

## Integration Joint Board 13<sup>th</sup> June 2024

**Subject :** **2023-24 – Year End Financial Performance**

**Purpose :** To provide an overview of the IJB’s financial performance for the year ended 2023-24 and the implications for the IJB’s overall financial position.

**Recommendation :** It is recommended that the IJB:

(a) notes the overall integrated financial performance for the financial year 2023-24 and the overall year-end overspend of £4.483m, adjusted to £7.464m after earmarking of funds which have been received for a specific purpose, noting this is a significant deterioration from the previously projected position;

(b) notes the progress with delivery of agreed savings;

(c) approves the budget reductions which are detailed at paragraph 2.10.

(d) approve the proposed earmarking as detailed in the report, leaving a balance of £0.357m in free general fund reserves.

(e) agrees to establish a Finance Working Group, chaired by the IJB Vice-Chair, to support increased oversight of the financial position.

<b>Direction Required to Council, Health Board or Both</b>	Direction to :-	
	1. No Direction Required	X
	2. North Ayrshire Council	
	3. NHS Ayrshire & Arran	
	4. North Ayrshire Council and NHS Ayrshire & Arran	

<b>Glossary of Terms</b>	
NHS AA	NHS Ayrshire and Arran
HSCP	Health and Social Care Partnership
MH	Mental Health
CAMHS	Child & Adolescent Mental Health Services
BRAG	Blue, Red, Amber, Green
UNPACS	UNPACS, (UNPlanned Activities) – Extra Contractual Referrals
NRAC	NHS Resource Allocation Committee
PAC	Performance and Audit Committee
MHOF	Mental Health Outcome Framework

1.	<b>EXECUTIVE SUMMARY</b>
1.1	The report provides an overview of the financial position for the Partnership and outlines the unaudited year-end outturn position for 2023-24.
1.2	<p>The outturn is an overall year-end overspend of £4.483m, which when adjusted for new earmarked reserves of £2.981m is increased to £7.464m (2.4%), which is an adverse movement of £3.293m from month 10. Of this adverse variance £0.486m relates to the local government pay award funding shortfall which could not have been projected. The position is reduced to £5.464m after drawing down a further £2m from reserves which was agreed to support the financial position during 2023-24. The shortfall is funded from unearmarked reserves and as such there is no requirement at this stage to request additional funding from North Ayrshire Council or NHS Ayrshire and Arran.</p> <p>Projecting the IJB financial position continued to be challenging during 2023-24 as there were a number of areas of uncertainty throughout the year. Social care service provision in particular is difficult to project, with variability due to capacity and demand and can move significantly with low volume/high-cost packages of care. A detailed review of the year-end position has also identified inaccuracies in some projections which have not occurred in previous years and action is being taken to rectify this for 2024-25.</p> <p>The ongoing financial risks were reported to the IJB during the year. These challenges will continue into 2024-25.</p>
1.3	The main areas of pressure are residential placements for children, care at home, supplementary staff in wards and Unplanned Activities (UnPACs) within the lead partnership for mental health.
1.4	The final unaudited IJB outturn position has been adjusted to reflect the impact of Lead Partnership services. The underspend in relation to North Lead Partnership services for Mental Health is not fully attributed to the North HSCP as a share has been allocated to East and South HSCPs, similarly the impact of the outturn on East and South led services has been shared with North, both on an NRAC basis in line with the agreed risk sharing mechanism.
1.5	Financial balance has not been achieved in 2023-24 and the 2024-25 budget highlights several areas of significant risk. Financial modelling also anticipates a very challenging position in subsequent years. The IJB approved a balanced budget for 2024-25 which included the delivery of significant in-year savings alongside the medium term Transformation Plan.

<b>2.</b>	<b>2023-24 UNAUDITED BUDGET OUTTURN POSITION</b>
2.1	The report includes an overview of the financial position, explanations for the main budget variances and an update on progress in terms of savings delivery.
2.2	<b>FINANCIAL OUTTURN 2023-24</b>
	<p>Against the full-year budget of £311.528m there is a reported overspend of £4.483m pre-earmarking. The Integration Scheme outlines that there is an expectation that the IJB take account of the totality of resources available to balance the budget in year. Following this approach, an integrated view of the financial position should be taken, however it is useful to note that this overall position consists of an overspend of £4.630m in social care services and an underspend of £0.147m in health services. This position is before the earmarking of funds for use in future years. After earmarking the overspend of £7.464m consists of an overspend of £6.634m in social care services and an overspend of £0.830m in health services.</p> <p>Appendix A provides the financial overview of the partnership position, this details the outturn on an HSCP managed basis, on an IJB delegated basis (following Lead Partnership recharge adjustments) and the final adjusted outturn position after accounting for new earmarked reserve balances.</p> <p>The sections that follow outline the most significant variances in service expenditure compared to the approved budgets.</p>
2.3	<b>Health and Community Care Services</b>
	<p>Against the full-year budget of £91.174m there is an overspend of £4.451m (4.9%) and the main variances are:</p> <p>a) Care home placements including respite placements (net position after service user contributions and charging order income) underspent by £0.271m (£0.276m adverse).</p> <p>The budgeted number of permanent placements was 780 and at month 12 there were 791 placements.</p> <p>The level of income recovered from charging orders is included in the outturn above and is £0.696m over recovered (£0.097m favourable). This income is challenging to project as it depends on the length of the legal process and time taken to sell the property that the charging order is registered to.</p> <p>b) Interim care beds are underspent by £0.326m (£0.074m adverse). This funding has now ceased and will not be available in 2024-25. Any interim care beds used in 2024-25 will need to be met from the core care home placement budget.</p>

	<p>c) Care at home (in house and purchased) is £3.497m overspent (£3.341m adverse movement). The position includes an overspend in in-house services of £2.868m (£3.230m adverse) and reflects the cost of meeting the significant demand and level of provision for care at home support. The previous projections have been reviewed in detail to understand the reason for the substantial adverse movement and this has highlighted some inaccuracies in the projections throughout the year, rather than unexpected additional spend towards the year-end. These have been rectified for 2024-25. There is also an overspend in purchased services of £0.629m (£0.111m adverse) as the budget was reduced to reflect the additional costs of bringing some services in-house sooner than planned.</p> <p>d) Reablement services are £0.185m underspent (no movement) due to vacancies.</p> <p>e) Care at Home Charging Income under recovered by £0.028m (£0.022m favourable). The under recovery is due to the ongoing shift towards personal care which is non chargeable.</p> <p>f) Physical Disability Services - underspend of £0.377m (£0.108m favourable) in community care packages, £0.175m underspend (£0.267m adverse) in direct payments and £0.544m overspend (£0.012m adverse) for residential placements. There is also an under-recovery of income of £0.126m (no movement).</p> <p>g) Anam Cara is overspent by £0.073m (no movement) due to covering vacancies and sickness absence (£0.039m), property costs (£0.018m) and under-recovered income (£0.056m).</p> <p>h) Integrated Island Services is £0.572m overspent (£0.264m adverse movement). The most significant variance is an overspend at Montrose House of £0.328m (adverse movement of £0.064m) which relates to employee costs (the net cost of agency staff versus vacancies).</p> <p>i) District Nursing – overspend by £0.200m (£0.001m favourable movement) due to an overspend on bank nursing costs and supplies.</p>
	<p>j) Specialist Rehab wards - overspent by £0.172m which is an £0.032m adverse movement (Redburn ward £0.203m overspent and Douglas Grant £0.031m underspent). The overspend is due to cover costs for vacancies as well as supplementary staffing for patients who require one to one support.</p> <p>k) Wards 1 and 2 - overspent by £1.057m (£0.053m adverse movement) due to increased use of supplementary staffing.</p> <p>l) Cumbrae Lodge Continuing Care beds - underspent by £0.260m (no movement) due to a reduced charge to reflect the reduction in beds used, this forms part of a saving during 2024-25.</p>

