

Appendix 2: General Fund Revenue by Service Area

GENERAL FUND	Expenditure Budget	Income Budget	Net Budget	Forecast Outturn	Over/ (Under) Quarter 2
	£m	£m	£m	£m	£m
ADULT SOCIAL CARE					
Adult Social Care	0.000	(53.879)	(53.879)	(53.879)	0.000
Strategy Commissioning & Investment	48.268	(22.375)	25.893	25.910	0.017
Assurance , Strategy & Improvement	2.676	(0.256)	2.420	2.418	(0.002)
Operational Team	104.817	(28.953)	75.864	76.412	0.548
Provider Services	7.699	(1.022)	6.677	6.852	0.175
Total Adult Social Care	163.460	(106.485)	56.975	57.713	0.739
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	0.686	(1.230)	(0.544)	(0.544)	0.000
Learning and Achievement	256.810	(232.663)	24.147	24.279	0.132
Safeguarding and family support	61.437	(11.405)	50.032	50.032	0.000
Health Commissioning	2.009	(1.173)	0.835	0.835	0.000
Young Islington	10.456	(4.368)	6.088	5.956	(0.132)
Total Children and Young People	331.398	(250.840)	80.558	80.558	0.000
COMMUNITY WEALTH BUILDING					
New Homes & Corporate Landlord	20.462	(12.719)	7.743	11.127	3.384
Inclusive Economy & Jobs	7.798	(5.112)	2.686	2.687	0.000
Planning & Development	5.470	(4.503)	0.967	1.363	0.396
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	21.436	3.780
COMMUNITIES, STRATEGY AND CHANGE					
Resident Experience	5.409	(2.477)	2.932	3.366	0.434
Management	0.987	0.000	0.987	0.944	(0.043)
Policy, Equality and Heritage	3.464	(1.341)	2.123	2.205	0.082
Communications	2.171	(0.885)	1.286	1.315	0.029
Transformation	1.098	(0.538)	0.560	0.578	0.018
Libraries	4.541	(0.929)	3.612	3.748	0.135
Voluntary Community Service	3.212	(1.039)	2.173	2.173	0.000
Coaching	0.534	(0.372)	0.162	0.211	0.050
Total Communities, Strategy and Change	21.415	(7.581)	13.834	14.540	0.706
ENVIRONMENT & CLIMATE CHANGE					
Business Performance & Improvement	1.046	(0.682)	0.364	0.449	0.085
Climate Change & Transport	12.024	(8.127)	3.897	4.069	0.172
Directorate	0.617	(0.585)	0.033	(0.151)	(0.184)
Environment & Commercial Operations	61.802	(77.440)	(15.639)	(12.670)	2.969
Total Environment and Climate Change	75.489	(86.833)	(11.344)	(8.302)	3.042

