



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD – 24 JUNE 2020

FINANCE REPORT – YEAR END REPORT 2019/20

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

This report provides an update to the Angus Integration Joint Board (IJB) regarding the financial position of Angus IJB at the end of the financial year 2019/20. It also provides an update regarding reserves, financial risks and financial planning.

This report does make reference to the impact of COVID-19 on the IJB's financial position. However the impact on 2019/20 is small and the more significant impact will be in 2020/21.

1. RECOMMENDATIONS

It is recommended that the Integration Joint Board: -

- (i) notes the overall financial position of Angus IJB for 2019/20;
- (ii) notes the risks documented in the Financial Risk Assessment; and
- (iii) notes the update regarding reserves set out in Appendix 3.

2. FINANCIAL MONITORING

The report describes the most up to date year end financial position for Angus IJB for financial year 2019/20 including NHS Directed Services (section 3) and Angus Council Directed Services (section 4).

The information contained in this report is management information and therefore varies slightly from what is set out in the IJB's annual accounts which reflects reserves adjustments.

The IJB's detailed year end financial position for 2019/20 is set out in Appendix 1. This shows that the overall reported management position for Angus IJB for year to March 2020 is for an under spend of c£4.4m. This is after Physical Disability, Older Peoples Services and Hosted Service overspends have been offset by Community Health and other Adult Service underspends. This overall position is very similar to that projected in the last finance report to the IJB.

3. NHS DIRECTED SERVICES – CURRENT PROJECTIONS

3.1 Local Hospital and Community Health Services

- 3.1.1 Reflecting good progress made in both this year and previously, for 2019/20 the vast majority of services concluded the year with an underspend or near-breakeven position. This position makes a positive contribution to the IJB's financial position for 2019/20 and potentially for future years. As noted previously there may be a slight impact of vacancies in some professions (e.g. Physiotherapy) due to the scale of investment being made in these services elsewhere in Angus HSCP and neighbouring HSCPs.
- 3.1.2 The most significant change since the last report to the Board was a correction (reduction) to planned income within the Substance Misuse service due to updated

information re Drug Treatment and Testing Orders (DTTO). This adjustment will require a review of long term budgets and this will now get underway.

- 3.1.3 Otherwise, most year end out-turns were in line with projections with COVID-19 costs ultimately not being material.
- 3.1.4 The IJB reported an under spend within Centrally Managed Budgets reflecting previous and in-year progress with savings (as per the IJB's financial plan). Some of the under spends within Centrally Managed Budgets also reflect inflation ear-marks that may be re-allocated in future to offset pressures elsewhere in the Partnership in future years.
- 3.1.5 Collectively these factors contribute to the reported underspend of c£3.9m, some of it non-recurring, regarding Local Hospital and Community Health Services. This under spend is consistent with the IJB's overall financial plan in that it was intended to offset over spends elsewhere (e.g. within Hosted Services).

3.2 Services Hosted in Angus on Behalf of Tayside IJBs

- 3.2.1 There is an historic planning shortfall re unmet hosted services savings of c£193k currently not apportioned to individual services but managed as a collective Hosted Service burden.
- 3.2.2 Aside from this, all other services were under spent in 2019/20 and in the near future, financial plans will be confirmed for these services which will be intended to offset historic shortfalls. The IJB intends to be able to share more consistent and regular financial information with other Tayside IJBs in future than has been the case previously.
- 3.2.3 The under spend within Out of Hours is due to the rates of shifts being filled, with this being lower than the year before, and the relatively low impact of 2019/20 winter season on demand.
- 3.2.4 Due to the scale of in-year service under spends, the combined effect of the above is one of a reported year end under spend of £88k for the Angus share of these costs.

3.3 Services Hosted Elsewhere on Behalf of Angus IJB

- 3.3.1 As the Board will be aware a number of devolved services are managed by other IJBs on behalf of Angus IJB. The reported year end position for these services is an over spend of c£317k – a slight improvement on previous projections. The details are set out in table 1 below.

