



AGENDA ITEM NO 8

REPORT NO IJB 44/25

ANGUS INTEGRATION JOINT BOARD

25 JUNE 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 (Angus IJB) with an update on the financial position of Angus IJB at the end of the financial year 2024/25. It also provides an update on planned interventions, reserves and financial risks.

2. ALIGNMENT TO THE STRATEGIC PLAN and BEST VALUE CHARACTERISTICS

This report contributes to the overall Angus IJB Strategic Commissioning Plan and supports the following best value characteristics: -

- Vision and leadership;
- Governance and accountability;
- Effective use of resources;
- Partnerships and collaborative working; and
- Sustainability.

3. RECOMMENDATIONS

It is recommended that the Integration Joint Board:

- (i) Scrutinise and note the overall financial position for 2024/25; and
- (ii) Accept and note the update on Reserves in Appendix 2.

4. BACKGROUND

- 4.1 This report describes the 2024/25 year-end financial position for Angus IJB, including NHS Directed Services and Angus Council Directed Services.
- 4.2 Information contained within this report is management information and therefore varies from what is set out in the IJB's Annual Accounts which reflects reserves adjustments.
- 4.3 The IJB's detailed year-end financial position for 2024/25 is set out in Appendix 1. The overall year-end position was an underspend of £1.240m, after the deployment of £3.000m returned to the IJB partners (Angus Council and NHS Tayside), as outlined in Appendix 1. Compared to the position reported to the IJB in April (£3.793m prior to the deployment of c£3.000m), the final underspend of £1.240m represents a better-than-expected outcome, as detailed in this report. This changed position was primarily due to a reduction in prescribing costs linked to volume; lower than expected costs for Lead Partner Services provided by Dundee and Perth and Kinross IJBs; fewer care home beds being commissioned than anticipated; and year-end adjustments to costs of some Learning Disability commissioned services.

5. CURRENT POSITION

NHS DIRECTED SERVICES

5.1 Local Hospital and Community Health Services – These services have reported a year-end underspend of £0.391m, a slight improvement from the April 2025 IJB report. Some key factors to note: -

- Psychiatry of Old Age service has reported an overspend of £0.374m, consistent with the previous reported position. This reflects costs incurred from Angus patients boarding in non-Angus hospitals due to the Prosen ward in Angus remaining non-operational. In addition, the service has experienced an increase in more acute and complex cases within Angus hospitals and has required higher staffing levels to ensure workforce safety and has incurred premium costs to cover medical vacancies.
- The Medicine for the Elderly service has reported an overspend of £0.104m, a slight deterioration from the previous projections. This is primarily due to the use of additional stroke inpatient beds at Royal Victoria Hospital in response to increased patient activity during 2024/25.
- The year-end financial exposure associated with Angus 2C GMS Practices was £0.261m, consistent with previous projections.
- These pressures were offset by a range of service underspends, primarily due to vacancies resulting from recruitment challenges, and also reflecting the workforce configuration of the Minor Injury and illness Service during 2024/25.

5.2 Lead Partner Services in Angus – The reported year-end position for these services is an overspend of £0.311m for the Angus share of these costs, relatively consistent with previous projections, noting there is some offsetting funding locally to support these costs. Key points to note include: -

- Forensic Services has seen core operational workforce issues with supplementary staffing being used to cover service gaps to ensure the workforce is safe, resulting in a service overspend of £0.100m, a slight deterioration on previous projections
- As previously reported, the Out of Hours (OOH) Service has experienced increased demand with a year-end overspend of £2.043m, broadly in line with previous projections. This overspend was driven by operational workforce challenges, including the deployment of additional staff to align workforce levels with activity, high levels of staff absence and challenges in implementing some planned recovery measures. The OOH Reform Group will present an OOHS proposal to the December 2025 meeting of Angus IJB. These proposals will also be shared with other Tayside IJBs for prior approval.
- Tayside Continence Service year-end position was an overspend of £0.413m, a deterioration from previous forecasts, driven by contractual price increases and patient growth.
- Some of these pressures were offset by a range of service underspends, partly linked to one off funding.

