

# Perth and Kinross Integration Joint Board Audited Annual Accounts 2024/25





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# SECTION 1: MANAGEMENT COMMENTARY

## INTRODUCTION

The purpose of this document is to provide the financial statements of Perth and Kinross Integration Joint Board (IJB) for the year ending 31 March 2025. The Management Commentary also outlines the key messages in relation to the IJB's financial planning and performance for the year, and how this has supported strategic delivery.

## ROLE AND REMIT

The IJB is a legal entity with responsibility for strategic planning and commissioning of a broad range of integrated health and social care services within Perth and Kinross.

The functions delegated to the IJB by Perth and Kinross Council and NHS Tayside are detailed in the [Integration Scheme](#) which was given Ministerial approval in November 2022. The Scheme defines the main purpose of integration as follows:

- To improve the wellbeing of people who use health and social care services, in particular those whose needs are complex, and which require support from health and social care at the same time.
- To improve the wellbeing of those for whom it is necessary to provide timely and appropriate support to keep them well.
- To promote informed self-management and preventative support to avoid crisis or ill health; and
- To jointly deliver on the national health and wellbeing outcomes.

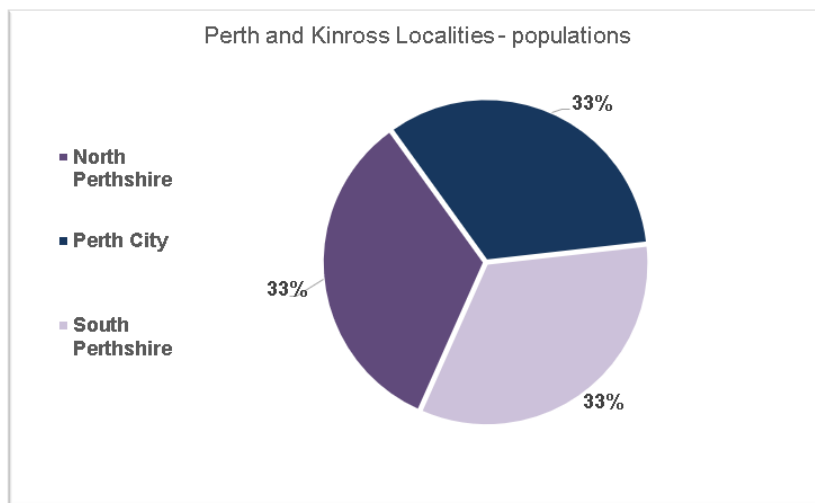
The IJB sets the strategic direction for delegated services via the preparation and implementation of the [Strategic Plan](#) and seeks assurance on the management and delivery of integrated services through appropriate scrutiny, oversight and performance monitoring. A performance framework which supports delivery of the strategic plan has been developed throughout 2024/25 and will be implemented within the next year.

## PERTH AND KINROSS POPULATION CONTEXT

Perth and Kinross is a geographically large Local Authority area with a total population of circa 152,560 ([National Records of Scotland](#)) split evenly across three HSCP (Health and Social Care Partnership) localities North Perthshire, South Perthshire, and Perth City.

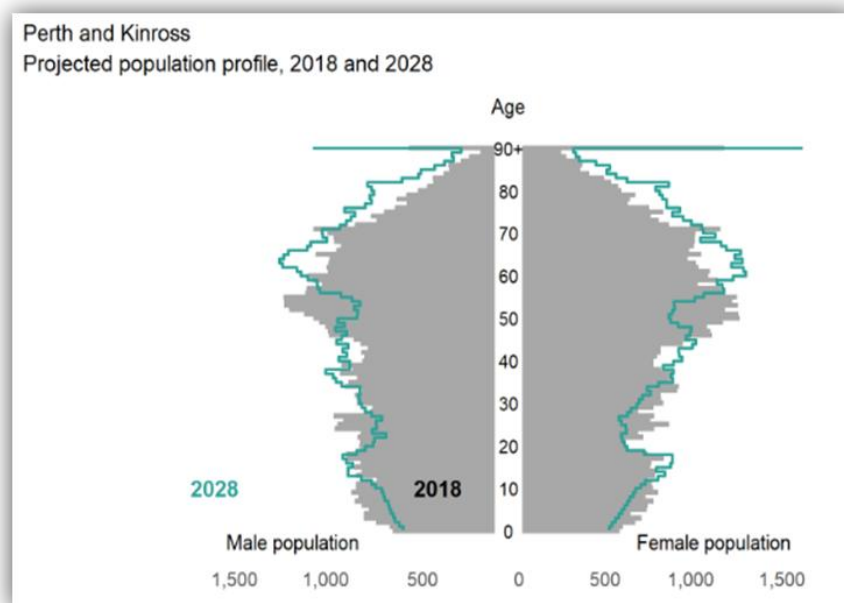
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**Chart 1**



The population of Perth and Kinross is older compared to the overall population of Scotland. The number of people aged 85 and over is projected to increase substantially, which will significantly increase the demand for health and social care services. Chart 2 illustrates how the age profile of the population is expected to change between 2018 to 2028, with a large increase in the elderly population, without a similar increase in the working age population. At the year end of 2024/25, Perth & Kinross was 7 years into to this population shift and the associated increase in need and demand is driving higher costs and budget pressures.

**Chart 2**



Source: [National Records of Scotland -Perth and Kinross Council our Profile](#)

This changing population profile (a growing proportion of elderly individuals relative to the working age population) combined with rurality, presents substantial challenges in the delivery of Health and Social Care Services at the scale required to meet the needs of the community.

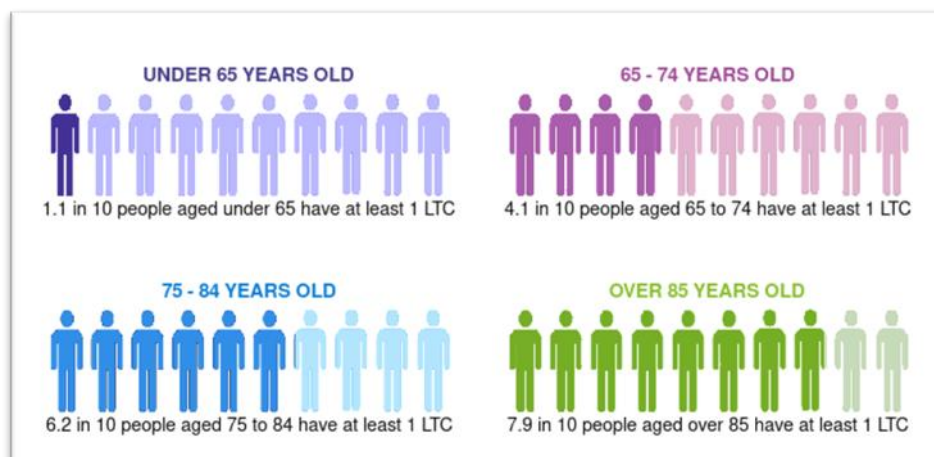
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The Scottish Index of Multiple Deprivation indicates that 23.2% of our population live in the least deprived quintile and 6% in the most deprived. Perth and Kinross is classified as “Mainly Rural” (Scottish Government - Rural and Environmental Science and Analytical Services) and is the 8th most rural Local Authority area in Scotland. This means that service accessibility is a significant contributor to inequalities and reduces economies of scale.

The number of people supported in the treatment of Long-Term Conditions (LTCs) provides some additional context on the health of our population and the consequential need for Health and Social Care support. It is estimated (based on people who have contact with NHS services) that 21.6% of the population have at least one LTC. These include cardiovascular, neurodegenerative, and respiratory conditions, as well as other organ conditions namely liver disease and renal failure, arthritis, cancer, diabetes, and epilepsy.

Chart 3 shows how the population is affected by LTCs overall and with the prevalence of LTCs increasing with age, this demonstrates how the impact of the population shift results in significant additional demand across Health and Social Care services.

**Chart 3**



## STRATEGIC PLAN AND KEY ACTIVITIES FOR THE YEAR

The [IJB Strategic Plan 2024-27](#) sets out the following vision, ambition and priorities for delivery.

### Our Vision

For every person in Perth and Kinross to live in the place they call home with the people and things they love, in good health and with the care and support they need, in communities that look out for one another, doing the things that matter most to them.

### Our Ambitions

- For people to stay as well as possible for as long as possible.
- For people to live as independently as possible for as long and as safely as possible.

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- For people to be able to thrive and feel valued members of the community.

### Our Strategic Priorities

1. Target resources to where people and communities need help most.
2. Make it easier for people to understand where and how to access services.
3. Provide health and social care supports close to home.
4. Work with communities to design the health and social care supports they need.
5. Improve integrated working.
6. Promote self-management and living well.
7. Value our workforce, support them to keep well, learn and develop.

We use the [National Framework for Community and Social Care Integrated Services](#) to shape local change and transformation plans, informed by what is known to work effectively in other areas. Priorities are progressed through the implementation of wider strategies and delivery plans with a broad range of outcomes across specific care groups, as follows:

- [Carers](#)
- [Learning Disabilities and Autism](#)
- [Community Mental Health and Wellbeing](#)
- [Older People's Services](#)
- [Primary Care](#)
- [Substance Use](#)

These plans provide more detail on how we deliver our services. They are underpinned by outcomes focused performance management frameworks that are strongly linked to the [National Health and Wellbeing Outcomes](#).

## PRINCIPAL ACTIVITIES and KEY ACHIEVEMENTS IN DELIVERING IJB PRIORITIES 2024/25

### Activities and Achievements

The following provides an overview of some of the activities and achievements from each care group in the reporting year. This is not intended to be an exhaustive list but links the work undertaken to the priorities set out in the strategic plan.

#### Carers

The Joint Carers Strategy 2023–26 [update report](#) provides progress across six key outcomes.

- Carers have improved access to clear, accessible information, including refreshed online content, multilingual resources, and animated videos.
- Carer Support Workers are embedded across services, and training has been enhanced for both staff and carers.
- Peer support groups, including cafés and a Carers Choir, have grown, and 360 grants were awarded to enable carers to take breaks.
- Carers are actively involved in service planning through Carers Voice and strategic

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groups. Surveys show most carers feel supported and able to balance caring with other aspects of life.

- Accessibility improvements, financial advice, and technology demonstrations have also been provided.

The strategy is having a positive impact on carers through a co-production approach ensuring carers are valued, recognised, supported, and empowered.

### Learning Disability and Autism

The final-year update of the Learning Disability and Autism Strategy 2022-2025 demonstrates significant progress in delivering person-centered support for people with autism and/or a learning disability.

