discussions. These include widening the reach of services, expanding treatment and support options, and integrating care pathways to support improved multidisciplinary care.

A new multiyear strategic framework is being developed, guided by the strategic needs assessment, to shape future commissioning and enhance care for people affected by substance use in Falkirk.

A new Tackling Stigma training programme aimed at staff across local services has been developed. The training is designed to challenge unconscious bias, improve language and communication, and build empathy when working with people affected by substance use, exploring the way that stigma manifests with reflective exercises. It also includes a focus on ways to challenge stigma, unconscious bias, and the impact of stigma on access to care, recovery, and wellbeing of all involved.

Delivery began in spring 2025, with CVS Falkirk as the pilot organisation. Interest in the programme has also been expressed by Children's Social Work, Community Justice Scotland, and several partners within the Community Planning Partnership. During 2025, training was delivered to staff from various services including housing, community development, third sector, social work and police.

The ADP, in collaboration with the Child and Multi-Agency Services Workforce Development Team, has co-produced new training available to partners. The training focuses on the impact of parental substance use, helping practitioners build confidence and consistency when assessing and responding to the needs of children and families affected by substance use.

The ADP Lived Experience Panel, made up and run entirely by people with lived and living experience of substance use has been running throughout the year. The Authentic Voices Group has continued to play a significant strategic role in shaping local and national policy and practice. Members have provided valuable insight into the Mental Health and Substance Use Protocol, developed in partnership with Healthcare Improvement Scotland and The Lines Between. The panel has also actively contributed to the ongoing Locality Planning process, Trauma-Informed Practice and Policy in Falkirk Council, and Falkirk ADP's Strategic Needs Assessment. Looking ahead, the group will support the development of effective data-gathering approaches at the Mental Health and Substance Use interface across Forth Valley and will inform the implementation strategy of the newly established Trauma-Informed Implementation Group in Falkirk.

The AVG was recently invited to contribute to the Scottish Government's Planning with People guidance for individuals affected by substance use, developed jointly with Healthcare Improvement Scotland. This reflects increasing national recognition of the group's expertise and lived-experience perspective.

## **AHP Service**

### **Outpatient Dietetics**

The Community Dietetic Service has strengthened care pathways across Forth Valley community hospitals by developing clear procedures outlining roles, responsibilities, and escalation processes. This ensures staff are equipped to deliver safe, consistent care, particularly during periods of workforce change or cross-cover, and supports patients receiving the right information at the right stage of their care journey.

### **Primary Care Advanced Practice Physiotherapy (APP)**

Advanced Practice Physiotherapists (APP) have improved access to assessment and advice around Musculoskeletal injuries and conditions across GP practices. Targeted engagement-work in 2025/26 in the GP practices with least APP resource has now led to measurable improvements, contributing to more efficient use of primary care capacity and enhanced patient access to timely care.

### **MSK Physiotherapy**

MSK Physiotherapy is progressing service redesign through the introduction of direct access/self-referral and patient-initiated review pathways. This has been shown to improve timely access and patient choice in how/ when they are assessed and treated. In addition, a new innovative placement model co-developed with Stirling University embeds quality improvement into student learning. This has led to an increase in the scale and speed of improvement work across the service. Furthermore, the Physiotherapy service is collaborating with Public Health around measuring the impact of various treatment options for Knee Arthritis. The aim of this project is to understand and identify which clinical interventions are most/ least effective with a view to securing best value.

### **Podiatry**

The Podiatry Service has introduced a structured self-referral pathway with standardised triage processes to improve timely, equitable access and reduce reliance on GP referrals. This supports earlier intervention, prevention of deterioration, and more sustainable use of primary care capacity, while strengthening collaboration with primary care partners.

### **Care at Home**

The Care Inspectorate completed an Integrated Care at Home Strategic Inspection between April and September 2025. The Partnership was the first area to have this type of inspection carried out in Scotland. The inspection question assessed was “How effectively were the health and social care partnership’s commissioning arrangements contributing to good outcomes for people and carers?”.

Overall, the Partnership was evaluated in all seven key areas as good. This applies to performance where there are a number of important strengths

which, taken together, clearly outweigh areas for improvement. An improvement plan has been shared with the Care Inspectorate to address the areas where improvement was identified.

The Care at Home redesign process was paused in 2024 due to the challenging financial position and the need to consider how the service fit into the HSCP's future strategic direction. The Care at Home Lead was appointed in July 2025, and work on the redesign has been resumed. Consultation and engagement will involve stakeholders including people who receive a care at home service and staff working across the partnership. The revised model of service provision will include a reablement service which will support people to maximise their independence at home. The redesigned service is expected to be rolled out towards the autumn of 2026.

### **Shifting the Balance of Care**

The Shifting the Balance of Care (SBoC) model was introduced in Falkirk during 2025/26 as a test of change to improve hospital discharge processes. Backed by a one-off investment of £2.021 million from NHS Forth Valley, the model aimed to reduce delayed discharges, support more people to be in an appropriate place for their care needs, and support the re-provisioning of a 32-bed hospital ward. It focused on enabling people who no longer needed hospital care who might otherwise be waiting in hospital for long term care, to be discharged promptly, with assessments and care planning carried out in their own homes or community settings. Building on this, the SBoC approach has been integrated into the Urgent and Unscheduled Care (UUSC) plan approved at the NHS Board on 31st March 2026, The UUSC plan supports system-wide benefits through improved coordination, more effective use of resources, and enhanced patient flow across community and hospital pathways. Evidence of impact demonstrates reduced delays and length of stay, improved patient outcomes and experience, and fewer unnecessary transitions to long-term care, alongside stronger multidisciplinary working. Funding to support the continued development and embedding of SBoC was approved on a non-recurring basis for 2026/27, pending the development of a comprehensive UUSC plan to set out delivery, governance, and sustainability arrangements from 2027 onwards.

### **Primary Care Services**

The effective oversight of Primary Care Services has been further developed with the re-instatement of the Primary Care Programme Board bringing together key stakeholders across the organisations to plan and prioritise sustainable service delivery and identify and drive programmes of work which deliver transformative change. The additional investment in General Practice announced in 2025 has been welcomed and has enabled additional funding to be utilised to support the sustainability of enhanced or additional services delivered through General Practice in the community. These services include drug monitoring and long-

lasting contraceptive services patients can access closer to home. Further review of Enhanced Services is underway recognising the need to balance capacity in the community with funding available to support these through General Practice.

The creation of a GP walk in centre has been confirmed and is due to open later in 2026 in Clackmannanshire Community Healthcare Centre. It is hoped this will bring expanded capacity for GP based services delivered by a multi-disciplinary team to the local areas. Work is underway to establish appropriate patient pathways, staffing models and advice and guidance for people on how best to access and use this service. As a pilot service, timescales to deliver this key policy commitment are challenging with necessary consideration of risks such as impact on other services and continuity of care.

There have been developments in other Primary Care services also such as the new national Community Glaucoma Service. The service supports patients with lower risk glaucoma and ocular hypertension to be discharged from hospital and receive direct care from an accredited optometrist in the community. We have 5 local optometrists who have been trained to provide the service across the health and social care partnerships. This will enable some patients to access care closer to home at a time that suits them whilst hopefully improving access to appointments for those patients who need to be seen within the hospital service.

Some community optometrists are now able to treat a range of anterior eye conditions as part of a national enhanced service launched by Scottish Government called the GOS Specialist Supplementary Service. The optometrists have to be qualified as an Independent prescriber and opt in to provide the service. It's also possible for optometrists who are not independent prescribers to refer patients to a practice that does provide the service.

Reforms to General Dental services in 2023 have continued to be embedded in Forth Valley with the reforms aiming to reduce bureaucracy and improve access to NHS dental treatments for patients. Access to NHS Dental treatment remains an area of focus across Scotland.

Community Pharmacies across Falkirk and throughout Forth Valley continue to play a vital role in delivering a walk-in service to support effective treatment for many minor ailments and issues. Other services such as smoking cessation, vaccinations and emergency contraception are available. A pilot for Sunday opening of a small number of pharmacies (Denny, Stenhousemuir and Falkirk town) has provided additional access to services over the winter period.

