



AGENDA ITEM NO 9

REPORT NO IJB 5/25

ANGUS INTEGRATION JOINT BOARD

26 FEBRUARY 2025

FINANCE REPORT – 2024/25

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

1 ABSTRACT

The purpose of this report is to provide Angus Integration Joint Board (AIJB) with an update on the financial position of AIJB, including financial projections for 2024/25, an update on planned interventions, reserves, and financial risk.

2 ALIGNMENT TO THE STRATEGIC PLAN

This report contributes to the following strategic enablers in the AIJB Strategic Commissioning Plan: -

- Deliver financial sustainability; and
- Seeking to achieve best value and cost effectiveness.

3 RECOMMENDATIONS

It is recommended that the Integration Joint Board: -

- (i) note the overall projected financial position of Angus IJB;
- (ii) to devolve authority to the IJB Chief Officer and Chief Finance Officer, in conjunction with the IJB Chair and Vice Chair and voting members, to finalise an agreement regarding contributions to Inpatient Mental Health Service overspends for 2024/25 and for any contribution to be reported back to the IJB in due course, as described in section 5 of this report;
- (iii) to devolve authority to the IJB Chief Officer and Chief Finance Officer, in conjunction with the IJB Chair and Vice Chair and voting members, to oversee the deployment of the Mental Health Recovery Financial Reserve in future years with any deployment of that reserve to be subsequently confirmed back to the IJB, as described in section 5 of this report; and
- (iv) note the update regarding Reserves within Appendix 2 of the Report.

4 BACKGROUND

This report describes the financial monitoring and projections for AIJB for the financial year 2024/25, based on information to the end of December 2024, including NHS Directed Services and Angus Council Directed Services.

Information contained within this report reflects estimates for the whole of 2024/25 and consequently, given the stage in the financial year, further reviews of projections will be undertaken which will lead to future adjustments in information.

Board members should also be reminded that throughout the year, the IJB Finance reports reflect “management accounting” information for management purposes.

The IJB's final year end position will be reported from both a "management accounting" perspective in IJB reports and, in the IJB's published annual accounts, from a "financial accounting" perspective. The latter has a different treatment for some transactions, specifically in relation to reserves, and needs to be viewed separately from the IJB's management information.

The IJB's detailed projected financial position for 2024/25, as outlined in Appendix 1, shows an overall projected underspend of c£3.815. However, at the December IJB it was agreed that plans would be developed to deploy this “management accounting” underspend and as a result, the IJB is expected to report a year-end position much closer to breakeven.

5 CURRENT POSITION

NHS DIRECTED SERVICES

Local Hospital and Community Health Services - These services are projecting a year end position close to breakeven. However, some key factors to note are: -

- The Psychiatry of Old Age service continues to incur the costs associated with Angus patients being cared for in non-Angus hospitals due to the non-operational Prosen ward in Angus. There is a level of financial uncertainty around these costs, which could impact on the financial reporting. Additionally, the service continues to treat more acute and complex cases in Angus hospitals with supplementary staffing being used to increase staffing levels and ensure the workforce is safe, along with medical bank staff covering medical gaps. These pressures are resulting in a projected overspend of c£0.317m.
- As previously reported, the Medicine for the Elderly service continues to report an overspend, primarily due to the use of additional stroke inpatient beds at Royal Victoria Hospital which was linked to increase in patient activity. However, the service has been reviewing this issue, and demand in the last quarter has decreased to funded levels, resulting in a reduction in the previous projections.
- As previously noted, Community Nursing wound management product costs, along with clinical supplies, have risen. The service continues to review this position with the projected overspend gradually reducing from the previously reported position.
- Angus 2C GMS Practices continue to reduce projected costs through the successful implementation of service financial recovery plans, which has led to a reduction in projected overspends to £0.332m. This remains significantly lower than the assumption in the Strategic Financial Plan.
- The above pressures are offset by a range of service under spends mainly relating to vacancies linked to recruitment challenges.