2.4	<b>Mental Health Services</b>
	<p>Against the full-year budget of £100.990m there is a projected underspend of £2.351m (2.3%) prior to the reallocation of the Lead Partnership variance to East and South HSCP. The main variances are:</p> <p>a) Learning Disabilities are overspent by £1.048m (£0.189m adverse) and the main variances are:</p> <ul style="list-style-type: none"> <li>• Care Packages (including residential and direct payments) - overspend of £0.477m in community care packages (£0.660m adverse), overspend of £0.166m in direct payments (£0.144m favourable) and £0.410m for residential placements (£0.041m favourable).</li> <li>• Void costs for Supported Accommodation are overspent by £0.147m (£0.023m adverse movement). This will reduce into 2024-25 as all developments are now operational.</li> <li>• Charges to supported accommodation service users – is over recovered by £0.124m (£0.124m favourable movement).</li> <li>• Trindlemoss non-employee costs are overspent by £0.081m (£0.007m favourable). This is due to increased energy charges.</li> </ul> <p>b) Community Mental Health services are underspent by £1.083m (£0.646m favourable movement) which is mainly due to an underspend of £0.991m (£0.548m favourable) in community packages and an overspend in residential placements of £0.128m (£0.147m favourable). The main reason for underspend is the availability and capacity of adult community providers to deliver new packages of care. The favourable movement partly reflects an inaccurate projection which included the cost of anticipated packages which have been approved but not yet been commissioned from a provider.</p> <p>c) Addiction Services – are £0.641m underspent (£0.641m favourable movement). This relates to the ADP which was reported as on-line during the year and this full underspend has been earmarked for use in future years.</p> <p>d) The Lead Partnership for Mental Health is £1.675m underspent prior to earmarking of £1.957m and £0.282m overspent after earmarking (£0.058m favourable movement) and the main variances are as follows:</p> <ul style="list-style-type: none"> <li>• Adult Inpatients – overspent by £0.802m (£0.272m adverse movement) due to overspends in supplementary staff for enhanced observations 1:1 and 2:1, staff cover due to sickness (inc. covid outbreaks) and reduced bed sale income.</li> </ul>

- The UNPACS (Unplanned Activities) budget - overspent by £1.313m (£0.145m adverse movement). These placements are for individuals with very specific needs that require a higher level of security and/or care from a staff group with a particular skill set/competence. There are no local NHS secure facilities for women, people with a learning disability or people with neurodevelopmental disorder. This can necessitate an UNPACs placement with a specialist provider which can be out-of-area. The nature of mental health UNPACs spend is that it is almost exclusively on medium or long term complex secure residential placements which are very expensive so a small increase in placements can have a high budgetary impact. Due to the complexity and risk involved, transitions between units or levels of security can take many months. Applications to approve a placement are made to the Associate Medical Director for Mental Health who needs to be satisfied that the placement is appropriate and unavoidable prior to this being agreed. The adverse movement is due to year end service level agreement charges being higher than expected.
- Learning Disability Services - underspent by £0.412m (£0.111m favourable movement). During the year there was a high usage of supplementary staffing due to backfill for sickness, increased and sustained enhanced observations and vacancies. The enhanced observations are reviewed on a daily basis. The favourable movement is due to a reduction in the use of bank staff from month 10.
- Elderly Inpatients - overspent by £0.295m (£0.126m adverse) due to the use of supplementary staffing. There are several patients who are on enhanced observations and bank costs remain high.
- The Innovation Fund - underspent by £0.200m (£0.034m adverse) due to slippage within some of the projects and not all of the funding was allocated.
- The Directorate cost centre – underspent by £0.923m (£1.018m favourable movement). This is due an underspend on Facilities Improvement Funding of £1.021m which was reported as online during the year as it will be earmarked for use on 2024-25. This is partially offset by an overspend of £0.049m on supplies and £0.012m of legal fees.
- Action 15 – underspent by £0.410m. This was reported as on-line during the year as the underspend will be carried forward and earmarked for use in 2024-25.
- LD Health Checks – underspent by £0.120m (£0.120m favourable movement). This was reported as online during the year as it will be earmarked for use on 2024-25.
- CAMHS – underspent by £1.198m of which £0.803m relates to vacancy turnover savings (reported below) and £0.395m relates to the Mental Health Outcome Framework (MHOF). The MHOF underspend will be earmarked and carried forward for use in 2024-25.
- The turnover target for vacancy savings for the Lead Partnership is held within the Lead Partnership as this is a Pan-Ayrshire target. There is an over-recovery of the vacancy savings target of £1.572m (£0.457m favourable) in 2023-24, further information is included in the table below:



Vacancy Savings Target	(£0.873m)
Achieved to March 2024	£2.435m
Over/(Under) Achievement	£1.572m

The areas contributing to the achieved vacancy savings are noted below:

- Addictions £0.009m
- Adult Community MH £0.101m
- CAMHS £0.803m
- Mental Health Admin £0.345m
- Psychiatry £0.231m
- Psychology £0.885m
- Associate Nurse Director £0.061m

2.5 **Children and Justice Services**

**Children's Services**

Against the full-year budget of £40.135m there is an overspend of £3.296m (8.2%) pre earmarking and the main variances are:

a) Care Experienced Children and Young People is projected to overspend by £4.021m (£0.842m favourable). The main areas within this are noted below:

- Children's residential placements are overspent by £5.367m (£0.078m favourable). We started 2023/24 with 32 external placements and finished with 37 placements. Within the £5.367m there is £0.232m relating to enhanced costs for placements. There are a number of factors leading to this challenging position:
  - We have 32 places available in our internal children's houses, due to demand these have been operating at 100%+ occupancy for some time, leading to increased use of external placements where residential care is required.
  - The requirement to support Unaccompanied Asylum-Seeking Children (UASC) under the National Transfer Scheme and to support trafficked young people who have been identified in North Ayrshire.
  - A number of young people in residential care have requested Continuing Care, whereby a young person can remain in their placement until age 21.
  - Where appropriate young people are placed to meet their educational needs, the cost of Residential School Placements in the most cases is shared 50/50 with Education services.

Children's Services are continuing to work with other services including Education and Housing to address the challenges through the work of the 'Brighter Pathways' Programme Board and associated workstreams. This forms part of the Transformation Plan which was approved at the March IJB.

