

Appendix 1: 2020/21 General Fund Key Variances - Month 5

Division	Type of Variance	Description	Over/(Under) Spend Month 5 £m
CHIEF EXECUTIVE'S DIRECTORATE			
Chief Executives Office	Non COVID-19 Cost Pressure	Overspends on running costs including postage and legal fees	0.014
Chief Executives Office	Non COVID-19 Cost Pressure	Net overspend on salaries	0.004
Communications	Non COVID-19 Cost Pressure	Net overspend on salaries and agency costs	0.115
Communications	Underspend	Net underspend on running expenses	(0.028)
Communications	Underspend	Net underspend within Print Services on printing, hardware, software expenses	(0.038)
Communications	Underspend	Additional income forecast within Print Services	(0.009)
Total Chief Executive's			0.058
<i>Of which CV-19 pressures</i>			<i>0.000</i>
ENVIRONMENT AND REGENERATION (E&R)			
Planning & Development	COVID-19 Additional Cost	Angel Business Improvement District (BID) grant	0.050
Public Protection	COVID-19 Additional Cost	Additional costs as a result of overtime and allowances	0.047
Public Protection	COVID-19 Additional Cost	Personal Protective Equipment (PPE)	0.028
Public Protection	COVID-19 Additional Cost	Parkguard - Covid-19 duties	0.100
Public Protection	COVID-19 Additional Cost	Additional Mortuary Costs	0.010
Public Realm	COVID-19 Additional Cost	Personal Protective Equipment (PPE)	0.043
Public Realm	COVID-19 Additional Cost	Additional costs as a result of overtime and allowances within the Greenspace & Leisure service	0.062
Public Realm	COVID-19 Additional Cost	Additional Covid spend in Fleet & Depots	0.018
Public Realm	COVID-19 Additional Cost	Additional costs relating to front-line service delivery with increased agency cover required for sickness/self-isolation at over 20%. Also additional park guard costs for enforcing social distancing (£0.018m per month) and overtime in BECC.	0.533
Public Protection	COVID-19 Loss of Income	Licensing and enforcement activity - tables and chairs FPNs etc.	0.448
Public Protection	COVID-19 Loss of Income	Land Charges	0.170
Public Protection	COVID-19 Loss of Income	Pest Control	0.020
Public Protection	COVID-19 Loss of Income	Fines and CPNs within the HMO Licensing service area	0.064
Public Protection	COVID-19 Loss of Income	Market rents waived	0.279
Public Realm	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	4.268
Public Realm	COVID-19 Loss of Income	Parks related income - sports income, park concessions and event income	0.537
Public Realm	COVID-19 Loss of Income	Parking related income around PCNs, P&D, Permits & Vouchers and Suspensions	10.892
Public Realm	COVID-19 Loss of Income	Commercial waste income	1.875
Public Realm	COVID-19 Loss of Income	Loss of Angel BID and textiles income	0.083
Public Realm	COVID-19 Loss of Income	Loss of income within Traffic & Engineering from Tfl	0.209
Public Realm	COVID-19 Loss of Income	Loss of Energy Services Income	0.006
Planning & Development	Non COVID-19 Cost Pressure	Net overspend within Development Control on employee costs mainly as a result of agency costs and the vacancy factor	0.436
Planning & Development	Non COVID-19 Cost Pressure	Additional costs on licences, advertising, printing costs and other supplies & services.	0.086
Planning & Development	Underspend	Net additional income mainly as a result of Housing Street Properties Fire Safety Inspections by Building Control and shortfall on DRP income.	(0.480)
Public Protection	Underspend	Net overspend on employee costs as a result of vacancies netted off by the vacancy factor	(0.005)
Public Protection	Non COVID-19 Cost Pressure	Net overspend on running costs and legal costs within the division	0.035
Public Protection	Underspend	Net additional income mainly as a result of income from trading standards monetary penalties and licensing income.	(0.069)
Public Realm	Underspend	Net underspend on employee costs within Greenspace & Leisure (including vacancy factor)	(0.054)
Public Realm	Non COVID-19 Cost Pressure	Net overspend on running costs throughout Greenspace & Leisure as a result of the commissioning of the Garden Classroom to run the Urban Forest School program, consultants fees offset by an underspend on purchases	0.009
Public Realm	Underspend	Net underspend in income mainly as a result of additional tree works income	(0.076)
Public Realm	Non COVID-19 Cost Pressure	Additional costs mainly due to the vacancy factor in Fleet & depots	0.041
Public Realm	Underspend	Net underspend on employee costs within Highways (including vacancy factor)	(0.467)
Public Realm	Non COVID-19 Cost Pressure	Net overspend on running costs within Highways & Energy Services	0.127
Public Realm	Non COVID-19 Income Pressu	Historic shortfall in income within Highways & Energy Services	0.106
Public Realm	Non COVID-19 Cost Pressure	Net overspend on salaries and vacancy factor within Parking	0.331
Public Realm	Non COVID-19 Cost Pressure	Overspend on NSL/PCN registration and other running costs within Parking	0.182
Public Realm	Non COVID-19 Cost Pressure	Management action required to reduce spend following Zero Based Budgeting exercise to include true cost of out of hours working	0.713
Public Realm	Non COVID-19 Cost Pressure	Net overspend on employee costs as a result of agency costs and the vacancy factor within Street Environmental Services offset by slight underspend in running costs	0.335