- The multi-disciplinary SCOPE Team now supports 367 people, an 8% increase since March 2024, and has successfully prevented hospital admissions, assisted people to return from long-stay hospital care to the community in line with the Coming Home ambitions.
- The Independent Living Panel enabled 60 people to move into tenancies, including Core and Cluster housing.
- The Employment Support Team currently assists 83 people, and the Workplace Equality Fund supported inclusive employment practices, and the Friends Unlimited Network has grown to 150 members.
- Physical health has been supported through 138 annual health checks and 74 physical health reviews.
- The “Hear Our Roar” involvement network launched successfully in June 2024 and will provide a valuable network for people with a learning disability to take part in civic life and for their views to be heard.
- A Neurodevelopmental (ND) Coordinator post has improved ADHD and autism assessment pathways. This post was established in response to the extensive waiting times experienced for ND care and will progress the development of a P&K ND pathway and provide leadership to staff and expertise in this area.
- Technology Enabled Care trials reduced overnight staffing needs.
- Collaborative workshops and the “Collab” group have shaped improvements in autism and mental health services. There is a strong commitment to inclusion, independence, and co-production evident throughout HSCP services.

### Community Mental Health and Wellbeing

The 2024 update on Perth and Kinross’ Community Mental Health and Wellbeing Strategy highlights progress across five strategic themes, including prevention, access, person-centered care, engagement, and workforce. Key developments include:

- The Primary Care Mental Health Transformation Programme, the MoveAhead community initiative, and the Health Hub at Murray Royal Hospital.
- The first Mental Health and Wellbeing Conference was held with over 230 attendees.
- Service improvements include reduced Occupational Therapy wait times, a new ADHD Nurse Coordinator and a review of neurodevelopmental pathways, and a Mental Health Clinical Pharmacy model.

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- Distress Brief Interventions and third sector partnerships continue to expand.

Challenges persist in recruiting medical and allied health professionals, managing winter pressures, and addressing co-morbid mental health and substance use. A revised strategy for 2025 is in development, with a focus on integration, quality improvement, and whole-system working. This strategy aligns with the Tayside-wide Mental Health & Learning Disability Whole System Change Programme.

### Older People

Our Older People's Strategic Delivery Plan (2022–2025) made significant progress across its three key themes: early intervention, shifting the balance of care, and optimising capacity and flow. Both the achievements driven by this plan and our ongoing Transformation programmes have seen us make significant improvements within our Older People programme of work, examples include:

- The expansion of physical activity programmes such as CAPA (Care About Physical Activity), dementia-friendly walking routes, and the Go for Gold initiative in care homes.
- Our Community Alarm service handling over 260,911 calls with 99.26% (up from 98.83%) of calls answered within 60 seconds.
- Dementia support expanded through Alzheimer Scotland's Brain Health Centre, dementia cafés, 275 Post Diagnostic Support (PDS) referrals made to Alzheimer Scotland and 279 people receiving PDS.
- Volunteer engagement grew, with 110 active volunteers providing vital support within inpatient settings, care homes and community settings.
- Our internal Care at Home teams supported 256 people (an increase from 230), and hours of delivery increased from 1,450 to 1,847. A new care at home contract was implemented and increased hours of delivery from 6,302 to 8,073, this alongside other improvement actions has enabled us to reduce unmet need in our community by in the region of 800 hours since August 2024. Unmet need at March 2025 was 180 hours.
- Our Acute Frailty Unit supported 659 patients, reducing hospital stays. We have consistently met the national target for Delayed Discharges at below 34.6 per 100,000 population (18+) performing below the Scotland position and our pre-pandemic average and overall, achieving a downwards trend in delayed discharges.
- 113 individuals have been supported by our Local Integrated Care service to remain at home and avoid crisis placements or hospital admission and urgent care.
- Our Age Friendly work continues to develop, with a range of projects/groups being developed seeking to identify the challenges faced by older residents and collaboratively develop practical solutions. We also celebrated International Day of Older People with several community groups coming together to host a joint celebration attended by over 100 people.
- Advanced Nurse Practitioners are working with teams in the development of integrated hubs across Perth and Kinross, with the Perth City Integrated Hub fully established and enabling rapid, multi-disciplinary responses to people when their health deteriorates.

A ten year Ageing Well Strategy is in the early stages of development and will address the issues that come with ageing population and living in a rural area.



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### Primary Care

Through the Primary Care Strategic Delivery Plan ([update report](#)) strong progress is being made across outcomes for 'people', 'workforce', and 'the system'. Key successes include:

- Embedding First Contact Physiotherapy, expanding mental health nursing access, and enhancing CTAC (Community Treatment and Care Services). Challenges remain with GP sustainability, workforce recruitment (particularly in pharmacy) and in relation to accommodation. The Premises Group and Sustainability Group are working to address these issues to the extent possible.
- All 23 practices participated in recent prescribing efficiency initiatives which saw patient's medication switched to less expensive alternatives.

Delivery of the plan has made significant progress, with continued focus on improving access, supporting multidisciplinary teams, and aligning with national health priorities.

### Substance Use

The Perth & Kinross Alcohol and Drug Partnership (ADP [annual update report](#)) has made significant strides in delivering person-centred, trauma-informed support to people and families affected by substance use. Over the past year:

- The ADP has expanded access to treatment, with 80% of those referred offered appointments within three weeks, demonstrating commitment to fulfilment of Medication-Assisted Treatment (MAT) standards.
- There has been a reduction in drug-related deaths over 2024/25 and community-based recovery has been strengthened through peer-led initiatives, lived experience networks, and wider Naloxone distribution.
- The ADP has also prioritized early intervention, supporting children and families through whole-family approaches and school-based programmes.
- A focus on mental health integration and non-fatal overdose response has contributed to improved outcomes.
- The iDART (Integrated Drug and Alcohol Team) has moved to significantly improved premises valuing people who use services and providing support in a quality, trauma-informed environment.

Collaborative working with third-sector partners, Police Scotland, and NHS Tayside has underpinned progress, ensuring services are responsive, inclusive, and aligned with the national mission to reduce drug harm and save lives.

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### PERFORMANCE MANAGEMENT

The IJB has delegated the authority for Performance, Risk and Audit to the Audit and Performance Committee (A&PC) which met six times in 2024/25 and received the following performance reports.

- [Annual Performance Report](#) 2023/24 was approved on 29 July 2024 and provides a summary of Health and Social Care performance in 2023/24. It sets out performance against the national core indicator set and local indicators and describes the key activities achievements. The overall assessment of performance in 2023/24 was positive with the majority of measures indicating good progress. Focused improvement activity was identified in areas where there was room for improvement.
- [Key Strategic Performance Report - Quarter One](#) covering the first quarter of 2024/25. This report presented a good position overall with the core set of indicators broadly within the target range. This report was also accompanied by the [Carers' Strategy – Performance Management Framework Key Performance Indicator Report](#). This was the first time this report had been considered and serves as a baseline for future reporting.
- [Key Strategic Performance Report - Quarter Two](#) report presented a similarly positive position to that in quarter one with key improvement activity described in particular for readmissions and delayed discharge. This report was accompanied by the [Primary Care Strategic Delivery Plan – Key Performance Indicator Report](#). This was the first time this report had been considered and serves as a baseline for future reporting.
- [Key Strategic Performance Report - Quarter Three](#) - report presented an improved performance position from Q1 and Q2 and provided progress on the [development of a revised and updated performance framework](#).

#### Latest Performance

Strategic performance is measured against the Core Suite of Integration Indicators (National Indicators) combined with those of Ministerial Steering Group (MSG). The Annual Performance Report for 2024/25 [was published by the statutory deadline of the 31 July 2025](#) and considered and approved by the Audit and Performance Committee on 25 August 2025.

Table 1 below summarises performance for 2024/25 against these indicators, with comparisons to last year and to Scotland overall. Due to incomplete data for the full financial year, the 2024 calendar year has been used as a proxy. This approach is in line with guidance previously supplied by Public Health Scotland.

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Table 1

Ref	Indicator Description	Scotland 2023/24	Perth & Kinross 2023/24	Perth & Kinross 2024	How we compare to 2023/24	Scotland 2024	How we compare to Scotland
NI 12	Emergency admissions rate for adults (18+) (per 100,000 population)	11,857	14,049	14,356	2.2%	11,446	25.4%
NI 13	Emergency bed day rate for adults (18+) (per 100,000 population)	119,922	119,164	108,843	-8.7%	109,823	-0.9%
NI 14*	Emergency readmissions to hospital within 28 days of discharge (rate per 1,000 discharges 18+)	n/a	153	153	0.0%	n/a	n/a
NI 15	Proportion of last 6 months of life spent at home or in a community setting	90%	89%	90%	0.8%	89%	-0.4%
NI 16	Falls rate per 1000 population aged 65+ (falls which result in a hospital admission)	23	26	25	-1.6%	22	12.9%
NI 18	Percentage of adults with intensive care needs receiving care at home	65%	64%	64%	0.0%	65%	0.8%
NI 19	Number of days people aged 75+ spend in hospital when they are ready to be discharged per 1,000 population	867	645	654	1.4%	952	-31.3%
MSG 1a	Emergency admissions per 100,000 population (all ages in acute hospital)	11,546	13,435	13,620	1.4%	11,448	19.0%
MSG 2a	Number of unscheduled hospital bed days; acute specialties per 100,000 population	77,653	77,004	70,506	-8.4%	73,355	-3.9%
MSG 3a	A&E attendances 18+ per 100,000 population	25,638	18,615	19,629	5.4%	26,028	-24.6%
MSG 4	Delayed discharge bed days 18+ per 100,000 population	14,872	13,982	13,338	-4.6%	15,969	-16.5%
Notes	1. This data is unpublished and is provided for management information purposes only. It is subject to change and validation as more information and data becomes available. 2. Figures are based on a rolling 12 months with the calendar year 2024 used as a proxy for 2024/25 as full year data is not yet available. 3. NIs 1 to 9 are reportable every two years only. Please see link to APR 23/24 which contains the latest data. 4. *NI 14 - It is not possible to accurately compare performance against elsewhere due to differences in data recording practices		Exceeding our comparator or within 3%	Between 3% and 6% from comparator	More than 6% from comparator		

The rate of emergency admissions (NI12) has increased by a small amount (performance has declined by 2.2% for the 18+ population and 1.4% when considering all ages (MSG1a)). Performance remains within the current target range, reflecting the older and more frail population of Perth and Kinross and the related impact on the need for emergency care.

When people have been admitted to hospital in an emergency their stay is likely to be shorter compared to 2023/24 as the rate of emergency bed days (NI13) has reduced (improved) by 8.7% (for 18+ population and 8.4% for all ages(MSG2a)) which demonstrates the commitment made to discharge people as early as it is safe to do so when their care can be continued in their home or homely setting.

The risk of falls increases with age and given the growing older population in Perth and Kinross, higher admission rates due to falls (NI 16) are to be expected. This is reflected in the rate of 25 admissions per 1,000 people aged 65 and over in Perth and Kinross, compared to 22 per 1,000 for Scotland. Despite this, performance against this indicator remains good, with a marginal improvement of 1.6% compared to last year.

The number of readmissions within 28 days of discharge per 1,000 discharges (NI 14) has remained stable at 153, which has halted a previous upward trend against this measure.