5.3 Lead Partner Services in Dundee / Perth and Kinross – As the IJB will be aware, several devolved services are managed by other IJBs on behalf of Angus IJB. The reported year-end position for these services is an underspend of £0.369m, a slight improvement to previous projections. The details are set out in Table 1 below. The main points to note are: -

- Increased pressures continued against Palliative Care, Brain Injury and Dietetics Services. Noting Dundee HSCP are undertaking a whole system Palliative Care review, which is anticipated to generate financial benefits.
- The above pressures are offset by a range of service underspends mainly relating to vacancies linked to recruitment challenges.

Table 1 - Lead Partner Services in Dundee and 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	8,307	(446)
Brain Injury	2,127	(15)
Sexual & Reproductive Health	2,754	104
Psychological Therapies	9,511	87
Dietetics (Tayside)	5,125	(30)
Other Services in Dundee	2,180	236
Grand Total	30,004	(63)
Angus Share (27.1%)	8,131	(17)
Angus Share of Lead Partner Services in Perth and Kinross		
Podiatry (Tayside)	3,844	303
Prison Health Services	5,706	343
Public Dental Service	2,984	725
Other Services in Perth and Kinross	100	53
Grand Total	12,634	1,423
Angus Share (27.1%)	3,424	386
Total Angus Share of Lead Partner Services	11,555	369

5.4 Family Health Services (FHS) Prescribing – The final outturn position (£2.897m overspend) is a slight improvement of c£0.1m compared to the previous forecast with January charges impacting accruals for February and March. Volumes have remained higher than in the previous year, exceeding both historical patterns and planning assumptions.

5.4.1 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.

5.5 General Medical Services (GMS) and Family Health Services – These services reported a combined year-end overspend of £0.124m, broadly consistent with the April report, reflecting both local pressures and Angus's share of regional pressures.

5.5.1 However, long term risks remain, particularly challenges related to General Practitioner recruitment and GP sustainability, the management of the GMS contract 2018, the ongoing increase in Premises costs, including implications from the Angus General practice Premise Strategy and the delivery of General Dental Services.

5.6 Inpatient Mental Health Services – As the IJB is aware Inpatient Mental Health Services are operationally managed by NHS Tayside. However, resources do remain formally devolved to the IJB for Strategic Planning purposes and are reported into the Partnership's financial position.

5.6.1 The final position for the regional Inpatient Mental Health Service was an overspend of approximately £5.3m, representing an improvement of £0.2m compared to the April report. As previously noted, NHS Tayside and the three Tayside IJBs agreed to share the funding responsibility for this overspend in 2024/25, consistent with the approach taken in 2023/24. NHS Tayside and the IJBs are continuing to develop financial recovery plans to address this pressure, alongside new methodologies for managing financial risks in 2025/26 and beyond.

5.7 Large Hospital Services – As of April 2025, this budget has been revised to £12.530m based on activity and pricing levels from 2024/25.

5.7.1 As noted previously, Angus IJB had been in discussion with NHS Tayside regarding the development of a process to manage changes in volume of services, largely delivered at Ninewells. For now, the IJB intends to maintain a focus on containing Large Hospital (mainly Ninewells) activity and to monitor those activity levels closely, until alternative mechanisms for monitoring and reporting for this resource emerge locally or nationally.

5.7.2 Table 2 below outlines the year-end activity positions for the key Occupied Bed Days indicator for Large Hospitals activity, with the position detailing an increase in activity, particularly compared to pre COVID-19 levels (increase of 23%). If this trend continues, it may lead to substantial financial consequences.