Lead Partner Services in Angus - These services are projecting a year end overspend of c£0.327m for the Angus share of these costs noting there is some offsetting funding locally to support these costs. Key points to note: -

- Forensic Services continued to have operational workforce issues with supplementary staffing being used to cover these service gaps to ensure the workforce is safe.
- As previously reported, the Out of Hours (OOH) Service has experienced changes in demand, during and since Covid-19, resulting in increased costs. Earlier in 2024, the service developed a financial recovery plan that estimated a regional cost base of c£1.251m in 2024/25 above agreed funding. However, the service continues to report a higher projected overspend of c£2.038m partly due to operational workforce issues. This includes deploying additional staffing to ensure workforce levels are commensurate with activity levels, ongoing high levels of absence and challenges delivering some of the planned recovery actions. An Oversight and Assurance group has been established and is working closely with the service. A financial recovery plan will run in parallel with the development of a new Model of Care, which will be submitted to a future Angus IJB meeting, and shared with other Tayside IJBs, for approval and implementation thereafter.
- The Tayside Continence Service continues to forecast an overspend, driven by a

combination of contractual price increase and patient growth.

Lead Partner Services in Dundee/Perth and Kinross - As AIJB will be aware several devolved services are managed by other IJBs on behalf of AIJB. The projected year end position for these services continue to report an under spend of £0.245m, as detailed in Table 1 below. The main points to note are: -

- Increased pressures continue against Palliative Care, Brain Injury, Psychological Therapies and Dietetics Services.
- The above pressures are offset by a range of service under spends mainly relating to vacancies linked to recruitment challenges.

Table 1 - Lead Partner Services in Dundee, Perth and Kinross IJBs on Behalf of Angus IJB	Annual Budget (£k)	Projected (Over) / Under (£k)
Angus Share of Lead Partner Services in Dundee		
Palliative Care	8,235	(378)
Brain Injury	2,126	(105)
Sexual & Reproductive Health	2,730	125
Psychological Therapies	8,822	(265)
Dietetics (Tayside)	4,567	(35)
Other Services in Dundee	1,954	230
Grand Total	28,433	(427)
Angus Share (27.1%)	7,705	(116)
Angus Share of Lead Partner Services in Perth and Kinross		
Podiatry (Tayside)	3,844	314
Prison Health Services	5,475	358
Public Dental Service	2,936	656
Other Services in Perth and Kinross	60	4
Grand Total	12,315	1,331
Angus Share (27.1%)	3,337	361
Total Angus Share of Lead Partner Services	11,043	245

Family Health Services (FHS) Prescribing - The April 2024 Strategic Financial Plan suggested overspends of up to c£2.9m. However, the current projection indicates an overspend of c£3.2m, which is higher than budget expectations. However, there is still significant uncertainty in current prescribing projections due to the usual two-month data delay, with prescribing volumes and prices continuing to fluctuate.

Work continues to develop plans to demonstrate how prescribing costs can be more closely aligned to available resources, as described in the separate Primary Care Prescribing Update report to the February IJB.

As previously reported, and related to outstanding IJB Action Points, from an Angus perspective issues regarding governance arrangements and affordability of drug treatments continue to remain unresolved.

General Medical Services (GMS) and Family Health Services - These services continue to report an overspend of c£0.1m, reflecting both local pressures and Angus's share of regional pressures.

However, longer term risks remain, particularly challenges related to General Practitioner recruitment and GP sustainability, the introduction of the new GMS contract (IJB report 36/23), the ongoing increase in Premises costs including implications from the Angus General Practice Premise Strategy (IJB report 35/23) and the delivery of General Dental Services.

Inpatient Mental Health Services - As AIJB is aware Inpatient Mental Health Services are operationally managed by NHS Tayside. However, resources do remain formally devolved to AIJB for Strategic Planning.

