



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD – 9 DECEMBER 2020

ANGUS IJB STRATEGIC FINANCIAL PLAN 2021/22 – 2023/24

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

The purpose of this report is to inform the Integration Joint Board (IJB) regarding the developing Angus IJB Strategic Financial Plan for the period 2021/22 to 2023/24. As with the plan for 2020/21 (report 15/20), this report considers matters from a “business as usual” perspective (i.e. does not consider the premium costs of COVID-19 responses), but does to some extent reflect the refreshed strategic thinking resulting from COVID-19 experiences. The IJB continues to recognise it is not operating in a “normal” environment, but this developing plan still seeks to address fundamental issues such as demographic pressures and funding constraints. While final plans will be presented to the IJB in April 2021, from the outset the Board will need to acknowledge that the short and long term impact of COVID-19 remains uncertain and will require the IJB to continue to revisit its strategic financial and commissioning plans.

1. RECOMMENDATIONS

It is recommended that the Integration Joint Board: -

- 1) Note and support the content of the overall plan and note that it will be updated for April 2021.
- 2) Request the Chief Officer streamline the oversight of approved planned interventions to ensure that the slippage evident since 2019 is addressed and existing planned interventions are delivered.
- 3) Request the Chief Officer to progress responses to the COVID-19 related issues set out in 8.3 and 8.4.
- 4) Progress specific pieces of work to refine assumptions and responses regarding the impact of demographics and investment in preventative approaches, financial planning associated with the Carers Act and proposals to assist with Demand Management.
- 5) Request that the Strategic Planning Group consider further options for change that will support the delivery of a balanced long term strategic financial plan in line with the IJB’s Strategic Commissioning Plan.

2. BACKGROUND

- 2.1 In April 2020, Angus IJB approved its most recent Strategic Financial Plan covering the period 2020/21 to 2022/23 (report IJB 15/20). That plan was written as the impact of COVID-19 was emerging and with a significant level of uncertainty in our operational and planning environments. This report now looks ahead to 2021/22 and beyond, again against a back-drop of significant uncertainty. However, the report seeks to outline a series of positions and assumptions regarding funding uplifts, inflationary, demographic and legal/contractual pressures and a series of planned interventions. It generally sets aside short term impacts of COVID-19 on the assumption that these could be deemed to be temporary responses and on the basis that the Scottish Government will continue to fund the short term impact of those responses. However this simplistic short term assumption will need revisited and the plan does reflect some long term impacts of the changes we have all seen in 2020. While much has happened in 2020, the report also reflects the outcomes of the IJB’s Development Session of January 2020 updating what was captured in report 15/20.

This report therefore sets out a first draft of the next iteration of the IJB's Strategic Financial Plan, still intended to be consistent with the IJB's Strategic Commissioning Plan as at April 2019 but also allowing for some longer term impacts of COVID-19. This plan has been drafted during a period when IJB Management team have continued to focus significantly on the COVID-19 situation and therefore some of the content of this plan is not as well refined as the IJB should normally expect at this stage. The plan is intended to be consistent with other reports presented to the IJB. A final version of the plan should be available in April 2021.

This updated plan is set out in a series of sections as follows: -

- Current Financial Performance.
- Funding assumptions (Budget Settlements).
- Cost Pressures – including inflationary, demographic, legal/contractual, management capacity and other pressures.
- COVID-19 and Strategic Adjustments.
- Planned Interventions – including updates of previous planned intervention and inclusion of further interventions.
- Hosted Services, Prescribing, Family Health Services and Large Hospital Set Aside.

As a first draft of a plan, there are many significant risks and assumptions embedded in the report and the impact of COVID-19 does still remain unclear.

This report is presented as a 3 year plan. At times, there is advice to construct longer term financial plans. However, given current instability in Health and Social Care, lack of clarity regarding funding and service requirements, this report continues the recent IJB pattern of working to a 3 year financial planning horizon. The IJB also needs to note there may, at times, be a need to amend or diverge from this plan as circumstances develop.

Appendix 1 shows the IJB's overall integrated Strategic Financial Plan. A commentary on the overall position is included in the summary of this paper (section 10).