In the last six months of life (NI 15) people in Perth and Kinross spend 90% of their time at home (rather than within inpatient settings). This is similar to the 89% achieved last year and is good evidence of people being supported to remain at home in accordance with their wishes.

Supporting people to remain at home as they age or as their care needs increase can be increasingly challenging. However, with 64% of people with intensive care needs receiving 'care at home' (NI 18), performance remains positive, consistent with last year and on a par with Scotland.

The rate of A&E attendances (MSG 3a) has risen by 5.4% compared to last year, indicating a decline in performance. However, it remains 25% better than Scotland overall. The underlying causes of this increase are complex and not yet fully understood. Ongoing efforts to further integrate health and social care services in communities are redesigning how people access services, particularly through the introduction of a Single Point of Contact. As this work progresses, A&E attendance rates will be closely monitored.

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Performance in managing delayed discharges remains good. For individuals aged 75 and over, Perth and Kinross performs 31% better than Scotland overall (NI 19). Additionally, there has been a 4.6% improvement in discharge performance for the 18+ population compared to last year (MSG 4). To provide additional context, 97% of patients in Perth and Kinross are discharged from hospital without delay (94% for those aged 75+).

### FINANCIAL OVERVIEW

#### Financial Performance

The Financial Plan, approved by the IJB in March 2024, projected a break-even position across Health and Social Care. Achieving this required recurring savings, the use of earmarked and general reserves, and one-off funding. Regular financial updates outlining the projected in-year position are presented to the IJB throughout the year.

The IJB's financial performance, compared to the 2024/25 Financial Plan, is summarised in Table 1 below.

**Table 1**

	2024/25 Financial Plan Position Over/(Under)	2024/25 Year- End Out-Turn Over/(Under)	Movement from Plan Over/(Under)
	£m	£m	£m
Health	1.042	3.585	2.543
Social Care	2.086	5.493	3.407
Financial Recovery Actions	-	(1.305)	(1.305)
<b>Sub-Total</b>	<b>3.128</b>	<b>7.773</b>	<b>4.645</b>
Perth & Kinross Council Transformation Funding	(0.800)	(0.800)	-
PKIJB Approved Earmarked Reserves	(0.884)	(0.884)	-
PKIJB General Reserve	(1.444)	(4.485)	(3.041)
<b>Total</b>	<b>-</b>	<b>1.604</b>	<b>1.604</b>
Contribution to Inpatient Mental Health Overspend	-	1.325	1.325
<b>Sub-Total</b>	<b>-</b>	<b>2.929</b>	<b>2.929</b>
<b>Additional Funding – NHS Tayside</b>		<b>(2.929)</b>	<b>(2.929)</b>
<b>Total</b>		<b>-</b>	<b>-</b>

The main movements from plan are as follows:

- Within Older People's Services, increased capacity in Care at Home and Care Home placements, driven by demographic growth and rising demand, has led to higher costs. The Care at Home Transformation programme reduced unmet need and delayed discharges but this added financial pressure. Continued reliance on supplementary staffing in community hospitals and inpatient wards, due to sickness absence and patient acuity, also contributed to the overspend.

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- Within Adult Services, higher than planned expenditure resulted from growing demand and the complexity of needs throughout the year.
- Prescribing volumes increased above anticipated levels, leading to an overspend. While local savings initiatives progressed well, limited delivery on national initiatives added pressure. Drug costs and prescribing remain a source of pressure, with measures to address the position included in the 2025/26 Budget.
- Budget has not been delegated to the Perth & Kinross IJB for Inpatient Mental Health in 2024/25. However, given the IJB have strategic planning responsibility for the services, there is a requirement to show a delegated budget and spend position within the annual accounts. On 19 March 2025, the IJB authorised the Chief Finance Officer and Chief Officer to finalise an agreement on contributions towards the 2024/25 Inpatient Mental Health Service overspend. A total of £1.325m in relation to Inpatient Mental Health has been reflected within the 2024/25 position.
- Earmarked reserves have been used to provide additional capacity and support service resilience. The net decrease of £0.261m from the opening balance is included in the Comprehensive Income and Expenditure Statement. This includes the approved use of earmarked reserves of £0.884m, detailed within the table above, as well as additional funding received from NHS Tayside of £1.095m, carried forward to partially mitigate the anticipated financial risks within acute and whole system pressures in 2025/26.

### Reserves

During 2024/25, earmarked reserves were used for specific priorities or carried forward for future use, resulting in a reduced balance at 31 March 2025.

The total reserves at year end were £3.548m, of which £3.384m is earmarked for national priorities, local projects and specific commitments. The remaining £0.164m is general reserves, which is below the level recommended in the IJB's Reserves Policy. The policy advises holding general reserves at 2% of net expenditure (c£6.3m) to help manage unexpected financial pressures. The current level falls short of this target.

### FINANCIAL STATEMENTS

The 2024/25 Annual Accounts comprise:

#### **(a) Comprehensive Income and Expenditure Statement**

This shows a deficit of £4.746m. This reflects an underlying operational overspend of £9.078m, which was partially offset by £1.305m of in-year financial recovery actions. After applying planned general reserves of £1.444m, earmarked reserves of £0.884m, and Perth & Kinross Council Transformation Funding of £0.800m, the net overspend reduced to £4.645m.

This overspend includes £1.604m relating to Health Services and £3.041m relating to Social Care. In addition, a contribution of £1.325m was made towards Inpatient Mental Health Services. In line with the Integration Scheme, uncommitted reserves must be used first to address any overspend. As such, £3.041m of general reserves was used to offset the Social Care overspend.

The remaining Health Services overspend of £1.604m, along with the £1.325m contribution to the Inpatient Mental Health overspend, was funded through a non-recurring increase in funding from

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NHS Tayside, reflected within the Taxation and Non-Specific Grant Income line of the Comprehensive Income and Expenditure Statement for 2024/25.

The reported deficit in the Comprehensive Income and Expenditure statement of £4.746m relates to the net decrease in general reserves (£4.485m) and earmarked reserves (£0.261m). Further detail is provided in section (b) and (c) below and in Note 6 to the financial statements.

### **(b) Movement in Reserves**

In 2024/25 earmarked and general reserves had an opening balance of £8.294m, this has decreased by £4.746m, providing a closing balance of £3.548m. During 2024/25, funding has been received from the Scottish Government to the IJB via NHS Tayside and Perth & Kinross Council to meet specific, earmarked outcomes in relation to the Primary Care Improvement Fund, Alcohol & Drug Partnership, Mental Health Action 15 and acute/whole system pressures.

### **(c) Balance Sheet**

In terms of routine business, the IJB does not hold assets, however the balance of £3.548m reserves is reflected in the year-end balance sheet.

### **(d) Notes**

Comprising a summary of material accounting policy areas, analysis of significant figures within the Annual Accounts and other explanatory information.

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

## **FINANCIAL OUTLOOK**

In March 2025, the IJB approved a budget for 2025/26, along with provisional budgets for 2026/27 and 2027/28.

Increased funding from both Perth & Kinross Council and NHS Tayside, combined with an ambitious savings plan, allowed for the approval of a balanced budget for 2025/26.

The budget is based on several assumptions including projected demand levels, costs, transformation, pay and funding availability. It also builds on previous efforts to enhance efficiency and make best use of resources. The provisional budgets for 2026/27 and 2027/28, developed using the same assumptions, identified a considerable funding gap.

This shortfall is a result of increasing pressures across all care groups including drug costs and prescribing. To achieve financial sustainability in future years, the IJB will need to consider additional funding solutions and identify opportunities to reduce overall expenditure, while acknowledging the challenge of doing so with minimal detrimental impact on the strategic plan and to the population's health and care needs. Addressing these pressures will require further funding,

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strengthened collaborative working, strategic planning, robust financial management, a reserves policy and effective workforce planning.

### STRATEGIC RISKS

The Integration Joint Board maintains a Strategic Risk Register (SRR) to identify and manage risks that could impact on the delivery of its Strategic Plan. The SRR is reviewed regularly by the Senior Management Team (SMT) and presented to the Audit and Performance Committee for scrutiny and approval.

As of February 2025, the IJB has identified six strategic risks. These risks are assessed in terms of their inherent and residual scores once existing controls are accounted for, with improvement actions in place to mitigate those that are out with the Board's risk appetite.



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Risk	Risk Status End March 2025	Appetite
<p><b>Financial Resources:</b> There are insufficient financial resources to deliver the IJB's Strategic Plan as it relates to delegated services as set out in the integration scheme.</p> <p>Mitigation: A series of preventative, detective, and corrective risk controls are in place which include budget setting and monitoring, a budget review group involving IJB members, extensive engagement with key stakeholders and the acceleration of a financial recovery plan. Regular financial reporting occurs to senior management, partners and the IJB. Improvement actions are in progress which are planned to reduce the risk exposure.</p>	Very High	Outwith Appetite
<p><b>Performance and Outcomes:</b> Data quality and availability is insufficient to fully assess performance and support whole system decisions.</p> <p>Mitigation: Risk controls include the use of credible data sources, regular performance reporting, a transformation program focused on service redesign, the creation of a new Data &amp; Intelligence Group and a Performance Review Group to improve performance management. Improvement actions ongoing to bring the risk within appetite.</p>	High	Outwith Appetite
<p><b>Workforce:</b> There are not enough staff, or people with the right professional skills, within the Health and Social Care workforce.</p> <p>Mitigation: Existing controls include the implementation of an evidence-based workforce strategy and plan and regular scrutiny and reporting of this plan to senior management and relevant committees, professional leadership from key roles such as Lead Nurse and social care leads.</p>	High	Within Appetite
<p><b>Sustainability of Primary Care Services:</b> We will be unable to deliver safe, effective, equitable and high-quality primary care services.</p> <p>Mitigation: Preventative measures include a Primary Care Strategic Delivery Plan, a Primary Care Premises Strategy, and a 3-year workforce plan. Detective controls involve regular progress updates on primary care strategies, a GP sustainability survey, and performance indicators.</p>	Medium	Within Appetite



## SECTION 1: MANAGEMENT COMMENTARY

Risk	Risk Status End March 2025	Appetite
<p><b>Whole System Approach to Mental Health and Wellbeing:</b> We fail to provide a person-centred, cohesive healthcare system that is built around the patient journey, ensuring appropriate care is provided at home and in community, primary and secondary care settings with accompanying unified governance routes.</p> <p>Mitigation: Preventative measures are in place such as the Mental Health &amp; Wellbeing Strategy for Perth &amp; Kinross, involvement and influence in the whole system change program for the benefit of the Perth and Kinross population, the visibility and governance of the Tayside-wide mental health program and ongoing monitoring and reporting of progress and outcomes by the IJB. Further actions are underway to reduce the risk to an acceptable level.</p>	Very High	Outwith Appetite
<p><b>Service Demand and Capacity:</b> We have insufficient resources available to meet demand, this may include staffing, facilities, equipment and expertise.</p> <p>Mitigation: Controls are in place including transformation programs for rehabilitation beds and integrated teams, an evidence-based workforce strategy, and a financial strategy with a budget setting process, clinical care governance, stakeholder consultation forums, the Joint Strategic Needs Assessment.</p>	High	Within Appetite

## SECTION 1: MANAGEMENT COMMENTARY

*Signed on behalf of the Perth and Kinross IJB*

*Colin Stewart*

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**Councillor Colin Stewart**

IJB Chair

29 September 2025

*Jacqueline Pepper*

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**Jacqueline Pepper**

Chief Officer

29 September 2025

*Donna Mitchell*

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**Donna Mitchell**

Chief Finance Officer

29 September 2025

## SECTION 2: STATEMENT OF RESPONSIBILITIES

This statement sets out the respective responsibilities of the IJB and the Chief Finance Officer, as the IJB's Section 95 Officer, for the Annual Accounts.