## **Out of Hours (OOH) Service**

The focus for Out of Hours (OOH) during 2025/26 was to continue building the foundations of establishing framework(s) and operating models to commence the journey towards an integrated OOH response. The service experienced a number of success and achievements during 2025/26 including:

- The successful recruitment of an Education Lead to build on the foundations established and lead the team to develop and implement an education programme that enables the service to adopt a model of continuous improvements through learning and education
- The development of successful delivery of the paediatric competency framework across our ANP team that ensures every OOH clinician can assess and treat children of all ages
- 0% staff turnover over the year

During 2025/26 the Out of Hours Service experienced a 22% increase in patient contacts while evidencing high performance outcomes to ensure the care needs of people of Forth Valley continue to be met.

The key work streams for 2026/27 will be focussed on develop and establish the framework(s) that provides a fully integrated OOH provision across health and community social care teams having clear pathways that ensures individuals receive the right intervention by the right person at the right time through a single point of entry.

## **Day Services**

### **Dundas Resource Centre**

2025/26 has seen the development of integrated services and provisions taking place at Dundas Resource Centre from Line Dancing classes to nursery children working with the Dollar Park Dementia group some of whom are based in the building.

The first floor of the building has been altered to not only provide a location for Moving and Handling training but also to provide Shifting the Balance of Care Training and reablement training for Home Care staff.

During 2026/27 the aim is to complete the refurbishment work and create a premise that is safe and welcoming. This will enable us to develop the activities and opportunities we currently offer and expand our community participation with our partners.

## **Caledonia Service**

Partnership Work with the Employment & Training Unit (ETU) – PESF Work Placement: The Caledonia Service successfully supported a six-month work placement through the Parental Employability Support Fund (PESF), part of Scotland's No One Left Behind programme. This provided tailored 1:1 support, training, confidence building, and practical work experience for

the participant, while also strengthening staff skills in supervision and coaching. Service users contributed meaningfully by sharing their experiences, helping shape professional practice.

Supporting Service Users Through ESA to Universal Credit Migration: The service effectively supported individuals through the stressful migration from Employment Support Allowance (ESA) to Universal Credit (UC). By collaborating with the Welfare Benefits Team, staff improved their knowledge, enabling smoother referrals, clearer guidance, and reduced anxiety for service users. Case studies highlighted the positive impact of this calm, informed support.

### **Dollar Park Dementia Service**

Across 2025/26, the Cognitive Stimulation Therapy (CST) programme continued to deliver significant benefits for individuals in the early stages of dementia. Participants demonstrated slowed or maintained cognitive functioning, improved communication, increased confidence, enhanced memory recall, and strengthened group cohesion.

The Day Group Service delivered high-quality, person-centred support, expanded with a new Friday service at the Dundas Resource Centre, reducing waiting times. Major events—including the Open Day, Family/Carer Day, Christmas Party, and Easter Party—strengthened relationships with families and increased community involvement.

One-to-one support enabled individuals to maintain independence, physical activity, choice, and involvement in planning.

### **Falkirk Carers Strategy 2023-2026**

During 2025/26, work has progressed to develop the next Carers Strategy, informed by engagement with carers to understand priorities and improve outcomes.

Falkirk HSCP works in partnership with Falkirk & Clackmannanshire Carers Centre to provide a wide range of support to carers of all ages. This includes advice, emotional support, hospital-based support, and help to ensure carers' voices are heard through Adult Carer Support Plans (ACSPs). Improvements to systems have reduced waiting times for ACSPs to 6–8 weeks, with reviews completed within timescales.

Additional support is provided through access to information sessions, grants, short breaks and respite services, with 399 respite breaks accessed in 2025/26. The Young Carers Project continues to support young people, including co-producing a Young Carers Policy through the Young Carers in Schools Challenge. Activity levels remain high across services, with increasing engagement and support provided to carers.

Carers are better supported to sustain their caring role, with improved

access to support, reduced waiting times, and more opportunities to maintain their own wellbeing.

As one person said:

“Telephone support is the best option for me due to the demands of my caring role. I’m able to talk at a time that suits me without the stress of having to arrange cover to leave the house... It really helps to know that someone is quietly advocating for me and cheering me on. Gently prodding for me to take care of myself too.”

## **Performance**

The Falkirk Health & Social Care Partnership uses a [Performance Management Framework](#) to monitor its progress. Regular performance updates are provided throughout the year to the Integration Joint Board. The Partnership also publishes an Annual Performance Report as required by the Public Bodies (Joint Working) Regulations 2014.

Scotland’s Health and Social Care Partnerships are required to publish annual reports by 31 July each year under the Public Bodies (Joint Working) Regulations 2014. Reports can be accessed from Falkirk Health & Social Care Partnership website.

The Partnership’s Annual Performance Report highlights the complex and challenging environment of health and social care. It includes examples of the real impacts and positive outcomes made possible by the efforts of Falkirk’s health and care services in the past year, made possible by the commitment, resilience, and professionalism of our workforce and partners, including carers and volunteers.

The Partnership reports progress against the suite of national integration indicators. This enables us to understand how well our services are meeting the needs of people who use our services and communities.

Indicators 1-9 are populated by the bi-annual Health and Care Experience (HACE) Survey. The most recently available data for these indicators is for 2023/24. Indicators 11-20 are in the main populated from the Scottish Morbidity Records (SMRs) which are submitted from local Health Boards to Public Health Scotland (PHS). For indicators 12-16, the latest available data is 2023 calendar year due to data completeness issues in some health board areas.

Our latest performance is set out in the following ‘Performance at a Glance’ table.

Performance at a glance:

From the 17 indicators updated this year:

- 3 indicators where Falkirk compares well to Scotland.

- 5 indicators where Falkirk is similar to Scotland.
- 9 indicators where Falkirk does not compare well to national average.

Overall performance for the latest year has increased.

- **12/17 (71%)** of indicators have improved year on year\*

\*Please note – Indicator 11 was not updated so has been excluded from the above summary. Indicators 2, 3, 4, 5, 7, 9 featured small changes to methodology meaning comparisons may not be fully like for like.

NI	Indicators 1-9	Falkirk	Scotland
NI - 1	Percentage of adults able to look after their health very well or quite well	91.0%	90.7%
NI - 2	Percentage of adults supported at home who agreed that they are supported to live as independently as possible	67.6%	72.4%
NI - 3	Percentage of adults supported at home who agreed that they had a say in how their help, care, or support was provided	59.7%	59.6%
NI - 4	Percentage of adults supported at home who agreed that their health and social care services seemed to be well co-ordinated	53.9%	61.4%
NI - 5	Percentage of adults receiving any care or support who rated it as excellent or good	73.1%	70.0%
NI - 6	Percentage of people with positive experience of the care provided by their GP practice	69.4%	68.5%
NI - 7	Percentage of adults supported at home who agree that their services and support had an impact on improving or maintaining their quality of life	61.4%	69.8%
NI - 8	Percentage of carers who feel supported to continue in their caring role	30.7%	31.2%
NI - 9	Percentage of adults supported at home who agreed they felt safe	69.5%	72.7%

NI	Indicators 11-19	Falkirk	Scotland
NI-11	Premature mortality rate per 100,000 persons*	473	442
NI - 12	Emergency admission rate (per 100,000	14,440	11,707

NI	Indicators 11-19	Falkirk	Scotland
	population)		
NI - 13	Emergency bed day rate (per 100,000 population)	124,142	112,883
NI - 14	Readmission to hospital within 28 days (per 1,000 population)	136	104
NI - 15	Proportion of last 6 months of life spent at home or in a community setting	87.7%	89.1%
NI - 16	Falls rate per 1,000 population aged 65+	24.4	23.0
NI - 17	Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	86.9%	77.0%
NI - 18	Percentage of adults with intensive care needs receiving care at home	67.8%	64.8%
NI - 19	Number of days people aged 75+ spend in hospital when they are ready to be discharged (per 1,000 population)	1,283	902

*Compares well is defined as Falkirk rate is 2% better than Scotland. Does not compare well is defined as Falkirk rate is not within 2% of Scotland rate. Similar is defined as Falkirk rate within 2% of Scotland rate.*

**Notes on Indicator 11:** The latest available data for indicator 11 is 2022 calendar year so there is no update on the figure used in last year's APR.