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	£m	£m	£m	£m	£m
HOMES AND NEIGHBOURHOODS					
Temporary Accommodation (Homelessness Direct)	14.694	(9.278)	5.415	10.676	5.261
Housing Needs (Homelessness Indirect)	4.883	(3.821)	1.062	1.346	0.284
Housing Strategy and Development	0.062	0.000	0.062	0.062	0.000
Housing Administration	1.180	(0.149)	1.031	1.187	0.156
No Recourse to Public Funds	1.763	(0.482)	1.282	1.299	0.017
ASB/Compliance	4.185	(1.962)	2.222	2.661	0.439
Private Sector Housing	2.028	(1.277)	0.752	0.390	(0.362)
Commercial Services	2.139	(0.872)	1.267	1.125	(0.142)
Community Safety	1.234	(0.701)	0.533	0.533	0.000
Civic Services	4.254	(4.799)	(0.545)	(0.491)	0.054
Total Homes and Neighbourhoods	36.422	(23.341)	13.081	18.788	5.707
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	2.468	(0.000)
NHS Health Checks	0.245	0.000	0.245	0.287	0.042
Obesity & Physical Activity	0.652	(0.082)	0.570	0.570	0.000
Other Public Health	10.372	(30.676)	(20.303)	(20.316)	(0.013)
Sexual Health	7.137	(0.794)	6.343	6.436	0.093
Smoking & Tobacco	0.737	(0.318)	0.420	0.373	(0.046)
Substance Misuse	6.693	0.000	6.693	6.618	(0.075)
Total Public Health	32.019	(32.019)	0.000	0.000	0.000
RESOURCES					
Finance	163.850	(157.712)	6.138	6.158	0.020
Digital Services	26.400	(10.052)	16.348	16.111	(0.237)
Law and Governance	12.336	(4.377)	7.959	8.159	0.200
Human Resources	5.392	(1.855)	3.537	3.612	0.075
Total Resources	207.978	(173.996)	33.982	34.040	0.058
Directorates Total	911.453	(706.661)	204.792	218.835	14.042
CORPORATE					
Other	13.804	0.000	13.804	13.982	0.178
Reserves	7.652	0.000	7.652	7.652	0.000
Levies	20.594	0.000	20.594	20.229	(0.365)
Capital Financing	3.793	0.000	3.793	(2.479)	(6.272)
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	18.508	0.000	18.508	19.307	0.799
Total Corporate Items	71.801	(276.593)	(204.792)	(210.452)	(5.660)
TOTAL GENERAL FUND	983.254	(983.254)	0.000	8.382	8.382
<i>Less: Inflation, Energy, and Demand Contingency</i>					(3.596)
<i>Less: Contingency budget provision for the revenue impact of capital projects</i>					(0.457)
NET GENERAL FUND					4.329

Appendix 2: Housing Revenue Account by Service Area

HOUSING REVENUE ACCOUNT(HRA)			
Service Area	Net Budget	Q2 Forecast Outturn	Over/(Under) Spend Q2
	£m	£m	£m
Dwelling Rents	(200.858)	(200.560)	0.298
Tenant Service Charges	(23.013)	(22.518)	0.495
Non Dwelling Rents	(1.015)	(1.473)	(0.458)
Heating Charges	(3.574)	(3.574)	0.000
Leaseholder Charges	(22.114)	(25.391)	(3.276)
Parking Income	(2.281)	(2.091)	0.190
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	4.141	4.141	0.000
Other Income	(0.500)	(0.500)	0.000
Income	(258.431)	(261.182)	(2.751)
Repairs and Maintenance	48.789	52.611	3.822
General Management	84.826	90.098	5.272
PFI Payments	15.120	15.120	0.000
Special Services	32.396	31.988	(0.408)
Rents, Rates, Taxes and Other Charges	1.024	1.323	0.300
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	5.570	6.609	1.039
Revenue contributions to Capital expenditure	8.050	8.050	0.000
Transfer to HRA Reserves	0.000	0.000	0.000
Expenditure	258.432	266.657	8.226
(Surplus)/Deficit	(0.000)	5.475	5.475

Appendix 2: Virements and Budget Adjustments

INTER-DIRECTORATE BUDGET ADJUSTMENTS

Description	Adults	Chief Executive	CWB	Childrens	CSC	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
Virements and Technical Adjustments	0.000	0.000	0.000	(1.050)	0.015	0.000	(1.055)	0.078	0.000	2.012	0.000
Cross-cutting savings allocation	(0.091)	0.000	0.000	(0.247)	(0.041)	0.000	(0.248)	0.895	0.000	(0.268)	0.000
Current Budget	56.975	0.052	17.656	80.558	13.834	13.081	(11.344)	33.981	0.000	(204.792)	0.000