### 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. Responsibility for approving the annual accounts has been delegated to the Audit and Performance Committee of the Integration Joint Board.*

I confirm that these Annual Accounts were approved for signature at a meeting of the Integration Joint Board's Audit & Performance Committee on 29 September 2025.

*Signed on behalf of the Perth and Kinross IJB*

*Colin Stewart*

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**Councillor Colin Stewart**

IJB Chair

29 September 2025

## SECTION 2: STATEMENT OF RESPONSIBILITIES

### RESPONSIBILITIES OF THE CHIEF FINANCE OFFICER

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

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

- *selected suitable accounting policies and then applied them consistently;*
- *made judgements and estimates that were reasonable and prudent;*
- *complied with legislation;*
- *complied with the local authority 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;*
- *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 Perth and Kinross Integration Joint Board as at 31 March 2025 and the transactions for the year then ended.

*Donna Mitchell*

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**Donna Mitchell**  
Chief Finance Officer  
29 September 2025

## SECTION 3: REMUNERATION REPORT

### INTRODUCTION

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

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

### BOARD MEMBERS

At 31 March 2025, Perth and Kinross IJB had eight voting members and 15 non-voting members.

There were two changes in voting positions in 2024/25. Heather Dunk was appointed to the position of non-executive member on 1st April 2024, filling the position previously held by Beth Hamilton. Brian Jones took up the position of non-executive voting member on 2<sup>nd</sup> October 2024, this was the position previously held by Bob Benson.

The position as at 31st March 2025 was as follows:

#### **Voting Members:**

Councillor Colin Stewart (Chair)

Beth Hamilton (Vice-Chair)

Councillor Sheila McCole

Councillor Michelle Frampton

Councillor David Illingworth

Heather Dunk (Non-Executive Member)

Martin Black (Non-Executive Member)

Brian Jones (Non-Executive Member) – from 2nd October 2024

#### **Non-voting Members:**

Jacqueline Pepper (Chief Officer)

Donna Mitchell (Chief Finance Officer)

Dr Monica Doyle (Secondary Practitioner Representative)

Dr Sarah Peterson (GP Representative)

Susannah Brown (Associate Nurse Director) vacant from 27<sup>th</sup> April 2025

Maureen Summers (Carer Public Partner)

Bernie Campbell (Carer Public Partner)

## SECTION 3: REMUNERATION REPORT

Sandra Auld (Service User Public Partner)

Nettie Sutherland (Service User Public Partner) – from 11th December 2024

Lyndsay Hunter (Staff Representative)

Stuart Hope (Staff Representative)

Melanie Devlin (Third Sector Representative) – from 11th December 2024

Dave Henderson (Independent Sector Representative)

Dr Heidi Douglas (Public Health Representative) – from 11th December 2024

Arun Singh (Chief Social Work Officer)

### IJB CHAIR AND VICE-CHAIR

The voting members of the IJB are appointed through nomination by Perth & Kinross Council and NHS Tayside. Nomination of the IJB Chair and Vice-Chair postholders alternates between a Councillor and a Health Board representative.

The IJB does not provide any additional remuneration to the Chair, Vice-Chair or any other board members relating to their role on the IJB. The IJB does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. There were no taxable expenses paid by the IJB to either the Chair or the Vice-Chair in 2024/25.

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.

### 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

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the IJB has to be appointed and the employing partner has to formally second the officer to the IJB. The employment contract for the Chief Officer will adhere to the legislative and regulatory framework of the employing partner organisation.

The Chief Officer is employed by Perth and Kinross Council but this is a joint post with NHS Tayside, with 50% of their cost being recharged to NHS Tayside. The salary of senior employees of Perth and Kinross Council is set by reference to national arrangements and agreements. Performance appraisal and terms and conditions of service are in line with Perth and Kinross Council policies and procedures.

The Chief Officer is Jacqueline Pepper who was appointed to the post in May 2022.

## SECTION 3: REMUNERATION REPORT

### CHIEF FINANCE OFFICER

The IJB is required to appoint a proper officer who has responsibility for the administration of its financial affairs in terms of Section 95 of the 1973 Local Government (Scotland) Act. The employing contract for the Chief Finance Officer adheres to the legislative and regulatory governance of the employing partner organisation.

The Chief Finance Officer is employed by Perth and Kinross Council but this is a joint post with NHS Tayside, with 50% of their cost being recharged to NHS Tayside. The salary of senior employees of Perth and Kinross Council is set by reference to national arrangements and agreements. Performance appraisal and terms and conditions of service are in line with Perth and Kinross Council policies and procedures.

The Chief Finance Officer is Donna Mitchell who was appointed to the post in January 2024.

### OTHER OFFICERS

No other staff are appointed by the IJB under a similar legal regime and no other non-voting board Members of the IJB meet the criteria for disclosure. All Partnership officers are employed by either Perth and Kinross Council or NHS Tayside, and remuneration to senior staff is reported through the employing organisation.

<b>Total</b>	<b>Senior Employees</b>	<b>Salary, Fees &amp; Allowances</b>	<b>Total</b>
<b>2023/24</b>			<b>2024/25</b>
<b>£</b>		<b>£</b>	<b>£</b>
135,517	<b>Jacqueline Pepper</b> Chief Officer	140,396	140,396
85,098	<b>Donna Mitchell</b> Chief Finance Officer	102,630	102,630
<b>220,615</b>	<b>Total</b>	<b>243,026</b>	<b>243,026</b>

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

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

## SECTION 3: REMUNERATION REPORT

employment positions and from each officer's own contributions. For employees of Perth and Kinross Council the employer's superannuation rate reduced from 17% in 2023/24 to 15.7% in 2024/25 reducing the cost of officer's pensions to the IJB for the financial year.

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/24  £	For Year to 31/03/25  £		Difference from 31/03/24  £	As at 31/03/25  £
Jacqueline Pepper  Chief Officer	23,038	22,042	Pension	5,488	60,347
			Lump sum	1,270	36,551
Donna Mitchell  Chief Finance Officer	14,467	16,061	Pension	4,919	26,057
			Lump sum	2,239	13,317
<b>Total</b>	<b>37,505</b>	<b>38,103</b>	<b>Pension</b>	<b>10,407</b>	<b>86,404</b>
			<b>Lump Sum</b>	<b>3,509</b>	<b>49,868</b>



## SECTION 3: REMUNERATION REPORT

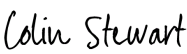
### DISCLOSURE BY PAY BANDS

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

Number of Employees in Band	Remuneration Band	Number of Employees in Band
2023/24		2024/25
1	£85,000 - £89,999	0
0	£100,000 - £104,999	1
1	£135,000 - £139,999	0
0	£140,000 - £144,999	1


### EXIT PACKAGES

No exit packages were paid to IJB staff during this period or the previous period.



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**Councillor Colin Stewart**  
*IJB Chair*  
29 September 2025



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**Jacqueline Pepper**  
*Chief Officer*  
29 September 2025

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### INTRODUCTION

The Annual Governance Statement explains Perth and Kinross Integration Joint Board's (IJB) governance arrangements and reports on the effectiveness of the IJB's system of internal control.

### SCOPE OF RESPONSIBILITY

Perth & Kinross 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.

To meet this responsibility the IJB has established arrangements for governance that includes a system of internal control. The system is intended to manage risk to support achievement of the IJB's aims and objectives. The governance arrangements are broadly consistent with the principles of CIPFA and the Society of Local Authority Chief Executives (SOLACE) framework "Delivering Good Governance in Local Government".

Reliance is also placed on the NHS Tayside and Perth & Kinross Council systems of internal control that support compliance with each organisations' policies and promotes achievement of each organisations' aims and objectives. Reliance is also placed on the internal control environment operating in Dundee City IJB and Angus IJB in respect of Lead Partner services.

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

### THE GOVERNANCE FRAMEWORK

Perth and Kinross IJB comprises of eight voting members, four nominated from Perth and Kinross Council and four from NHS Tayside. IJB membership also includes non-voting members including a Chief Officer, Chief Finance Officer, professional advisers for health, social work and social care along with stakeholder members from carers groups, service user representatives, the third sector and staffside representation. The IJB has an Audit and Performance Committee which is chaired by an IJB voting member. The Audit and Performance Committee met six times during 2024-25.

The governance framework comprises the systems, processes, culture and values the IJB has in place to help achieve its strategic objectives. The IJB recognises that the following are fundamental elements of good governance within public sector organisations: -

- Leadership, Culture & Values
- Stakeholder Engagement
- Vision, Direction & Purpose
- Decision Making
- Organisational Development
- Scrutiny & Accountability
- Financial Controls
- Internal Controls

The system of internal control is a crucial part of that framework and is designed to manage risk to a reasonable level. The system of internal control is based on a continuous process designed to

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

identify and prioritise risks in relation to the achievement of Perth & Kinross IJB's intended outcomes. These risks are evaluated based on likelihood and impact and they need to be mitigated and managed proportionately.

The key features of the governance arrangements that were in place during 2024/25 are summarised below, along with the improvement activity that has been undertaken during the year to increase effectiveness.

### LEADERSHIP, CULTURE AND VALUES

A code of conduct for members and employees is in place along with a register of interests. The IJB has a standards officer, and standing orders are in place which are reviewed on a regular basis. The standards officer provides advice and guidance to Members of the Board on issues of conduct and ensures that a Register of Interests is kept. A development programme for IJB members has been in place since inception and this has been a key feature in developing working relationships between the Chair, members and officers.

The IJB Chair, Vice Chair and Chief Officer meet regularly. The revised Strategic Plan approved in June 2024 provides a shared vision and clear direction across the IJB membership and the Perth and Kinross Health and Social Care Partnership (PKHSCP) Senior Management Team.

The IJB Chair is supported to carry out the role with independent legal and governance support and effective committee secretariat services. The Chief Officer is a Director in the partner organisations and a member of their Executive Leadership Teams, attends NHS Board and Perth and Kinross Council meetings and is directly accountable to both Chief Executives.

The Chief Officer benefits from the support of Perth and Kinross Council's Chief Social Work Officer, who is also a member of the IJB providing professional advice on social work and social care matters. Healthcare professionals also provide professional advice and support to the IJB, helping to align oversight and assurance.