**Notes on Indicator 12-16:** For indicators 12-16 the latest available data is 2023 calendar year due to data completeness issues in some health board areas for 2023/24 data. We have done this following guidance issued by Public Health Scotland to all Health and Social Care Partnerships.

**Notes on Indicator 17 and 19:** These indicators have been updated to financial year 2023/24.

**Notes on Indicator 18:** Indicator 18 (percentage of adults with intensive care needs receiving care at home) has been updated to calendar year 2023.

## 2025/26 Financial Performance

The financial performance for 2025/26 reflects the financial pressures and challenges being experienced across the health and social care sector. A number of services continued to see increases in demand which has continued to put pressure on resources. The main areas of pressure were within external care at home, long term care provision, primary care prescribing, in house residential services and delivery of efficiencies.

Regular updates on financial performance were presented to the IJB during 2025/26 highlighting the projected overspend and the overall anticipated effect on the level of reserves. At Quarter 3 it was anticipated that IJB reserve levels may fall below the reserve policy recommended

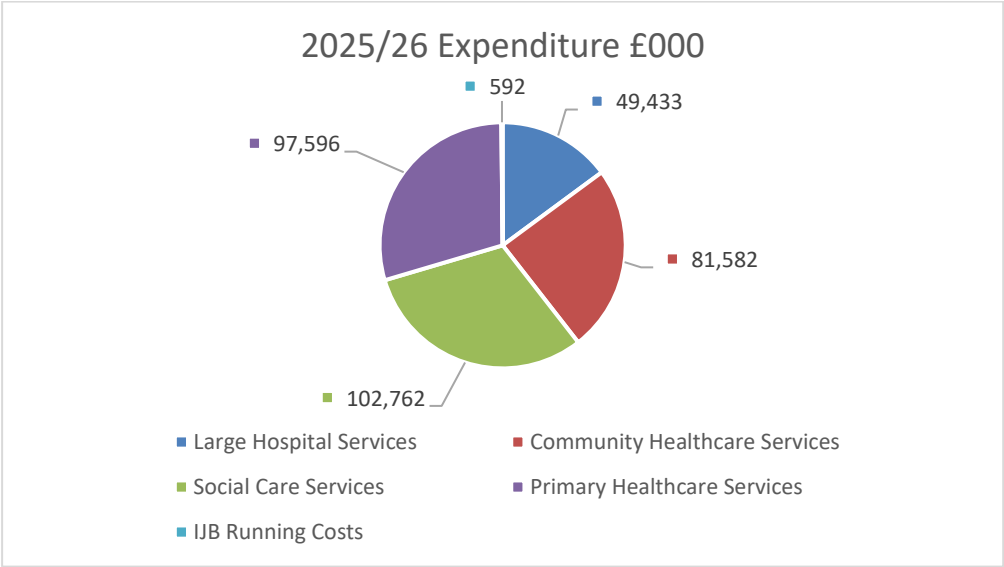
level. The final outturn saw an improved position which has allowed contingency reserves to be maintained at the same level set for the year.

The financial position has remained on the strategic risk register and is recorded as very high. This will continue to be monitored and updated as required, although in view of the national context for IJB budgets and demand for services it is expected to remain at this level for some time.

The IJB reported total income of £337.615m for financial year 2025/26 (an increase of £17.793m compared to the previous year (£319.822m) which comprised of £288.182m in respect of the integrated budget and £49.433m relating to set aside.

This compares to total expenditure of £331.965m incurred during the year (an increase of £6.595m relative to 2024/25) which comprised of £282.532m in respect of expenditure on integrated services and £49.433m relating to set aside.

The chart below details the 2025/26 expenditure against each high-level budget area.



As at 31 March 2026, the IJB held reserves of £21.365m (£15.715m 31 March 2025).

In line with previous years, NHS Forth Valley directly managed the overspend against the set aside budget totalling £5.066m.

Social care budgets overspent by £6.610m by the year end. This was offset by a general underspend in Health Services of £3.659m, resulting in an overall overspend of £2.951m against revenue budget, prior to earmarking of £1.5m which will be used towards balancing the 2026/27 revenue budget, resulting in a final year end overspend of £4.451m. Following the

application of agreed risk share arrangements of £4.573m, the small balance remaining was used to create a transformation support reserve.

The key pressure areas affecting 2025/26 financial performance are detailed below:

- **Large Hospital Services/Set Aside** - Overspend pressures continued to be reported within A&E, General, Rehab, Specialist Mental Health Services and Associate Medical Director Mental Health. This was mainly relating to continued demand and case mix complexity/length of stay, together with additional costs in order to maintain safe staffing levels. Similar short staffing challenges also continued to impact, although work has continued to reduce use of agency staff.
- **Social Care** – Social Care cost pressures continued throughout 2025/26. There continued to be increased pressures in demand for Care at Home services and for long term residential care during 2025/26. An ongoing requirement for agency staff within in house residential services also caused cost pressures, although there has been a reduction in spend in this area for 2025/26. These overspends were partly offset by underspends in Day Care Services mainly due to staff vacancies and a reduction in Equipment and Adaptations spend due to the introduction of a resource allocation panel process.

The on-going spending controls through resource allocation panels and management of long-term care placements implemented in 2024/25 are continuing and can be flexed accordingly dependant on whole system pressures.

- **Primary Healthcare** – An overspend was incurred, mainly due to prescribing pressures as a result of increased volumes, inflationary pressures and drug costs. NHS Forth Valley provided additional funding to offset this position which improved the overall outturn position for the year.
- **Community Healthcare** - The favourable financial position was largely due to development funding not yet being fully utilised, and vacancies and staff turnover savings across a variety of services including Community Hospitals, GP OOH Services, Psychological Therapies, Specialist Mental Health Services, and IJB Managed Services. The favourable position helped to address ongoing pressures within the Joint Loan Equipment Store and Complex Care services.

A reconciliation of the overall 2025/26 financial position to the Comprehensive Income and Expenditure Statement is presented below:

<b>Reconciliation to comprehensive income and expenditure statement</b>	<b>Budget</b>	<b>Expenditure</b>	<b>(Underspend) / Overspend</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Large hospital services	49,433	54,499	5,066
Community Healthcare services	84,193	80,668	(3,525)
Social care services	104,956	111,566	6,610
Primary healthcare services	98,441	99,807	1,366
IJB Running costs	592	592	0
	<b>337,615</b>	<b>347,132</b>	<b>9,517</b>
Set aside managed directly by NHS Forth Valley	-	(5,066)	(5,066)
<b>TOTAL</b>	<b>337,615</b>	<b>342,066</b>	<b>4,451</b>
<b>Reserve adjustments included in budget figures above</b>			
Community healthcare services transfers to reserves		914	914
Primary healthcare services transfers to reserves		(2,211)	(2,211)
Social care transfers to reserves		(8,804)	(8,804)
	<b>0</b>	<b>(10,101)</b>	<b>(10,101)</b>
<b>REVISED TOTAL AS PER CIES</b>	<b>337,615</b>	<b>331,965</b>	<b>(5,650)</b>

## Reserves

At 1 April 2025 the IJB had brought forward reserves totalling £15.715m. This balance included £2.371m General and Contingency reserves, £1.874m Service Pressure reserves and £11.470m Earmarked reserves, as summarised below.