Public Realm	Underspend	Additional income within Street Environmental Services	(0.400)
Public Realm	Underspend	Net employee underspend and running cost underspend within Traffic & Engineering	(0.690)
Public Realm	Underspend	Acceleration of Low Traffic Neighbourhood and School Streets programmes	(2.958)
Total E&R			16.944
<i>Of which CV-19 pressures</i>			<i>19.742</i>
HOUSING			
Housing Needs	Non COVID-19 Cost Pressure	Legal Costs	0.359
Housing Needs	Non COVID-19 Cost Pressure	Islington Lettings	0.376
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	(0.604)
Housing Needs	Underspend	Specialist Support Team	(0.206)
Housing Needs	Underspend	Staffing/Other	(0.042)
NRPF	Underspend	NRPF Services (Statutory and Commercial)	(0.291)
Housing Needs	COVID-19 Additional Cost	Homelessness services	0.351
Housing Needs	COVID-19 Additional Cost	Rough sleeping - accommodating and supporting those brought into alternative accommodation	0.217
Housing Needs	COVID-19 Additional Cost	Housing - other excluding HRA	0.643
Housing Needs	COVID-19 Loss of Income	Other income losses	0.260
NRPF	COVID-19 Loss of Income	Other SFC income losses	0.050
Housing Needs	COVID-19 External Funding	Additional CV-19 Grant Income	(0.332)
Total Housing			1.189
<i>Of which CV-19 pressures</i>			<i>1.189</i>
CHILDREN, EMPLOYMENT AND SKILLS (CES)			
Youth and Communities	Underspend	Uncommitted growth funding in relation to Violence Against Woman and Girls (VAWG). This has programme has been commissioned for the year and does not require the full allocation of funding.	(0.050)

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Division	Type of Variance	Description	Over/(Under) Spend Month 5 £m
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	Ongoing 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 (pre-COVID 19)	0.169
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Increase in non-staffing costs in relation to supporting CLA	0.070
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Staffing pressure in the Children in Need provider service due to increased costs of funding staff provided through health	0.040
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Forecast overspend against the placements budget	0.570
Safeguarding and Family Support	Underspend	Application of placements contingency budget	(0.500)
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	(0.781)
Learning and Schools	Underspend	Paused implementation of growth for Bright Start outreach workers	(0.120)
Learning and Schools	Underspend	Forecast underspend against the Holiday Hunger budget	(0.053)
Learning and Schools	Non COVID-19 Cost Pressure	Base budget shortfall for the Post-16 bursary, which has been funded from a balance of one-off funding in prior years	0.070
Learning and Schools	Non COVID-19 Cost Pressure	Based budget shortfall for Holloway Pool funded from underspends in prior years	0.060
Learning and Schools	Non COVID-19 Cost Pressure	Legal costs in relation to SEND appeals	0.020
Employment, Skills and Culture	Underspend	Early delivery of saving from flexible retirements	(0.020)
Youth and Communities	COVID-19 Additional Cost Risk	Additional COVID-19 cost risks in the division	0.450
Safeguarding and Family Support	COVID-19 Additional Cost	Legal costs in relation to an increase in emergency applications for child protection orders	0.150
Safeguarding and Family Support	COVID-19 Additional Cost	Agency staff recruited to provide additional support to the Emergency Duty Service	0.008
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	0.148
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	Nursing costs in relation to children discharged from hospital during COVID-19 lockdown	0.027
Safeguarding and Family Support	COVID-19 Additional Cost	Increase in demand for crisis payments as more disabled children are remaining at home due to COVID-19 and potential additional care support to clients. This is a high level estimate at this stage	0.130
Safeguarding and Family Support	COVID-19 Additional Cost Risk	Additional COVID-19 cost risks in the division	0.593
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	2.778
Learning and Schools	COVID-19 Additional Cost	Estimated cost of the provision of food vouchers to children who are eligible for the early years Pupil Premium	0.026
Learning and Schools	COVID-19 Additional Cost	Personal Protective Equipment (PPE) for Children's Centres	0.007
Learning and Schools	COVID-19 Loss of Income	Loss of curriculum income in the SEN transport service	0.414
Learning and Schools	COVID-19 Additional Cost	Additional support to Mother Tongue Supplementary Schools over the summer	0.030
Learning and Schools	COVID-19 Loss of Income	Loss of income in relation to school absences	0.018
Learning and Schools	COVID-19 Additional Cost Risk	Additional COVID-19 cost risks in the division	1.238
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	0.797
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	0.084
Employment, Skills and Culture	COVID-19 Loss of Income	Estimated loss of income in Libraries, including the Education Library Service	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			7.226