	<ul style="list-style-type: none"> <li>• Grant funding in relation to Unaccompanied Asylum-Seeking Children (£0.731m) was incorrectly omitted from the in-year projections.</li> <li>• Looked After and Accommodated Children (fostering, adoption, kinship etc) is £0.608m underspent (£0.015m adverse). This also reflects additional monies received to support the uplift in rates for fostering and kinship placements (16+year olds) and the costs associated with this.</li> <li>• Children with disabilities – there is a net underspend of £0.057m (£0.014m adverse) across residential placements, direct payments and community packages.</li> </ul>
	<ul style="list-style-type: none"> <li>• Residential respite – placements are overspent by £0.070m (£0.016m adverse movement). These short-term placements are used to prevent an admission to full time care or to avoid placement breakdown.</li> </ul> <p>b) Head of Service – is overspent by £0.439m (£0.103m adverse). The overspend is mainly due to the planned saving of £0.233m in relation to the staff reconfiguration in the children’s houses which was not achieved in 23-24. There are also costs of £0.109m for the JII (Joint Investigative Interview) project which is not funded.</p> <p>c) Lead Partnership – Children NHS Services – underspend of £0.081m (£0.081m favourable movement). This has been reported as online during the year as the majority of the underspend, £0.066m, relates to the Breast-Feeding Network project which will be earmarked for use in 2024-25.</p> <p>d) Garnock Valley, North Coast and Arran – is underspent by £1.190m which is £1.201m favourable movement. This mostly relates to the Whole Family Wellbeing Fund which underspent by £1.313m. This was reported as online during the year as the underspend will be earmarked for use in 2024-25 and 2025-26.</p> <p>e) Justice Services – is £0.063m overspent (£0.063m adverse movement) which is mainly due to late notification of a reduction in the level of funding. There was no additional grant funding to mitigate the impact of the 23/24 pay award.</p>
2.6	<b>ALLIED HEALTH PROFESSIONALS (AHP)</b>
	The non-employee costs element of the AHP services are projected to be on-line. All underspends in employee costs have contributed to payroll turnover.
2.7	<b>CHIEF SOCIAL WORK OFFICER</b>
	There is an underspend of £0.535m (£0.021m favourable) mainly due to a delay in spend in the Carers Strategy funding.



**2.8 MANAGEMENT AND SUPPORT**

Management and Support Services are underspent by £1.452m (£0.293m adverse) and the main areas of underspend are:

- There is slippage on the LD and MH transition funding of £0.956m (£0.002m favourable) due to delays in children transitioning into adult services.
- The agreed local government pay award was not fully funded. The total cost of the pay award was £4.826m against the budgeted increase of £1.982m. The additional cost of £2.844m was partially met by additional recurring Scottish Government funding of £2.358m and the gap of £0.486m (£0.219m adverse) is an in-year overspend. Additional funding has been provided in 2024-25 which will cover the remaining gap on a recurring basis.
- The apprenticeship levy overspent by £0.123m (£0.123m adverse movement).
- Multi-Disciplinary Team funding underspent by £0.208m (£0.208m favourable movement).
- An over-recovery of payroll turnover of £0.394m (£0.261m adverse) for social care services and an over-recovery of payroll turnover of £0.859m (£0.313m favourable) for health services as outlined in the table below.

The turnover targets and achievement for the financial year for Health and Social Care services outwith the Lead Partnership is noted below:

	<b>Social Care</b>	<b>Health</b>
Vacancy Savings Target	(3.014m)	(1.433m)
Achieved to March 2024	3.408m	2.292m
<b>Over/(Under) Achievement</b>	<b>0.394m</b>	<b>0.859m</b>

The areas contributing to the health and social care vacancy savings are spread across a wide range of services with vacancy savings being achieved in most areas.

There have been no intentional plans to pause or delay recruitment and services have actively continued to recruit; in some service areas it has proven difficult to fill posts.

The turnover target for the North Lead Partnership for Mental Health services is detailed within the Lead Partnership information at section 2.4.

**2.9 Savings Progress**

a) The approved 2023-24 budget included £4.963m of savings.

<b>BRAG Status</b>	<b>Position at Budget Approval £m</b>	<b>Position at Month 12 £m</b>

<b>Red</b>	-	0.273
<b>Amber</b>	2.245	0.882
<b>Green</b>	2.718	-
<b>Blue</b>	-	3.808
<b>TOTAL</b>	<b>4.963</b>	<b>4.963</b>

- b) The main area to note is that the savings of £0.273m relating to the reconfiguration of staffing within Children and Families has not been achieved.

Appendix B provides an overview of those service changes which do have financial savings attached to them and the BRAG status around the deliverability of each saving.

## 2.10 Budget Changes

The Integration Scheme states that *“either party may increase it’s in year payment to the Integration Joint Board. Neither party may reduce the payment in-year to the Integration Joint Board nor Services managed on a Lead Partnership basis.... without the express consent of the Integration Joint Board.”*

Appendix C highlights the movement in the budget position following the initial approved budget.

### Reductions Requiring Approval:

Ref	Description	Amount
1	Foxgrove contribution – North , South and East	(0.243)
2	Training Grade Adjustment - February	(0.015)
3	Reduction in SG funding re discretionary payments to consultants – reflects leavers.	(0.024)
4	CAMHS IMP – IPCU -Reduction in Funding	(0.243)
5	CAMHS IMP - INT HOME TREATMENT TEAMS – Reduction in Funding	(0.221)
6	CAMHS IMP - OOH UNSCHEDULED CARE – Reduction in Funding	(0.148)
7	CAMHS IMP - LD FORENSIC AND SECURE – Reduction in Funding	(0.089)
8	Training Grade Adjustment - March	(0.006)
9	Mental Health Outcome Framework CAMHS – Transfer to capital	(0.008)
10	CAMHS – Revenue to capital transfer	(0.126)
11	Buvidal – contribution to a post	(0.038)
12	Allocation to pharmacy service re Mat Standards - Mat 7 Primary Care	(0.030)
13	Alcohol Brief Intervention Funding to East	(0.010)
14	Prescribing budget reduction to reflect 23-24 spend	(0.134)

15	Criminal Justice adj - allocated settlement funds instead of funding letter	(0.070)
16	Software Licences & Support	(0.015)
17	CAH Funding HR post	(0.030)

Note that adjustment 1 is a pan-Ayrshire budget reduction of £243,000 in relation to Foxgrove. This contribution requires further due diligence with NHS Ayrshire and Arran and NSD. The IJB are asked to approve this, and any adjustment will be rectified in the 2024/25 financial year.

## 2.11 **Pan Ayrshire Lead Partnership services and Large Hospital Set Aside**

Lead Partnerships: - The IJB outturn position is adjusted to reflect the impact of Lead Partnership services. The outturn for all Lead Partnership services is shared across the 3 Partnerships on an NRAC basis.

The outturn in relation to North Lead Partnership services is not fully attributed to the North IJB as a share is allocated to East and South Partnerships; similarly, the impact of the outturn on East and South led services is shared with North. At Month 12 the MH lead partnership is underspent by £1.675m prior to earmarking of £1.957m and £0.282m overspent after earmarking (£0.058m favourable movement) (£0.658m NRAC share for East and £0.471m for South, East and South Ayrshire will be required to make provision in their own reserves for the earmarked elements of funding).

**South HSCP** – overspend of £0.481m (£0.083m favourable) of which £0.178m will be allocated to North. The variance is mainly due to an overspend of £0.451m in the community store to replace obsolete equipment, which will reduce maintenance costs in the medium term, £0.134m in the continence service and an underspend £0.103m in the Family Nurse Partnership.

**East HSCP** – underspend of £1.202m in total (of which £0.200m will be allocated to North) prior to pan-Ayrshire earmarking £1.399m.

The underspend is mainly due to:

### Allied Health Professions (Lead Partnership)

There is an underspend of £0.210m for 2023/24 which mainly relates to staffing savings in Physiotherapy / MSK and Podiatry services and is partially offset by increased Orthotics costs. There is a net underspend of £0.052m on the Adult Tier 3 Weight Management Service which has been earmarked on a pan-Ayrshire basis to offset future expenditure.