Table 2	2019/20	2023/24	2024/25	2024/25 (Change from prior year)	2024/25 (%age Change)
Occupied Bed Days	16,871	19,408	20,826	1,418	7%

ANGUS COUNCIL DIRECTED SERVICES

5.8 Angus Council Directed Services (Adult Services) – These services have reported a year-end overspend of £0.330m, an improvement from the April 2025 report. Some key factors to note: -

- Internal Residential services reported a year-end overspend of £0.217m, a deterioration from the previous reported position reflecting increased supplementary staffing costs and higher than expected internal property refurbishment expenses, partly linked to the introduction of dementia friendly flooring.
- Community Mental Health services reported an overspend of £0.119m, representing an improvement on the previous reported position. This change is due to updated contractual information which clarified that certain costs were not attributable to the service.
- Learning Disabilities service reported a year-end overspend of £1.175m, a slight improvement from the previous reported position. This was due to a year-end reimbursement for unutilised hours within a commissioned service linked to hospital stays. The overall position remained reflective of an increase in the number of complex high-cost packages for both residential and community placements.
- Physical Disability services reported a year-end overspend of £1.312m, consistent with the previous reported position, itself reflective of a rise in the number of service users and high-cost packages.
- The year-end position for Occupational Therapy was an overspend of £0.204m, representing a deterioration from previous forecast. This was driven by increased demand and rising costs of adaptations. Work continues to progress with Angus Council Housing colleagues to review the financial framework for funding adaptations and to consider any potential budget realignment between Angus Council and Adult Service budgets.
- The Homelessness service reported a year-end overspend of £0.147m, consistent with the previous reported position and reflective of increased costs associated with providing emergency accommodation. Work is ongoing with the Angus Council Housing department colleagues to address the situation.

5.8.1 These pressures were offset by a range of service underspends, detailed below: -

- Older People Services commissioned a steady but lower than budgeted, level of care home beds resulting in a year-end under spend of c£1.200m. This reflects lower costs compared to the previous reported position.
- Demand for Care at Home services across all areas continued to exceed the available capacity within the Partnership. Had the capacity been available, it would have been reasonable to assume additional annualised costs of c£1.000m to meet the full level of unmet need, improved from the previous reported position.
- As previously reported, service income increased by £0.832m compared to budget expectations.
- Several service areas experienced vacancies due to staff turnover and recruitment challenges, which had a consequent impact on service delivery.

CENTRALLY MANAGED BUDGET

5.9 Centrally Managed Budget – These resources show a year-end underspend of £4.143m. It is important to note that the Strategic Financial Plan had previously anticipated recurring overspends in areas such as Prescribing, GMS, Learning Disabilities, and Physical Disabilities, with these expected to be offset by underspends elsewhere within the IJB, including Centrally Managed Budgets. Ideally, and within an agreed Strategic Financial Plan, the IJB would be able to realign certain budgets to more closely match available funding within the agreed plans. However, this realignment has only recently become practical due to the recent completion of reviews of Older People Services resource profiling. It is now expected to progress some further re-alignment of funding within the IJB, as described in the Strategic Financial Plan IJB Reports 6/25 and 24/25, by October 2025.

OUTLOOK POSITION

5.10 Progress with 2024/25 Strategic Financial Plan (Planned Interventions) – This remains consistent with the April IJB report with all planned interventions re-set and incorporated into the Strategic Financial Plan for 2025/26 to 2027/28. Notably, there has been a change in how the monitoring, progress and oversight of these planned interventions will be managed, with the Strategic Delivery Group now stood down. For 2025/26, the oversight remit regarding Planned Interventions will be progressed through the Integrated Management Meeting and Executive Management Team forums.

5.11 IJB Strategic Financial Plan – At the April 2025 IJB, the IJB approved the adoption of year one (2025/26) of the Strategic Financial Plan as an interim financial planning framework. The Executive Management Team was tasked with bringing forward proposals to the June 2025 IJB meeting to address c£3.0m of the recurring financial planning shortfall, in line with the requirement to deliver a balanced long-term financial plan. These proposals are being developed by the Executive Management Team and further updates will be provided to the August 2025 IJB.

5.12 IJB Reserves – Appendix 2 provides an update on the year-end reserves position. It is worth noting, in late 2024/25, Health Boards received additional funding from the Scottish Government to support ongoing system pressures. In recognition of the whole system collaborative effort required to address and alleviate these pressures, NHS Tayside has allocated a share of this funding to the three Tayside IJB's to support system wide demand pressure and sustainability during 2025/26. This has resulted in the creation of a new Scottish Government funded ear-marked reserve of £0.947m.