3. CURRENT FINANCIAL PERFORMANCE

- 3.1 It is important to note that the IJB's Strategic Financial Plan for 2021/22 and beyond is constructed during a period when the IJB, if we remove COVID-19 implications as best we can, is not overspending. The IJB will also have reserves at the start of 2021/22 that can support financial planning in the short term.
- 3.2 The IJB's underlying financial position has been influenced by a series of factors including:-
- Previous progress with the Angus Care Model and Help to Live at Home in the period to 2018/19.
 - Progress with improving prescribing compared to 2017/18.
 - The impact of some non-recurring factors.
- 3.3 The underlying financial performance in 2020/21 does need to be factored into the IJB's future financial plans. This year, more than ever, this is difficult to do but the following material issues are reflected in the IJB's strategic financial plan and should therefore be noted:-

Service	Position	Impact (£k)	Comment
Adult Services	Significant long term pressures including those inherent in the 2020/21 plans (£1.409m) and shortfalls due to demographic pressures and shortfalls in savings.	£2.1m (pressure)	The IJB will make a permanent offset between health and social care parts of the IJB to address the structural imbalance seen in the 2020/21 plans.
Community Health	The IJB has made good progress in releasing recurring savings.	c£2.3m (benefit)	Consistent with previous versions of Strategic Financial Plan and as noted above.
Locally Hosted Services	There are underlying savings shortfalls, partly shared with other IJBs.	c£0.1m (pressure)	Progress being made compared to previous years.
Hosted Services (Elsewhere)	Assumed approximately breakeven.	N/A	Much improved compared to previous years with removal of Mental Health pressures.

Prescribing	The IJB has previously described ongoing issues re Prescribing.	c£0.2m (pressure)	Much improved compared to previous years.
General Medical Services	Workforce issues are placing specific financial pressures on services.	c£0.3mk (pressure)	There is a risk this pressure increases due to workforce issues.

The above factors will remain under review as we go into 2021/22 and suggest an overall brought forward recurring pressure of c£300k.

4. FUNDING ASSUMPTIONS (BUDGET SETTLEMENTS)

4.1 The following outlines current funding assumptions within the IJB's financial plans. Given the current uncertainties at national level all planning assumptions used contain a high level of uncertainty. It is unlikely that clarity will be available until February 2021 at the earliest and possibly later. Due to the patterns of recent years and the current service pressures and an assumption of political support, the inflation assumptions used in these projections are more positive over the 3 year planning horizon when compared to assumptions used at similar stages in previous plans. This consequently includes a higher degree of risk of having over-assumed regarding funding levels.

Partner	Year	Position	Risk/Comments
Angus Council	2021/22 (and for 2022/23 and 2023/24)	No agreement reached but assumption of 2.5% increase with any Scottish Government allocations being fully ring-fenced.	Set at 0.5% below an assumed "pay" inflation impact of 3.0%. General assumption of political support for near-inflation uplifts.
NHS Tayside	2021/22 (and for 2022/23 and 2023/24)	No agreement reached but assumption of 2.5% increase with any Scottish Government allocations being fully ring-fenced.	Set at 0.5% below an assumed "pay" inflation impact of 3.0%. General assumption of political support for near-inflation uplifts.
	2021/22	Resolution of Complex Care Funding	To be match by a similar cost obligation.
Scottish Government	2021/22 and beyond	Assumed increase in funding to support District Nursing – up to c7.8 wte over 5 years.	Still TBC via Scottish Government.
	2021/22	Additional programme funding for the final year of the roll out of the Carers Act in line with Carers Act Financial Memorandum, the Primary Care Improvement Fund and Action 15 (Mental Health) Programmes.	Still TBC via Scottish Government.

As has been noted in previous years, it is important to note that there remain a number of unresolved budget issues with NHS Tayside including:-

- 1) Complex Care historic funding – The IJB's financial plan for 2021/21 now assumes that both funding and obligations associated with Complex Care packages are devolved to Angus IJB from 1st April 2021. This remains subject to discussion with NHS Tayside.
- 2) Large Hospital Set Aside resources - This issue is explored in separate reports to the IJB.
- 3) An allocation associated with In Patient Mental Health Services (nominally included at £6.5m) – this issue is referred to in separate reports to the IJB.

With more detailed discussion with Angus Council and NHS Tayside regarding 2021/22 resources the following matters should also be considered:-

- a. Potential improvements to the corporate support provided to Angus HSCP (e.g. with regard to Finance and Procurement).
- b. The utilisation of resources described as "Shifting the Balance of Care" from within NHS Tayside's 2020/21 financial plan - this issue is referred to in separate reports to the IJB.