As noted previously, the regional Inpatient Mental Health Service overspent by c£5.5m in 2023/24, with this overspend being supported by HSCPs. The service is forecasting an overspend of c£5.6m in 2024/25, and it is likely that an agreement will be made between NHS Tayside and Tayside HSCPs to share the funding responsibility for this overspend, while NHS Tayside and IJBs work on developing financial recovery plans to address this pressure. It is recommended that the IJB devolve authority to finalise an agreement regarding contributions to Inpatient Mental Health Service overspends for 2024/25 to the Chief Officer and Chief Finance Officer in conjunction with the IJB Chair and Vice Chair and voting members, and for any contribution to be confirmed back to the IJB in due course.

In relation to this overspend, and as previously reported, the issue of unresolved financial risk sharing for Inpatient Mental Health continues to present a financial risk to AIJB. Noting that the IJB retains a Mental Health Recovery Financial Reserve, it is now suggested that, for the duration of the upcoming Strategic Financial Plan (i.e. to 2027/28), the deployment of that reserve to assist manage this financial risk is devolved to the IJB Chief Officer and Chief Finance Officer, in conjunction with the IJB Chair and Vice Chair and voting members, with any deployment of that reserve to be subsequently confirmed back to the IJB. Separately, through IJB Chief Officer and Chief Financial Officer, and with input from Angus Council representatives, Angus IJB will continue to participate in constructive senior-level discussions with NHS Tayside and other IJBs aimed at resolving financial recovery and financial planning/risk sharing issues.

Large Hospital Services - As of April 2024, this budget has been re-set at £11.151m based on activity and pricing levels from 2023/24.

Angus IJB has previously been in discussion with NHS Tayside regarding the development of a process to manage changes in volume of services, largely delivered in Ninewells. While there are operational issues across the wider Health and Social Care systems this Winter, the IJB will need to return to these discussions with NHS Tayside in due course and consider the processes associated with Large Hospital Services.

Table 2 below outlines the activity positions for the key Occupied Bed Days indicator for Large Hospitals. The latest projections suggest an increase in activity, particularly compared with Pre Covid-19 levels (21%) and with a particular increase in activity in Autumn 2024, which could result in significant financial implications if this trend continues.

Table 2	2019/20	2023/24	2024/25 (Projected)	2024/25 (Change from prior year)	2024/25 (%age Change)
Occupied Bed Days	16,871	19,408	20,403	995	5%

Note 1. Information in Table 2 above is from local management information.

ANGUS COUNCIL DIRECTED SERVICES

Angus Council Directed Services (Adult Services) - These services are projecting a year end overspend of c£0.061m. Key factors to note are: -

- Community Mental Health Services (Under 65s) are projecting an overspend of c£0.266m, mainly driven by a rise in service users. This overspend is being partially balanced by an underspend in the community health side. The service continues to review this position.
- Learning Disabilities Service continue to forecast an overspend of c£1.227m, linked to a rise in the number of complex high-cost packages for both residential and community placements.

- Similarly, Physical Disability Service continue to project an overspend of c£1.357m linked to increases in both service users and high-cost packages. Overspends on Learning and Physical Disability Services continue to be addressed as part of the development of Learning and Physical Disability Service Financial Recovery Plans which are being developed alongside service Improvement Plans and an update report will be presented to the Executive Team in February 2025.
- Occupational Therapy service is forecasting an overspend of c£0.159m due to both an increase in demand and price of adaptations. Work is progressing with Angus Council colleagues to review the financial framework, particularly as data is showing a change from major adaptations (e.g. concrete ramps) to more alternatives (e.g. moveable ramps). Therefore, part of the work with Angus Council will be to explore a funding realignment between Angus Council and Adult Service budgets.
- Homelessness Service is projecting an overspend of c£0.079m due to increase costs associated with emergency accommodation. Work continues with Angus Council Housing Department colleagues regarding the situation.
The above pressures are offset by a range of service under spends as follows:
- Older People Services have commissioned a steady, but lower than budgeted, level of care home beds resulting in a projected yearend under spend of c£1.400m.
- Demand for Care at Home Services across all services continues to exceed the available capacity within the Partnership, and if the capacity was there, it might be reasonable to assume additional annualised costs of c£1.000m if unmet need was fully delivered.
- As previously reported, there has been an increase in service income of c£0.832m compared to budgetary expectations. In collaborative with Angus Council, a new income process to allocate income directly to Adult Services is being implemented from the start of February 2025.
- Several service areas have vacancies linked to staff turnover and recruitment which has had a consequent impact on service delivery.
- Delivery of managerial interventions that were not included in the Strategic Financial Plan has improved the in-year financial position, described in report 52/24.