During 2024-2025, the Chief Officer implemented a new senior leadership structure designed to further integration, foster a whole system focus and a more unified approach to leading and managing health and social care. Consequently, the IJB's strategic risk concerning Leadership has been mitigated and is no longer considered a threat to its objectives.

### LEADERSHIP, CULTURE AND VALUES

#### Improvement activity during the year:

- The introduction of a new, more integrated senior leadership structure by the Chief Officer over the 2024-2025 period resulted in the mitigation of the Integration Joint Board's strategic risk associated with leadership, to the extent that it is no longer deemed a threat to the IJB's strategic objectives.
- P&K HSCP leaders and managers have continued to participate in a Leadership Development Programme via Perth and Kinross Council focusing on a future-fit leadership team.
- NHS Tayside and Perth & Kinross Council Chief Executives have strengthened regular opportunities for P&K HSCP leaders and managers to work together collaboratively with others through regular extended leadership and systems leaders events.
- P&K HSCP has established a new leadership forum for managers to drive forward integration, innovation and improvement.
- P&K HSCP is continuing to work with the Health and Social Care Alliance in phase 2 of What Matters To You? focusing on staff and a compassionate workplace.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### STAKEHOLDER ENGAGEMENT

Perth and Kinross IJB Meetings are held in public and online. Membership includes wide stakeholder representation including carers' representatives, service users, the third sector and the independent sector.

We have dedicated support for communications through our partner bodies which supports communication with staff and wider stakeholders.

The HSCP has a dedicated Community Engagement Team with a key role in delivering community engagement and participation across the Partnership area.

During 2024-2025 Perth and Kinross IJB approved a new [Participation and Engagement Strategy](#) which covers the period 2025-2028. This strategy commits to inclusive community and workforce engagement by supporting people to actively influence HSCP services, understand their impact, and build confidence and skills for ongoing participation. This new Participation and Engagement Strategy is aligned with the IJB's refreshed [Strategic Plan 2024-2027](#).

The Strategic Plan 2024–2027 was prepared following an extensive consultation process which applied the [7 National Standards for Community Engagement \(2016\)](#) and was guided by '[Planning with People' \(Community engagement and participation guidance\)](#) to ensure that a wide range of people were involved meaningfully in its preparation.

To achieve broad participation in the strategic plan consultation process, a mix of methods was used, including accessible locality drop-in events, an online survey drawing hundreds of responses, and targeted focus groups to ensure voices from disadvantaged communities and groups with protected characteristics were heard, ultimately gathering substantial quantitative and qualitative feedback to co-create and shape the Strategic Plan collaboratively with the Perth and Kinross community.

The Strategic Planning Group (SPG) meets regularly throughout the year and this group has a broad and diverse membership which represents all localities and service user groups to ensure the voice of all is represented in our Strategic Planning work. A focus has been made during 2024-25 on ensuring that the SPG are fully involved in the development and progress of the IJB's various strategies before they ultimately come before the Board. The SPG is co-chaired by a senior HSCP officer and an IJB Public Partner.

Perth and Kinross HSCP maintains close links with the Community Planning Partnership and over 2024-2025 has strengthened membership and involvement in the supporting sub-groups with the Chief Officer currently chairing Health & Wellbeing. The Perth and Kinross Local Outcome Improvement Plan sets out what the Community Planning Partnership will do over the short, medium and longer term to make Perth and Kinross the best place in Scotland where everyone can live life well, free from poverty and inequality.

The HSCP works closely with Independent Contractors such as Care Providers, GPs, Dentists, Optometrists and Pharmacists in the delivery of Health and Care Services across Perth and Kinross.

The Partnership has engaged with elected members of Perth & Kinross Council around the Financial Plan and the challenges facing the IJB.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### STAKEHOLDER ENGAGEMENT

Improvement activity during the year:

- Extensive stakeholder engagement took place in the strategic plan consultation. A variety of methods were adopted including accessible local drop-in events, an online survey that garnered hundreds of responses, and targeted focus groups to specifically include perspectives from disadvantaged communities and those with protected characteristics. This comprehensive approach yielded substantial quantitative and qualitative feedback, enabling the Strategic Plan to be co-created and shaped in collaboration with our stakeholders.
- The IJB's Strategic Planning Group has concentrated its efforts and is making good progress on establishing its role as an essential component within the governance framework for all IJB strategy and delivery documents, thus ensuring extensive stakeholder involvement is confirmed.
- P&K HSCP has invested in the roll out of Care Opinion across all its teams and services with 400 verified stories published over the year. These stories provide rich detail about the experience and outcomes for people across a wide range of health and care services. The inclusion of people using prison healthcare was a first and had not been carried out anywhere in the UK.

### VISION, DIRECTION AND PURPOSE

The [Strategic Plan 2024-27](#), approved by the IJB during 2024-25, sets an ambitious vision for people in Perth and Kinross *“to live in the place they call home with the people and things they love, in good health and with the care and support they need, in communities that look out for one another and doing the things that matter most to them.”* It outlines seven key priorities, shaped by community input, focusing on targeted local care, easier access, self-management, integration, and workforce support. Guided by principles of prevention and person-centred care, the plan aims for transformation through specific projects and measures progress against national health and wellbeing outcomes.

Our established Care Group Strategic Delivery Plans, underpinned by outcomes focused performance management frameworks, continue to support progress against the new Strategic Plan. These Strategic Delivery Plans have been approved by the IJB and are closely aligned to the Financial Plan and Workforce Plan. Progress is overseen by Strategy Groups, the P&K HSCP Transformation Board and Senior Management Team. Annually, the IJB reviews strategic progress, and the Audit and Performance Committee considers performance against approved Strategic Delivery Plan outcomes.

The Strategic Delivery Plans, generally running for 3 years, will be routinely updated in 2025-26 as they come to the end of their current cycles and will be redesigned to ensure that the seven key priorities in the strategic plan 2024-27 can continue to be delivered successfully.

The publication of our Annual Performance Report 2024-25 documents evidence of our achievements throughout the year against strategic objectives and national health and wellbeing outcomes.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### VISION, DIRECTION AND PURPOSE

Improvement activity during the year:

- A new Strategic Plan for Perth and Kinross Integration Joint Board was approved in 2024/25. The Strategic Plan set the vision for the IJB “to live in the place they call home with the people and the things they love, in good health and with the care and support they need, in communities that look out for one another and doing the things that matter most to them.”
- A new Participation and Engagement Strategy was approved during 2024-25 which commits the HSCP to inclusive community and workforce engagement by supporting people to actively influence HSCP services, understand their impact, and build confidence and skills for ongoing participation.
- An Alcohol and Drug Partnership 3-year Strategic Delivery Plan was approved by the IJB during 2024/25. This focusses on prevention and early intervention, reducing the harms caused by alcohol and drugs, further developing the local Recovery Oriented System of Care (ROSC) and providing help and support to children, young people, families and communities throughout Perth and Kinross.
- An officer within the HSCP has been identified to lead on equalities in the HSCP/IJB. This will facilitate the HSCP and the IJB to meet its duties under the Equality Act 2010 and assist in reporting annually on progress and putting into action agreed Equalities Outcomes for 2025-2029.

### DECISION-MAKING

To enhance and support effective decision-making, reports to the IJB and the Audit and Performance Committee follow a standardised format. The IJB and the Audit and Performance Committee utilise Annual Work plans to guarantee regular review and scrutiny of how strategic priorities are being advanced. These work plans are amended as needed and to adapt to changing priorities.

The HSCP Senior Management Team (SMT) meet regularly to oversee finance, performance, workforce and clinical & care governance. A planned programme of HSCP management meetings facilitates regular and appropriate SMT decision making.

The work of our Transformation Board supports informed decision making on health and social care transformation and improvement. A transformation programme is in place which strives to improve identified services within Older People and Adult Services. The Transformation Board makes decisions about project initiations, reviews business cases, and monitors project updates throughout development and implementation. Each project supports specific elements of the strategic plan and aims to deliver defined benefits, including approved savings that are part of the Financial Plan.

Throughout the year, IJB Members receive a dedicated programme of development sessions aimed at informing and supporting their ongoing decision-making. To ensure

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

Members are consistently updated on significant developments, an extensive development agenda is proactively scheduled. This programme is presented to Members at every IJB meeting and is regularly revised to reflect the changing landscape.

Integrated financial planning across health and social care services and the development of financial frameworks to support strategic delivery plans ensures an effective link between strategic and financial planning.

The Partnership's Business Improvement Team is a key project and programme management resource supporting the leadership team in reviewing strategic and service priorities where business improvement and transformation is required.

### DECISION-MAKING

Improvement activity during the year:

- To support informed and effective decision making, we reviewed and refreshed the standard IJB reporting template. This ensures that reports are easier to read, and information required for decision making is clearer to Members.
- We strengthened the approach to the completion of Equality and Fairness Impact Assessments on all Board and Committee reports to support more effective decision making and improve reporting and transparency.

### ORGANISATIONAL DEVELOPMENT

IJB Members are supported by a programme of training throughout the year. Induction is provided for any new IJB Members when required.

Throughout the year, IJB Members receive a dedicated programme of development sessions aimed at informing and improving their effectiveness at an organisational level. To ensure Members are consistently updated on significant developments and able to fulfil their role and remit successfully, an extensive development agenda is proactively scheduled. This programme is presented to Members at every meeting and is regularly revised to reflect the changing organisational landscape.

In addition to development sessions, IJB members have met on three occasions during 2024-25 to ensure they are informed in relation to prioritisation of financial resources and budget setting.

The HSCP's 3-Year Workforce Plan 2022-25 comes to the end of its strategic lifecycle in June 2025. The plan, aligned with five pillars (Plan, Attract, Employ, Train, Nurture) and national/local strategies, aimed to address workforce challenges like finite resources and recruitment/retention issues through compassionate leadership and skill development. A report on the conclusion of the plan was presented to the IJB in June 2025 and described significant progress made on its strategic objectives with many actions are now considered "business as usual."

Work is currently underway to compile the HSCP's 3-Year Workforce Plan 2025-28, which will focus on maintaining service quality with a well-trained and motivated workforce, and to



## SECTION 4: ANNUAL GOVERNANCE STATEMENT

ensure Perth & Kinross HSCP is viewed as an employer of choice.

### ORGANISATIONAL DEVELOPMENT

Improvement activity during the year:

- A series of IJB Member visits took place during the year. This ensured Members remain informed and supported in decision making and aware of good practice as well as the challenges facing health and social care services in Perth and Kinross. These included visits to the Frailty Unit at Perth Royal Infirmary and the technology enabled care “Smart Flat” in Perth.
- The 3-year workforce plan 2022-25 has come to the end of its strategic lifecycle with significant progress against all programmes of work noted at the IJB meeting in June 2025.