<b>Reserve (£000s)</b>	<b>Balance at 31 March 2025</b>	<b>Transfers out</b>	<b>Transfers In</b>	<b>Balance at 31 March 2026</b>
Contingency and general	(2,371)	2,161	(2,159)	(2,369)
Service pressure and development funds	(1,874)	834	(2,863)	(3,903)
Earmarked	(11,470)	6,563	(10,185)	(15,093)
<b>Total</b>	<b>(15,715)</b>	<b>9,558</b>	<b>(15,207)</b>	<b>(21,365)</b>

At 31 March 2026 total reserves of £21.365m are held, representing an increase of £5.650m during 2025/26. As illustrated above, the vast majority of reserves held are earmarked to fund specific projects or future commitments. These reserves are expected to be fully utilised in line with relevant workstream strategies and investment plans and are regularly reviewed.

Contingency reserves have been maintained and total £2.369m at year end. The recommended level of contingency is 0.75% of the overall IJB budget. Although this is the recommended level, the 2026/27 business plan includes an assumption that a budget gap of £3.196m will be met via additional recurring funding from Falkirk Council and use of earmarked

service pressure reserves. This reserve also includes some additional funding provided by NHS Forth Valley in relation to Prison Healthcare financial risk.

Some adjustments to reserves will be taken forward for approval by the IJB as part of the financial outturn report as follows:

Purpose	From	To	£000s
Transformation support	Service Pressures	Transformation support	229
Transformation support	Pay allocation	Transformation support	149
Locality grants	Service Pressures	Locality Grants	45

### Forward look to 2026/27

The IJB is committed to delivering transformational change over the coming years to ensure financial sustainability. Transformation of services continues to be a key feature in financial year 2026/27 and in the medium term. A five-year medium term financial plan has been agreed which shows a shortfall in 2026/27 of £3.196m. Additional recurring funding of £1.3m was agreed by Falkirk Council, along with the agreement that the Falkirk share of an additional £20m of funding in relation to Scottish Living Wage shortfall will also be passed over when confirmed. The remaining shortfall of £1.5m has been earmarked from year end balances on a non-recurring basis to be confirmed by IJB at its June meeting.

The updated Medium Term Financial Plan (MTFP) was approved on 20 March 2026 covering financial years 2026/27 to 2030/31. It will be subject to regular refresh, and work is ongoing to link the MTFP with the planned new ten year Strategic Plan. The MTFP details an expected funding gap throughout this period, the expected ongoing financial pressures, and the proposed savings delivery and approach to achieve a balanced budget.

The expected funding gap is set out in the table below:

Projections (£M)	2026/27	2027/28	2028/29	2029/30	2030/21
Expenditure	342,578	355,965	367,296	378,929	390,434
Funding/savings already approved	335,127	354,730	362,187	373,566	385,247
<b>Shortfall before additional savings</b>	<b>7,451</b>	<b>1,235</b>	<b>5,109</b>	<b>5,363</b>	<b>5,187</b>
Additional savings proposed in MTFP	4,255	1,135	1,945	1,485	1,240
<b>Shortfall after prior years savings achieved</b>	<b>3,196</b>	<b>100</b>	<b>3,164</b>	<b>3,878</b>	<b>3,947</b>
<b>Cumulative shortfall</b>	<b>-</b>	<b>3,296</b>	<b>6,460</b>	<b>10,338</b>	<b>14,285</b>

A number of assumptions have been used in the projections, including pay and social care provider uplifts, inflationary uplifts and provision for demographic changes.

A comprehensive efficiency and transformation programme has been identified for the medium term, including previously agreed efficiencies which aims to provide more sustainability over the five years of the plan, without the reliance on non-recurring reserves, with a further £14m of efficiencies required to close the overall budget gap in the later years of the plan. Although contingency reserves have been maintained, and some service pressures reserves are in place, it is unsustainable to use these reserves as a mechanism to balance budgets and fund recurring expenditure moving forward.

In terms of the medium-term financial plan approach to reserves, the current working assumptions are:

- Contingency reserves will be maintained at 0.75% of the total partnership budget where possible dependant on outturn positions and risk share arrangements which will be discussed regularly with partners;
- Service Pressure and Development Fund reserves which are held to support increased capacity whilst longer-term initiatives are developed will be used to manage the in-year position as required.
- It is no longer possible to utilise non-recurring reserves to balance annual budgets, and measures will continue to identify efficiencies and transformation on a permanent basis.

### **Risks and Uncertainties**

The public sector continues to face an extremely challenging financial future. The IJB and both partner bodies, Falkirk Council and NHS Forth Valley, will be required to continue to identify savings over the coming years in order to balance their revenue budgets.

The Audit Scotland IJB Finance Bulletin highlighted:

Demand on health and social care services continues to increase leading to a greater challenge in managing the financial position and the updated Medium Term Financial Plan highlights the budget gaps for which the IJB requires to achieve efficiencies and transformation.

Falkirk IJB maintains its own Strategic Risk Register to record the risks it faces, and this is regularly presented to and scrutinised by the Performance, Audit and Assurance Committee. Individual services maintain and monitor their own operational risk registers and ensure interdependencies are recognised and mitigating actions recorded.

The IJBs Risk Management Framework and Strategic Risk Register (SRR) is currently under review and a strategic risk improvement plan for this will be presented to the IJB Performance, Audit and Assurance Committee in June 2026 along with a proposed revised structure for the SRR. A development session to discuss risk appetite and tolerance for the IJB took

place in May 2026 and the outcomes from this inform the strategic risk improvement plan. The SRR recognises that funding constraints and demographic pressures could result in a failure to deliver the Strategic Plan within available resources which, in turn, informs the risk scoring for financial sustainability which is currently rating 'very high' risk.

Other key risks which could create significant financial pressures include:

- Failure to deliver agreed efficiencies and transformation proposals agreed
- Slippage funding allocated in 2025/26 on a one-off basis will end during 2026/27 with a risk that reductions to overall packages will be required
- Scottish Living Wage uplifts for Falkirk's providers is not fully covered by the related Scottish Government funding uplifts and continues to be a challenge to the financial position.
- The prescribing continues to be volatile. Whilst pressure funding has been allocated to this area, there is always a price and volume risk
- Prison Healthcare and Children's Services budgets will transfer to the IJB during 2026/27 following approval by Scottish Ministers. Each of these areas has pressures recognised both in the immediate and medium term. They will be reported along with all other partnership budgets for next financial year.
- The primary care improvement programme is not fully funded in Forth Valley and continues to pose a risk to the financial position although some recurring funding has now been included in the MTFP.
- A number of council posts are subject to job evaluation, and the outcomes create some risk to partnerships financial position moving forward.
- Pay uplifts continue to be provided for in the MTFP but any increase for council staff over and above the 3% provided increases pressures if funding is not passed through. Falkirk Council have passed over uplift money for 2025/26 financial year recurringly.

The IJB receives updates on these areas through regular finance and performance reports, as well as updates to the Strategic Risk Register.

## **Sustainability**

The IJB monitors and reports on Greenhouse Gas Emissions via Falkirk Council's Public Bodies Climate Change Duty Reporting (PBCCDR), as much of the IJB estate is owned and operated by the Council bringing those emissions within the scope of Falkirk Council's emissions. A separate IJB PBCCDR is prepared and submitted with information relevant to the IJB such as financial and governance information; however, the greenhouse gas emissions reporting and carbon reduction projects information is reported through Falkirk Council's PBCCDR. Previous reports can be found via [sustainablesotlandnetwork.org](https://sustainablesotlandnetwork.org).

Falkirk Council is taking forward a programme to improve energy efficiency and decarbonise heat across its buildings, including IJP properties. In 2025/26, solar PV panels, LED lighting, and an air source heat pump were installed at Burnbrae Home. These measures are expected to reduce emissions by approximately 66 tonnes of CO2e annually, representing a substantial reduction in emissions.

### **Conclusion**

The 2025/26 Annual Accounts reflect the ongoing financial challenges faced not only by the IJB but the public sector in general. The Scottish Government acknowledge that reform is essential within the health and social care sector in order to manage the increasing pressures within budget. The IJB is committed to driving forward change over the coming years to ensure services are delivered in a sustainable way, with a medium-term financial plan agreed in March 2026 which moves towards achieving longer term stability. The updated management structure and governance arrangements will allow better oversight of the financial position and transformation programme.