### Primary Care and Out of Hours Services (Lead Partnership)

On a managed services basis, there is an underspend of £1.055m on the Primary Care Lead Partnership budget (prior to pan-Ayrshire earmarking £1.343m). This

includes a net overall underspend of £0.662m on the Primary Care Improvement Fund which has been earmarked for carry-forward on an actual spend basis at individual IJB level, as well as Mental Health Wellbeing Funding in Primary Care funding £0.218m, which has also been carried-forward. In addition, pan-Ayrshire earmarking of sums to offset future costs in GP premises improvements £0.170m, expansion to Primary Care estates £0.148m and the Phlebotomy service £0.067m have been accounted for.

Within the overall Primary Care underspend, there is a £0.791m underspend in Dental services that reflects that staffing numbers are running at less than establishment. Recruitment over the 2023/24 financial year is likely to impact going-forward. A sum of £0.079m has been earmarked on a pan-Ayrshire basis to offset future expenditure on Dental Practices improvements.

In addition, there are reduced costs within Primary Care contracting and support £1.128m, which are offset by additional Primary Medical Services costs £1.427m, as well as additional costs in Out of Hours services £0.100m, with work ongoing to re-design and mitigate going forward into 2024/25. Funding has been allocated to fully offset Urgent Care Pathway costs £1.182m, as well as Covid-19 Therapeutics costs £0.226m.

#### Prison and Police Healthcare (Lead Partnership)

The £0.103m overspend is largely due to increased costs associated with the new national medical contract, including additional opioid replacement therapy medication costs. These issues have been recognised as pan-Ayrshire pressures as part of the 2024/25 budget.

#### Other Lead Services

The £0.040m underspend wholly relates to less than budgeted Area Wide Evening Services staffing costs.

**Set Aside:** - Work has been undertaken with partnerships to progress and develop set aside arrangements to fully implement the legislative requirement. This includes arrangements in relation to the use of Directions, Joint Commissioning Plans and overall progression towards fair share allocations of resources.

Further work has been undertaken through the Ayrshire Finance Leads group to establish baseline resources for each partnership and how this compares to the NRAC “fair share” of resources. Ayrshire Finance Leads have now agreed a baseline methodology for set aside budgets which involves using the four full years prior to the pandemic, 2016/17 – 2019/20 inclusive.

The 2023/24 actual usage information is not known until after the IJB date, so the info used is the baseline at 2022/23 prices.

IJB	Baseline at 2022/23 prices (£)
East	26,215,888
North	35,007,962
South	28,371,789
<b>Total</b>	<b>89,595,639</b>

The annual budget for Acute Services is £424.2m. The directorate overspent by £36.1 million at year end. This was caused by overspends on agency medical and nursing staff, together with drug expenditure, equipment and supplies. These have been required due to the level of operational pressure being experienced, in common with many other areas in Scotland. Around 160 additional unfunded beds remained open across both main hospital sites during March.

There is a material underlying deficit caused by:

- Unachieved efficiency savings
- Length of Stay (LoS) in NHS Ayrshire and Arran acute hospitals is above the Scottish average
- High expenditure on medical and nursing agency staff, high rates of absence and vacancies causing service pressure.
- Delayed transfers of care and high acuity of patients.

The IJBs and the Health Board work closely in partnership to maintain service and improve performance. Initial work has commenced to develop a joint strategic commissioning plan for the provision of unscheduled care services, which will outline these services will be delivered over the medium-term using the set aside resources available. This will support a shift in the balance of care into the community and support a reduction in the number of acute beds.

## 2.12 FINANCIAL RISKS

There were a number of financial risk areas during the year that impacted on the financial position. Some of these will continue into 2024-25 and there are increased risks as a result of the 2023-24 outturn.

- The underlying levels of overspend which are recurring into 2024-25 and may impact on the Partnership's ability to continue to sustain service levels.
- The IJB free general fund reserves are almost depleted, leading to an increased risk of an overspend in 2024-25 requiring additional in-year financial contributions from NHS Ayrshire and Arran and North Ayrshire Council.
- High levels of inflation impacted on costs incurred directly by the Partnership and on our partner providers. The level of inflation has reduced to more normal levels by the end of 2023-24.

- High risk areas of low volume / high-cost services areas e.g. Children's residential placements, Learning Disability care packages and complex care packages;
- Progress with the work to develop set aside arrangements and the risk sharing arrangements agreed as part of this.
- Ongoing implementation costs of the Scottish Government policy directives
- Lead / hosted service arrangements, including managing pressures and reporting this across the 3 IJBs.
- The impact on Lead Partnership and acute services from decisions taken by other Ayrshire areas.
- The use of supplementary staffing for enhanced observations across a number of service areas.
- The use of high-cost agency staff to support frontline service delivery in areas where there are recruitment challenges.
- Continuing risks associated with provider sustainability.
- Insufficient funding to meet the cost of the pay settlements.
- The NHS Ayrshire and Arran Health Board financial deficit and the risks around further escalation in the national framework for financial escalation. North Ayrshire IJB have already discussed our position in relation to the request for payment for delayed discharges.

These risks will continue to be monitored during 2024-25.

## 2.13 RESERVES

The IJB reserves position is summarised in the table below.

The opening 'free' general fund balance of £5.821m was held as a contingency balance; this equated to around 2.1% of the initial approved IJB budget for 2023-24 which was within, but towards the lower end, of the target range of 2%-4%. The table has been updated to reflect the draws during 2023-24. The unearmarked balance on 31<sup>st</sup> March 2024 of £0.357m does not meet the target range.

	General Fund Reserve	Earmarked Reserves		Total
	Unearmarked	External Funding	HSCP	
	£m	£m	£m	£m
<b>Opening Balance - 1 April 2023</b>	<b>6.448</b>	<b>6.997</b>	<b>4.219</b>	<b>17.664</b>
22-23 Audit Adjustment	(0.627)	(0.309)	-	(0.936)
<b>Corrected Opening Balance</b>	<b>5.821</b>	<b>6.688</b>	<b>4.219</b>	<b>16.728</b>
2023-24 Draw Per the Budget Paper	-	(1.252)	-	(1.252)
<b>2023-24 Draws</b>	<b>(5.464)</b>	<b>(5.059)</b>	<b>(2.445)</b>	<b>(12.968)</b>
<b>New Earmarking</b>	<b>-</b>	<b>2.982</b>	<b>-</b>	<b>2.982</b>
<b>Balance – 31 March 2024</b>	<b>0.357</b>	<b>3.359</b>	<b>1.774</b>	<b>5.490</b>



	<p>The 2023-24 budget approved the use of £1.252m of previously earmarked reserves to support a balanced budget position for 2023-24. The HSCP earmarked reserves also includes a further amount of £2.000m which was agreed to support the financial position during 2023-24 and this was drawn down.</p> <p>The £1.774m HSCP earmarked reserve relates to the Service Redesign and Change Fund; of this total only £0.110m remains uncommitted with the balance being committed to investment in an early intervention approach within Children and Families social work and supporting the delivery of the transformation programme across 2024-25 and 2025-26.</p> <p>The reserves position reflects the national situation. At Q2, 24 of 27 IJBs that contributed to a Scotland-wide survey were projecting an overspend at the year-end. These adverse variances were being addressed through the implementation of financial recovery plans and the non-recurring use of reserves. 26% of IJBs expected to fully utilise all of their reserves during 2023-24 with some seeking additional in-year funding from partners.</p>
2.14	<p><b>2024/25 Financial Position</b></p> <p>The IJB set a balanced budget for 2024/25 on 14<sup>th</sup> March 2024. This did not require any draw on reserves but did include the approval of £10.290m of savings to achieve financial balance.</p> <p>Following the finalisation of the 2023/24 outturn which is outlined in this report, very early projections for 2024/25 have been prepared in relation to the most significant 2023/24 variances, noting that many areas will continue to impact on the position and there have already been two months of spend in the new financial year.</p> <p>This highlights a possible early overspend position of £4.864m and so, in line with the requirements of the integration scheme, a detailed financial recovery plan will be developed. This will be brought to the August IJB for approval. Financial recovery actions will however require to be implemented immediately given we are nearly reaching the end of Q1 of the financial year.</p> <p>This projected overspend is based on known care provision and the outturn position for 2023/24 adjusted for any agreed budget changes.</p> <p><b>FINANCIAL RECOVERY PLANS:</b></p> <p>Early actions which are being taken to reduce the projected overspend are shown in the table below, with high level targets for improvement which have been shared with service leads:</p>