SERVICES HOSTED IN DUNDEE & PERTH IJBs ON BEHALF OF ANGUS IJB	ANNUAL BUDGET (£)	YEAR END VARIANCE (£)
ANGUS SHARE OF SERVICES HOSTED IN DUNDEE		
Palliative Care	6057235	-139845
Brain Injury	1719315	-163952
Sexual & Reproductive Health	2074762	201717
Psychology	5328966	868439
Dietetics (Tayside)	3430148	217041
Other Services Hosted in Dundee	2048595	31677
Balance of Savings Target	-604081	-604081
Grand Total	20054940	410996
Angus Share (27.1%)	5437300	113800
ANGUS SHARE OF SERVICES HOSTED IN PERTH & KINROSS		
General Adult Psychiatry	15917453	-1707255
Podiatry (Tayside)	3112151	196532
Other Services Hosted in Perth	0	0
Balance of Savings Target	-598562	-598562
Grand Total	18431042	-2109285
Angus Share (27.1%)	8904100	-431200
TOTAL ANGUS SHARE OF SERVICES HOSTED ELSEWHERE	14341400	-317400

- 3.3.2 Main contributors to the year end over-spending position are pressures within Adult Mental Health Services (overseen via Perth IJB) and Palliative Care and Brain Injury

(overseen by Dundee IJB). As with Angus IJB, both Dundee and Perth IJBs have unmet savings associated with hosted services. These pressures are partially offset by a range of service underspends within other Hosted Services and the overall position has been assisted by some non-recurring funding.

- 3.3.3 It is worth noting that for 2020/21 the financial reporting arrangements for General Adult Psychiatry services hosted by Perth & Kinross IJB may change reflecting changes under discussion with NHS Tayside.

3.4 Family Health Service (FHS) Prescribing

- 3.4.1 As the Committee is aware considerable work is and has been undertaken regarding Prescribing within the IJB and at a Tayside-level and this is the subject of a separate report to the June 2020 IJB.
- 3.4.2 Information reflected here includes actual costs to end of January and estimates for February and March. The general picture is one of the progress made during 2018/19 being successfully consolidated in 2019/20. The reported position for GP Prescribing is of an overspend of c£900k. However this is an area that did see a COVID-19 impact in March 2020, due to the high level of prescription volumes issued in the final 2 weeks of March 2020. While this has effected costs in March 2020 by c£300k, preliminary prescribing information for April and May 2020 suggested most of that increase in March has subsequently been reversed by reduced prescribing volumes in April and May (suggesting, in effect, a timing impact). As noted previously, it is important to note that in 2019/20 the IJB did benefit from a one-off over-estimate of c£200k re late 2018/19 costs.
- 3.4.3 Separately, the IJB has reported a year end under spend of c£800k for some Prescribing related costs (described as General Pharmaceutical Services (Others)). These costs are a regular feature of the detailed Prescribing picture and the IJB is contributing to the improvement in financial forecasting around these issues through participating in plans to improve the overall financial management of GPS (Others). The IJB's financial plan for Prescribing for 2020/21 reflects and resolves these significant offsetting variances.
- 3.4.4 Generally progress has been achieved by implementing both a regional prescribing work plan in addition to a targeted local approach that has focussed on clinical engagement with individual practices supporting realistic medicine and alternatives to prescribing where that is clinically appropriate. Further improvement from this new position will be increasingly challenging but the IJB will continue to work towards further improvement.

3.5 General Medical Services (GMS) and Family Health Services

- 3.5.1 Reported year end positions for these groups of services was near breakeven. Within this however were over spends largely attributable to the Angus share of costs associated with the provision of GMS services in the likes of Brechin where NHS Tayside is directly managing GMS services. The incidence of this type of service provision has increased since 2018/19 and may well increase further due to the situation in Arbroath. This can lead to an associated increased cost pressure with a consequent impact on other services.
- 3.5.2 Longer term risks regarding the challenges re General Practitioner recruitment, the uncertainty that is prevailing around the projected costs/projected funding to support the introduction of the new GMS contract (i.e. Primary Care Improvement Plans (PCIP)) and the underlying growth in Premises costs all remain.
- 3.5.3 Previous work reviewing Primary Care Improvement Plans indicated the cost of the full implementation of these could be significantly in excess of available funding. This issue is being considered in all Tayside IJBs and is understood to be replicated across Scotland. This pressure could have an impact on the next iteration of the IJB's PCIP plans and will require careful consideration.

3.6 Large Hospital Services

- 3.6.1 The Board will recall this is a budget that is devolved to the Partnership for Strategic Planning purposes but is operationally managed by the Acute Sector of NHS Tayside. As at 2019/20 this budget was initially quantified at £9.734m. However the budget is re-set annually to match most recent activity levels. Due to reductions in use of beds days the value of this break-even budget has been re-set to £8.666m for 2019/20.