CENTRALLY MANAGED BUDGET

Centrally Managed Budget – The Centrally Managed Budget continues to reflect previous progress with savings (as per the IJB's Strategic Financial Plan).

It is important to recall that AIJB's Strategic Financial Plan had anticipated recurring overspends in areas such as Adult Services, Lead Partner, Prescribing and GMS which were offset by underspends in other areas of AIJB. This structural imbalance needs to be addressed within AIJB's overall financial framework on a permanent basis. This will be progressed once other unresolved budgetary framework issues, particularly those related to Older People's Services, are resolved, with some action anticipated being taken from this month.

OUTLOOK POSITION

Progress with Strategic Financial Plan (Planned Interventions) – On a regular basis, information is provided to the IJB regarding progress with the delivery of planned interventions. This also includes the Financial Recovery Plans and Managerial Interventions described in the August 2024 IJB report (52/24). However, it should be noted that where planned interventions in report 52/24 were not expected to commence this year, these have not been captured in Table 3 below. This table shows c£1.419m (97%) being delivered in 2024/25. In year, non-recurring savings will offset the shortfall below.

The shortfalls associated with the planned interventions will impact on the Strategic Financial Plan and, with the residual gap being captured in the new three-year draft Plan.

Table 3 - Planned Interventions	FY 2024/25			FY 2025/26		FY 2026/27		Risk Assessment	Status
	Plan	Projection	Shortfall	Target	Shortfall	Target	Shortfall		
	£m	£m	£m	£m	£m	£m	£m		
Managerial (Service Lead) Savings	0.180	0.153	0.027	0.190	0.190	0.190	0.190		Executive Team monitoring progress on a bi-monthly basis.
Financial Recovery Plans (FRP)	0.022	0.007	0.015	0.016	0.016	0.000	0.000		Executive Team monitoring Financial Recovery Plan
Prescribing	0.230	0.230	0.000	0.225	0.225	0.000	0.000		Savings progressing in 24/25 aligned to plan.
New FRP - Community Mental Health	0.344	0.344	0.000	0.000	0.000	0.000	0.000		Per IJB Report (52/24) Appendix 5. It should be noted that since this report, further pressures have emerged linked to an increase in service users.
New FRP - General Practice - 2C Plans	0.474	0.474	0.000	0.000	0.000	0.000	0.000		Per IJB Report (52/24) Appendix 5
Managerial Interventions - Charges for Internally managed Care Homes / Intermediate Care	0.211	0.211	0.000	0.065	0.000	0.000	0.000		Per IJB Report (52/24) Appendix 5
Total	1.461	1.419	0.042	0.496	0.431	0.190	0.190		
Projected % of Planned Interventions Achieved		97%							

AIJB Strategic Financial Plan – A report on the draft three-year Strategic Financial Plan is provided separately to the February 2025 IJB. The planned interventions position will now be reflected in the IJB’s roll over budgets for 2024/25 with the partially delivered planned interventions also rolling forward into future years.

AIJB Reserves – Appendix 2 provides an update on the reserves position.

6 PROPOSALS

The main proposal in this report is set out in section 5.

7 FINANCIAL IMPLICATIONS

The IJB is reporting an overall under spend of c£3.815m (see Appendix 1), which remains comparable to the previous reported position in December (c£3.702m).