	£m	£m
Initial projected overspend		(4.9)
Reduce care home placements in line with budget saving	0.7	
Reduce children's external placements – early reduction from Brighter Pathways work	0.5	
Reduce CAH capacity/delay recruitment/in-house efficiencies	1.0	
Freeze adult community support approvals outwith transitions	-	
Respite provision – ensure use of in-house capacity is maximised	-	
Community wards – reduce supplementary staffing and review bed capacity	0.5	
Vacancy management and temporary posts	0.5	3.2
Adjusted 2024-25 projected overspend		(1.7)

Services will develop detailed plans to deliver on these cost reduction targets while carefully managing the level of risk. This will include the preparation of equality impact assessments.

Any decisions to implement changes which go beyond previously agreed savings or have significant impact on service delivery and the wider system will be brought back to the IJB for further consideration as part of the financial recovery plan.

#### MANAGEMENT ACTIONS/CONTROLS:

Further immediate management actions which are being implemented include:

- Review of expenditure authorisation levels across the Partnership and escalate specific decisions to senior officers.
- Staff communication in relation to discretionary/non-essential spend.
- Review of temporary posts and robust vacancy management/approval.
- Strengthen across services the existing approval and prioritisation approaches for new care requests, which will be approved in line with resource availability.
- Review of future year savings or transformation programmes to identify scope for acceleration.

#### GOVERNANCE:

- In order to facilitate greater scrutiny of the financial position and the delivery of the financial recovery plan during 2024/25, it is recommended that the IJB agree to establish a 'Finance Working Group', chaired by the IJB Vice Chair.

	<p>This would meet monthly to facilitate increased oversight and scrutiny of the financial position and transformation programme as well as detailed budget planning for future financial years. A ‘terms of reference’ document will be developed ahead of the August IJB and expressions of interest sought from IJB members. The Director and Heads of Service will be members of the group.</p> <ul style="list-style-type: none"> <li>• Strengthen support from Finance Team to front line services and increased engagement with Heads of Service and Senior Management Teams, including line by line reviews of all budget areas. Review and enhancement of frequency and level of financial information provided to support oversight and decision making in line with financial constraints, with an added focus on areas of underspend to maximise opportunities to delay or stop spend and contribute to the overall financial challenge.</li> </ul>
<b>3.</b>	<b>PROPOSALS</b>
3.1	<u>Anticipated Outcomes</u>
	<p>Continuing to closely monitor the financial position will allow the IJB to take corrective action where required to ensure the Partnership can deliver services in 2024-25 from within the available resource, thereby limiting the financial risk to the funding partners.</p> <p>The transformational change programme will have the greatest impact on the financial sustainability of the partnership, the IJB require to have a clear understanding of progress with the delivery of the transformation plan.</p>
3.3	<u>Measuring Impact</u>
	<p>The financial position reported is the unaudited year-end outturn position for 2023-24, further information will also be contained within the unaudited IJB annual accounts. Ongoing updates to the financial position including the reserves position will be reported to the IJB throughout 2024-25.</p>
<b>4.</b>	<b>IMPLICATIONS</b>
4.1	<u>Financial</u>
	<p>The outturn is an overall year-end overspend of £4.483m, which when adjusted for new earmarked reserves of £2.981m is increased to £7.464m. The report outlines the main variances for individual services.</p>
4.2	<u>Human Resources</u>
	<p>The report highlights vacancy or turnover savings achieved during the year. Services will review any staffing establishment plans and recruitment in line with normal practice when implementing service change and reviews as per agreement with the IJB, there is no intention to sustain the staffing capacity reduction on a recurring or planned basis.</p>
4.3	<u>Legal</u>
	None.

4.4	<u>Equality/Socio-Economic</u> None.
4.5	<u>Risk</u> Para 2.13 highlights the financial risks. The report falls in line with the agreed risk appetite statement which is a <b>low</b> -risk appetite in respect to adherence to standing financial instructions, financial controls and financial statutory duties and a <b>high</b> -risk appetite in relation to finance and value for money. The 'financial viability of the HSCP' risk on our strategic risk register will have the risk scoring increased. The strategic risk register will be brought to the IJB in August for approval, to allow time for consideration of the wider risks to service delivery as a consequence of the financial position.
4.6	<u>Community Wealth Building</u> None.
4.7	<u>Key Priorities</u> The ability to deliver on our strategic priorities may be compromised due to the greater financial risk faced in 2024-25 and the increased focus required on financial rather than service improvement. This will be kept under close scrutiny throughout 2024-25. If we are unable to successfully develop a financial recovery plan to achieve financial balance, consideration may be given to revising the strategic commissioning plan.
<b>5.</b>	<b>CONSULTATION</b>
5.1	This report has been produced in consultation with relevant budget holders and the Partnership Senior Management Team.
5.2	The IJB financial monitoring report is shared with the NHS Ayrshire and Arran Director of Finance and North Ayrshire Council's Head of Finance after the report has been finalised for the IJB.

**Caroline Cameron, Director**

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2023-24 Budget Monitoring Report–Objective Summary as at 31<sup>st</sup> March 2024