### SCRUTINY AND ACCOUNTABILITY / FINANCIAL CONTROLS

In order to comply with regulations outlined by the Scottish Government’s Integrated Resources Advisory Group, the IJB established an Audit and Performance Committee in July 2016. The role of the IJB Audit and Performance Committee ensures that good governance arrangements are in place for the IJB.

A key responsibility of this committee is to guarantee proportionate audit arrangements for the IJB and the compliance of annual financial statements with good practice standards. All IJB Members have a standing invitation to attend Audit and Performance Committee meetings. Both the IJB and the Audit and Performance Committee have annual work plans in place.

We report at each IJB meeting on financial performance, and we are required to publish externally audited Annual Accounts each year. The Annual Performance Report, which is scrutinised and approved by the Audit and Performance Committee, details our activity, reports on our success and outlines further areas for improvement and development.

Our performance against the core set of integration indicators is reported quarterly to the Audit and Performance Committee and to the Senior Management Team.

We have a robust process in place to capture and encourage service user feedback via [Care Opinion](#). Care Opinion is an independent platform where people can anonymously share their experiences (good or bad) with health and social care services, allowing the HSCP to proactively build on successes and also identify areas for improvement.

Our Partnership Improvement Plan is presented to the IJB’s Audit and Performance Committee at each of their meetings for scrutiny and approval and provides an update on implementing improvement actions/recommendations arising from our Annual Review of Governance and other self-assessments, as well as internal and external audit recommendations and other external inspections.

IJB’s have a statutory duty to make arrangements to secure best value. Best Value is about ensuring that there is good governance and effective management of resources, with a focus on improvement, to deliver the best possible outcomes for the public. As such, Perth



## SECTION 4: ANNUAL GOVERNANCE STATEMENT

and Kinross IJB continually monitor its compliance with the principles of Best Value centred around the seven best value themes. Improvements and actions are captured when required and transparently reported to the Audit and Performance Committee for scrutiny and approval.

### SCRUTINY AND ACCOUNTABILITY / FINANCIAL CONTROLS

Improvement activity during the year:

- We have scheduled regular updates to the IJB on Strategic Delivery Plans thereby improving our assurance reporting on achieving the IJB's Strategic Plan objectives.
- The Chief Officer, as Lead Partner for the coordination and strategic planning of inpatient mental health and learning disability services, has continued the detailed reporting of the Whole System Mental Health and Learning Disabilities Change Programme across Tayside to all partner agencies.
- Improvement actions from last year's best value self-assessment have been completed. Ongoing annual self-assessments, rotating through best value themes, will ensure strong governance, effective resource management, and continuous improvement to deliver the best outcomes for the people of Perth & Kinross
- The IJB's reporting template includes a specific section on climate change, sustainability and environmental implications which will contribute to the IJB meeting its statutory duties in this area.

### INTERNAL CONTROL FRAMEWORK

The governance framework operates on the foundation of internal controls including management and financial information, financial regulations, administrative procedures, management supervision and a system of delegation and accountability. During 2024/25 this included the following:

Throughout the year, Budget Review Group meetings, attended by voting members and supported by professional advisors, have been held to inform the 2025/26 budget and the provisional budgets for 2026/27 and 2027/28. Additionally, Budget Development sessions with the full membership have contributed to these plans.

To ensure the reliability and integrity of financial and accounting information financial reporting occurs at every IJB meeting.

The IJB's approach to risk management is set out in the Tayside IJB Risk Management Strategy and locally via P&K IJB's Risk Management Framework. During 2024/25, the Audit and Performance Committee has overseen and provided robust scrutiny on the IJB's strategic risk register and its associated risk improvement plan.

A schedule of strategic risk reporting to P&K HSCP's Senior Management Team is in place. The frequency of reporting, based on the level of each risk, is set out in the Risk

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

Management Framework. The SMT review the overall strategic risk profile, and a balanced assessment is made.

The annual work plan for the IJB sets out clear timescales for reporting on key aspects of strategy implementation and how transformation initiatives are progressing. A work plan is also in place for the IJB's Audit and Performance Committee. An annual report from this Committee is presented to the IJB providing assurance that the Committee has met its remit throughout the year.

A Directions policy and procedure is in place with enhanced governance arrangements being practiced. Both of the IJB's partners are proactively engaged in this process.

Regular review of service quality against recognised professional clinical and care standards is provided by the PKHSCP Care and Professional Governance Forum. This provides assurance of effective and robust systems of Care and Professional Governance are in place to NHS Tayside's Care Governance Committee and to Perth and Kinross Council's Performance and Scrutiny Committee. Assurance is then provided to the IJB from its partners on the effectiveness of the care and professional governance arrangements operating in Perth and Kinross Health and Social Care Partnership.

Perth and Kinross IJB have an established Internal Audit Service from Perth & Kinross Council Internal Audit Services and Fife, Tayside and Forth Valley Internal Audit Services (FTF). The IJB's Chief Internal Auditor was reappointed during 2024-25 for a period of 3 years.

A Data Protection Officer is in place to ensure the IJB's GDPR requirements are met.

The HSCP has business continuity plans in place which are discussed bi-monthly at the P&K HSCP Health & Safety Meeting. Part of these discussions includes ensuring that these plans have been reviewed within necessary timescales.

We continue to work with the other IJBs in Tayside to ensure strong and effective arrangements are in place to support the strategic planning and delivery of lead partner services.

The following wider internal control framework also includes:

- *Complaints handling procedures.*
- *Care and Professional Governance monitoring arrangements.*
- *Procedures for whistleblowing.*
- *Data Sharing Arrangements.*
- *Code of Corporate Governance which includes a Scheme of Delegation, Standing Financial instructions, standing orders, scheme of administration.*
- *Reliance on procedures, processes and systems of partner organisations through review of approved Governance Statements, Internal Audit Annual Reports and formal letters of assurance.*
- *The IJB's Annual Internal Audit Report which concludes that reasonable reliance can be placed on the IJB's risk management and governance arrangements and the systems of internal control*

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### INTERNAL CONTROLS

Improvement activity during the year:

- The priorities within the new strategic plan have been evaluated and the strategic risk register refreshed to ensure risks remain relevant to the current strategic environment. (improvement action from AGS 2023-24)
- The Perth and Kinross local Risk Management Framework has been reviewed and refreshed. The new framework provides a guide for proactive risk identification, assessment, and mitigation, ensuring the HSCP/IJB can continuously learn and improve.
- A procedure has been established and implemented ensuring that the IJB's Whistleblowing process is appropriate and effective.
- The IJB re-appointed the Chief Internal Auditor from Perth and Kinross Council Audit Services for a period of three years.
- The Terms of Reference for the Audit and Performance Committee have been reviewed and renewed. The new Terms of Reference provide a clearer structure with distinct sections and headings.

### REVIEW OF ADEQUACY AND EFFECTIVENESS

Perth and Kinross IJB has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control.

This review has been informed by:

- *the work of the Senior Management Team who have responsibility for development and maintenance of the governance environment.*
- *the Annual Report by the Chief Internal Auditor.*
- *reports from Audit Scotland and other review agencies.*
- *self-assessment against Internal Audit's Internal Control Environment Self-Assessment Tool 2024/25.*
- *progress reported against PKHSCP's Partnership Improvement Plan to the IJB's Audit and Performance Committee.*
- *the draft Annual Governance Statements for Perth & Kinross Council, NHS Tayside, Dundee IJB and Angus IJB.*

Governance areas that require further development are highlighted in the Partnership Improvement Plan. This includes areas identified via our self-assessment as well as recommendations received from other external or internal auditors during 2024-25. Progress updates on the Partnership Improvement Plan are provided to the IJB's Audit and Performance Committee.

The Chief Internal Auditor reports directly to the IJB's Audit and Performance Committee on all audit matters, with the right of access to the Chief Officer, Chief Financial Officer and Chair of the Audit and Performance Committee on any matter. Perth and Kinross

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

Integration Joint Board complies with “The Role of the Head of Internal Audit in Public Organisations” (CIPFA). The annual programme of internal audit work is based on a strategic risk assessment and is approved by the A&PC.

In addition to regular reports to the IJB’s Audit and Performance Committee during 2024/25, the Chief Internal Auditor prepares an annual report to the Audit and Performance Committee including an assurance statement containing a view on the adequacy and effectiveness of the systems of internal control. The Internal Audit Annual Report 2024/25 received by the IJB’s Audit and Performance Committee on 23 June 2025 concluded by stating that; “In the Chief Internal Auditor’s opinion, reasonable reliance can be placed on the IJB’s risk management and governance arrangements, and systems of internal control for 2024/2025, subject to management implementation of the agreed actions detailed in Internal Audit reports.”

The IJB’s Audit and Performance Committee operates in line with CIPFA’s “Audit Committees: Practical Guidance for Local Authorities”. In addition, a periodic self-assessment is undertaken against the Scottish Governments “Audit and Assurance Committee Handbook” checklist, ensuring good practice is maintained

Our financial management arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2015).

Reliance is placed on the assurance provided by NHS Tayside and Perth & Kinross Council on the effectiveness of their systems of internal control that support compliance with each organisations’ policies and promotes achievement of each organisations’ aims and objectives. This includes prevention and detection of counter fraud.

The draft Annual Governance Statements of NHS Tayside, Perth and Kinross Council, Dundee IJB and Angus IJB have been considered in preparing this Annual Governance Statement. There were no issues arising which require any further disclosure in the Integration Joint Board’s Governance Statement.

### UPDATE ON ACTION PLAN FOR 2024/25

To strengthen governance arrangements, seven improvement actions were identified in 2023/24. All of these have now been fully completed. Progress on the implementation of these actions were provided via the Partnership Improvement Plan. The Partnership Improvement Plan is monitored by the HSCP Senior Management Team and scrutiny provided via the Audit and Performance Committee.

### ACTION PLAN FOR 2025/26

The key areas where progress is required to further strengthen governance arrangements will be set out in detail in the Partnership Improvement Plan and are summarised below:

#### **Vision, Direction and Purpose**

- *A dedicated Perth and Kinross HSCP/IJB web presence will be developed with the aim of achieving a more inclusive and accessible approach to disseminating*

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

*information.*

### **Decision Making**

- *A review of the IJB's Directions policy will be undertaken to ensure that it remains relevant; to confirm Directions remain well-articulated, achievable and measurable and that the IJB is able to continue to comply fully with its legal obligations.*

### **Financial Controls**

- *An annual rotational self-assessment programme against one of the best value themes will be prepared so that P&K IJB can ensure that good governance and effective management of resources remains in place to deliver the best possible outcomes for the people of Perth and Kinross.*

### **Stakeholder Engagement**

- *To continue to strengthen the role of the Strategic Planning Group, widening its reach and refreshing the format to ensure it fulfils its role and responsibilities as effectively as possible.*

### **Organisational Development**

- *To continue to understand our current workforce and the key challenges being faced, we will update a 3-year Workforce Plan.*

### **Scrutiny and Accountability**

- *The IJB Complaints Handling Procedure will be reviewed and refreshed to better understand how we can improve its work.*
- *To assist the IJB in meeting its climate change duties, we will self-assess our capability and performance in relation to our legal obligations.*

### **Internal Controls**

- *The IJB will undergo a self-assessment against the blueprint for good governance.*

### **Requiring Collaboration with Statutory Partners**

For a further improvement, we are reliant on the leadership of NHS Tayside and Perth & Kinross Council as partners to the Integration Scheme:

- *We will contribute to the review and refresh of the Tayside Risk Management Strategy.*

The above areas will form new key elements of the Partnership Improvement Plan as it rolls forward to 2025/26.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### CONCLUSION AND OPINION ON ASSURANCE

Whilst recognising that improvements are required, as detailed above, we consider that the internal control environment operating during 2024/25 provides reasonable and objective assurance that any significant risks impacting on the achievement of our objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment.