6. PROPOSALS

6.1 Due to the year-end nature of this report, there are no additional proposals.

7. FINANCIAL IMPLICATIONS

7.1 The overall year-end position was an underspend of £1.240m, after the deployment of £3.000m returned to the IJB partners (Angus Council and NHS Tayside), as outlined in Appendix 1. Compared to the position reported to the IJB in April (£3.793m prior to the deployment of c£3.000m), the final underspend of £1.240m represents a better-than-expected outcome, as detailed in this report.

7.2 This contrasted with the forecast overspend set out in the Angus IJB's Strategic Financial Plan for 2024/25 which suggested an underlying overspend of £1.965m after adjusting for an expected level of in-year non-recurring (short-term) under spends of £2.100m. The main differences from the plan were: -

- Unfilled vacancies remained at higher levels (c45wte) than originally anticipated; resulting in additional underspends of £0.7m. The original assumption proved to be conservative.
- Given the previously high level of uncertainty surrounding inflation forecasts, it became clear that actual inflation levels were lower than those assumed in the financial plan, providing a benefit of £1.1m. This has also had a positive impact on future financial planning.

- Further managerial interventions, which were not identified at the time for the April 2024 Strategic Financial Plan was prepared, have progressed and reduced recurring costs by c£1.5m.
- Within Older People Services, the uptake of care home beds remained lower than expected. In addition, demand for Care at Home Services continued to exceed available capacity within the Partnership contributing to further underspend of c£2.2m.
- Reflecting issues in the 2023/24 baseline period (used for 2024/25 budget setting), service income is £0.832m higher than budgetary expectations.

- 7.3 The overall financial position of the Angus IJB does have a material impact on the way Angus IJB provides services in the future. By continuing to deliver efficiencies 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.
- 7.4 As Angus IJB reported a year-end underspend, the financial impact on both Angus Council and NHS Tayside was neutral. In accordance with the Integration Scheme, Angus IJB initially retains any year-end under spend within its reserves. The Angus IJB reserves are described in more detail in Appendix 2.
- 7.5 As Angus IJB has reported a “management” accounting underspend of £1.240m, this increases the IJB reserves. The balance is attributed to increases in both the Mental Health Recovery Financial Reserve and the Contingency reserve, and the remainder balance held in a new “Financial Planning Reserve 2025/26, as outlined in Appendix 2.
- 7.6 For information, while Angus IJB’s management reporting describes a year-end under spend of £1.240m, the IJB’s financial accounts will reflect an overspend of £2.428m. This difference is due to the movement of funds in and out of Angus IJB’s reserves, along with other factors detailed in Appendix 2.

8. RISK MANAGEMENT

- 8.1 Risk – Angus IJB formally monitors its corporate risks through the Angus Clinical, Care and Professional Governance Group. The Angus Strategic Financial Plan (report 24/25, Appendix 2) detailed the current financial risks, and this remains unchanged. Many of the finance risks are IJB wide including funding levels and risks regarding financial planning.

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	<p>Funding - Ongoing dialogue with NHS Tayside, Angus Council and, via national forums, Scottish Government.</p> <p>Resolve outstanding budget issues – Ongoing dialogue with NHS Tayside.</p> <p>Progress with Strategic Commissioning, Delivery and Financial Recovery Plans alongside Service Review - Monitor via Executive Management team meetings and reports to IJB regularly.</p> <p>Managing services within agreed budgets - Financial recovery plans may be requested from over-committed services.</p>
Residual Risk Level	Likelihood 5 x Impact 4 = Risk Scoring 20 (very high-risk level). No change.
Planned Risk Level	Likelihood 5 x Impact 4 = Risk Scoring 20 (very 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

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

10. CLIMATE SUSTAINABILITY IMPLICATIONS

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

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

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

12. COMMUNICATION AND ENGAGEMENT (IF APPLICABLE)

- 12.1 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 Angus 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