## Appendix A

Partnership Budget - Objective Summary	2023/24 Budget									Over/ (Under) Spend Variance at Period 10 £'000	Movement in variance from Period 10 £'000
	Council			Health			TOTAL				
	Budget	Outturn	Over/ (Under) Spend Variance	Budget	Outturn	Over/ (Under) Spend Variance	Budget	Outturn	Over/ (Under) Spend Variance		
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
<b>COMMUNITY CARE AND HEALTH</b>	<b>71,781</b>	<b>74,911</b>	<b>3,130</b>	<b>19,393</b>	<b>20,714</b>	<b>1,321</b>	<b>91,174</b>	<b>95,625</b>	<b>4,451</b>	<b>690</b>	<b>3,761</b>
: Locality Services	28,357	28,112	(245)	5,364	5,564	200	33,721	33,676	(45)	(650)	605
: Community Care Service Delivery	38,271	41,069	2,798	0	0	0	38,271	41,069	2,798	(21)	2,819
: Rehabilitation and Reablement	2,083	2,080	(3)	0	0	0	2,083	2,080	(3)	5	(8)
: Long Term Conditions	1,070	1,171	101	10,305	11,326	1,021	11,375	12,497	1,122	951	171
: Community Link Workers	361	368	7	0	0	0	361	368	7	(4)	11
: Integrated Island Services	1,639	2,111	472	3,724	3,824	100	5,363	5,935	572	409	163
<b>MENTAL HEALTH SERVICES</b>	<b>31,473</b>	<b>30,797</b>	<b>(676)</b>	<b>69,517</b>	<b>67,842</b>	<b>(1,675)</b>	<b>100,990</b>	<b>98,639</b>	<b>(2,351)</b>	<b>882</b>	<b>(3,233)</b>
: Learning Disabilities	23,121	24,169	1,048	478	478	0	23,599	24,647	1,048	859	189
: Community Mental Health	6,188	5,105	(1,083)	1,680	1,680	0	7,868	6,785	(1,083)	(437)	(646)
: Addictions	2,164	1,523	(641)	1,887	1,887	0	4,051	3,410	(641)	4	(645)
: Lead Partnership Mental Health NHS Area Wide	0	0	0	65,472	63,797	(1,675)	65,472	63,797	(1,675)	456	(2,131)
<b>CHILDREN &amp; JUSTICE SERVICES</b>	<b>35,285</b>	<b>38,502</b>	<b>3,217</b>	<b>4,850</b>	<b>4,929</b>	<b>79</b>	<b>40,135</b>	<b>43,431</b>	<b>3,296</b>	<b>5,325</b>	<b>(2,029)</b>
: Irvine, Kilwinning and Three Towns	3,128	3,177	49	0	0	0	3,128	3,177	49	13	36
: Garnock Valley, North Coast and Arran	3,070	1,880	(1,190)	0	0	0	3,070	1,880	(1,190)	11	(1,201)
: Intervention Services	1,780	1,637	(143)	0	0	0	1,780	1,637	(143)	0	(143)
: Care Experienced Children & Young people	23,262	27,283	4,021	0	0	0	23,262	27,283	4,021	4,863	(842)
: Head of Service - Children & Families	1,165	1,604	439	0	0	0	1,165	1,604	439	336	103
: Justice Services	2,471	2,534	63	0	0	0	2,471	2,534	63	0	63
: Universal Early Years	409	387	(22)	4,219	4,298	79	4,628	4,685	57	102	(45)
: Lead Partnership NHS Children's Services	0	0	0	631	631	0	631	631	0	0	0
<b>CHIEF SOCIAL WORK OFFICER</b>	<b>1,852</b>	<b>1,317</b>	<b>(535)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,852</b>	<b>1,317</b>	<b>(535)</b>	<b>(509)</b>	<b>(26)</b>
<b>PRIMARY CARE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,865</b>	<b>52,863</b>	<b>(2)</b>	<b>52,865</b>	<b>52,863</b>	<b>(2)</b>	<b>(66)</b>	<b>64</b>
<b>ALLIED HEALTH PROFESSIONALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,098</b>	<b>10,098</b>	<b>0</b>	<b>10,098</b>	<b>10,098</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COVID NHS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(275)</b>	<b>275</b>
<b>MANAGEMENT AND SUPPORT COSTS</b>	<b>7,900</b>	<b>7,435</b>	<b>(465)</b>	<b>4,840</b>	<b>3,853</b>	<b>(987)</b>	<b>12,740</b>	<b>11,288</b>	<b>(1,452)</b>	<b>(1,745)</b>	<b>293</b>
<b>NATIONAL COMMISSIONED SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FINANCIAL INCLUSION</b>	<b>1,671</b>	<b>1,630</b>	<b>(41)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,671</b>	<b>1,630</b>	<b>(41)</b>	<b>(8)</b>	<b>(33)</b>
<b>OUTTURN ON A MANAGED BASIS</b>	<b>149,962</b>	<b>154,592</b>	<b>4,630</b>	<b>161,566</b>	<b>160,302</b>	<b>(1,264)</b>	<b>311,528</b>	<b>314,894</b>	<b>3,366</b>	<b>4,294</b>	<b>(928)</b>

Partnership Budget - Objective Summary	2023/24 Budget									Over/ (Under) Spend Variance at Period 10 £'000	Movement in variance from Period 10 £'000
	Council			Health			TOTAL				
	Budget	Outturn	Over/ (Under) Spend Variance	Budget	Outturn	Over/ (Under) Spend Variance	Budget	Outturn	Over/ (Under) Spend Variance		
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
Return Hosted Over/Underspends East	0	0	0	0	663	663	0	663	663	(149)	812
Return Hosted Over/Underspends South	0	0	0	0	476	476	0	476	476	(130)	606
Receive Hosted Over/Underspends South	0	0	0	0	178	178	0	178	178	209	(31)
Receive Hosted Over/Underspends East	0	0	0	0	(200)	(200)	0	(200)	(200)	(53)	(147)
<b>OUTTURN ON AN IJB BASIS</b>	<b>149,962</b>	<b>154,592</b>	<b>4,630</b>	<b>161,566</b>	<b>161,419</b>	<b>(147)</b>	<b>311,528</b>	<b>316,011</b>	<b>4,483</b>	<b>4,171</b>	<b>312</b>
<i>Adjusted for Earmarking</i>											
Whole Family Wellbeing fund	0	1,313	1,313	0	0	0	0	1,313	1,313		
ADP	0	641	641	0	0	0	0	641	641		
Wellbeing Funding	0	50	50	0	0	0	0	50	50		
Breastfeeding Network	0	0	0	0	26	26	0	26	26		
Action 15	0	0	0	0	57	57	0	57	57		
Cosette 23/24	0	0	0	0	4	4	0	4	4		
MH Infrastructure	0	0	0	0	394	394	0	394	394		
CAMHS MHOF Specific	0	0	0	0	152	152	0	152	152		
LD Health Checks	0	0	0	0	46	46	0	46	46		
Buvidal funded post	0	0	0	0	23	23	0	23	23		
Brooksby alterations	0	0	0	0	5	5	0	5	5		
Earmarking for East HSPC Lead Services	0	0	0	0	270	270	0	270	270		
<b>OUTTURN POSITION PRIOR TO DRAWING FROM RESERVES</b>	<b>149,962</b>	<b>156,596</b>	<b>6,634</b>	<b>161,566</b>	<b>162,396</b>	<b>830</b>	<b>311,528</b>	<b>318,992</b>	<b>7,464</b>		
Draw on reserves	0	(2,000)	(2,000)	0	0	0	0	(2,000)	(2,000)		
<b>FINAL OUTTURN POSITION</b>	<b>149,962</b>	<b>154,596</b>	<b>4,634</b>	<b>161,566</b>	<b>162,396</b>	<b>830</b>	<b>311,528</b>	<b>316,992</b>	<b>5,464</b>		