**Councillor Colin Stewart**  
IJB Chair



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29 September 2025

**Jacqueline Pepper**  
Chief Officer



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29 September 2025

## SECTION 5: ANNUAL ACCOUNTS

### COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

This statement shows the cost of providing services for the year according to accepted accounting practices.

2023/24				2024/25			
Gross Expenditure	Gross Income	Net Expenditure		Gross Expenditure	Gross Income	Net Expenditure	
£000	£000	£000		£000	£000	£000	
50,875	0	50,875	Community and Hospital Health Services	51,314	0	51,314	
31,205	0	31,205	Lead Partner Arrangements	33,121	0	33,121	
30,844	0	30,844	GP Prescribing	31,180	0	31,180	
52,787	0	52,787	General Medical/Family Health Services	56,325	0	56,325	
26,206	0	26,206	Large Hospital Set aside	28,180	0	28,180	
359	0	359	IJB Operating Costs	362	0	362	
105,603	0	105,603	Community Care	115,807	0	115,807	
<b>297,879</b>	<b>0</b>	<b>297,879</b>	<b>Cost of Services</b>	<b>316,289</b>	<b>0</b>	<b>316,289</b>	
0	(289,339)	(289,339)	Taxation and Non-Specific Grant Income (Note 4)	0	(311,543)	(311,543)	
<b>297,879</b>	<b>(289,339)</b>	<b>8,540</b>	<b>(Surplus) or Deficit on Provision of Services</b>	<b>316,289</b>	<b>(311,543)</b>	<b>4,746</b>	
<b>297,879</b>	<b>(289,339)</b>	<b>8,540</b>	<b>Total Comprehensive (Income) and Expenditure (Note 3)</b>	<b>316,289</b>	<b>(311,543)</b>	<b>4,746</b>	

This statement shows a deficit of £4.746m. This deficit has been included within reserves at 31st March 2025 (as per Movement in Reserves Statement and Note 6 below).

## SECTION 5: ANNUAL ACCOUNTS

### MOVEMENT IN RESERVES STATEMENT

This statement shows the movement in the year on the IJB's reserves. There are no statutory or presentation adjustments which affect the IJB's application of the funding received from partners. The movement in the General Fund Balance is therefore solely due to the transactions shown in the Comprehensive Income & Expenditure Statement. Consequently, an Expenditure and Funding Analysis is not shown in these annual accounts.

Movements in Reserves During 2024/25	General Fund Balance	Usable Reserves
	£000	£000
Opening Balance at 1 April 2024	(8,294)	(8,294)
Total Comprehensive (Income) / Expenditure (Transferred to the General Fund Balance)	4,746	4,746
Closing Balance at 31 March 2025	(3,548)	(3,548)

Movements in Reserves During 2023/24	General Fund Balance	Usable Reserves
	£000	£000
Opening Balance at 1 April 2023	(16,834)	(16,834)
Total Comprehensive (Income) / Expenditure (Transferred to the General Fund Balance)	8,540	8,540
Closing Balance at 31 March 2024	(8,294)	(8,294)



## SECTION 5: ANNUAL ACCOUNTS

### 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.

<b>31 March 2024</b>		<b>Notes</b>	<b>31 March 2025</b>
£000			£000
8,294	Short Term Debtors	5	3,548
<b>8,294</b>	<b>Current Assets</b>		<b>3,548</b>
-	Short-Term Creditors		-
-	<b>Current Liabilities</b>		-
-	Provisions		-
-	<b>Long-Term Liabilities</b>		-
<b>8,294</b>	<b>Net Assets</b>		<b>3,548</b>
(8,294)	Usable Reserve: General Fund	6	(3,548)
<b>(8,294)</b>	<b>Total Reserves</b>		<b>(3,548)</b>

The unaudited annual accounts were issued on 23 June 2025, and the audited annual accounts were authorised for issue on 29 September 2025.

*Donna Mitchell*

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**Donna Mitchell**

Chief Finance Officer

29 September 2025

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1: ACCOUNTING POLICIES

#### A. GENERAL PRINCIPLES

The Financial Statements summarise the Integration Joint Board's transactions for the 2024/25 financial year and its position at the year-end date of 31 March 2025.

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

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

The Chief Finance Officer is responsible for making an annual assessment of whether it is appropriate to prepare the accounts on a going concern basis. In accordance with the Code of Practice on Local Authority Accounting in the United Kingdom, an authority's financial statements shall be prepared on a going concern basis; that is, the accounts should be prepared on the assumption that the functions of the authority will continue in operational existence for at least twelve months from the date of approval of the financial statements and it can only be discontinued under statutory prescription.

#### B. 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:

- expenditure is recognised when goods or services are received, and their benefits are used by the IJB;
- income is recognised when the IJB has a right to the income, for instance by meeting any terms and conditions required to earn the income, and receipt of the income is probable;
- where income and expenditure have been recognised but settlement in cash has not taken place, a debtor or creditor is recorded in the Balance Sheet;
- where debts may not be received, the balance of debtors is written down.

#### C. FUNDING

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

#### D. 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.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### E. 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 and a Chief Finance 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.

### F. 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. Details of contingent liabilities for 2024/25 can be found in note 11 to the accounts.

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 to arise and can be reliably measured.

### G. 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.

### H. INDEMNITY INSURANCE

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Tayside and Perth & Kinross 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 Clinical Negligence and Other Risks Indemnity Scheme (CNORIS). The IJB participation in the CNORIS scheme is therefore analogous to normal insurance arrangements.

Known claims are assessed as to the value and probability of settlement. Where it is material

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

the overall expected value of known claims taking probability of settlement into consideration is provided for in the IJB's Balance Sheet.

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

### I. CRITICAL JUDGEMENTS AND ESTIMATION UNCERTAINTY

In applying the accounting policies set out above, the Integration Joint Board has had to make certain judgments about complex transactions or those involving uncertainty about future events. The critical judgments made in the Annual Accounts are:

The Integration Scheme sets out the process for determining the value of the resources used in Large Hospitals, to be Set-Aside by NHS Tayside and made available to the IJB.

An estimate is used for the expenditure and is based on 2024/25 activity and direct cost per occupied bed day, uplifted for inflation.

The figure of £28.180m for 2024/25 has been agreed with NHS Tayside and is included in both the NHS Tayside and Perth & Kinross IJB annual accounts. This is consistent with the treatment of Large Hospital Set-Aside in the 2023/24 financial statements. Work is progressing at a national and local level to refine the methodology for calculating and planning the value of this in the future.

### J. RELATED PARTY TRANSACTIONS

Related parties are organisations that the IJB can control or influence or who can control or influence the IJB. As partners in the Joint Venture of Perth and Kinross Integration Joint Board, both Perth & Kinross Council and NHS Tayside are related parties and material transactions with those bodies are disclosed in Note 8 in line with the requirements of IAS 24 Related Party Disclosures.

### K. SUPPORT SERVICES

Support services were not delegated to the IJB and are provided by the Council and the Health Board free of charge as a 'service in kind'. These arrangements were outlined in the report of Corporate Supporting Arrangements to the IJB on 23 March 2016.

### NOTE 2: EVENTS AFTER THE REPORTING PERIOD

The Annual Accounts were authorised for issue by the Chief Finance Officer on 29 September 2025. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2025, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 3: EXPENDITURE AND INCOME ANALYSIS BY NATURE

2023/24				2024/25		
Gross Expenditure	Gross Income	Net Expenditure		Gross Expenditure	Gross Income	Net Expenditure
£000	£000	£000		£000	£000	£000
105,603	0	105,603	Services commissioned from Perth and Kinross Council	115,807	0	115,807
191,917	0	191,917	Services commissioned from NHS Tayside	200,120	0	200,120
323	0	323	Other IJB Operating Expenditure	325	0	325
3	0	3	Insurance and Related Expenditure	3	0	3
33	0	33	External Audit Fee	34	0	34
<b>297,879</b>	<b>0</b>	<b>297,879</b>	<b>Cost of Services</b>	<b>316,289</b>	<b>0</b>	<b>316,289</b>
0	(289,339)	(289,339)	Partner Funding Contributions and Non-Specific Grant Income	0	(311,543)	(311,543)
<b>297,879</b>	<b>(289,339)</b>	<b>8,540</b>	<b>(Surplus) or Deficit on the Provision of Services</b>	<b>316,289</b>	<b>(311,543)</b>	<b>4,746</b>

Costs associated with the Chief Officer and Chief Finance Officer are included within "other IJB operating expenditure". The insurance and related expenditure relates to CNORIS costs (see note 1,H). Auditor fees related to fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 4: TAXATION AND NON-SPECIFIC GRANT INCOME

2023/24		2024/25
£000		£000
(83,241)	Funding Contribution from Perth and Kinross Council	(92,223)
(206,098)	Funding Contribution from NHS Tayside	(219,320)
<b>(289,339)</b>	<b>Taxation and Non-specific Grant Income</b>	<b>(311,543)</b>

The funding contribution from NHS Tayside shown above includes £28.180m in respect of 'set aside' resources relating to acute hospital and other resources. These are provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB however has responsibility for the consumption of, and level of demand placed on these resources.

### NOTE 5: DEBTORS

2023/24		2024/25
£000		£000
3,500	NHS Tayside	3,316
4,794	Perth & Kinross Council	232
<b>8,294</b>	<b>Debtors</b>	<b>3,548</b>

Amounts owed by the funding partners are stated on a net basis. Creditor balances relating to expenditure obligations incurred by the funding partners but not yet settled in cash terms are offset against the funds they are holding on behalf of the IJB.

### NOTE 6: USABLE 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 control to the IJB's management of financial risk.

