

Appendix 1: 2020/21 General Fund Key Variances - Month 2

Division	Type of Variance	Description	Over/(Under) Spend Month 2 £m
CHIEF EXECUTIVE'S DIRECTORATE			
N/A			
Total Chief Executive's			0.000
<i>Of which CV-19 pressures</i>			<i>0.000</i>
ENVIRONMENT AND REGENERATION (E&R)			
Greenspace & Leisure	COVID-19 Additional Cost	Retained tree contractors for emergency work only. Tree programme delayed but still incurring cost	0.120
Street Environmental Services	COVID-19 Additional Cost	PPE equipment	0.100
Street Environmental Services	COVID-19 Additional Cost	Additional costs relating to front-line service delivery with increased agency cover required with sickness/self-isolation at over 20%. Also additional park guard costs for enforcing social distancing (£18k per month) and overtime in BECC.	0.500
Development Control	COVID-19 Loss of Income	Reduced levels of planning activity	0.300
Licensing	COVID-19 Loss of Income	Licensing and enforcement activity - tables and chairs FPNs etc.	0.310
Local Land Charges	COVID-19 Loss of Income	Land Charges	0.080
Pest & Animal Services	COVID-19 Loss of Income	Pest Control	0.030
Street Trading	COVID-19 Loss of Income	Market rents waived	0.255
Greenspace & Leisure	COVID-19 Loss of Income	Loss of management fee rental income from GLL plus additional support to fund deficit position on open book accounting basis	6.000
Greenspace & Leisure	COVID-19 Loss of Income	Parks related income - sports income, park concessions and event income	0.470
Highways & Energy Services	COVID-19 Loss of Income	Highways related income - scaffolding, licenses, enforcement, advertising	0.300
Parking	COVID-19 Loss of Income	Pay and display income	3.450
Parking	COVID-19 Loss of Income	PCN income	4.275
Parking	COVID-19 Loss of Income	Permits & Vouchers, suspension income	1.000
Street Environmental Services	COVID-19 Loss of Income	Commercial waste income	1.170
Public Protection	Undeliverable Saving	Part-year underspend relating to budget growth expenditure profile	(0.060)
Total E&R			18.300
<i>Of which CV-19 pressures</i>			<i>18.360</i>
HOUSING			
Housing Needs	Non COVID-19 Cost Pressure	Legal Costs	0.375
Housing Needs	Non COVID-19 Cost Pressure	Islington Lettings	0.378
Housing Needs	Non COVID-19 Cost Pressure	Bad Debt	0.041
Housing Needs	Non COVID-19 Cost Pressure	SHPS (Single persons Homelessness Prevention Scheme)	0.367
Housing Needs	Underspend	Temporary Accommodation: Nightly Booked/PSL	(0.654)
Housing Needs	Underspend	Public Health Collaboration	(0.204)
Housing Needs	Underspend	Specialist Support Team	(0.206)
Housing Needs	Underspend	Staffing/Other	(0.097)
Housing Needs	COVID-19 Additional Cost	Housing - homelessness services	1.002
Housing Needs	COVID-19 Additional Cost	Housing - other excluding HRA	0.556
Housing Needs	COVID-19 Loss of Income	Other income losses	0.260
NRPF	COVID-19 Loss of Income	Commercial Income losses	0.050
Housing Needs	COVID-19 External Funding	Additional CV-19 Grant Income	(0.332)
Total Housing			1.536
<i>Of which CV-19 pressures</i>			<i>1.536</i>
CHILDREN, EMPLOYMENT AND SKILLS (CES)			
Youth and Communities	Underspend	Net staffing underspend in relation to staff vacancies being recruited to but not yet filled	(0.075)
Youth and Communities	Underspend	Forecast underspend against the remand budget on the assumption that the reduced numbers on remand continues from last year. However, this is a demand led budget, and a small increase in activity can have a large impact on the budget.	(0.200)
Youth and Communities	Non COVID-19 Cost Pressure	On-going repairs and maintenance pressure in relation to youth and play provision across the borough	0.100
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Legal costs from increased care proceedings	0.150
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Increase in non-staffing costs in relation to supporting CLA	0.070
Learning and Schools	Non COVID-19 Income Pressure	Reduction in purchase of annual service packages from schools (pre COVID-19)	0.042
Learning and Schools	Underspend	Potential underspend against the Universal Free School Meal budget as a result of pupils being at home	(0.600)
Learning and Schools	Underspend	Staff vacancies being recruited to but not yet filled	(0.040)