North Ayrshire Health and Social Care Partnership  
2023/24 Savings

Savings ref number	Description	Deliverability Status at budget setting	Deliverability Status at month 12	2023/24 Saving	Description of the Saving
<b>Children, Families &amp; Criminal Justice</b>					
1	Staffing reconfiguration - children & families	Amber	Red	273,000	Review staffing provision within children's houses with the saving phased over 2023/24 and 2024/25 – 50/50
<b>Community Care &amp; Health</b>					
2	Deliver the Strategic Plan objectives for Older People's Residential Services - Reduction in Care Home Places	Amber	Blue	1,000,000	The budget for 23/24 would fund an average 780 places at the current split of nursing/residential (60/40). This reflects reduced demand and investment in CAH to support more people at home.
3	Care Home Respite	Amber	Amber	560,000	All respite care to be provided in-house at Anam Cara and Montrose House and any use of other respite provision funded via Carers budget.
4	Montrose House Capacity	Green	Amber	210,000	Registration amended from 30 beds to 20 beds across 2 staffed wings. This is supported by introduction of intermediate care beds at Arran War Memorial Hospital.
5	Reconfigure respite provision at Anam Cara	Amber	Amber	112,000	The service is currently relocated to Taigh Mor (8 beds) on a temporary basis and this proposal would reduce capacity from 14 beds to 9 beds in one wing when it reverts to Anam Cara.
<b>Mental Health</b>					
6	Trindlemoss pool running costs	Green	Blue	85,000	Trindlemoss Pool has never opened due to ongoing maintenance issues. The historic budgeted running costs are £0.085m but it is expected actual costs would be much higher. The pool will not open and alternative therapies will be provided e.g. bounce
7	Trindlemoss Day Care	Green	Blue	168,932	Trindlemoss day opportunities staffing was restructured during 2021/22 and 2022/23. This saving has already been achieved and will remove the additional staffing budget.
8	Intermediate Placement Scheme - cessation of service	Green	Blue	30,000	The contract has ceased and will not be renewed.
<b>Other Areas</b>					
9	Carers Act Funding - Substitution of Spend	Green	Blue	500,000	There is a plan in place to invest across carer service contract, preparation of carer plans, short breaks and other support to carers. This proposal will invest £0.500m in contributions to Red Rose House, Roslin House, Anam Cara, waiving of charges and day services.

Savings ref number	Description	Deliverability Status at budget setting	Deliverability Status at month 12	2023/24 Saving	Description of the Saving
<b>Other Areas</b>					
10	Payroll Turnover - increase to target (social care)	Green	Blue	1,000,000	The saving is based on less than 50% of the 2022/23 overachievement
11	Income Generation - 5% Increase to fees and charges	Green	Blue	46,600	Implement a 5% increase to fees and charges and a 5% increase to the maximum charge. The impact will be limited where service users are already paying the maximum charge.
12	Staffing Reconfiguration - Finance and Transformation	Green	Blue	35,091	Saving released through management and admin structure change

**TOTAL SOCIAL CARE SAVINGS**

**4,020,623**

**Health:**

Savings ref number	Description	Deliverability Status at budget setting	Deliverability Status at month 12	Approved Saving 2023/24 £m	Description of the Saving
13	Payroll Turnover - Health Lead Partnership	Green	Blue	392,245	The saving is based on less than 25% of the 2022/23 overachievement
14	Payroll Turnover - Health Non Lead Partnership	Green	Blue	250,000	The saving is based on less than 50% of the 2022/23 overachievement
15	Reprovisioning of Continuing Care beds	Amber	Blue	300,000	Currently provided through Cumbrae Lodge Care Home in Irvine but the provider does not want to continue to provide the service. Plans are being developed to relocate the service to Taigh Mor in Beith with an anticipated saving of £0.3m.

**TOTAL HEALTH SAVINGS**

**942,245**

**TOTAL NORTH HSCP SAVINGS**

**4,962,868**

## 2023-24 Budget Reconciliation

## Appendix C

COUNCIL	Period	Permanent or Temporary	£'m
Initial Approved Budget			121.408
Adjustments to baseline			0.218
Less Living Wage Fund not yet allocated			(2.826)
<b>Revised Budget</b>			<b>118.800</b>
Resource Transfer	1-3	P	24.640
HSCP Fin Circ 3	1-3	T	0.013
HSCP Fin Circ 3	1-3	T	(0.001)
Living Wage - final allocation	1-3	T	2.808
ICT Licences Various	1-3	P	(0.012)
Island Funds	1-3	T	0.015
Facilities Management Costs - Montrose House	1-3	P	0.387
West Road - Capital funded from Revenue	1-3	T	(0.300)
Care at Home - draw from reserves	4	T	0.173
Transport (taxi) budget transferred to HSCP	6	P	0.247
Curator fees budget transferred from Legal Services	6	P	0.004
Fostering and Kinship – additional SG funding re increased rates.	6	P	0.486
Commercial Waste	9	P	0.005
Pay Award Funding - tranche 1	9	T	1.603
Pay Award Funding - tranche 2	12	T	0.755
Insurance Allocation (incs Zurich, property etc)	12	T	0.199
Financial Inclusion	12	T	0.215
Criminal Justice adj - allocated settlement funds instead of funding letter	12	T	(0.070)
Software Licences & Support	12	P	(0.015)
Care at Home - HR post	12	T	(0.030)
Non Domestic Rates	12	P	0.006
Summer of Fun provision	12	T	0.007
SDS Grant	12	T	0.005
EM Funds for Addictions	12	T	0.019
Rounding	12	T	0.003
<b>Social Care Budget Reported at Month 12</b>			<b>149.962</b>

HEALTH	Period	Permanent or Temporary	£'m
<b>Initial Baseline Budget</b>			<b>164.5</b>
Month 10-12 Adjustments			2.473
MDT funding			0.828
Adjust for full year impact of part year amounts			0.052
<b>Revised Baseline</b>		<b>P</b>	<b>167.853</b>
Baseline Funding Increase		<b>P</b>	2.164
Adjust for recurring funding		<b>P</b>	7.629
Adjust for non-recurring		<b>T</b>	2.434
Resource Transfer		<b>P</b>	<b>(24.640)</b>
<b>2023/24 Opening Position</b>			155.440
Net impact of Pan Ayrshire Pressures	1	<b>P</b>	0.028
Top Slicing Posts 2022-23	2	<b>P</b>	<b>(0.054)</b>
MDT Funds to Arran Medical Group	3	<b>T</b>	<b>(0.033)</b>
Training Grade Adjustments	3	<b>P</b>	<b>(0.035)</b>
Ward 3 Band 2 Domestic	3	<b>P</b>	<b>(0.004)</b>
V2 B6 to AHM233	3	<b>P</b>	<b>(0.061)</b>
Virement 12 Band 2 Domestic	4	<b>P</b>	<b>(0.010)</b>
Virement 18 Band 3 budget transfer - J Baird	4	<b>P</b>	0.019
Lymphoedema Top Slice RX	4	<b>P</b>	<b>(0.029)</b>
HD Ref 51 Band 2-4	4	<b>P</b>	0.054
District Nursing Anticipated	5	<b>P</b>	0.032
HD REF 110 Multi-Disciplinary Teams	5	<b>P</b>	0.120
Post (EB) transferred to Medical Records	5	<b>T</b>	<b>(0.037)</b>
Integrated Infant Feeding (South)	5	<b>P</b>	0.057
Integrated Infant Feeding (SG)	5	<b>T</b>	0.050
2023-24 RX Budget	6	<b>P</b>	<b>(0.908)</b>
Training Grade ADJ - August	6	<b>P</b>	0.270
PFG LOCAL IMPROVEMENT	6	<b>P</b>	0.457
ADP National Mission	6	<b>T</b>	0.207
ADP Residential Rehab	6	<b>T</b>	0.094
ADP AFC Pay Uplift	6	<b>T</b>	0.091
ADP Lived & Living Experience	6	<b>T</b>	0.009
ADP Drug Prevalence	6	<b>T</b>	0.059
ADP Whole Family Approach	6	<b>T</b>	0.066
ADP MAT 70%	6	<b>T</b>	0.175
HD126: MENTAL HEALTH AFTER COVID HOSPITALISATION SERVICE 23-24	6	<b>T</b>	0.039
REMOVE Anticipate MACH (Mental Health After Covid)	6	<b>T</b>	<b>(0.102)</b>