### **Where to Find More Information**

If you would like more information, please visit our website at:  
[www.falkirkhscp.org](http://www.falkirkhscp.org)

**Gordon Johnston**  
Chair

**Caroline Doherty**  
Interim Chief Officer

**Marie Keirs**  
Chief Finance Officer

# 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 (section 95 of the Local Government (Scotland) Act 1973). In this authority, that officer is the Chief Finance Officer.
- Manage its affairs to secure economic, efficient, and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far, as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- Approve the Annual Accounts.

I confirm that these Annual Accounts were approved for signature at a meeting of the Integration Joint Board Performance, Audit and Assurance Committee on 13 November 2026 (expected date).

Signed on behalf of the Falkirk IJB

**Gordon Johnston**  
Chair

## 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 Accounting Code). In preparing the Annual Accounts, the Chief Finance Officer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with legislation; and
- complied with the accounting code (in so far as 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 Falkirk Integration Joint Board as of 31 March 2026 and the transactions for the year then ended.

**Marie Keirs**  
Chief Finance Officer

# Remuneration Report

## Introduction

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

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

## Voting Membership of the IJB in 2025/26

Membership of the IJB is comprised of 6 voting members (3 elected members appointed from Falkirk Council and 3 Non-Executive Directors appointed from NHS Forth Valley). The Chair and Vice Chair of the IJB are appointed for a 2-year term by the constituent authorities of Falkirk Council and NHS Forth Valley on a rotational basis.

During financial year 2025/26 the IJB voting Membership of the IJB was as follows:

### NHS Forth Valley

Gordon Johnston, Non-Executive Member of Forth Valley NHS Board (Chair)

Stephen McAllister, Non-Executive Member of Forth Valley NHS Board

Dr Michele McClung, Non-Executive Member of NHS Forth Valley Board (resigned March 2025)

Alison Jaap, Non-Executive Member of NHS Forth Valley Board (appointed 30 September 2025)

### Falkirk Council

Councillor Fiona Collie (Vice-Chair)

Councillor Anne Hannah

Councillor Jim Flynn

## Remuneration: IJB Chair and Vice Chair

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. Neither the Chair or Vice Chair of the IJB received additional remuneration or taxable expenses.

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: Officers of the IJB

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

### Chief Officer

Section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 stipulates that a Chief Officer must be appointed on a formal secondment basis to the IJB through the employing partner (in this case the employing partner is Falkirk Council). The employment contract for the Chief Officer will therefore adhere to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer's employment are approved by the IJB.

### Other Officer

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.

Total remuneration 2024/25 £	Name	Designation	Salary, fees and allowances£	Taxable expenses £	Total remuneration 2025/26 £
1,750	Patricia Cassidy*	Chief Officer	-	-	-
128,933	Gail Woodcock	Chief Officer	126,133	-	126,133
12,395	Mark Fairley**	Interim Chief Finance Officer	-	-	-
86,940	Marie Keirs	Chief Finance Officer	106,779	-	106,779
230,018			232,912	-	232,912

\*Retired 5 April 2024

\*\*Left 24 May 2024

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 officer

However, the IJB is required to fund employer contributions for the current year in respect of the officer time spent on discharging their role on the IJB. The below table presents 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.

Name and position held	In year pension contribution year to 31 March 2025 £	In year pension contribution year to 31 March 2026 £	Accrued pension benefits		
				As at 31 March 2026 to nearest £000	Difference from March 2025 to nearest £000s
<b>Patricia Cassidy*</b> Chief Officer	341	-		-	-
<b>Gail Woodcock</b> Chief Officer	25,142	24,596	Pension	54,000	3,000
			Lump Sum	57,000	(2,000)
<b>Marie Keirs</b> Chief Finance Officer A transfer of pension rights from SPPA is pending	16,953	20,822	Pension	4,000	2,000
			Lump sum	-	-
<b>Total</b>	<b>42,436</b>	<b>45,418</b>		<b>115,000</b>	<b>3,000</b>

\*Retired 5 April 2024

### Disclosure by Pay Bands

Pay information has not been separately disclosed as all relevant details are already included in the information above.

### Exit Packages

There were no exit packages in relation to the Falkirk IJB in 2025/26 or 2024/25.

### Appointment of Senior Officers

Since the end of the financial year, Gail Woodcock, Chief Officer has resigned her position and left the partnership on 5 June 2026. Caroline Doherty was subsequently appointed on an interim basis and took up position on 8 June 2026.

**Gordon Johnston**  
Chair

**Caroline Doherty**  
Interim Chief Officer

## Annual Governance Statement

As specified in the Local Authority Accounts (Scotland) Regulations 2014, the IJB is required to conduct a review of the effectiveness of its internal control systems at least annually and include an annual governance statement as part of the annual accounts.

This is consistent with the Code of Practice on Local Authority Accounting in the United Kingdom and guidance developed by the Chartered Institute of Public Finance and Accountancy (CIPFA) entitled “Delivering Good Governance in Local Government: a framework (2016 Edition)”.

Specifically, due regard has been taken of the addendum to the framework covering the annual review of governance and the annual governance statement published in May 2025 whilst appreciating this requires to be applied proportionately to IJBs. The addendum builds on the 7 principles of Delivering Good Governance in Local Government (CIPFA and SOLACE 2016) summarised below:



## Scope of Responsibility

The IJB is responsible for ensuring that:

its business is conducted in accordance with the law and appropriate standards and;  
that public money is safeguarded, properly accounted for, and used economically, efficiently, and effectively in order to secure best value.

In discharging these responsibilities, the Chief Officer has established a system of internal control and arrangements for the governance of the IJB's affairs and the effectiveness of its functions (including risk management). It is

recognised that any system of internal control can only provide reasonable and not absolute assurance of effectiveness.

Reliance is also placed on the systems of internal control operated by Falkirk Council and NHS Forth Valley (recognising that these systems ensure compliance with both organisations' policies and procedures and support achievement of each organisation's aims and objectives, as well as those of the IJB).

### **The Purpose of the Governance Framework**

The governance framework refers to the systems, processes, culture, and values by which the IJB is directed and controlled. The governance framework enables the IJB to deliver its strategic objectives and perform effectively whilst maintaining public confidence in IJB processes and decision making. The governance framework is regularly reviewed to ensure it reflects best practice and new legislative requirements, supporting continuous improvement and better outcomes, whilst striking an appropriate balance between quality and cost.

As part of the overall governance framework, the system of internal control is designed to identify, prioritise, and manage risk to an acceptable level. This includes evaluation of the risk of failure to achieve the IJB's policies, aims and objectives, the likelihood of those risks being realised, and the impact of those risks should they be realised. The system aims to help manage risks as efficiently, effectively, and economically as possible.

### **The Governance Framework and Internal Control System**

During 2025/26, the Board of the IJB comprised the Chair, Vice-Chair and 4 other voting members. Of the 6 voting members in total, 3 are appointed by NHS Forth Valley and 3 by Falkirk Council. The Board also includes 14 non-voting members, comprised of the Chief Officer, Chief Finance Officer, other Officers appointed by virtue of their professional role including the Chief Social Work Officer, Medical Director, and Director of Nursing, as well as employee representatives, service users, carers and third sector representatives. The IJB is the decision-making body in respect of the planning, resourcing and operational delivery of all integrated health and social care services within its geographical boundary area.

The main features of the governance framework in existence during 2025/26 are summarised below:

- Strategic decision making was governed by the IJB's key constitutional documents including the Integration Scheme, Standing Orders, Scheme of Delegation, Financial Regulations, and Reserves Policy.
- A code of conduct and register of interests was in place for all IJB Board members.
- The IJB's vision, outcomes and priorities are set out in the IJB's Strategic Plan for 2023-2026, which contributes to the strategic priorities and outcomes contained in the Community Planning Partnership's Local

Outcomes Improvement Plan (LOIP) 'The Falkirk Plan' and the national health and well-being outcomes framework.