- 3.6.2 As noted previously the Scottish Government are very keen that the Large Hospital Services issue is further developed. This has been restated in the Ministerial Strategic Group report but, to date, only limited progress was regionally in Tayside during 2019/20
- 3.6.3 However, NHS Tayside's financial plans for 2020/21 (Board 25/2020) do acknowledge the importance of sustained reductions in bed use within acute hospitals. This has resulted in NHS Tayside agreeing to transfer to additional resources from 2020/21 to Dundee IJB which has seen the most significant sustained reduction in the use of acute hospital resources since pre-integration baselines. This is an important pointer to the future of this set of resources. It is worth noting the Angus information included in report 25/2020 has subsequently been revised to show an increased reduction in bed use in acute hospitals (albeit still not matching the reduction seen in Dundee). Issues such as baseline levels of use are also a factor in the potential for any sustained change. This issue will need to be explored further in due course.

3.7 Overall Position Regarding NHS Directed Resources

- 3.7.1 Noting the relatively small impact of COVID-19 beyond prescribing, the overall reported 2019/20 year end position is of an under spend of c£3.6m. This is marginally less than last projected due to the prescribing changes. The reported position reflects a series of offsetting variances including continued overspends re services hosted elsewhere being offset by local community health underspends and overspends within GP Prescribing being offset but underspends within General Pharmaceutical Services (Others). This out-turn of offsetting variances is largely consistent with the IJB's overall financial plan for 2019/20.

4. **ANGUS COUNCIL DIRECTED SERVICES (ADULT SERVICES) – YEAR END POSITION**

4.1 Adult Services

- 4.1.1 For financial year 2019/20 Adult Services has reported a year end out-turn of an under spend of c£789k. This position reflects the early achievement of future year savings in the current financial year but is subject to the notes below. The financial position at year end was slightly better than had been projected in the April IJB report and this related to a number of small additional underspends.
- 4.1.2 As previously noted and as described in report 78/19, there continues to be a significant level of demographic growth pressure within Older Peoples Services in particular. This is reflected in the IJB's strategic financial planning.
- 4.1.3 As noted in previous IJB Finance reports, it has previously been necessary to revise projected 2019/20 income levels down by c£400k from previous assumptions. As has also been noted in previous reports, it has been necessary to revise assumed income levels for periods prior to 2019/20 and these have been reduced by c£600k. This information has been consolidated in to the reported year end position.

Work had begun with colleagues in corporate support departments within Angus Council to refine income management processes and procedures and to clarify income projection methods. This work has been placed on pause since the COVID-19 situation emerged more fully. This work will however be picked up again at the earliest possible point dependant on pressures presented by the ongoing need to address the COVID-19 situation. This issue does present a material risk to the IJB.

While the adjustments described here do have a significant effect on the reported Older Peoples Services year end financial position, the IJB is still able to contain this impact due to offsetting issues.

- 4.1.4 While the IJB now has a set of financial assumptions for the Free Personal Care (under 65) Act, as at the start of 2020/21 the IJB is still unclear regarding the overall financial implications of the implementation of the Carers Act and clarifying this remains work in progress.
- 4.1.5 Pressures remain within Physical Disability service and further budget realignment will be necessary during 2020-21. As noted in previous meetings, this service is currently submitting an Improvement Plan to the IJB in June 2020.

4.1.6 The year end financial position was not materially impacted by COVID-19 with more significant costs only starting to be a factor from April 2020 onwards.

4.2.1 Overall Position Regarding Angus Council Directed Resources

4.2.1 The overall reported position is of a year end under spend of £789k.

5. **FINANCIAL RISK ASSESSMENT**

Appendix 2 sets out ongoing or emerging financial risks for the IJB. This risk register includes more detail than is held at an IJB level for Angus IJB's financial risks. Many of the risks are IJB-wide risks including examples such as future funding levels and the risks regarding delivery of savings.

Angus IJB formally monitors its corporate risks through the Angus Clinical, Care and Professional Governance forum. The financial risk is described as "Effective Financial Management".

RISK TITLE	RISK OWNER	BASELINE RISK EXPOSURE	SEPTEMBER 2018	FEBRUARY 2020	MARCH 2020
Effective Financial Management	Chief Officer	25 (5x5) RED	25 (5x5) RED	16 (4x4) AMBER	20 (5x4) RED

While the long term financial planning risk has increased to Red from Amber due to COVID-19, the financial risk (i.e. of an overspending position) for 2019/20 is now nil – reflecting the information at Appendix 1.