Appendix 1: IJB Financial Monitoring Report 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			6,380	(374)	6,380	(374)
Medicine For The Elderly			7,551	(104)	7,551	(104)
Minor Injuries + Illness Units			2,179	439	2,179	439
Community Nursing			9,034	22	9,034	22
Care at Home	6,462	(118)			6,462	(118)
Intermediate Care	84	(0)			84	(0)
Community Support	1,224	(43)			1,224	(43)
Supported Accommodation	350	124			350	124
Internal Residential	4,423	(217)			4,423	(217)
Care and Assessment	27,983	2,152			27,983	2,152
Community Mental Health	7,363	567			7,363	567
Older Peoples Service	47,889	2,465	25,144	(17)	73,033	2,447
General Adult Psychiatry	5,173	(119)	4,203	108	9,376	(11)
Admin Community Support	3,631	69			3,631	69
Non Residential Care	10,211	344			10,211	344
Residential Care	7,661	(1,589)			7,661	(1,589)
Learning Disability(Angus)			707	100	707	100
Learning Disability	21,503	(1,175)	707	100	22,210	(1,076)
Physical Disabilities	6,501	(1,312)	0	0	6,501	(1,312)
Substance Use	1,909	(0)	1,798	12	3,706	12
Community Services						
Physiotherapy			3,057	(56)	3,057	(56)
Occupational Therapy	1,662	(204)	838	25	2,500	(179)
Joint Store	991	25			991	25
Anti-Coagulation			227	8	227	8
Primary Care			1,654	77	1,654	77
Angus 2c (gms) Services			659	(261)	659	(261)
Carers	831	13			831	13
Homelessness	1,492	(147)			1,492	(147)
Other Community Services			1,792	50	1,792	50
Community Services	4,977	(313)	8,227	(157)	13,204	(470)
Planning / Management Support						
Ijb Management	288	2	2,160	271	2,448	273
Improvement And Development	1,879	123	669	74	2,549	198
Planning / Management Support	2,167	125	2,830	345	4,997	470
Local Hospital and Community Health Services			42,908	391		
Lead Partner Services - Angus						
Forensic Service			1,278	(100)	1,278	(100)
Out of Hours			9,830	(2,043)	9,830	(2,043)
Speech Therapy (Tayside)			1,710	76	1,710	76
Locality Pharmacy			3,578	0	3,578	0
Tayside Continence Service			1,565	(413)	1,565	(413)
Lead Partner Services Centrally Managed Budget			1,397	1,332	1,397	1,332
Lead Partner Services Recharges to Other IJBs			(14,112)	837	(14,112)	837
Lead Partner Services in Angus	0	0	5,246	(311)	5,246	(311)
Lead Partner Services - Dundee/Perth	0	0	11,555	369	11,555	369
GP Prescribing			23,370	(2,958)	23,370	(2,958)
Other FHS Prescribing			(358)	61	(358)	61
General Medical Services			22,671	(188)	22,671	(188)
Family Health Services			17,391	64	17,391	64
In Patient Mental Health Services			9,973	0	9,973	0
Large Hospital Set Aside			12,530	0	12,530	0
Total	90,118	(330)	145,287	(2,573)	235,405	(2,903)
Centrally Managed	1,372	1,372	3,620	2,771	4,992	4,143
Grand Total	91,489	1,042	148,907	198	240,397	1,240

Appendix 2: IJB Reserves 2024/25

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.