- A Performance, Audit and Assurance Committee (PAAC) was in place with a remit which includes risk management, corporate governance and all matters relating to internal and external audit. Terms of reference are regularly reviewed and an annual workplan agreed and regularly reviewed. The PAAC members are asked if they are assured by the information presented to them and provide an assurance report to the IJB from each meeting.
- The Clinical and Care Governance Management Group provided assurance to the Performance, Audit and Assurance Committee (and therefore the IJB via the PAAC assurance report) on the systems in place for delivery of safe, effective, person-centred care in line with the IJB's statutory duty for the quality of health and care services.

### **System of Internal Control**

The governance framework operates on the foundation of internal controls, including management and financial information, financial regulations, administration, supervision, and delegation. During 2025/26 this included the following:

- Financial regulations and codes of financial practice;
- Management information systems and regular monitoring reports, including performance and financial reporting;
- A risk management strategy and regular monitoring and updating of risks;
- Annual assurance statements prepared by the IJB committee to provide assurance that the committee structure supports delivery of IJB strategic priorities and ensures that operational and strategic risks are being managed effectively;
- Comprehensive budgeting systems and a formal budget setting process;
- Regular reporting to the PAAC Committee including internal audit progress reports;
- Regular reporting to Falkirk Council's External Scrutiny Committee, NHS Board and committees and the Community Planning Partnership;
- Preparation and publication of the IJB's Annual Performance Report

### **Review of Adequacy and Effectiveness**

The 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 of the effectiveness of the framework is informed by the work of the Chief Officer and Senior Management who have responsibility for development and maintenance of the governance environment together with reports by the Chief Internal Auditor and reports from External Auditors and other review bodies as appropriate.

A key element of the review of adequacy and effectiveness of the governance framework is the completion of a comprehensive governance questionnaire

provided by the Chief Internal Auditor. The completion of the questionnaire forms a detailed self-assessment of governance arrangements which is provided to the Chief Internal Auditor as a core body of evidence to inform the Annual Internal Audit Assurance report.

From April 2025 the IJBs Internal Audit Service has been provided by the Internal Audit, Risk and Corporate Fraud Manager from Falkirk Council. The IJB Internal Audit Service operates in accordance with Public Sector Internal Audit Standards (PSIAS) which require the Chief Internal Auditor to deliver an annual opinion and report to inform the IJB's governance statement.

The Chief Internal Auditor reports directly to the Performance, Audit and Assurance Committee on all audit matters, with the right of access to the Chief Officer, Chief Finance Officer, and Chair of the Performance, Audit and Assurance Committee on any matter, and agrees a risk based internal audit work plan targeted to the highest risk areas in order to ensure that all proposed audit activity is focussed on key areas and is sufficient in order to provide an appropriate level of assurance.

The annual internal audit and assurance report for 2025/26 will be presented to the August 2026 PAAC and will include summaries of the issues arising in relation to each system or activity covered by Internal Audit work in 2025/26.

Appropriate responses to the findings in internal audit reports have been obtained. Action completed in response to findings from Internal Audit reports should provide management with additional comfort that the system of control operates as intended. It is therefore imperative that the agreed actions are implemented by management. A follow up process is in place which ensures that all actions arising from internal audit reviews are captured within a follow up database and are subject to follow up and validation by the Internal Audit on a regular basis, with reporting on progress to the Performance, Audit and Assurance Committee.

The Chief Internal Auditors Annual Assurance report will provide an opinion on whether reliance can be placed on the IJB's governance arrangements and systems of internal control for the year to 31 March 2026. The Annual Governance Statement will be further updated to reflect the Chief Internal Auditors opinion on assurance in due course.

### **Management of Risk**

The Integration Joint Board monitors and seeks to mitigate significant strategic risks through its Risk Management Framework (under review) and Strategic Risk Register. The Strategic Risk Register is regularly reviewed and scrutinised by the Performance, Audit and Assurance Committee. The Strategic Risk Register is also presented to the IJB biannually.

### **Areas for improvement**

The IJB adopts a continuous improvement approach as part of our ongoing effort to enhance our governance arrangements and system of internal

control. A number of areas for improvement were identified during 2025/26 and a current status and planned further improvements are included in the table below. This will form the basis for governance improvement actions reporting to the Performance, Audit and Assurance Committee during 2026/27.

<b>Area Identified for Improvement</b>	<b>Current Status / Planned Further Improvement Actions</b>
<p><b>Progress with Integration Scheme / MSG Self-Assessment</b></p>	<p>The revised Integration Scheme was approved by Scottish Ministers on 9 April 2026. This brings Children’s and Families and Criminal Justice services formally under the responsibilities of the IJB and also defines hosted services arrangements. Given this, a significant element of the Governance Improvement Actions for 2026/27 focus on the review and refresh of the IJBs key governance frameworks to ensure these are up to date and fit for purpose.</p> <p>Baseline set aside activity metrics have not progressed recently and require to be progressed during 2026/27. The revised Integration Scheme sets out how set aside will be managed with an ambition towards the IJB having a greater role and influence in this regard as evidence through the ongoing commitment to Shifting the Balance of Care Financial Risk sharing arrangements have been agreed for 2026/27.</p> <p>The IJB considered an update MSG Self-Assessment at a development session in June 2025 with a report submitted to the Senior Leadership Team setting out the updated assessment and reported to the PAAC in September 2025.</p>
<p><b>Implementation of the CIPFA Financial Management code</b></p>	<p>The Chief Finance Officer will present an updated report in June 2026. An updated Medium-Term Financial Plan was prepared for, presented to, and approved by the IJB at March 2026 meeting.</p>

Area Identified for Improvement	Current Status / Planned Further Improvement Actions
<p><b>Consideration of Further Improvements to Annual Governance Statement in light of addendum to CIPFA Delivering Good Governance in Local Government Framework</b></p>	<p>There will be reflection on possible further improvements to the review of adequacy of governance arrangements and the Annual Governance Statement for the 2026/27 Annual Governance Statement and Annual Accounts taking account of learning locally and from across Scotland for 2025/26.</p>
<p><b>Review and Refresh of IJB Governance Frameworks</b></p>	<p>Given the approval of the revised integration scheme by Scottish Ministers on 9 April there is a requirement to review and refresh several elements of the IJBs governance frameworks from the perspective of good practice and to ensure they remain fit for purpose given the, now, broader responsibilities of the IJB. There are 3 key elements of this which are:</p> <ul style="list-style-type: none"> <li>• Review of Financial Regulations</li> <li>• Review of Scheme of Delegation</li> <li>• Review of the Directions Policy</li> <li>• Review of the Risk Management Framework</li> </ul>

### Emergent Governance Issues

There are no emergent governance issues requiring disclosure at this point in time.

### Conclusion and Opinion on Assurance

Subject to the above, and on the basis of the assurances provided, we consider that the internal control environment operating during the reporting period provides reasonable and objective assurance that any significant risks impacting on achievement of the IJBs principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to regularly review and improve the internal control environment.

**Gordon Johnston**  
Chair

**Caroline Doherty**  
Interim Chief Officer

# Comprehensive Income and Expenditure Statement

This statement shows the cost of providing services for the year according to accepted accounting practices. Where the impact on the General Fund is amended by statutory adjustments this is shown in the Movement in Reserves Statement.

Gross Expenditure 2024/25 £000s	Gross income 2024/25 £000s	Net expenditure 2024/25 £000s	Comprehensive income and expenditure statement	Gross Expenditure 2024/25 £000s	Gross income 2024/25 £000s	Net expenditure 2024/25 £000s
46,194	0	46,194	Large hospital services	49,433	0	49,433
183,930	0	183,930	Community health and social care services	184,344	0	184,344
94,676	0	94,676	Primary healthcare services	97,596	0	97,596
568	0	568	IJB Running costs	592	0	592
325,368	0	325,368	Subtotal	331,965	0	331,965
(319,822)	0	(319,822)	Taxation and non-specific grant income – see note 4	(337,615)	0	(337,615)
5,546	0	5,546	(Surplus) or deficit on provision of services	(5,650)	0	(5,650)
5,546	0	5,546	<b>Total comprehensive income and expenditure</b>	<b>(5,650)</b>	<b>0</b>	<b>(5,650)</b>

There are no statutory adjustments which affect the IJBs 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 accounts.