Appendix 2: Virements and Budget Adjustments

Virements up to the end of Q2 for note

Directorate	Inter/Intra/Technical Adjustment	Purpose of Virement	Executive Approval Required	Value of Budget Change (£m)
General Fund				
Environment & Climate Change	Intra	Increasing parking income budget in line with forecasts and realigning corresponding expenditure budgets to reflect the additional expenditure as a result of income growth	Yes - requested in Q2	0.979
Corporate and Children & Young People	Inter	Virement to move the £1.050m demographic contingency currently held in Children & Young People directorate to Corporate to bring all demographic contingency budgets together for allocation during the year	Approved by Executive at Q1	1.050
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 expenditure being capitalised	Approved by Executive at Q1	1.055
Adult Social Services	Intra	Virement for one-off Integrated Care Board Discharge Funding from the NHS (via Better Care Fund) to support hospital discharges	No - Additional third party funding	1.322
Adult Social Services	Intra	Virement for one-off Accelerating Reform Funding from Department of Health & Social Care to scale up innovation in care, and to kick start improvements in support for unpaid carers	No - Additional third party funding	0.187
Adult Social Services	Intra	Virement for one-off Winter Pressure funding from the NHS to support winter pressures in Adult Social Care	No - Additional third party funding	0.169
Communities, Strategy & Change	Intra	To adjust budgets on finance system following management switch overs	No - Adjustment reflects a previously agreed decision	0.923
Cross-Cutting	Inter	Allocating budget adjustment to reflect the VBERS cross-cutting saving across directorates	No - Adjustment reflects a previously agreed decision	1.000
Adult Social Services	Technical Adjustment	Realignment of ASC budget to reflect approved original budgets that were loaded to finance system incorrectly	No - Correction to finance system	29.809
Adult Social Services	Technical Adjustment	Allocation of market inflation budgets to correct cost centres	No - Correction to finance system	1.508
Children & Young People	Technical Adjustment	Dedicated School Grant allocation for 2024/25.	No - Correction to finance system	16.014
Children & Young People	Technical Adjustment	Correction of Dedicated School grant allocated to incorrect accounting codes.	No - Correction to finance system	0.969
Children & Young People	Technical Adjustment	Nursery subsidy reduced due to increase govt funding for free hours for Childcare.	No - Correction to finance system	1.073
Children & Young People	Technical Adjustment	Dedicated School grant adjustments for falling numbers in Early Years and other adjustments.	No - Correction to finance system	1.225
Children & Young People	Technical Adjustment	Pay and Pension grant allocation for Special Schools and PRUs.	No - Correction to finance system	0.618
Children & Young People	Technical Adjustment	Correct allocation of Dedicated Schools Grant	No - Correction to finance system	127.632