<b>HD185: MENTAL HEALTH OUTCOMES FRAMEWORK</b>	6	P	2.178
<b>HD227: DELIVERY OF VETERAN SPECIFIC MENTAL HEALTH SUPPORT</b>	6	T	0.105
<b>HD229: DIGITAL THERAPY POSTS</b>	6	P	0.059
COMMUNITY PHLEBOTOMY - NORTH SHARE	6	P	(0.039)
SOUTH ADP WARD 5 W/VIEW PAY UPLIFT	6	T	0.003
SOUTH ADP ORT PAY UPLIFT	6	T	0.005
SOUTH ADP PREV&SERVICES SUPPORT PAY UPLIFT	6	T	0.004
Apprenticeship Levy	6	P	0.225
Training Grade ADJ - September	6	P	(0.007)
ADP PSST Support - South	6	T	0.008
South Naloxone kits	6	T	0.002
South MAT Funding - Psychiatry	6	T	0.029
ADP Pay Uplift	6	T	0.003
Drug Tarif Anticipate 2023-24	6	P	0.525
North HSCP Medical Pay Award 23/24	6	P	0.532
LDS Shortfall - Alloway Place	7	P	(0.008)
TEC (North) to CSS	7	P	(0.075)
Budget adj for Buvidal use NADARS	7	T	(0.002)
MH Strategy Action 15 Workforce 23-24	7	P	0.879
CAMHS IMP - IPCU	7	P	0.243
CAMHS IMP - INT HOME TREATMENT TEAMS	7	P	0.221
CAMHS IMP - OOH UNSCHEDULED CARE	7	P	0.148
CAMHS IMP - LD FORENSIC AND SECURE	7	P	0.089
<b>HD305: SPECIALIST COM PERINATAL MH, INFANT MH &amp; NEONATAL PSYCHOLOGY INTERVENTION</b>	7	T	0.373
ANTICIPATE TRANCHE 2: SPECIALIST COM PERINATAL MH, INFANT MH & NEONATAL PSYCHOLOGY INTERVENTION	7	T	0.215
DE-ESCALATION ROOMS TO RESOURCE	7	T	(0.025)
Hd254 Pharmacy tariff reduction to reflect historic NRAC share.	7	P	(0.015)
Hd256 Increase to the pharmacy tariff to match the actuals on the national allocation letter.	7	P	0.018

Blood Borne Virus Outcomes Framework	8	T	0.277
Injection Equipment Provision (IEP)	8	T	0.014
Funding for an Assistant Nursing Practitioner from the Maternal & Infant Nutrition bundle	8	T	0.020
Training Grade Adj - November	8	P	(0.021)
HD383: Post Diagnostic Support - Dementia 23/24	9	T	0.094
CFA AHP Consultant	10	T	0.030
Foxgrove South Share	10	P	0.107
Veterans First - South Share	10	P	0.061
Hd Ref 432 Adp Drug Prevalence 30%	10	T	0.025
Hd Ref 432 Adp Lived & Living Exp 30%	10	T	0.004
Hd Ref 432 Adp Mat 30%	10	T	0.075
Hd Ref 432 Adp National Mission 30%	10	T	0.089
Hd Ref 432 Adp Residential Rehab 30%	10	T	0.040
Hd Ref 432 Adp Whole Family Approach 30%	10	T	0.028
<b>HD434:</b> Action 15 of the Mental Health Strategy	10	P	0.062
Foxgrove back to reserves - South Share	11	T	(0.107)
Foxgrove back to reserves - East Share	11	T	(0.070)
Foxgrove back to reserves - North Share	11	T	(0.066)
<b>HD433:</b> Multi Disciplinary	11	P	0.316
<b>HD456:</b> Mental Health Outcome Framework (Tranche 2)	11	P	0.281
Training Grade Adj - February	11	P	(0.015)
RW - Medical Disc Pts 23-24	11	P	0.035
RW - Medical Disc Pts Leavers 23-24	11	P	(0.024)
<b>HD434:</b> Action 15 of the Mental Health Strategy	11	P	0.043
CAMHS IMP - IPCU	12	P	(0.243)
CAMHS IMP - INT HOME TREATMENT TEAMS	12	P	(0.221)
CAMHS IMP - OOH UNSCHEDULED CARE	12	P	(0.148)
CAMHS IMP - LD FORENSIC AND SECURE	12	P	(0.089)
<b>HD605:</b> Infant Mental Health (MNPI) -	12	T	0.005
Mental Health Support - CFA	12	T	0.019
Training Grade Adj - March	12	P	(0.006)
MHOF CAMHS - TC50 - Acute	12	T	(0.008)
Capital to Revenue - CAMHS	12	T	(0.126)
Buvidal Contribution to a post	12	T	(0.038)
Allocate Mat Standards - Mat 7 Primary Care - Pharmacist	12	T	(0.030)



ABI to East	12	T	(0.010)
Prescribing Return to Board	12	T	(0.134)
Year End Inter Agency Resource Transfer Adjustment	12		(0.389)
Roundings	12	T	(0.001)
<b>Health Budget Reported at Month 12</b>			<b>161.566</b>
<b>TOTAL COMBINED BUDGET</b>			<b>311.528</b>

## IJB Reserves Position

## Appendix D

Balance at 31 March 2023	Area of Reserves	Transfers Out 2023-24	Transfers In 2023-24	Balance at 31 March 2024
	<b>Earmarked Funds</b>			
715	: Alcohol & Drug Partnership	(715)	641	641
125	: Mental Health Action 15	(125)	57	57
(157)	: Primary Care Improvement Fund	157	0	0
2,219	: Service Redesign / Challenge Fund	(445)	0	1,774
513	: Community Living Change Fund	(136)	0	377
203	: Covid19 Funding - NAC	(203)	0	0
(127)	: Covid19 Funding - NHS	127	0	0
71	: NAC Recovery and Renewal – Mental Health Element	(71)	0	0
300	: West Road	(300)	0	0
1,065	: Care at Home Capacity	(1,065)	0	0
584	: Interim Care	(584)	0	0
50	: Trauma Training	(50)	0	0
804	: Family Wellbeing Fund	(804)	1,313	1,313
34	: Perinatal MH Nurse	(34)	0	0
0	: Wellbeing Funding	0	50	50
644	: Multi-Disciplinary Teams	(644)	0	0
0	: Breastfeeding Network	0	26	26
0	: Health Care Support Workers	0	0	0
1,170	: MH Recovery and Renewal	(1,170)	546	546
168	: Buvidal	(168)	23	23
0	: Brooksby	0	5	5
18	: Cossette Funding	(18)	4	4
55	: Expansion of Primary Care Estates	(55)	55	55
71	: GP Premises Improvements - tranches 1 and 2	(71)	63	63
80	: Mental Health Wellbeing in Primary Care	(80)	81	81
101	: Dental Practice Improvement	(101)	29	29
13	: Childsmile	(13)	0	0
0	: Appropriate Adult	0	2	2
0	: Adult Tier 3 Weight Management Service	0	19	19
0	: Phlebotomy Service	0	22	22
42	: Dental Winter Preparedness	(42)	0	0
146	: LD Health Checks	(146)	0	0
0	: LD Health Checks - NHS	0	46	46
2,000	: 23-24 Budget Support	(2,000)	0	0
<b>10,907</b>	<b>Total Earmarked</b>	<b>(8,756)</b>	<b>2,982</b>	<b>5,133</b>
0	Outstanding Debt	0	0	0
5,821	Unallocated General Fund - NAC	(5,464)	0	357
0	Unallocated General Fund - NHS	0	0	0
<b>16,728</b>	<b>General Fund</b>	<b>(14,220)</b>	<b>2,982</b>	<b>5,490</b>