Reflecting the IJB's reported financial accounting position, Table 3 below shows a decrease in year-end reserves. The main factors are as follows:

- (i) Further spending against several Scottish Government ear-marked funds, including the Community Living Fund, Mental Health Facilities Project, Learning Disability Health Checks, Long COVID Support Fund and Primary Care Improvement Fund, has resulted in a net decrease in ear-marked reserves of £0.528m.
- (ii) During late 2024/25, Health Boards received additional funding from the Scottish Government to support ongoing system pressures. In recognition of the whole system collaborative effort required to address and alleviate these pressures, NHS Tayside has allocated a share of this funding to the three Tayside IJB's to support system wide demand pressure and sustainability during 2025/26. This has resulted in the creation of a new Scottish Government funded ear-marked reserve of £0.947m.
- (iii) Full deployment of Financial Planning Reserve 2024/25 (£4.385m).
- (iv) As the IJB has reported a "management" accounting underspend of £1.240m, this increases the IJB reserves. The balance is attributed to increases in both the Mental Health Recovery Financial Reserve and the Contingency reserve, and the remainder balance held in a new "Financial Planning Reserve 2025/26".

Contingency Reserves – At the year end, and as previously agreed, the IJB holds a contingency reserve of £7.200m (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. It is already envisaged that this reserve will be required to support the IJB's Strategic Financial Plan although reserves 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 – Year-end closing position - £3.090m. This resource is managed in line with the current Strategic Commissioning Plan and is overseen by the Strategic Planning Group (SPG). This reserve has supported several project posts, however, due to ongoing recruitment challenges across the partnership these costs have been contained within core budgets for 2024/25.

Financial Planning Reserve 2025/26 (new) – £0.399m. As previously agreed, the IJB's "management accounting" variance (after increasing the Contingency and Mental Health Recovery Financial Reserve per report 23/25) will be placed in this reserve. The application of these funds will be considered in due course.

Property Reserve – Year-end closing position of £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. 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. Some outline proposals were set out at the April 2025 IJB meeting (Report 28/25) and an option to deploy the balance of this reserve to enable the release of recurring revenue costs is currently being explored.

Primary Care Investment Reserve – Year-end closing position of £0.682m. This reserve was established to "support future primary care investment funds" as per report 66/22, with this resource overseen by Angus Primary Care Oversight Group.

Mental Health Recovery Financial Reserve – Year-end closing position of £2.500m, following an increase of £0.541m per report 62/24. This reserve was created in 2022/23 as per report 27/23 in response to ongoing financial pressures within Mental Health Services and the need to progress service improvements.

Workforce Reserve – Year-end closing position of £0.836m. This reserve was established 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 as per report 3/24. This resource is overseen by the Angus Workforce Steering Group.

Table 3 Angus IJB Reserves	Reserves Opening Balance April 2024	Change in Year	Closing Balance March 2025	Additional Comment (including commentary regarding deployment of funds)
	£k	£k	£k	
General Fund Balance (Usable Reserve) - General Reserve	6,900	300	7,200	Per Report 5/25
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	Per Report 62/24 & 80/24
Financial Planning Reserve 2025/26	0	399	399	As per year end position
Property Reserve	3,300	0	3,300	Per Report 26/22
Primary Care Investment Reserve	700	(18)	682	Plans developed
Mental Health Recovery Financial Reserve	1,959	541	2,500	Per Report 5/25
Workforce Reserve	900	(64)	836	Per Report 3/24
	14,034	(3,227)	10,807	
General Fund Balance (Ear-Marked Reserves) (Scottish Government Funding)				
Primary Care Improvement Fund	65	(65)	0	
Primary Care Transformation Fund	173	(8)	165	Plans developed
Primary Care Premises	245	(21)	224	
Alcohol & Drug Partnership Fund	84	51	135	Plans developed
Drug Death Task Force	20	(15)	5	
Community Living Change	228	(189)	39	Plans developed
Mental Health Facilities Project	222	(78)	144	Plans developed
General Dental Services	109	0	109	Plans being developed
Learning Disability Health Checks	85	(85)	0	
Realistic Medicine - GMS	15	(15)	0	
Long COVID Support Fund	52	(52)	0	
OOHS Development Fellowship Scheme	0	29	29	Plans developed
Acute/Whole System Pressures	0	947	947	Plans developed (Per Report 24/25)
	1,298	499	1,797	
Total General Fund Balance (Ear-Marked Reserves)	15,332	(2,728)	12,604	
Total General Fund Balance	22,232	(2,428)	19,804	