

Appendix 2: General Fund Revenue by Service Area

| GENERAL FUND | | | | | |
|---|---------------------------|----------------------|-------------------|-------------------------|--------------------------------|
| | Expenditure Budget | Income Budget | Net Budget | Forecast Outturn | Over/ (Under) Quarter 1 |
| | £m | £m | £m | £m | £m |
| ADULT SOCIAL CARE | | | | | |
| Adult Social Care | 1.654 | (53.879) | (52.225) | (52.225) | 0.000 |
| Strategy Commissioning & Investment | 47.369 | (22.375) | 24.994 | 24.994 | 0.000 |
| Assurance, Strategy & Improvement | 2.676 | (0.256) | 2.420 | 2.420 | 0.000 |
| Operational Team | 104.662 | (28.953) | 75.709 | 76.774 | 1.065 |
| Provider Services | 7.190 | (1.022) | 6.168 | 6.168 | 0.000 |
| Total Adult Social Care | 163.551 | (106.485) | 57.066 | 58.131 | 1.065 |
| CHIEF EXECUTIVE'S DIRECTORATE | | | | | |
| Chief Executives | 0.394 | (0.342) | 0.052 | 0.062 | 0.010 |
| Total Chief Executive's | 0.394 | (0.342) | 0.052 | 0.062 | 0.010 |
| CHILDREN AND YOUNG PEOPLE | | | | | |
| Directorate | 0.465 | (1.230) | (0.765) | (0.765) | 0.000 |
| Learning and Achievement | 246.411 | (223.139) | 23.271 | 23.171 | (0.100) |
| Safeguarding and family support | 66.262 | (13.887) | 52.375 | 52.375 | 0.000 |
| Health Commissioning | 2.009 | (1.173) | 0.835 | 0.835 | 0.000 |
| Young Islington | 10.567 | (4.428) | 6.138 | 6.238 | 0.100 |
| Total Children and Young People | 325.713 | (243.858) | 81.855 | 81.855 | 0.000 |
| COMMUNITY WEALTH BUILDING | | | | | |
| New Homes & Corporate Landlord | 20.462 | (12.719) | 7.743 | 10.415 | 2.672 |
| Inclusive Economy & Jobs | 7.798 | (5.112) | 2.686 | 2.687 | 0.000 |
| Planning & Development | 5.470 | (4.503) | 0.967 | 1.593 | 0.626 |
| Community Financial Resilience | 7.251 | (2.845) | 4.406 | 4.406 | 0.000 |
| Procurement | 1.557 | (0.045) | 1.512 | 1.512 | 0.000 |
| CWB Director | 0.341 | 0.000 | 0.341 | 0.341 | 0.000 |
| Total Community Wealth Building | 42.879 | (25.224) | 17.655 | 20.954 | 3.298 |
| COMMUNITY ENGAGEMENT AND WELLBEING | | | | | |
| Resident Experience | 5.409 | (2.477) | 2.932 | 3.419 | 0.487 |
| Management | 1.001 | 0.000 | 1.001 | 1.001 | 0.000 |
| Policy, Equality and Heritage | 3.462 | (1.341) | 2.121 | 2.121 | 0.000 |
| Communications | 2.147 | (0.885) | 1.262 | 1.262 | 0.000 |
| Transformation | 1.098 | (0.538) | 0.560 | 0.560 | 0.000 |
| Libraries | 4.583 | (0.929) | 3.655 | 3.725 | 0.070 |
| Voluntary Community Service | 3.212 | (1.039) | 2.173 | 2.173 | 0.000 |
| Coaching | 0.529 | (0.372) | 0.157 | 0.157 | 0.000 |
| Total Community Engagement and Wellbeing | 21.441 | (7.581) | 13.860 | 14.418 | 0.557 |
| ENVIRONMENT & CLIMATE CHANGE | | | | | |
| Business Performance & Improvement | 1.071 | (0.682) | 0.390 | 0.473 | 0.083 |
| Climate Change & Transport | 11.964 | (8.127) | 3.837 | 4.203 | 0.366 |
| Directorate | 0.617 | (0.585) | 0.033 | (0.152) | (0.185) |
| Environment & Commercial Operations | 62.393 | (76.695) | (14.302) | (11.473) | 2.829 |
| Total Environment and Climate Change | 76.046 | (86.088) | (10.042) | (6.949) | 3.093 |
| HOMES AND NEIGHBOURHOODS | | | | | |
| Temporary Accommodation (Homelessness Direct) | 14.694 | (9.278) | 5.416 | 6.709 | 1.293 |
| Housing Needs (Homelessness Indirect) | 4.883 | (3.821) | 1.062 | 1.228 | 0.166 |
| Housing Strategy and Development | 0.062 | 0.000 | 0.062 | 0.062 | 0.000 |
| Housing Administration | 1.180 | (0.149) | 1.031 | 1.150 | 0.119 |
| No Recourse to Public Funds | 1.763 | (0.482) | 1.281 | 1.001 | (0.280) |
| ASB/Compliance | 4.185 | (1.962) | 2.222 | 2.662 | 0.439 |
| Private Sector Housing | 2.028 | (1.277) | 0.752 | 0.536 | (0.216) |
| Commercial Services | 2.139 | (0.872) | 1.267 | 1.259 | (0.007) |
| Community Safety | 1.234 | (0.701) | 0.533 | 0.533 | 0.000 |
| Civic Services | 4.254 | (4.799) | (0.545) | (0.269) | 0.276 |
| Total Homes and Neighbourhoods | 36.422 | (23.342) | 13.081 | 14.871 | 1.791 |