5. COST PRESSURES

5.1 The IJB's Strategic Financial Plans routinely reflect a series of inflationary, demographic, legal/contractual and other cost pressures faced by the IJB. These pressures, and the mitigation of them, remain a critical factor within financial planning and future cost pressures are described below. The allocation of funds to services to offset pressures should generally be assumed to be dependent on appropriate further approvals under the authority of the Chief Officer. Many of the pressures are subject to some uncertainty and will be refined in due course.

5.2 Inflationary Pressures

The IJB's plans reflect a series of inflationary pressures, all subject to uncertainty, as follows:-

- Pay Inflation – Ultimately will be linked to public sector, Angus Council and NHS Scotland agreements, plus net impact of any incremental point adjustments. NHS pay costs still subject to slightly higher inflationary uplifts due to previous years adjustments to Agenda for Change pay scales.
- Third Party Inflation – Discussions with providers will be taken forward in due course with the process supported via the Partnership's Third Party Providers group. Inflation pressures are influenced by increases in the Scottish Living Wage and general inflationary pressures. .
- National Care Home Contract Inflation – There is little clarity re likely inflationary adjustment for these arrangements but with over £25m of commitments linked to the NCHC, it is a key part of the IJB's financial plan. Noting previous pressures within this contract, this remains an area of longer term financial and contractual risk for the IJB.
- Other Inflation Pressures – The IJB has allowed for a small element of other inflationary type pressures (i.e. for "Other" costs"). Many of these may be linked to Consumer Price Index pressures.

While attached plans need to allow for the factors described above, each may be subject to further refinement, negotiation and potential mitigation.

It should be noted that c£400k of the inflation uplift received via NHS Tayside will ultimately support costs incurred within Social Care due to resources transferred within the Partnership.

5.3 Demographic Pressure

It remains a general assumption that most of the IJB's demographic pressure will be in services responding to increases in older age group populations and long term condition (e.g. home care, care management, community nursing, prescribing) and that, for example, the In-Patient and Residential Care Home components of care within Angus IJB will have a relatively static capacity. This principle will need to be subject to future review as the combined effect of demographics and COVID-19 become clearer and as patterns of use of Care Homes, Inpatient services and home care evolve.

The last full demographic growth report to the IJB in December 2019 (report 77/19) set out a likely impact of Older Peoples Service of c£1.2m per annum. Due to uncertainties associated with COVID-19 there have been significant changes in the balances of care provision during 2020, however, even before that it was felt that the increases in Home Care were running at levels greatest than anticipated in December 2019. While all estimates are subject to a degree of risk an allowance of £1.2m per annum is retained for the duration of this plan. Separately additional funds will be available from the Scottish Government to support an increased investment in Community Nursing each through each year of this financial plan. Further work is required to consider demographic pressures in more detail.

Separate allowances are made for pressures with Learning and Physical Disability and Mental Health. Separate estimate are made in financial planning for the impact of growth in Prescribing.

It is also important to note that the IJB needs to continually review measures that can be considered to mitigate the impact of demographic factors. Report 77/19 set a series of options and, while COVID-19 has made progressing a number of these issues challenging, the development of a series of mitigation measures is key to ensuring the IJB's limited resources are focussed on providing a fair level of care to all patients and service users. This will include developing preventative approaches to postpone the on-set of ill health and frailty in an aging population.

5.4 Legal / Contractual /Complex Care Pressures

Additional Scottish Government funding, with commensurate obligations, is expected in 2021/22 as follows:-

- The Carers Act – The final tranche of funding to support Carers Act responses is expected in 2021/22. The IJB has so far not developed a full financial plan associated with these resources and this remains an important outstanding action.
- Mental Health (Action 15) – the final tranche of funding to support Action 15 plans is expected in 2021/22.
- As per the report to the IJB in August 2020, the final tranche of funding regarding Primary Care Improvement Plans is expected in 2021/22. There are specific risks associated with this funding stream and the IJB's ability to deliver the full contractual requirements both within available financial resources and noting evident issues re workforce availability. Allied to this are risks associated with the general sustainability of General Practice.
- The Scottish Government are supporting a 5 year investment in Community Nursing that should provide up to 8 additional posts within Angus over this duration.
- Complex Care – A cost equivalent to an assumed funding settlement with NHS Tayside is included here.