The financial risks regarding COVID-19 include issues such as impact on ability to deliver a full savings programme, impact on income streams, uncertainty re long term prescribing issues, longer term impact on our independent sector providers, the impact of service reconfiguration and a range of other potential short and longer term implications. These issues, together with clarification of Scottish Government funding support, are common across Scotland and will be part of regular discussion and reporting between all IJBs and the Scottish Government.

6. **SUMMARY**

From the above it can be seen that the IJB has reported a management position of an underspend of £4.4m, very much in line with recent expectations although a greater under spend than expected in the IJB's Strategic Financial Plan for 2019/20. The under spend is largely attributable to continued progress with local community health variances and a much improved Prescribing position with underspends offsetting overspends within Physical Disability, Older Peoples Services and Hosted Services. This position is also after absorbing the income issue described at 4.1.3 and the COVID-19 related prescribing impact described at 3.4.2.

For information, while the IJB's management reporting describes a year end underspend of £4.351m, the IJBs financial accounts will reflect an underspend of £2.477m. This difference, highlighted in previous reports, reflect the flow of funds in and out of the IJB's reserves.

As the IJB is reporting a year end underspend so the impact of the IJB's financial position for both Angus Council and NHS Tayside is neutral. Per the Integration Scheme, the IJB does initially retain any reported year end underspend within IJB reserves. The IJB's reserves are described in more detail in Appendix 3. This update notes the potential impact of COVID-19 on IJB reserves.

The impact of COVID-19 on the financial out-turn for 2019/20 was relatively limited with the exception of Prescribing and that Prescribing impact was still contained within the reported year end position. The financial impact of COVID-19, as currently understood, is more fully described in the separate update re COVID-19 provided to the IJB Board in June 2020.

The overall financial position of the IJB does have a material impact on the way Angus IJB provides services in future. By making ongoing progress with delivery of efficiencies and with cost reduction programmes alongside service redesign and modernisation, the IJB will be most able to deliver the services it requires to deliver to the local population on a sustainable basis. The impact of COVID-19 will be much more significant in 2020/21 and the IJB's financial management will have to respond to this.

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Appendix 1: Angus Health and Social Care Partnership Financial Monitoring Report 2019/20

Appendix 2: Angus Health and Social Care Partnership Financial Risk Assessment 2019/20

Appendix 3: IJB Reserves

APPENDIX 1

Angus Health & Social Care Partnership - Financial Monitoring Report 2019-20						
	Adult Services		Angus NHS Directed Services		HSCP	
	Annual Budget	Projected (Over) / Under	Annual Budget	Projected (Over) / Under	Annual Budget	Projected (Over) / Under
	£k	£k	£k	£k	£k	£k
Local Hospital and Community Health Services						
Older Peoples Services						
Psychiatry Of Old Age			5,239	214	5,239	214
Medicine For The Elderly			5,884	66	5,884	66
Community Hospitals			58	-17	58	-17
Minor Injuries / O.O.H			1,805	184	1,805	184
Community Nursing			4,366	218	4,366	218
Enhanced Community Support			1,261	100	1,261	100
Management & Admin	915	-62			915	-62
Care at Home	4,547	231			4,547	231
Intermediate Care	376	-47			376	-47
Community Support	714	-32			714	-32
Supported Accommodation	469	-52			469	-52
Internal Residential	5,050	-288			5,050	-288
Care and Assessment	22,209	-188			22,209	-188
Community Mental Health	1,202	-36			1,202	-36
Older Peoples Service	35,483	-475	18,613	765	54,096	289
Mental Health	3,054	143	2,963	239	6,017	382
Admin Community Support	2,607	13			2,607	13
Non Residential Care	6,989	-238			6,989	-238
Residential Care	5,339	163			5,339	163
Learning Disabilities	14,935	-62	574	21	15,509	-41
Physical Disabilities	2,612	-705			2,612	-705
Substance Misuse	1,049	107	1,014	11	2,063	118
Community Services						
Physiotherapy			1,883	82	1,883	82
Occupational Therapy	1,252	147	632	179	1,884	326
Joint Store	690	60			690	60
Anti-Coagulation			271	70	271	70
Primary Care			783	67	783	67
Carers	521	0			521	0
Homelessness	816	13			816	13
Other Community Services			1,663	28	1,663	28
Community Services	3,279	220	5,232	426	8,511	646
Planning / Management Support						
Centrally Managed Budget	1,995	1,524	2,298	2,152	4,293	3,677
Partnership Funding			191	191	191	191
Management / Improvement & Development	1,708	36	1,256	70	2,964	106
Planning / Management Support	3,703	1,561	3,745	2,413	7,449	3,974
Local Hospital and Community Health Services			32,141	3,876		
Services Hosted in Angus on Behalf of Tayside IJBs						
Forensic Service			1,006	136	1,006	136
Out of Hours			7,906	285	7,906	285
Speech Therapy (Tayside)			1,126	85	1,126	85
Locality Pharmacy			2,353	0	2,353	0
Tayside Continence Service			1,441	37	1,441	37
Hosted Savings - Phased in			-193	-193	-193	-193
Hosted Services Recharges to Other IJBs			-9,982	-262	-9,982	-262
Services Hosted in Angus on Behalf of Tayside IJBs	0	0	3,656	88	3,656	88
Services Hosted Elsewhere on Behalf of Angus IJB			14,341	-317	14,341	-317
GP Prescribing			21,051	-898	21,051	-898
Other FHS Prescribing			617	800	617	800
General Medical Services			18,281	-4	18,281	-4
Family Health Services			13,184	19	13,184	19
Large Hospital Set Aside			8,666	0	8,666	0
Grand Total	64,115	789	111,938	3,562	176,053	4,351