Partnerships and Service Support	Undeliverable Saving	Deletion of service director post	0.150
Partnerships and Service Support	Underspend	Staffing underspend against the directorate management budget	(0.050)
Employment, Skills and Culture	Underspend	Early delivery of saving from flexible retirements	(0.020)
Youth and Communities	COVID-19 Additional Cost	Agreed package of support to Isledon to ensure the continued provision of universal youth services across the borough following significant income pressures resulting from Covid-19. The level of support is subject to regular review in light of the profile of income recovery.	0.325
Youth and Communities	COVID-19 Additional Cost Risk	Additional COVID-19 cost risks in the division	0.125
Safeguarding and Family Support	COVID-19 Additional Cost	Legal costs in relation to an increase in emergency applications for child protection orders	0.050
Safeguarding and Family Support	COVID-19 Additional Cost	Agency staff recruited to provide additional support to the Emergency Duty service as a result of COVID-19	0.050
Safeguarding and Family Support	COVID-19 Additional Cost	Additional independent reviewing officer for 6 months	0.050
Safeguarding and Family Support	COVID-19 Additional Cost	Increase in allowance for carers by £20 per week until 31 August due to increased costs of catering for young people while they are at home	0.074
Safeguarding and Family Support	COVID-19 Additional Cost	Additional financial support is being provided to care leavers through the summer. There is the potential to meet £0.054m of this cost through S106 funding.	0.093
Safeguarding and Family Support	COVID-19 Additional Cost Risk	Additional COVID-19 cost risks in the division	1.193
Learning and Schools	COVID-19 Additional Cost	Provision of home learning packs for children and young people at home who do not have access to IT	0.018
Learning and Schools	COVID-19 Loss of Income	Estimated loss of parental income in Children's Centres due to a significant reduction in children accessing provision due to COVID-19	1.759
Learning and Schools	COVID-19 Additional Cost	Estimated cost of the provision of Provision of food vouchers to children who are eligible for the Early years Pupil Premium	0.026
Learning and Schools	COVID-19 Additional Cost	Purchase of PPE for Children's Centres	0.007
Learning and Schools	COVID-19 Additional Cost Risk	Additional COVID-19 cost risks in the division	1.101
Learning and Schools	COVID-19 Loss of Income Risk	Additional COVID-19 income risks in the division	0.433
Partnerships and Service Support	COVID-19 Loss of Income	Estimated loss of income at Cardfields and the Laycock Centre as a result of COVID-19	0.414
Partnerships and Service Support	COVID-19 Additional Cost	Purchase of 400 laptops / Chromebooks for home learning for children without access to IT kit at home and for Children in Need to enable them to stay in contact with social workers	0.125
Employment, Skills and Culture	COVID-19 Loss of Income	Estimated loss of income in the Arts Service due to COVID-19	0.050
Employment, Skills and Culture	COVID-19 Loss of Income	Estimated loss of income in Libraries, including the Education Library Service, due to COVID-19	0.171
Employment, Skills and Culture	COVID-19 Additional Cost	Provision of reading support to children who are at home	0.006
Employment, Skills and Culture	COVID-19 Additional Cost	Estimated cost of 50 Chromebooks for vulnerable adults	0.015
Total CES			5.612
<i>Of which CV-19 pressures</i>			<i>6.085</i>
ADULT SOCIAL SERVICES			
Adult Social Care	COVID-19 Additional Cost	Adult Social Care – additional demand	2.243
Adult Social Care	COVID-19 Additional Cost Risk	COVID-19 Hospital Discharge Service Placements: Net cost post management actions	3.072
Adult Social Care	COVID-19 External Funding	COVID-19 Hospital Discharge Service Placements Costs: Assumed income from NHS to the end of July 2020	(1.300)

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Adult Social Care	COVID-19 Additional Cost	Adult Social Care – supporting the market	1.280
Integrated Community Services	Underspend	Block Homecare	(1.337)
Integrated Community Services	Underspend	Memory Cognition and Physical Support Placements	(0.435)
Adult Social Care	COVID-19 Additional Cost	Adult Social Care – workforce pressures	0.749