There remain multiple risks beyond 2020/including the full impact of the Scottish Government's Safe Staffing in Health and Care proposals and reviews of Health care tasks undertaken in the community. These issues are not currently reflected in the IJB's financial plan.

5.5 Other Pressures

For the duration of the forthcoming Strategic Plan, the IJB will need to manage additional, sometimes unforeseen, pressures. The IJB needs to maintain a flexible budget framework such that it is able to address these other pressures in a responsive and pragmatic manner. Additionally, noting the scale of the potential inflationary, demographic and legal / contractual pressures, the IJB generally needs to do what it can to mitigate these.

6. PLANNED INTERVENTIONS

- 6.1 This section sets out the position regarding revised and new planned interventions which are required as a response to the longer term shortfalls within the IJB's Strategic Financial Plan. The IJB has been able to contain a number of pressures during 2019/20 and into 2020/21 due to the consolidation of the progress made in earlier years. However there has been an increased incidence of delay and shortfalls on planned savings since 2019 – this has only been exacerbated by COVID-19 capacity issues. A short update is provided with respect to each issue alongside estimated savings
- 6.2.1 Angus Care Model - Residential Care Home Review - Peripatetic Nursing: 2021/22 - £50k (higher risk), further £50k from 2022/23. Status noted in separate Strategic Planning Update.
- 6.2.2 Angus Care Model - Residential Care Home Review – 2021/22 - £200k (medium risk). Status noted in separate Strategic Planning Update.
- 6.2.3 Angus Care Model – Extended Inpatient Review – 2021/22- £150k (higher risk), with further £150k in 2022/23. Status noted in separate Strategic Planning Update. Due to stages of financial modelling, the last published targets are still included with an assumed effective date from mid 2021/22.
- 6.2.4 Angus Care Model – Psychiatry of Old Age Review - 2021/22- £100k (higher risk), with further £100k in 2022/23. Status noted in separate Strategic Planning Update. Due to stages of financial modelling, the last published targets are still included with an assumed effective date from mid 2021/22.
- 6.2.5 Angus Care Model - Help to Live at Home: 2021/22 - £50k (medium risk). Status noted in separate Strategic Planning Update.
- 6.2.6 Supported Accommodation: 2021/22 - £50k (medium risk), further £50k in 22/23. Status noted in separate Strategic Planning Update.

- 6.2.7 Learning Disability Improvement Plan: 2021/22 - £220k; 22/23 and 23/24 - £100k pa (medium risk). The LD improvement plan has been shared with the IJB regularly. However the latest version did not include updated financial savings trajectories. Therefore the last published target for 2021/22 is still included along with an assumption of being able to offset demographic growth costs in subsequent years.
- 6.2.8 Physical Disability Improvement Plan: 2021/22 - £80k; 22/23 and 23/24 - £100k per annum (medium risk). All information as per report 66/20.
- 6.2.9 Increased Charging/Recoveries: 2021/22 - £200k (low risk); similar adjustments in future years until known otherwise.
- 6.2.10 Executive Management Team Reviews: 2021/22 – c£620k (higher risk); similar in future years. . This equates to roughly 1% of related budgets. It is important to note this is separate and in addition to all other plans listed here. This should include embedding some 2020/21 in-year under spends, particularly within community health services. Social Care services have not made the progress required in 2020/21 to deliver local targets and this target displaces previous targets. There are additional targets in 2021/22 and 2022/23. For hosted services, targets are intended to bridge any gap between increased funding and annual pressures.
- 6.2.11 Workforce Review: A target was previously included for 2021/22, but the programme has progressed further in 2020/21 and is largely near completion already.
- 6.2.12 Non-Recurring Benefits (Community Health Services): 220/21 - £300k non-recurring. As a one-off factor this will then be reversed over 2021/22 and 2022/23.
- 6.3 Many of the above interventions have been described to the IJB previously. Pace on a number of interventions had already slowed during 2019 and that pace has slowed during 2020 exacerbated by COVID-19 responses. It is suggested that the IJB streamline the oversight of approved planned interventions, including those that are part of the Angus Care Model, to ensure that existing planned interventions are delivered.
- 6.4 A number of previously suggested potential interventions have yet to be progressed or formally adopted including reviewing Medicines Management, workforce productivity reviews, the benefits of increased collaboration and Demand Management. Of these thinking around Demand Management has been most developed but has not concluded yet due to COVID-19 pressures.