APPENDIX 2 – ANGUS HEALTH AND SOCIAL CARE PARTNERSHIP FINANCIAL RISK REGISTER

Risks – Revenue	Risk Assessment		Risk Management/Comment
	Likelihood	Impact (£k)	
Savings Targets			
A number of IJB savings programmes (including parts of the Angus Care Model) are running behind schedule or will not deliver as per original plans.	High	c£1.0m (recurring)	This impact has already had an effect on assumptions within the IJB's Strategic Financial Plan. This impact may be exacerbated by COVID-19 response.
Cost Pressures			
Prescribing - The IJB costs per weighted patient remain above the national averages.	Reducing	c£0.5m (recurring)	6 monthly report to IJB and regular liaison with regional Prescribing Management Group.
Reviews of Safe Staffing issues re Health and Care (Staffing) (Scotland) Act and local review of healthcare tasks undertaken in community setting may have a long term impact.	Medium	Not known	Issues remain under consideration. Potential longer term risk.
Workforce and recruitment issues may have a knock on effect on IJB costs beyond service delivery issues. (Includes General Practice issues).	Medium	c£300k +	Initial reliance on supplementary staffing can be contained within budgets. If that develops into agency or overtime staffing then there is an additional cost impact.
Large Hospital Set Aside - 2019/20 reported at breakeven. Increasing financial risk in longer term.	Increasing	Not known	Risks more likely from 2020/21, noting Scottish Government focus on this issue.
Demographic Pressures – e.g. in Adult Services reflecting population changes This may be partially attributable to the Carers Act.	High	c£1.0m+ (recurring)	The IJB continues to explore resolutions to demographic pressures including demand management. The IJB has still to finalise financial plans re Carers Act.
The IJB's Adult Services are likely to see significant inflation-type pressures beyond 2019/20 reflecting both the ongoing impact of the Living Wage but also issues associated with the current National Care Home Contract.	Medium	c£2.0m (recurring)	The IJB will work at a local/national level to manage these pressures. Where necessary mitigating action may be required. Estimates of these costs are allowed for in financial plans.
COVID-19 related financial impacts	High	Not known	These are described in separate COVID-19 update to June IJB Board.
Brexit related financial Impacts	Medium	Not known	A range of IJB costs could be affected in various Brexit scenarios. This could include shorter-term increased supplies/drug related costs, longer-term issues due to recruitment or other issues that could result from any potential instability. The effect now is most likely in second half of 2020/21.
Primary Care Improvement Plan	High	c£1.0m	Recent estimates costs of full contact implementation will be significantly in excess of available funding. This issue is being considered regionally and is understood to be replicated across Scotland.
Other (including Funding)			
2020/21 Budget Settlements	Low	c£0.5m	While budget settlements are now largely resolved, other risks remain re likes of Complex Care and Large Hospital Set Aside.
Finance Support Structure and other Corporate Support	High	N/A	CFO continues to work with Partners to ensure required finance support in place Currently there are other areas of risk including Procurement, Property and Legal.
Finance Support – Income Arrangements / Levels	High	TBC	As noted in previous reports, adjustments have been made to 2019/20 accounts. The IJB is working with Angus Council to develop an Income recovery and improvement plan.
Data Quality	Medium	N/A	The IJB has previously noted concerns regarding data quality. These issues have potential to undermine reporting and predictive work. Work continues to address this issue and it is subject of an Internal Audit report in 2019/20.