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| GENERAL FUND | | | | | |
|--|---------------------------|----------------------|-------------------|-------------------------|--------------------------------|
| | Expenditure Budget | Income Budget | Net Budget | Forecast Outturn | Over/ (Under) Quarter 1 |
| | £m | £m | £m | £m | £m |
| PUBLIC HEALTH | | | | | |
| Children 0 - 5 Years | 3.565 | 0.000 | 3.565 | 3.565 | 0.000 |
| Children & Young People | 2.618 | (0.150) | 2.468 | 2.473 | 0.005 |
| NHS Health Checks | 0.245 | 0.000 | 0.245 | 0.245 | 0.000 |
| Obesity & Physical Activity | 0.652 | (0.082) | 0.570 | 0.570 | 0.000 |
| Other Public Health | 10.755 | (30.667) | (19.911) | (19.863) | 0.048 |
| Sexual Health | 6.745 | (0.794) | 5.951 | 6.030 | 0.079 |
| Smoking & Tobacco | 0.737 | (0.318) | 0.420 | 0.371 | (0.049) |
| Substance Misuse | 6.693 | 0.000 | 6.693 | 6.611 | (0.082) |
| Total Public Health | 32.010 | (32.010) | 0.000 | 0.000 | 0.000 |
| RESOURCES | | | | | |
| Finance | 162.841 | (157.712) | 5.129 | 5.129 | 0.000 |
| Digital Services | 24.416 | (7.971) | 16.445 | 16.445 | 0.000 |
| Law and Governance | 12.169 | (4.377) | 7.792 | 7.792 | 0.000 |
| Human Resources | 5.342 | (1.700) | 3.642 | 3.642 | 0.000 |
| Total Resources | 204.768 | (171.760) | 33.008 | 33.008 | 0.000 |
| Directorates Total | 903.224 | (696.689) | 206.534 | 216.350 | 9.814 |
| CORPORATE | | | | | |
| Other | 13.111 | 0.000 | 13.111 | 12.338 | (0.773) |
| Reserves | 7.652 | 0.000 | 7.652 | 7.652 | 0.000 |
| Levies | 20.594 | 0.000 | 20.594 | 20.171 | (0.423) |
| Capital Financing | 3.793 | 0.000 | 3.793 | (0.819) | (4.612) |
| Specific Grants | 0.000 | (1.292) | (1.292) | (1.292) | 0.000 |
| Technical | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Council Tax & Core Funding | 0.000 | (275.301) | (275.301) | (275.301) | 0.000 |
| Pensions | 7.450 | 0.000 | 7.450 | 7.450 | 0.000 |
| Provisions | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Pay Award & Demographic Growth | 17.458 | 0.000 | 17.458 | 18.257 | 0.799 |
| Total Corporate Items | 70.057 | (276.593) | (206.534) | (211.544) | (5.008) |
| TOTAL GENERAL FUND | 973.282 | (973.282) | 0.000 | 4.806 | 4.806 |
| <i>Less: Inflation, Energy, and Demand Contingency</i> | | | | | (3.596) |
| <i>Less: Contingency budget provision for the revenue impact of capital projects</i> | | | | | (0.562) |
| NET GENERAL FUND | | | | | 0.648 |