# Movement in Reserves Statement

This statement presents the movement during the year on the IJB's reserves. The movements which arise due to statutory adjustments which affect the General Fund balance will be separately identified from the movements due to accounting practices, if required. See note 8.

## Movement in Reserves during 2025-2026

Movement in reserves (£000s)	General fund balance	Earmarked Reserves	Total reserves
Opening balance at 31 March 2025	(15,715)	-	(15,715)
Total comprehensive income and expenditure	(5,650)	-	(5,650)
Increase or decrease in 2025-26	(21,365)	-	(21,365)
<b>Closing balance at 31 March 2026</b>	<b>(21,365)</b>	<b>-</b>	<b>(21,365)</b>

## Movement in Reserves during 2024-2025

Movement in reserves (£000s)	General fund balance	Earmarked Reserves	Total reserves
Opening balance at 31 March 2024	(21,261)	-	(21,261)
Total comprehensive income and expenditure	5,546	-	5,546
Increase or decrease in 2024-25	(15,715)	-	(15,715)
<b>Closing balance at 31 March 2025</b>	<b>(15,715)</b>	<b>-</b>	<b>(15,715)</b>

# Balance Sheet

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

31 March 2025	Balance sheet (£000s)	31 March 2026
15,715	Short term debtors – see note 5	21,365
<b>15,715</b>	<b>Current Assets</b>	<b>21,365</b>
<b>15,715</b>	<b>Net assets</b>	<b>21,365</b>
<b>(15,715)</b>	Useable reserves: General fund – see note 8	<b>(21,365)</b>
<b>0</b>	Useable reserves – see note 8	<b>0</b>
<b>(15,715)</b>	<b>Total reserves</b>	<b>(21,365)</b>

The unaudited financial statements were issued on 15 June 2026, and the audited financial statements were authorised for issue by Marie Keirs (Section 95 officer) on (tbc) 2026.

**Marie Keirs**  
Chief Finance Officer

# Notes to the Financial Statements

## Significant Accounting Policies

### General Principles

The 2025/26 Financial Statements have been prepared on a going concern basis and summarise the IJB's transactions for financial year 2025/26 and its financial position at 31 March 2026.

The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973.

### Going Concern

The Financial Statements are prepared in accordance with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 supported by International Financial Reporting Standards (IFRS). The IJB is required to prepare its financial statements on a going concern basis unless informed by the relevant national body of the intention for dissolution without transfer of services or function to another entity.

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.

The IJB's funding from and commissioning of services to partners has been confirmed for 2026/27 and an updated medium term financial plan has been developed covering the period through to financial year 2030/31. The IJB considers there are no material uncertainties around its going concern status.

### Accruals of Income and Expenditure

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

1. Expenditure is recognised when goods or services are received, and their benefits are used by the IJB.
2. 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.
3. 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.
4. Where debts may not be received, the balance of debtors is written down.

## **Funding**

The IJB is primarily funded through contributions from the statutory funding partners, Falkirk Council and NHS Forth Valley which includes the pass through of funds from Scottish Government for the specific use of the IJB. Expenditure is incurred as the IJB commissions specified health and social care services from the funding partners for the benefit of service recipients in Falkirk.

## **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 formally employed by the funding partners who retain the liability for pension benefits payable in the future. The IJB therefore does not present a Pensions Liability 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. Charges from funding partners for other staff are treated as administration costs.

## **Provisions, Contingent Liabilities and Contingent Assets**

Provisions are liabilities of uncertain timing or amount. A provision is recognised as a liability on the balance sheet when there is an obligation as at 31 March due to a past event; settlement of the obligation is probable; and a reliable estimate of the amount can be made. Recognition of a provision will result in expenditure being charged to the Comprehensive Income and Expenditure Statement and will normally be a charge to the General Fund.

A contingent liability is a possible liability arising from events on or before 31 March, whose existence will only be confirmed by later events. A provision that cannot be reasonably estimated, or where settlement is not probable, is treated as a contingent liability. A contingent liability is not recognised in the IJB's Balance Sheet but is disclosed in a note where it is material.

A contingent asset is a possible asset arising from events on or before 31 March, whose existence will only be confirmed by later events. A contingent asset is not recognised in the IJB's Balance Sheet but is disclosed in a note only if it is probable and can be reliably measured.

## **Reserves**

The IJB'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.  
The IJB has no unusable reserves.

### **Indemnity Insurance**

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Forth Valley and Falkirk Council have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide. Unlike NHS Boards, the IJB does not have any 'shared risk' exposure from participation in CNORIS. The IJB participation in the CNORIS scheme is therefore similar to normal insurance arrangements for clinical and care services.

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, are 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.

There were no claims or costs incurred during 2025/26 or the previous financial year 2024/25.

### **VAT**

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

The IJB is not registered for VAT and as such VAT is settled or recovered by the partners agencies. The VAT treatment of expenditure in the IJB's accounts depends on which of the partner agencies is providing the service as these agencies are treated differently for VAT purposes.

Where the Council is the provider, income and expenditure exclude any amounts related to VAT, as all VAT collected is payable to HMRC 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 HMRC.

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

### **Events After the Reporting Period**

In accordance with the requirements of International Accounting Standards 10 (IAS 10), events after the reporting period are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date

that the accounts were certified by the Chief Finance Officer following approval by the Performance, Audit and Assurance Committee.

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 namely:

- Adjusting events: Those that provide evidence of conditions that existed at the end of the reporting period. The Annual Accounts is adjusted to reflect such events.
- Non-adjusting events: Those that are indicative of conditions that arose after the reporting period and the Statements are not adjusted to reflect such events. Where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

From our assessment we have not identified any material financial impact on the 31 March 2026 financial position.

## Critical Judgements and Accounting Estimates

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

- Both partner organisations have considered their exposure to possible losses and made adequate provision where it is probable that an outflow of resources will be required and the amount of the obligation can be measured reliably. Where it has not been possible to measure the obligation, or it is not probable in the partner organisations' opinion that a transfer of economic benefits will be required, material contingent liabilities have been disclosed (there are none).
- The Annual Accounts contain estimated figures that are based on assumptions made by the IJB about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends, and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.
- There are no items in the IJB's Balance Sheet at 31 March 2026 for which there is a significant risk of material adjustment in the forthcoming financial year.

## Expenditure and Income Analysis by Nature

2024 – 2025	Expenditure and Income Analysis by Nature (£000s)	2025 – 2026
118,770	Services commissioned from Falkirk Council	115,386
206,030	Services commissioned from NHS Forth Valley	215,987
531	Other IJB operating expenditure	554
3	Insurance and related expenditure	3
34	Auditor fee: External audit work	35
(319,822)	Partners funding contribution and non-specific grant income	(337,615)
<b>5,546</b>		<b>(5,650)</b>

Other IJB Operating Expenditure relates to shared costs for the Chief Officer, Chief Finance Officer, Senior Service Manager and supporting administration posts plus associated non-pay costs. Equal contributions to these costs are made by the constituent authorities to reflect the costs of running the Integration Authority.

## Taxation and Non-Specific Grant Income

The funding contribution from the two partner bodies is shown below.

2024 – 2025	Taxation and non-specific grant income (£000s)	2025 - 2026
100,874	Funding contribution from Falkirk Council	105,252
218,948	Funding contribution from NHS Forth Valley	232,363
<b>319,822</b>		<b>337,615</b>

The funding contribution from the NHS Board shown above includes £49.433m in respect of 'set aside' resources relating to acute hospital and other resources (£46.194m 2024/25). These are provided by the NHS Forth Valley which currently 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.

## Debtors

At 31 March 2026 the IJB had debtors relating to reserves held by the two partner bodies, as shown in the table below.

2024 – 2025	Debtors (£000s)	2025 - 2026
2,955	Falkirk Council	21,365
12,760	NHS Forth Valley	0
<b>15,715</b>		<b>21,365</b>

## Creditors

There are no current year or prior year creditor balances.