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Directorate	Inter/Intra/Technical Adjustment	Purpose of Virement	Executive Approval Required	Value of Budget Change (£m)
Community Wealth Building	Technical Adjustment	Realignment of corporate facilities non-pay budgets following Corporate Landlord restructure	No - Correction to finance system	0.045
Community Wealth Building	Technical Adjustment	Realignment of the Automated Public Convenience (APC) budgets	No - Correction to finance system	0.066
Community Wealth Building	Technical Adjustment	Centralising the rental income budgets within Corporate Landlord Service	No - Correction to finance system	0.075
Community Wealth Building	Technical Adjustment	Transferring the apprentice budget to appropriate team	No - Correction to finance system	0.031
Housing General Fund	Technical Adjustment	Correct allocation of budget for HMO and Selective Licensing - moving budget out of the ringfenced account which should hold only actuals (and be net nil)	No - Correction to finance system	0.266
Resources	Technical Adjustment	Realignment of staff budgets for Digital programme to set up new cost centre to enable better monitoring	No - Correction to finance system	1.476
Resources	Technical Adjustment	Re-aligning salary and expenditure budgets	No - Correction to finance system	0.670
Adult Social Services	Intra	Realignment of the Mental Health Commissioning Pooled Budgets to reflect agreed market inflation	No - Within Corporate Director Approval Limit	0.384
Children & Young People	Intra	Realignment of funding to support project evaluation	No - Within Corporate Director Approval Limit	0.024
Children & Young People	Intra	Realignment of efficiency savings to correct departments	No - Within Corporate Director Approval Limit	0.077
Children & Young People	Intra	Realignment of staffing budgets to reflect actual HR structure	No - Within Corporate Director Approval Limit	0.049
Children & Young People	Intra	Transfer of Funding for Programme Co ordinator from Early Years to Health Commissioning	No - Within Corporate Director Approval Limit	0.070
Children & Young People	Intra	Motivational Practice changes part of Children Services savings - Reduction in scale in line with reduction in demand and budget realignment of model to best reflect requirements of Childrens social care review.. Phase 1 was 500K in previous year / phase 2 420K	No - Within Corporate Director Approval Limit	0.431
Children & Young People	Intra	Budget moved to the correct accounting code.	No - Within Corporate Director Approval Limit	0.084
Children & Young People	Intra	Allocating budget to the correct accounting codes for Platform one of Youth buildings.	No - Within Corporate Director Approval Limit	0.116
Children & Young People	Intra	Allocation of Dedicated Schools Grant across cost centres	No - Within Corporate Director Approval Limit	0.330
Children & Young People	Intra	Allocation of corporate procurement saving to budget within the service	No - Within Corporate Director Approval Limit	0.244
Communities, Strategy & Change	Intra	VCS Grants amount were not confirmed for organisations pre budget setting. Virement to realign budgets to have a grant per cost centre.	No - Within Corporate Director Approval Limit	0.160
Communities, Strategy & Change	Intra	Members of staff that joined pension scheme from budget setting.	No - Within Corporate Director Approval Limit	0.172
Communities, Strategy & Change	Intra	Community Partnerships funding two members of staff permanently for Northern Hub	No - Within Corporate Director Approval Limit	0.100
Communities, Strategy & Change	Intra	Complaints funding from Access Islington for staffing resource	No - Within Corporate Director Approval Limit	0.084

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Directorate	Inter/Intra/Technical Adjustment	Purpose of Virement	Executive Approval Required	Value of Budget Change (£m)
Communities, Strategy & Change	Intra	Department funding for clinical supervision service within Coaching service	No - Within Corporate Director Approval Limit	0.005
Communities, Strategy & Change	Intra	Non-pay budget realigned to Heritage Budgets	No - Within Corporate Director Approval Limit	0.002
Communities, Strategy & Change	Intra	Cost centre creation and subsequent realignment of budgets	No - Within Corporate Director Approval Limit	0.462
Communities, Strategy & Change	Intra	Budget realignment in Communications team	No - Within Corporate Director Approval Limit	0.027
Community Wealth Building	Intra	Coding correction in Future Works financial cost centres	No - Within Corporate Director Approval Limit	0.049
Community Wealth Building	Intra	Aligning Blackstock Road budgets to correct cost centres	No - Within Corporate Director Approval Limit	0.064
Corporate and Community Wealth Building	Inter	Corporate Items to Community Wealth Building for the recurring budget for Member Security	No - Within Corporate Director Approval Limit	0.060
Corporate and Community, Strategy & Change	Inter	Corporate Items to Community, Strategy & Change for the recurring cost of the EPIC Awards	No - Within Corporate Director Approval Limit	0.015
Corporate and Resources	Inter	Corporate Items to Resources for the cost of a Data Hub for 2024/25 and 2025/26	No - Within Corporate Director Approval Limit	0.018
Environment & Climate Change	Intra	Realignment of budget to reflect RingGo's Fees & Commission Costs	No - Within Corporate Director Approval Limit	0.420
Environment & Climate Change	Intra	Transfer of budget lines from Streetworks to the newly created Public Lighting cost centre following the Climate Change & Transport Restructure	No - Within Corporate Director Approval Limit	0.207
Housing General Fund	Intra	Training now provided by HRA. Virement to move recharge budgets to a centralised code for HRA and CSSR	No - Within Corporate Director Approval Limit	0.034
Resources	Intra	Realignment of budget to set up training budget for Digital staff	No - Within Corporate Director Approval Limit	0.050
Housing Revenue Account				
Housing Revenue Account	Intra	To correct rent income budgets previously overstated.	Approved by Executive at Q1	7.514