

## APPENDIX 4 IJB RESERVES

In March 2017 (IJB Report G/17/51) the IJB described and agreed its 'Reserves Policy'. This set out that the IJB may hold both 'ear-marked' reserves and general reserves. Ear-marked reserves will generally be for specific projects or ear-marked due to specific constraints or factors regarding funding, while general reserves are intended to assist the IJB manage its overall resources over the longer term. The IJB agreed it would set itself a target of having a general reserves equivalent to 2% of approved budgets (c£3.8m).

As at March 2020, the IJB's Annual Accounts showed that Perth & Kinross IJB had £1.159m of earmarked reserves.

Earmarked reserves will most likely be for specific projects and may be triggered by specific factors regarding funding.

As reported at the last IJB, reserves previously held at Scottish Government for Primary Care Improvement, Mental Health Action 15 and Alcohol and Drug Partnerships, have now transferred to IJBs. In addition to this, funding has been received from Scottish Government for additional priorities, these include Community Living Change Fund, District Nursing and Drug Deaths.

The table below sets out the year-end position as at 31 March 2021.

	Balance as at 1 April 2020	Increase / (Decrease)	Balance as at 31 March 2021
	£000	£000	£000
Primary Care Improvement Fund	66	1,608	1,674
Mental Health Action 15 Fund	19	152	171
Primary Care Transformation Fund	355	(27)	328
Alcohol and Drug Partnership Fund	206	316	522
Partnership Transformation Fund	431	(23)	408
GP Premises Improvement Fund	82	(18)	64
Community Living Change Fund	0	505	505
Winter Planning Fund	0	188	188
District Nursing Fund	0	61	61
Reduce Drugs Death Fund	0	67	67
Drugs Death Task Force	0	78	78
COVID 19 Fund	0	4,547	4,547
Health Reserves Fund (NHS Tayside)	0	1,400	1,400
20/21 Health Operational Underspend	0	961	961
20/21 Social Care Operational Underspend	0	2,926	2,926
<b>Closing Balance at 31 March 2021</b>	<b>1,159</b>	<b>12,741</b>	<b>13,900</b>

Note - The Out of Hours funding for Tayside is being carried forward by Angus as the Host IJB. This is being carried forward on behalf of all 3 IJBs in a ring fenced reserve.