Adult Social Care	COVID-19 Additional Cost	Adult Social Care - Personal Protective Equipment (PPE)	1.440
Adult Social Care	COVID-19 Additional Cost	Adult Social Care - other	0.057
Adult Social Care	COVID-19 Loss of Income	Reduction in service user contributions to packages of care	1.392
Total Adult Social Services			7.161
<i>Of which CV-19 pressures</i>			<i>7.161</i>
Total People			12.773
<i>Of which CV-19 pressures</i>			<i>13.246</i>
PUBLIC HEALTH			
Other Public Health	Underspend	Delay in oral health contract re-procurement as the service cannot safely be delivered in CV-19 circumstances. Of this, £0.034m relates to the recurrent grant uplift efficiency for 2020/21.	(0.125)
Substance Misuse	Underspend	Procurement efficiencies delivered additional savings. Of this, £0.078m relates to the recurrent grant uplift efficiency for 2020/21.	(0.278)
Sexual Health	Underspend	Procurement efficiencies and a change in tariffs delivered additional savings. Of this, £0.232m relates to the recurrent grant uplift efficiency for 2020/21.	(0.383)
Children and Young People	Underspend	Recurrent grant uplift efficiency	(0.155)
Public Health	COVID-19 Additional Cost	Mainly due to an increase in online access to STI testing and treatment and online contraception	0.442
Total Public Health			(0.499)
<i>Of which CV-19 pressures</i>			<i>0.442</i>
RESOURCES DIRECTORATE			
Financial Operations	COVID-19 Loss of Income	Loss of income from Assembly Hall events and registrars services (e.g. weddings) relating to cancellation of previously booked events and lack of new bookings	2.190
Financial Operations	COVID-19 Loss of Income	Commercial property income losses due to rent waivers and deferral arrangements to support local business, and the uncertain rental market causing delay to properties being let.	0.576
Digital Services	COVID-19 Additional Cost Risk	Upgrading of IT infrastructure due to increased home working and additional support and maintenance costs	1.726
Financial Operations	COVID-19 Loss of Income	Loss of court costs income due to court activities being closed and no hearings taking place	0.200
Law and Governance	COVID-19 Loss of Income	Loss in legal income from planning and property services	0.075
Financial Operations	Underspend	Historical budget provision for housing benefit claim errors that is no longer required based on recent years. The risk in this area is already managed corporately within the Council's reserves.	(0.880)
Total Resources			3.887
<i>Of which CV-19 pressures</i>			<i>4.767</i>
Directorates Total			35.997
<i>Of which CV-19 pressures</i>			<i>38.351</i>
CORPORATE			
We are Islington	COVID-19 Additional Cost	Estimated additional costs of running the 'We are Islington' support service	0.780
London Mortality Management	COVID-19 Additional Cost	Indicative Islington share of mortality management costs that are expected to be allocated across all London Councils	0.634
Re-profiled savings (COVID-19 related)	COVID-19 Additional Cost	Further re-profiling of the 3-year savings plan to reflect the impact of COVID-19	0.040
Re-profiled savings (non COVID-19 related)	Non COVID-19 Cost Pressure	Re-profiling of the 3-year saving plan to reflect revised milestones pre COVID-19	4.915
Undeliverable savings	Non COVID-19 Cost Pressure	Historical savings target that is no longer considered deliverable	0.968
Corporate Financing Account	Underspend	One-off underspend on the corporate financing budget, in part due to COVID-19 related slippage in the capital programme. This is pending more detailed review of the capital programme on an individual scheme basis.	(1.000)
Contract inflation	Underspend	Underspend on assumed contract inflation (ongoing)	(0.500)
Demographic growth	Underspend	One-off underspend on demographic growth budget provision in 2019/20 (fully committed in future years) due to additional Government funding for social care provided late in the 2019/20 budget setting process	(3.028)
Total Corporate Items			2.809
<i>Of which CV-19 pressures</i>			<i>1.454</i>
OVERALL TOTAL (before COVID-19 grant)			38.806
<i>Of which CV-19 pressures</i>			<i>39.805</i>
COVID-19 Grant (net of amount applied in 2019/20)			(14.310)
OVERALL TOTAL (after COVID-19 grant)			24.496