As at March 2025, the IJB's Annual Accounts showed that Perth and Kinross IJB had reserves totalling £3.548m. The following table sets out the reserve balances as at 31 March 2025.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

	Balance as at 31 March 2024	Transfers In/(Out)	Balance as at 31 March 2025
	£000	£000	£000
Primary Care: Digital Back scanning	164	(164)	0
Primary Care Improvement Fund	18	(5)	13
Primary Care Reserve	500	(317)	183
Alcohol and Drug Partnership Fund	857	(347)	510
Mental Health Recovery and Renewal Fund	406	(143)	263
Community Living Change Fund	89	(89)	0
Service Specific Reserves	1,611	(291)	1,320
Acute/Whole System Pressures	0	1,095	1,095
<b>Sub-total Earmarked Reserves</b>	<b>3,645</b>	<b>(261)</b>	<b>3,384</b>
General Reserves - Health	0	0	0
General Reserves - Social Care	4,649	(4,485)	164
<b>Sub-total General Reserves</b>	<b>4,649</b>	<b>(4,485)</b>	<b>164</b>
<b>Closing Balance at 31 March</b>	<b>8,294</b>	<b>(4,746)</b>	<b>3,548</b>

The above table shows the remaining balance of each funding stream as at 31 March 2025. The Transfers In/(Out) column represents the movement in funding i.e. the net of budget received and expenditure incurred in 2024-25.

### NOTE 7: AGENCY INCOME AND EXPENDITURE

On behalf of all IJBs within the NHS Tayside area, Perth and Kinross IJB acts as the lead partner for Public Dental services/Community Dental services, Prison Healthcare and Podiatry.

The IJB directs services on behalf of Dundee and Angus IJBs and reclaims the full costs involved. The payments that are made on behalf of the other IJBs, and the consequential reimbursement, are not included in the Comprehensive Income and Expenditure Statement (CIES) since the IJB is not acting as principal in these transactions.

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

2023/24		2024/25
£000		£000
7,067	Expenditure on Agency Services	7,455
(7,067)	Reimbursement for Agency Services	(7,455)
-	<b>Net Agency Expenditure excluded from the CIES</b>	-

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 8: RELATED PARTY TRANSACTIONS

The IJB has related party relationships with NHS Tayside and Perth & Kinross 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.

#### Income – payments for integrated functions

2023/24		2024/25
£000		£000
83,241	Perth and Kinross Council	92,223
206,098	NHS Tayside	219,320
<b>289,339</b>	<b>Total</b>	<b>311,543</b>

#### Expenditure – payments for delivery of integrated functions

2023/24		2024/25
£000		£000
105,639	Perth and Kinross Council	115,844
191,917	NHS Tayside	200,120
323	NHS Tayside: Key Management Personnel Non-Voting Board Members	325
<b>297,879</b>	<b>Total</b>	<b>316,289</b>

This table shows that expenditure within Perth and Kinross Council is £23.621m greater than Perth and Kinross Council funding contributions. This represents IJB funding received from NHS Tayside being directed into Perth and Kinross Council (£19.373m), the PKC contribution towards IJB key management personnel (-£0.156m), the transfer from reserves (£4.562m) included in note 5 and a contribution from Social Care General Reserve towards overspends incurred on partnership health budgets (-£0.158m).

**Key Management Personnel:** The non-voting board members employed by the NHS Board and Perth and Kinross Council and recharged to the IJB include the Chief Officer and the Chief Finance Officer. Details of the remuneration for these specific post-holders are provided in the Remuneration Report.

Perth and Kinross Council employs the council staff and Chief Social Work Officer representatives on the IJB but there is no discrete charge for this representation. Similarly, NHS Tayside employs the health board representatives and there is also no charge for this.



## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### Balances with Perth and Kinross Council

2023/24		2024/25
£000		£000
4,794	Debtor balances: Amounts due from Perth and Kinross Council	232
-	Creditor balances: Amounts due to Perth and Kinross Council	-
<b>4,794</b>	<b>Total</b>	<b>232</b>

### Balances with NHS Tayside

2023/24		2024/25
£000		£000
3,500	Debtor balances: Amounts due from NHS Tayside	3,316
-	Creditor balances: Amounts due to NHS Tayside	-
<b>3,500</b>	<b>Total</b>	<b>3,316</b>

### **NOTE 9: VAT**

The IJB is not VAT registered and as such the VAT is settled or recovered by the partner 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 excludes any amounts relating to VAT, as all VAT collected is payable to HM Revenue and Customs and all VAT paid is recoverable from it. The Council is not entitled to fully recover VAT paid on a very limited number of items of expenditure and for these items the cost of VAT paid is included within service expenditure to the extent that it is not recoverable from HM Revenue and Customs.

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

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 10: INPATIENT MENTAL HEALTH

During 2020-21, the Scottish Government actioned the transfer of operational management responsibility for Inpatient Mental Health Services in Tayside from the Integration Joint Boards (previously hosted by Perth and Kinross) to NHS Tayside. This meant that NHS Tayside managed the budget and associated variances in 2020/21 and beyond.

The IJB is responsible for the planning of Inpatient Mental Health Services. This means that £12.328m has been included within the Lead Partner Arrangements line in the CIES in 2024-25, which constitutes Perth & Kinross IJB's share of Inpatient Mental Health.

2023/24		2024/25
£000		£000
19,507	Share of Lead Partner Arrangements	20,793
11,698	Share of Inpatient Mental Health	12,328
<b>31,205</b>	<b>Total share of Lead Partner Arrangements</b>	<b>33,121</b>

### NOTE 11: CONTINGENT ASSETS AND LIABILITIES

A review of contingent assets and liabilities has been undertaken on behalf of the IJB by Legal Services, as at 31 March 2025 the following contingent liabilities have been identified:

There are contingent liabilities relating to legal disputes surrounding the funding of packages of care where Perth & Kinross Council could be liable for costs incurred.

As part of the pay deal for 2023/24 it was agreed to look at modernisation of Agenda for Change staff terms and conditions. The three commitments were:-

- Protected learning time
- Review of the working week
- Review of Band 5 nursing profiles.

NHS Circular PCS(AFC)2024/3 issued by the Scottish Government in June 2024 gave clarity on the review of Band 5 nursing roles. To the extent that related costs can be accounted for with an accrual or provision, there remains an unquantifiable contingent liability associated with the Band 5 nursing review at the year end. There is no end date for applications, and data on the likely outcome of reviews is not yet available.

### NOTE 12: ACCOUNTING STANDARDS ISSUED BUT NOT YET ADOPTED

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. There are no such standards which would have a significant impact on the P&K IJB annual accounts.

## SECTION 7: INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PERTH AND KINROSS INTEGRATION JOINT BOARD AND THE ACCOUNTS COMMISSION

### Reporting on the audit of the financial statements

#### Opinion on financial statements

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

In my opinion the accompanying financial statements:

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

#### Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Accounts Commission on 3 April 2024. My period of appointment is four years, covering 2023/24 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Conclusions relating to going concern basis of accounting

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a

## **SECTION 7: INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PERTH AND KINROSS INTEGRATION JOINT BOARD AND THE ACCOUNTS COMMISSION**

period of at least twelve months from when the financial statements are authorised for issue.

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

### **Risks of material misstatement**

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

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

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

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

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

### **Auditor's responsibilities for the audit of the financial statements**

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

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

- using my understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland)

## SECTION 7: INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PERTH AND KINROSS INTEGRATION JOINT BOARD AND THE ACCOUNTS COMMISSION

Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the body;

- inquiring of the Chief Finance Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Chief Finance Officer concerning Perth and Kinross Integration Joint Board's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

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

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

### Reporting on other requirements

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

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

#### Other information

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

My responsibility is to read all the other information and, in doing so, consider whether

## **SECTION 7: INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PERTH AND KINROSS INTEGRATION JOINT BOARD AND THE ACCOUNTS COMMISSION**

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

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

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

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

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

### **Matters on which I am required to report by exception**

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

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

### **Conclusions on wider scope responsibilities**

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

## SECTION 7: INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PERTH AND KINROSS INTEGRATION JOINT BOARD AND THE ACCOUNTS COMMISSION

### Use of my report

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

*Rachel Browne*

Rachel Browne CPFA  
Audit Director  
Audit Scotland  
4<sup>th</sup> Floor  
102 West Port  
Edinburgh  
EH3 9DN

29 September 2025

## SECTION 8: GLOSSARY OF TERMS

While the terminology used in this report is intended to be self-explanatory, it may be useful to provide additional definition and interpretation of the terms used.

### Accounting Period

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

### Accruals

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

### Asset

An item having value to the IJB in monetary terms. Assets are categorised as either current or non-current. A current asset will be consumed or cease to have material value within the next financial year (e.g. cash and stock). A non-current asset provides benefits to the IJB and to the services it provides for a period of more than one year.

### Audit of Accounts

An independent examination of the IJB's financial affairs.

### Balance Sheet

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

### CIPFA

The Chartered Institute of Public Finance and Accountancy.

### Consistency

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

### Contingent Asset/Liability

A Contingent Asset/Liability is either:

- *a possible benefit/obligation arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain events not wholly within the IJB's control; or*
- *a present benefit/obligation arising from past events where it is not probable that a transfer of economic benefits will be required, or the amount of the obligation cannot be measured with sufficient reliability.*

### Creditor

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

### Debtor

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

### Defined Benefit Pension Scheme

Pension scheme in which the benefits received by the participants are independent of the contributions paid and are not directly related to the investments of the scheme.

### Entity

A body corporate, partnership, trust, unincorporated association or statutory body that is delivering



## SECTION 8: GLOSSARY OF TERMS

a service or carrying on a trade or business with or without a view to profit. It should have a separate legal personality and is legally required to prepare its own single entity accounts.

### Post Balance Sheet Events

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

### Exceptional Items

Material items which derive from events or transactions that fall within the ordinary activities of the IJB and which need to be disclosed separately by virtue of their size or incidence to give a fair presentation of the accounts.

### Government Grants

Grants made by the Government towards either revenue or capital expenditure in return for past or future compliance with certain conditions relating to the activities of the IJB. These grants may be specific to a particular scheme or may support the revenue spend of the IJB in general.

### IAS

International Accounting Standards.

### IFRS

International Financial Reporting Standards.

### IRAG

Integration Resources Advisory Group

### LASAAC

Local Authority (Scotland) Accounts Advisory Committee

### Liability

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

### Provisions

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

### PSIAS

Public Sector Internal Audit Standards

### Related Parties

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

### Remuneration

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

## SECTION 8: GLOSSARY OF TERMS

### **Reserves**

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

### **Revenue Expenditure**

The day-to-day expenses of providing services.

### **Significant Interest**

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

### **SOLACE**

Society of Local Authority Chief Executives.

### **The Code**

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

If you or someone you know would like a copy of this document in another language or format, (on occasion only a summary of the document will be provided in translation), this can be arranged by contacting the Customer Service Centre on 01738 475000

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Если вам или кому либо кого вы знаете необходима копия этого документа на другом языке или в другом формате, вы можете запросить сокращенную копию документа обратившись Customer Service Centre 01738 475000

Nam bu mhath leat fhèin no neach eile as aithne dhut lethbhreac den phàipear seo ann an cànan no ann an cruth eile (uaireannan cha bhi ach geàrr-iomradh den phàipear ri fhaotainn ann an eadar-theangachadh), gabhaidh seo a dhèanamh le fios a chur gu Ionad Sheirbheis Theachdaichean air 01738 475000.