Appendix 2: Housing Revenue Account by Service Area

| HOUSING REVENUE ACCOUNT(HRA) | | | |
|--|-------------------|----------------------------|------------------------------|
| Service Area | Net Budget | Q1 Forecast Outturn | Over/(Under) Spend Q1 |
| | £m | £m | £m |
| Dwelling Rents | (200.858) | (200.858) | 0.000 |
| Tenant Service Charges | (23.013) | (22.513) | 0.500 |
| Non Dwelling Rents | (1.015) | (1.015) | 0.000 |
| Heating Charges | (3.574) | (3.574) | 0.000 |
| Leaseholder Charges | (22.114) | (22.114) | 0.000 |
| Parking Income | (2.281) | (2.281) | 0.000 |
| PFI Credits | (6.140) | (6.140) | 0.000 |
| Interest Receivable | (2.261) | (2.261) | 0.000 |
| Contribution from the General Fund | (0.816) | (0.816) | 0.000 |
| Transfer from HRA Reserves | 0.000 | 0.000 | 0.000 |
| Other Income | (0.626) | (0.626) | 0.000 |
| Income | (262.698) | (262.198) | 0.500 |
| Repairs and Maintenance | 48.789 | 49.989 | 1.200 |
| General Management | 86.062 | 88.062 | 2.000 |
| PFI Payments | 15.120 | 15.120 | 0.000 |
| Special Services | 31.286 | 34.786 | 3.500 |
| Rents, Rates, Taxes and Other Charges | 1.024 | 1.024 | 0.000 |
| Capital Financing Costs | 24.569 | 22.769 | (1.800) |
| Depreciation (mandatory transfer to Major Repairs Reserve) | 35.838 | 35.838 | 0.000 |
| Bad Debt Provisions | 2.250 | 2.250 | 0.000 |
| Contingency | 7.824 | 7.824 | 0.000 |
| Revenue contributions to Capital expenditure | 8.050 | 8.050 | 0.000 |
| Transfer to HRA Reserves | 1.886 | 1.886 | 0.000 |
| Expenditure | 262.698 | 267.598 | 4.900 |
| (Surplus)/Deficit | (0.000) | 5.400 | 5.400 |

Appendix 2: Virements and Budget Adjustments

INTER-DIRECTORATE BUDGET ADJUSTMENTS

| Description | Adults | Chief Executive | CWB | Childrens | CEW | Housing | Environment | Resources | Public Health | Corporate | Net Total |
|---|---------------|-----------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|------------------|--------------|
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Opening Budget | 57.066 | 0.052 | 17.656 | 81.855 | 13.860 | 13.081 | (10.042) | 33.008 | 0.000 | (206.536) | 0.000 |
| No Inter Directorate Virements posted in Q1 | 0.000 | 0.000 | 0.000 | 0.000 | | | | 0.000 | 0.000 | 0.000 | 0.000 |
| Current Budget | 57.066 | 0.052 | 17.656 | 81.855 | 13.860 | 13.081 | (10.042) | 33.008 | 0.000 | (206.536) | 0.000 |
| Tree Planting Programme Revenue Budget | 0.000 | 0.000 | 0.000 | 0.000 | | | (1.055) | 0.000 | 0.000 | 1.055 | 0.000 |
| Childrens Demographic Contingency | 0.000 | 0.000 | 0.000 | (1.050) | | | | 0.000 | 0.000 | 1.050 | 0.000 |
| Proposed Budget | 57.066 | 0.052 | 17.656 | 80.805 | 13.860 | 13.081 | (11.097) | 33.008 | 0.000 | (204.431) | 0.000 |

VIREMENTS

| Directorate | Inter/Intra/Technical Adjustment | Purpose of Virement | Executive Approval Required | Value of Budget Change (£m) |
|--|----------------------------------|---|--------------------------------|-----------------------------|
| General Fund | | | | |
| Corporate and Environment & Climate Change | Inter | Virement to move surplus £1.055m budget from Environment & Climate Change directorate to Corporate due to Tree Planting programme | Yes | 1.055 |
| Corporate and Children & Young People | Inter | Virement to move the £1.050m demographic contingency currently held in | Yes | 1.050 |
| Community Wealth Building | Intra | Virement needed to correct coding of a small element of FutureWorks | No - Within Corporate Director | 0.049 |
| Community Engagement & Wellbeing | Intra | VCS Grants amount were not confirmed for organisations pre budget setting. | No - Within Corporate Director | 0.160 |
| Children & Young People | Intra | Realignment of funding to support project evaluation | No - Within Corporate Director | 0.024 |
| Children & Young People | Intra | Realignment of efficiency savings to correct departments | No - Within Corporate Director | 0.077 |
| Children & Young People | Intra | Realignment of staffing budgets to reflect actual HR structure | No - Within Corporate Director | 0.049 |
| Housing General Fund | Intra | Training now provided by HRA. Virement to move recharge budgets to a | No - Within Corporate Director | 0.034 |
| Resources | Intra | Realignment of budget to set up training budget for Digital staff | No - Within Corporate Director | 0.050 |
| Adult Social Services | Intra | Realignment of the Mental Health Commissioning Pooled Budgets to reflect | No - Within Corporate Director | 0.384 |
| Adult Social Services | Technical Adjustment | Realignment of ASC budget to reflect approved original budgets that were | No - Correction to finance | 29.809 |
| Resources | Technical Adjustment | Realignment of staff budgets for Digital programme to set up new cost centre | No - Correction to finance | 1.476 |
| Housing Revenue Account | | | | |
| Housing Revenue Account | Intra | To correct rent income budgets previously overstated. | Yes | 7.514 |