APPENDIX 3 – IJB RESERVES

In October 2019 the IJB agreed a revised “Reserves Policy” with the policy setting 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.

General Reserves

The IJB has previously agreed it would set itself a target of having a general reserves equivalent to 2% of turnover but in April 2020 agreed to increase this to a target of 2.5% of turnover reflecting the increased level of uncertainty faced by the IJB. Due to the reported out-turn for 2019/20, and based on the April 2020 position, the IJB has now increased its general reserve to £4.5m (being 2.5% of approximate turnover of £180m per annum). Should the IJB ultimately overspend in a financial year then the IJB's uncommitted general 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 the table below. Evolving financial plans exists for each reserve. The Scottish Government does have a policy of seeking to reduce the levels of reserves IJBs across Scotland hold for Government funded programmes and this is evident in the March 2020 year end position. Angus IJB has not drawn down full 2019/20 Scottish Government funding available for a series of programmes including Alcohol and Drugs Partnership, Mental Health Action 15 and Primary Care Improvement Plans with all balances (total £1.176m, including £938k re Primary Care Improvement Plans) held at Scottish Government for accessing by Angus IJB in future years.

The IJB does retain some locally derived ear-marked reserves as follows:-

Strategic Plan Reserve – Opening value at 1 April 2019 - £500k. As noted previously, much of this resource has now been committed. Reflected here is the April 2020 decision to augment this reserve by £1m from 2019/20 under spends. Of that, additional resources commitments have now been made to support project management requirements (as described at the January 2020 IJB development session, digitisation of General Practice medical records and to support the roll-out of the successful Monifieth Integrated Care model of work. All these will support the IJBs strategic plans and longer term response modernisation as part of COVID-19 responses.

Financial Planning Reserve 2020/21 – In April 2020 the IJB agreed to create this reserve. This was with a view to a series of options including potentially reverting non-recurring funds to Partners, potentially adjusting further the IJB's contingency reserve or potentially ear-marking funds for other purposes. While there may be some resistance to reverting funds to Partners, it is important to note that both the IJB's Partners do continue to experience significant financial pressures.

COVID-19

It is possible that the Scottish Government may ask the IJB to consider the use of reserves to help support the costs of addressing COVID-19. At the moment this is not factored into any formal reserve set out here, but the IJB should be aware this is a possibility. This could affect some Scottish Government funded programme reserves. It could also affect some local reserves – for example the General Reserve, but, at the moment, this is unclear. At this stage we are not anticipating it will affect the Strategic Plan Reserve, but that does remain a possibility.

Overall Reserves

The table below sets out the reported year end position regarding the IJB's reserves, prior to formal confirmation of the year end position.

Angus IJB Reserves	Opening Balance 1 April 2019	Decrease in Reserve	Increase in Reserve	Closing Balance 31 March 2020
	£K	£K		£K
General Fund Balance (Usable Reserve) - General Reserve	3400	0	1100	4500
General Fund Balance (Ear-Marked Reserves)				
Strategic Plan Reserve	500	-129	1000	1371
Financial Planning Reserve 2019/20	1187	-1187	0	0
Financial Planning Reserve 2020/21	0	0	2251	2251
GMS Contract - Primary Care Improvement Plan	322	-322	4	4
Mental Health - Action 15 Funding	143	-143	151	151
Primary Care Transformation Funding 2017/18	206	-111	0	95
Primary Care - Recruitment & Retention Funding 2017/18	93	-55	0	38
Primary Care Premises	0	0	30	30
Scottish Government - Alcohol and Drug Partnership	72	-72	6	6
Scottish Government - Mental Health 2018/19	42	-42	0	0
Scottish Government - Forensics 2018/19	51	-4	0	47
	2616	-2065	3442	3993
Total General Fund Balance	6016	-2065	4542	8493