This contrasts with the forecast overspends set out in AIJB’s Strategic Financial Plan for 2024/25 which suggested a projected overspend of £1.965m after adjusting for an expected level of in-year non-recurring (short-term) underspends of £2.100m. The main differences to the plan are: -

- Unfilled vacancies have remained at higher levels than originally anticipated 45wte totalling c£1m benefit, with our original assumptions proving to be conservative.
- Given the previously high levels of uncertainty around inflation predictions, it is now recognised that inflation levels were lower than the financial planning assumptions, resulting in a benefit of c£1.1m with this having a positive benefit to our future financial planning.
- Further managerial interventions, which were not known when the April 2024 Strategic Financial Plan was written, have now progressed reducing recurring costs by c£1.5m.
- Within Older People Services, there continues to be a lower uptake of care home beds than expected. In addition, the demand for Care at Home remains higher than the available capacity within the Partnership, resulting in a benefit of c£1.3m.
- Increased service income of c£0.8m compared to budgetary expectations.

All projections are preliminary at this point and are subject to multiple risks, as noted above.

However, as noted in Section 4, at the December IJB it was agreed that plans would be developed to deploy this “management accounting” underspend and as a result, the IJB is expected to report a year-end position much closer to breakeven. Proposals continued to be developed to deploy this balance of funding in the context of the IJB’s overall financial position and including reflecting whole system pressures, retaining sufficient funds to cover any winter pressures and allowing for the IJB to reset its contingency reserve at 3% of revised turnover by April 2025.

As the IJB is expected to report a near-breakeven position, there will be no consequential financial impact to AIJB’s partners (Angus Council and NHS Tayside) for this financial year.

8 RISK MANAGEMENT

Risk – AIJB formally monitors its corporate risks through the Angus Clinical, Care and Professional Governance Group. The three-year AIJB Strategic Financial Plan report provided separately to the February 2025 IJB provides a summary of financial risks.

Risk Description	Failure to develop and implement a balanced financial plan will lead to a risk of unsustainable services.
Risk Category	Strategic
Inherent Risk Level	Likelihood 5 x Impact 5 = Risk Scoring 25 (very high-risk level). No change.

Mitigating Actions	Funding - Ongoing dialogue with NHS Tayside, Angus Council and, via national forums, the Scottish Government. Resolve outstanding budget issues – Ongoing dialogue with NHS Tayside. Progress with Strategic Commissioning, Delivery and Financial Recovery Plans alongside Service Review - Monitor via Executive Team meetings and reports to IJB regularly. Managing services within agreed budgets - Financial recovery plans may be requested from over-committed services.
Residual Risk Level	Likelihood 5 x Impact 4 = Risk Scoring 20 (very high-risk level). No change.
Planned Risk Level	Likelihood 4 x Impact 4 = Risk Scoring 16 (high-risk level). No change.
Approval Recommendation	Even with the progression of all agreed actions, this risk remains very high. Scheduled reporting and monitoring will continue alongside the further development of risk mitigation actions.

9. PUBLIC HEALTH IMPLICATIONS

There are no direct public health implications arising from the recommendations of this report.

10. CLIMATE SUSTAINABILITY IMPLICATIONS

There are no direct environmental implications arising from the recommendations of this report.

11. EQUALITY IMPACT ASSESSMENT, CHILDREN'S RIGHTS AND FAIRER SCOTLAND DUTY

Due to the content of this report, an Equalities Impact Assessment is not required.

12. COMMUNICATION AND ENGAGEMENT

Not Applicable.

13. DIRECTIONS

The Integration Joint Board requires a mechanism to action its strategic commissioning plans, and this is provided for in Section 26 to 28 of the Public Bodies (Joint Working) (Scotland) Act 2014. This mechanism takes the form of binding directions from the Integration Joint Board to one or both of Angus Council and NHS Tayside.