## Provisions

There are no provisions held in the balance sheet of the IJB.

## Useable Reserve: General Fund

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

- To earmark, or build up, funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management.
- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key element of the IJB's financial risk management framework.

The table below illustrates the movements on the General Fund balance, analysed between those elements earmarked for specific planned future expenditure, and the amount held as a general contingency.

Balance at 31 March 2025 £000s	Reserves (£000s)	Transfers Out £000s	Transfers In £000s	Balance at 31 March 2026 £000s
(51)	Sensory Strategy	10		(41)
(604)	Capital Grant		(45)	(649)
(554)	Housing Revenue Account		(472)	(1026)
(493)	Carers Strategy	212		(281)
(6)	HSC Grant – Cost of Living	6		0
(93)	DBI	93		0
0	Urgent & Unscheduled Care	749	(2,994)	(2,245)
0	Transformation support		(122)	(122)
(250)	Technology Enabled Care	9		(241)
(681)	GP Out of Hours Fund	563		(118)
(42)	GP Sub Committees			(42)
(43)	GMS Premises	26		(17)
0	GP Practice Telephony System Funding		(10)	(10)
(324)	Community Living Change Fund	61		(263)
(390)	Drugs Death Task Force Funding		(229)	(619)
(20)	Perinatal Mental Health		(39)	(59)
(38)	GDS Electric Speed Adjusting Hand Pieces	38		0
(1)	GDS Ventilation Improvement allowance		(1)	(2)
(46)	Public Dental Service remobilisation	6		(40)
(133)	Emergency COVID funding for eating disorders			(133)
(22)	Mental Health Recovery & Renewal Phase 2 PDS		(1)	(23)
(38)	Mental Health Premises Improvement	8		(30)
(189)	Prescribing HSCP invest to save	53		(136)

Balance at 31 March 2025 £000s	Reserves (£000s)	Transfers Out £000s	Transfers In £000s	Balance at 31 March 2026 £000s
(567)	Primary Care Pay Earmarked Reserves	1		(566)
(75)	Long COVID Support fund	75	(192)	(192)
(342)	MH outcomes framework – general	24	(44)	(362)
(133)	Learning Disability Health Checks	59	(65)	(139)
(43)	District Nurse Posts			(43)
(81)	Global Sum and Correction Factor		(125)	(206)
(84)	NHS Board funds (PMS)		(21)	(105)
(68)	MH Strategy (Action 15)	35		(33)
(46)	Digital Therapy posts		(34)	(80)
(133)	Health Improvement Fund			(133)
(233)	Vaccinations Adult Flu & Shingles	233		0
0	Partnership Funds		(119)	(119)
(57)	AWI Delays	57		0
(1,981)	NHS FV Contribution to Falkirk IJB Risk Share 25/26	1981		0
(500)	Value Based H&C Programme (Whole System)	32	(554)	(1,022)
(2,027)	Shifting the Balance of Care	2026	(2027)	(2,028)
(75)	Weight Loss Medication	5	(450)	(520)
(520)	Whole System Prevention Project		(500)	(1,020)
(200)	Care Home Nursing Support	200	(175)	(175)
(286)	National Recruitment Campaign B2-4		(164)	(450)
0	Pay Awards for non-recurring Allocations		(149)	(149)
0	Rapid Cancer Diagnostic Service		(232)	(232)
0	Operational Improvement Plan		(1,159)	(1,159)
0	Care at Home Integrated Care Fund MDT		(262)	(262)
<b>(11,471)</b>	<b>Total Earmarked reserves</b>	<b>6,562</b>	<b>(10,185)</b>	<b>(15,092)</b>
(1,573)	Service Pressures	834	(2,863)	(3,604)
(300)	Development Funds			(300)
<b>(1,873)</b>	<b>Total Service Pressures and Development funds</b>	<b>834</b>	<b>(2,863)</b>	<b>(3,904)</b>
(1,976)	Contingency Reserve			(1,976)
(395)	General Reserve	2,161	(2,159)	(393)
<b>(2,371)</b>	<b>Total Contingency Reserve and General Reserve</b>	<b>2,161</b>	<b>(2,159)</b>	<b>(2,369)</b>
<b>(15,715)</b>	<b>Grand Total</b>	<b>9,557</b>	<b>(15,207)</b>	<b>(21,365)</b>

Further information on some of more significant reserves is provided below:

- Capital Grant Council: This is funding received as part of the Falkirk Council financial settlement and is tied to private sector housing grants. It is used to fund aids and adaptations to privately owned houses.
- Housing Revenue Account Council: This is funding received as part of the Falkirk Council financial settlement and is derived from council house rents. As such it is ringfenced for aids and adaptations within council house properties.
- Shifting the balance of care is funding agreed to continue our Discharge to Assess approach including additional community care packages
- Service pressure reserves include an amount of £1.5m earmarked for use against the final budget shortfall for 2026/27 and a provision in relation to prison healthcare financial risk.

- Reserves in relation to whole system prevention and Value Based Health and Care (VBHC) are held and a programme of activity will be brought forward during 2026/27 to facilitate spend to save initiatives with a whole system prevention focus and to support the VBHC agenda.
- Urgent and unscheduled care relates to slippage money allocated by Scottish Government to facilitate additional discharges. The amount held relates to the packages and unscheduled care spend which will be incurred in the new financial year and is fully committed.

## Related Party Transactions

The IJB has related party relationships with NHS Forth Valley and Falkirk 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 accounts are presented to provide additional information on the relationships.

### Transactions with NHS Forth Valley

2024 - 2025	Transactions with NHS Forth Valley (£000s)	2025 - 2026
(218,948)	Funding contributions received from NHS Forth Valley	(232,363)
206,032	Expenditure on services provided by the NHS Board	215,987
10,881	Integration Funding passed through to Falkirk Council	12,624
284	Key management personnel: non-voting Board members	296
<b>(1,751)</b>		<b>(3,456)</b>

### Balances with NHS Forth Valley

2024 - 2025	Balances with NHS Forth Valley (£000s)	2025 - 2026
12,760	Debtor balances: amounts due from the NHS Board	0
0	Creditor balances: amounts due to the NHS Board	0
<b>12,760</b>		<b>0</b>

Key Management Personnel: The Chief Officer and Chief Finance Officer are employed by Falkirk Council. The cost of the posts are recharged to the IJB and funded via equal contributions from the constituent authorities based on voting shares. Details of the remuneration for the Chief Officer and the Chief Finance Officer are provided in the Remuneration Report.

Support services were not delegated to the IJB through the Integration Scheme and are instead provided free of charge as a 'service in kind'. The support services provided by NHS Forth Valley mainly consist of performance management, human resources, financial management, risk management, information services, information technology and payroll.

### Transactions with Falkirk Council

2024 – 2025	Transactions with Falkirk Council (£000s)	2025 - 2026
(100,874)	Funding contributions received from Falkirk Council	(105,252)
118,770	Expenditure on services provided by Falkirk Council	115,386
(10,881)	Integration Funding passed through to Falkirk Council	(12,624)
284	Key management personnel: non-voting Board members	296
<b>7,299</b>		<b>(2,194)</b>

### Balances with Falkirk Council

2024 – 2025	Balances with Falkirk Council (£000s)	2025 - 2026
2,955	Debtor balances: amounts due from Falkirk	21,365
0	Creditor balances: amounts due to Falkirk	0
<b>2,955</b>		<b>21,365</b>

Support services were not delegated to the IJB through the Integration Scheme and are instead provided free of charge as a 'service in kind'. The support services provided by Falkirk Council mainly consist of governance services, human resources, financial management, information services, risk management, information technology and payroll.

# Independent Auditor's report to Members of Falkirk Integration Joint Board and the Accounts Commission

# Glossary

While the terminology used in this document is intended to be self-explanatory, a glossary of definitions and interpretation of financial terms and common terms used within health and social care can be found at [FalkirkHSCP.org/glossary](https://FalkirkHSCP.org/glossary)