7. HOSTED SERVICES, PRESCRIBING, FAMILY HEALTH SERVICES AND LARGE HOSPITAL SET ASIDE

7.1 Hosted Services

Funding for these services will generally be uplifted in line with other services. Angus IJB will continue to work closely with other IJB's to develop financial plans regarding Hosted Services. Generally it is assumed that new in year planned interventions will, at least, contain the level of overspends as per 2020/21.

7.2 Prescribing

While Prescribing is a major part of the IJB's financial plan, at this point 2021/22 financial plans are still at the very early stages of development. They will be progressed collaboratively through the Tayside Prescribing Management Group (PMG). The IJB's relative financial position regarding Prescribing has improved compared to previous years reflecting the good work to develop long term clinical buy-in for changing the way we prescribe, the considerable work being progressed by local General Practices, and the efforts of those involved locally with Prescribing alongside the co-ordinated work through the Tayside Prescribing Management Group (PMG).

Prescribing does still represents a major risk for the IJB in terms of each of price risks (e.g. if drugs are subject to price increases due to short supply), our need to ensure ongoing engagement of all those involved (e.g. Primary Care, Secondary Care and the local population) and ensuring we work collaboratively within the Tayside Prescribing Management Group. Future Prescribing reports to the IJB will more fully describe Prescribing plans for 2020/21 and beyond including recognising opportunities to reinvest in evidenced based alternatives to prescribing as previously endorsed by the IJB.

7.3 Family Health Services

The main financial changes in Family Health Services over the duration of this plan relate to the continued phased introduction of the 2018 GMS (General Medical Services) contract. This is noted in section 5.4. While this financial plan does assume a generally neutral impact of the 2018 GMS contract during its roll out, there is a risk of funding not being sufficient to deliver the full contractual requirements.

In terms of financial risk beyond those noted above, there is an ongoing risk regarding the impact of providing General Practice through salaried service models (including those currently in Brechin and Arbroath). These tend to cost more than standard General Practices and do create an additional financial burden. This evolving pressure is reflected to an extent in our current plans but is an area of increasing risk.

8. STRATEGIC ADJUSTMENTS AND INVESTMENTS

8.1 The IJB's Strategic Financial Plan is intended to reflect the IJB's overall Strategic Commissioning Plan. Those Strategic Commissioning Plans do evolve and the following issues have recently been considered by the IJB's Strategic Planning Group (SPG). These issues are referenced here for information noting they are all at different stages.

8.2 Large Hospital Set Aside – The IJB will receive a separate report regarding Large Hospital Set Aside options. Future financial plans would start to reflect any options that start to emerge from that work.

8.3 Addressing Increased Management and Administrative Resources – The IJB's management and administrative infrastructure now needs to be augmented to reflect the increased pressures the IJB is managing (including COVID-19 issues, and operational, governance and strategic issues). It is proposed that an additional £100k per annum for 2 years is included in plans to ensure the IJB has the capacity to deliver its operational, governance and strategic aspirations. The second year of investment would be contingent on demonstrable improvements in the IJB's financial plans.

8.4 One of the major changes seen during 2020 has been a stepped increase in Home Care provision and a stepped reduction in Care Home occupancy. It is therefore suggested that to support the funding of a stepped increase in home care provision, to sustain the viability of the local independent sector care home (via increased occupancy rates) and to reflect changes seen in 2020, that the IJB support the development of proposals to progress a managed reduction in care home capacity offsetting the commensurate, and already in progress, increase in home care capacity. This should include a consideration of a reduction in provision of in house care home provision. Development of these proposals would be intended to ensure the IJB's resources are re-aligned to reflect changes profiles of care needs and to ensure the IJB does not inadvertently end up in a situation where it is incurring much increased levels of home care and still incurring previous costs regarding Care Homes.

8.5 For information the IJB's SPG has agreed to ear-mark reserves, subject to the development of a more detailed business case, to support an increase in single carer home care visits. This would allow the IJB to manage its workforce more effectively and provide efficiencies to help offset the impact of, for example, demographics.

8.6 The recommendations to this paper request IJB support for 8.3 and 8.4 with 8.2 and 8.5 already subject to separate approval processes.