<i>Of which CV-19 pressures</i>			<i>7.809</i>
ADULT SOCIAL SERVICES			
Integrated Community Services / Learning Disabilities	COVID-19 Additional Cost	Adult Social Care – additional demand	0.765
Integrated Community Services	COVID-19 Additional Cost	COVID-19 Hospital Discharge Service Placements	8.300
Integrated Community Services	COVID-19 External Funding	COVID-19 Hospital Discharge Service Placements Costs: Assumed income from NHS to the end of August 2020	(2.846)
Integrated Community Services	Underspend	Memory Cognition, Physical Support Placements and Mental Health	(4.379)
Integrated Community Services	COVID-19 Additional Cost	Adult Social Care – supporting the market	1.021
Integrated Community Services	COVID-19 External Funding	Infection Control Grant	(0.845)
Integrated Community Services	COVID-19 Additional Cost	Adult Social Care – workforce pressures	0.420
Integrated Community Services	COVID-19 Additional Cost	Adult Social Care - Personal Protective Equipment (PPE)	3.711
Integrated Community Services	COVID-19 Additional Cost	Adult Social Care - other	0.028
Integrated Community Services	COVID-19 Loss of Income	Reduction in service user contributions to packages of care	0.794
Integrated Community Services	Underspend	Impact of Covid-19 on In-House Day Services	(0.053)
Integrated Community Services	Non COVID-19 Cost Pressure	Operational Staffing	0.156
Integrated Community Services	Non COVID-19 Cost Pressure	Reablement Staffing	0.050
Integrated Community Services	Underspend	Safeguarding Vacancies	(0.079)
Strategy & Commissioning	Underspend	Carers Pool	(0.128)
Strategy & Commissioning	Non COVID-19 Cost Pressure	Integrated Community Equipment Service Pooled Budget	0.054
Total Adult Social Services			6.969
<i>Of which CV-19 pressures</i>			<i>6.969</i>
Total People			14.195
<i>Of which CV-19 pressures</i>			<i>14.778</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 Public Health grant uplift efficiency for 2020/21.	(0.138)
Other Public Health	Underspend	Efficiencies in the Public Health grant uplift	(0.656)

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Division	Type of Variance	Description	Over/(Under) Spend Month 5 £m
Substance Misuse	Underspend	Procurement efficiencies delivered additional savings. Of this, £0.078m relates to the recurrent Public Health grant uplift efficiency for 2020/21.	(0.211)
Sexual Health	Underspend	Procurement efficiencies and a change in tariffs delivered additional savings. Of this, £0.232m relates to the recurrent Public Health grant uplift efficiency for 2020/21. In M5, cost pressure of £65k has been added due to an increase in demand for SH E-service.	(0.321)
Public Health	COVID-19 Additional Cost	Mainly due to an increase in online access to STI testing and treatment and online contraception	0.387
Total Public Health			(0.939)
<i>Of which CV-19 pressures</i>			<i>0.387</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	1.596
Financial Operations	COVID-19 Additional Cost	Potential Assembly Hall re-opening costs: Air Handling System/Power Upgrade/technological/IT modification	0.161
Financial Operations	COVID-19 Additional Cost	Additional overtime/salary related expenditure incurred due to extra support and assistance provided to vulnerable and self-isolating people and communities at large	0.291
Financial Operations	COVID-19 Additional Cost	Crisis payments are being made to local residents to support people who are struggling to buy the basics (net of specific government grant funding)	0.270
Financial Management and Property	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	0.453
Digital Services	COVID-19 Additional Cost Risk	Upgrading of IT infrastructure due to increased home working and additional support and maintenance costs. This is net of assumed funding from earmarked reserves for non COVID-19 related IT project costs.	1.951
Financial Operations	COVID-19 Loss of Income	Loss of court costs income due to court activities being closed and no hearings taking place	0.500
Law and Governance	COVID-19 Loss of Income	Loss of legal income from planning and property services	0.075
Total Resources			5.297
<i>Of which CV-19 pressures</i>			<i>5.297</i>
Directorates Total			36.744
<i>Of which CV-19 pressures</i>			<i>41.393</i>
CORPORATE			
We are Islington	COVID-19 Additional Cost	Estimated additional costs of running the 'We are Islington' support service that not reflected in directorate forecasts	0.378
London Mortality Management	COVID-19 Additional Cost	Estimated pressure in relation to mortality management costs allocated across London councils	1.384
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	0.967
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)
Vacancy factor	Underspend	Agreed vacancy factor management action across the council with effect from 1 July 2020 (9 months part-year effect), excluding services where vacancies have to be covered for safeguarding or service performance reasons	(2.385)
Total Corporate Items			0.771
<i>Of which CV-19 pressures</i>			<i>1.802</i>
OVERALL TOTAL (before COVID-19 grant)			37.515
<i>Of which CV-19 pressures</i>			<i>43.195</i>
COVID-19 Grant (net of amount applied in 2019/20)			(17.277)
OVERALL TOTAL (after COVID-19 grant)			20.238