Direction Required to Angus Council, NHS Tayside or Both	Direction to:	
	No Direction Required	X
	Angus Council	
	NHS Tayside	
	Angus Council and NHS Tayside	

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List of Appendices:

Appendix 1: IJB Financial Monitoring Report 2024/25

Appendix 2: IJB Reserves 2024/25

	Adult Services		Angus NHS Directed Services		HSCP	
	Annual Budget	Yearend Variance (Over) / Under	Annual Budget	Yearend Variance (Over) / Under	Annual Budget	Yearend Variance (Over) / Under
	£k	£k	£k	£k	£k	£k
Local Hospital and Community Health Services						
Older Peoples Services						
Psychiatry Of Old Age			6,367	(317)	6,367	(317)
Medicine For The Elderly			7,528	(83)	7,528	(83)
Minor Injuries + Illness Units			2,178	431	2,178	431
Community Nursing			8,986	(50)	8,986	(50)
Care at Home	6,394	(29)			6,394	(29)
Intermediate Care	84	0			84	0
Community Support	1,224	(35)			1,224	(35)
Supported Accommodation	350	35			350	35
Internal Residential	4,420	(69)			4,420	(69)
Care and Assessment	34,080	2,779			34,080	2,779
Community Mental Health	2,262	118			2,262	118
Older Peoples Service	48,814	2,800	25,060	(20)	73,873	2,780
General Adult Psychiatry	4,999	(266)	4,174	149	9,174	(117)
Admin Community Support	3,523	55			3,523	55
Non Residential Care	10,208	318			10,208	318
Residential Care	7,639	(1,599)			7,639	(1,599)
Learning Disability(Angus)			707	86	707	86
Learning Disability	21,371	(1,227)	707	86	22,078	(1,141)
Physical Disabilities	6,431	(1,357)	0	0	6,431	(1,357)
Substance Use	2,028	0	1,790	0	3,819	0
Community Services						
Physiotherapy			3,028	(35)	3,028	(35)
Occupational Therapy	1,662	(159)	835	51	2,497	(108)
Joint Store	991	60			991	60
Anti-Coagulation			227	4	227	4
Primary Care			1,524	56	1,524	56
Angus 2c (gms) Services			653	(332)	653	(332)
Carers	831	0			831	0
Homelessness	1,492	(79)			1,492	(79)
Other Community Services			1,577	42	1,577	42
Community Services	4,977	(177)	7,843	(214)	12,820	(391)
Planning / Management Support						
Ijb Management	288	2	2,128	297	2,415	299
Improvement And Development	1,742	164	659	73	2,401	237
Planning / Management Support	2,030	166	2,786	369	4,816	535
Local Hospital and Community Health Services			42,361	371		
Lead Partner Services - Angus						
Forensic Service			1,276	(99)	1,276	(99)
Out of Hours			9,794	(2,038)	9,794	(2,038)
Speech Therapy (Tayside)			1,628	(12)	1,628	(12)
Locality Pharmacy			3,180	0	3,180	0
Tayside Continence Service			1,555	(294)	1,555	(294)
Lead Partner Services Centrally Managed Budget			57	1,235	57	1,235
Lead Partner Services Recharges to Other IJBs			(12,750)	881	(12,750)	881
Lead Partner Services in Angus	0	0	4,740	(327)	4,740	(327)
Lead Partner Services - Dundee/Perth	0	0	11,043	245	11,043	245
GP Prescribing			23,305	(3,120)	23,305	(3,120)
Other FHS Prescribing			(450)	(78)	(450)	(78)
General Medical Services			21,240	(180)	21,240	(180)
Family Health Services			16,391	77	16,391	77
Large Hospital Set Aside			11,151	0	11,151	0
Total	90,650	(61)	129,781	(3,013)	220,431	(3,074)
Centrally Managed	(656)	4,036	5,034	2,853	4,378	6,889
Grand Total	89,994	3,975	134,815	(160)	224,809	3,815

The IJB's Reserves Policy sets out that the IJB may hold both "ear-marked" reserves and general reserves. Ear-marked reserves will generally be for specific projects or issues, ear-marked due to specific constraints or ear-marked due to funding factors. General reserves are intended to assist the IJB manage its overall resources over the longer term.

Contingency Reserves – The IJB holds a contingency reserve of £6.900m (3% of turnover). At any time, the IJB may require to commit this reserve to address developing situations and should the IJB overspend in a financial year then the IJB's contingency reserves would be required to offset any in year overspend. This would only provide short term relief to ongoing financial pressures.