9. RISK ASSESSMENT AND COVID-19 IMPLICATIONS

9.1 As this report is only a step in the development of the overall strategic financial plan from 2021/22, so it does contain many risks and assumptions. Risks clearly exist throughout this type of planning including risks such as funding, inflation or COVID-19 impacts. Future iterations of this plan will consider risk in more detail.

9.2 COVID-19

The implications falling out of the COVID-19 situation are exceptionally significant. While this report is largely presented as a “business as usual”, the implications of COVID-19 are both extraordinary but also still hard to be determine. The scale and breadth of impacts has been described elsewhere. The general assumption is that additional short term costs (which may well stretch in to 2021/22) will continue to be supported directly by additional Scottish Government funding. However longer term resources implications will probably increasingly have to be managed locally. The IJB will have to adjust its strategic and operational plans to respond to COVID and the changing profile of care use noted earlier is one example where the IJB will needs to develop proposals.

The IJB Board will be kept informed of the developing financial implications of COVID-19 through future financial reports to the IJB.

10. SUMMARY AND NEXT STEPS

10.1 This report sets out a preliminary view of the IJB’s financial plan for 2021/22 to 2023/24 and captures information regarding current financial performance, funding assumptions, cost pressures and planned interventions.

The IJB is fortunate in having reserves that can be called on to balance the plan in the short term. At April 2020, the IJB’s contingency reserve was set at £4.5m (approximately 2.5% of turnover). This reflected the level of uncertainty previously foreseen. It is also important to note that much of the possible longer term impacts of COVID-19 on the IJB are not addressed in this report.

The summary above shows the IJB’s general reserves of c£3.4m being consumed by the end of 2021/22. The IJB currently holds contingency reserves of 2% of turnover (i.e. £3.4m). As part of further planning considerations, and noting risks described elsewhere and the shortfalls noted above, the IJB may consider increasing its contingency and now reflected in this draft plan. The contingency is shown factored into the table below noting that reserves do not in anyway address the underlying shortfalls noted above.

A summary of the IJB’s financial planning position, based on the information in this report, is shown below:-

Year	2021/22	2022/23	2023/24
	£K	£K	£K
Shortfalls	-1567	-2928	-4686
Planned Use of Reserves	1567	2733	0
Revised Shortfall	0	-195	-4686
Cumulative Shortfall	0	-195	-4881

From the above it can be seen that the IJB can present a balanced budget for 2021/22, but only after reliance on short term reserves, and then beyond there are significant shortfalls as seen in previous years. The position in 2021/22 is projected at being much weaker than 2019/20 and 2020/21 (excluding COVID-19) due to factors including increased demographic pressures, assumed inflationary funding being insufficient to meet inflationary pressures and an assumption that many of the service underspends we may have seen in 2019/20 and 2020/21 will not re-appear to the same extent.

While accepting this version of the Strategic Financial Plan is based on many assumptions, the IJB needs to develop further the intentions within the Strategic Commissioning Plan to ensure all the partnership’s aspirations are deliverable within long term available funds.

10.2 Next Steps

In order to progress both a refinement of this strategic financial plan, in advance of approval in April 2021, and the actions set out within it the IJB now needs to:-

- Note and support the content of the overall plan and that it will be updated for April 2021.
- Request the Chief Officer streamline the oversight of approved planned interventions to ensure that the slippage evident since 2019 is addressed and existing planned interventions are delivered.

- Promptly progress responses to the COVID-19 related issues set out in 8.3 and 8.4 noting the strategic and operational imperatives to these issues.
- Progress specific pieces of work to refine assumptions and responses regarding the impact of demographics and investment in preventative approaches, financial planning associated with the Carers Act and proposals to assist with Demand Management.
- Request that the Strategic Planning Group consider further options for change that will support the delivery of a balanced long term strategic financial plan in line with the IJB's Strategic Commissioning Plan, including considering refinements to the Strategic Commissioning Plan (scheduled for re-approval in early 2022).

10.4 This report updates the Strategic Financial plan in a way that is intended to be consistent with an updated Strategic Commissioning Plan noting that the Strategic Commissioning Plan does, of course, influence the Strategic Financial Plan and extends financial planning a further year. This report will be shared with both Angus council and NHS Tayside and should be reflected in their respective financial planning.

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List of Appendices:

Appendix 1: IJB Financial Planning Summary