Ear-marked Reserves – The IJB's ear-marked reserves are listed in table 4 below. Evolving financial plans exist for each reserve but, where these are not fully developed, the IJB will require to develop plans to ensure this funding is mobilised effectively in a way that meets any relevant Scottish Government criteria, is sustainable and delivers good value for money.

The IJB also retains some locally derived "ear-marked reserves" as follows: -

Strategic Plan Reserve – April 2024 - £2.790m, increased by £0.300m in December 2024 (as detailed in report 80/24). This resource is managed over the duration of the current Strategic Commissioning Plan to March 2026 and beyond and is overseen by the Strategic Planning Group (SPG).

Financial Planning Reserve 2024/25 – April 2024 - £4.385m. As described in report 80/24 these funds have now been fully deployed.

Property Reserve – April 2024 - £3.300m. This reserve was created via report 26/22 to "support future property and accommodation commitments with intention of releasing revenue funds to support the IJB's Strategic Financial Plan..." and it has subsequently been noted this reserve could also be used flexibly to support some strategic aspects of the IJB's Primary Care Premises Strategy.

Primary Care Investment Reserve – April 2024 - £0.700m. This reserve has been created as per previous report 66/22 which noted the reserve was created to "support future primary care investment funds" with this resource overseen by Angus Primary Care Oversight Group.

Mental Health Recovery Financial Reserve – April 2024 - £1.959m. This reserve was created in 2022/23 as per report 27/23 and reflecting the ongoing financial challenges experienced by these services and the need to progress service improvements.

Workforce Reserve – April 2024 - £0.900m. This reserve was created in 2023/24 as per report 3/24 to support the continued implementation of the three-year workforce plan and to help manage any future in-year service pressures associated with workforce issues. This resource is overseen by the Angus Workforce Steering Group.

Table 4 below shows the IJB's reserves position at the start of this financial year and changes and projections to year end.

Table 4 Angus IJB Reserves	Reserves Opening Balance April 2024	Change in Year	Projected Closing Balance March 2025	Additional Comment (including commentary regarding deployment of funds)
	£k	£k	£k	
General Fund Balance (Usable Reserve) - General Reserve	6,900	0	6,900	Per Report 3/24
General Fund Balance (Ear-Marked Reserves) (Local)				
Strategic Plan Reserve	2,790	230	3,020	Per Report 66/22
Financial Planning Reserve 2024/25	4,385	(4,385)	0	Complete
Property Reserve	3,300	0	3,300	Per Report 26/22
Local Primary Care Investment Reserve	700	(85)	615	Plans partially developed, and work is ongoing to finalise them.
Mental Health Recovery Financial Reserve	1,959	0	1,959	Per Report 27/23
Workforce Reserve	900	(51)	849	Per Report 3/24
	14,034	(4,291)	9,743	
General Fund Balance (Ear-Marked Reserves) (Scottish Government Funding)				
Primary Care Improvement Fund	65	(65)	0	Plans developed.
Primary Care Transformation Fund	173	(8)	165	Plans partially developed, and work is ongoing to finalise them.
Primary Care Premises	245	(26)	219	
Alcohol & Drug Partnership Fund	84	(84)	0	Plans developed.
Drug Death Task Force	20	(20)	0	Plans developed.
Community Living Change	228	(186)	42	Plans developed.
Mental Health Facilities Project	222	(111)	111	Plans developed.
General Dental Services	109	0	109	Plans being developed.
Learning Disability Health Checks	85	(85)	0	Plans partially developed, and work is ongoing to finalise them.
Realistic Medicine - GMS	15	(15)	0	Complete
Long COVID Support Fund	52	0	63	Plan is mostly complete, with some work to finalise them.
	1,298	(589)	709	
Total General Fund Balance (Ear-Marked Reserves)	15,332	(4,880)	10,452	
Total General Fund Balance	22,232	(4,880)	17,352	