

**Appendix 1: 2020/21 General Fund Key Variances - Month 9**

| Division                                      | Type of Variance             | Description  | Over/(Under) Spend Month 9<br>£m |
|---|------------------------------|--|----------------------------------|
| <b>CHIEF EXECUTIVE'S DIRECTORATE</b>          |                              |  |                                  |
| Chief Executives Office                       | Non COVID-19 Cost Pressure   | Overspends on running costs including postage and legal fees   | 0.013                            |
| Chief Executives Office                       | Non COVID-19 Cost Pressure   | Net overspend on salaries.   | 0.007                            |
| Communications                                | Non COVID-19 Cost Pressure   | Net overspend on salaries and agency costs   | 0.006                            |
| Communications                                | Non COVID-19 Cost Pressure   | Consultants costs  | 0.030                            |
| Communications                                | Non COVID-19 Income Pressure | Shortfall in advertising income  | 0.013                            |
| Communications                                | Underspend                   | Net underspend on running expenses   | (0.033)                          |
| Communications                                | Non COVID-19 Cost Pressure   | Net overspend within Print Services on employee costs mainly as a result of the vacancy factor   | 0.007                            |
| Communications                                | Non COVID-19 Cost Pressure   | Net overspend within Print Services on printing, hardware, software expenses   | 0.009                            |
| Communications                                | Underspend                   | Additional income forecast within Print Services   | (0.050)                          |
| Community Wealth Building                     | Underspend                   | Net underspend on employee costs and non staffing budgets  | (0.195)                          |
| Strategy & Change                             | Non COVID-19 Cost Pressure   | Net overspend on employee costs  | 0.003                            |
| Strategy & Change                             | Underspend                   | General underspend on running expenses   | (0.007)                          |
| Community Wealth Building                     | 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                            |
| Community Wealth Building                     | COVID-19 Loss of Income      | Loss of advertising income   | 0.007                            |
| Community Wealth Building                     | COVID-19 Additional Cost     | Angel Business Improvement District (BID) grant  | 0.050                            |
| <b>Total Chief Executive's</b>                |                              |  | <b>0.314</b>                     |
| <i>Of which CV-19 pressures</i>               |                              |  | <i>0.510</i>                     |
| <b>ENVIRONMENT AND REGENERATION (E&amp;R)</b> |                              |  |                                  |
| Public Protection                             | COVID-19 Additional Cost     | Additional costs as a result of overtime and allowances  | 0.092                            |
| Public Protection                             | COVID-19 Additional Cost     | Personal Protective Equipment (PPE)  | 0.029                            |
| 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     | Additional Covid spend in Fleet & Depots   | 0.112                            |
| Public Realm                                  | COVID-19 Additional Cost     | Personal Protective Equipment (PPE) and flyers   | 0.142                            |
| Public Realm                                  | COVID-19 Additional Cost     | Additional costs as a result of overtime and allowances within the Greenspace & Leisure service  | 0.182                            |
| Public Realm                                  | COVID-19 Additional Cost     | Highways Covid-19 Expenditure (line marking, agency etc.)  | 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 COVID-19 park guard costs for enforcing social distancing (£0.018m per month) and overtime in BECC. | 0.715                            |
| Planning & Development                        | COVID-19 Loss of Income      | Loss of income on planning application fees  | 0.300                            |
| Public Protection                             | COVID-19 Loss of Income      | Licensing and enforcement activity - tables and chairs FPNs etc.   | 0.417                            |
| Public Protection                             | COVID-19 Loss of Income      | Land Charges   | 0.112                            |
| Public Protection                             | COVID-19 Loss of Income      | Pest Control   | 0.029                            |
| 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  | 0.552                            |
| Public Realm                                  | COVID-19 Loss of Income      | Parking related income around PCNs, P&D, Permits & Vouchers and Suspensions  | 11.529                           |
| Public Realm                                  | COVID-19 Loss of Income      | Commercial waste income  | 2.175                            |
| Public Realm                                  | COVID-19 Loss of Income      | Loss of Angel BID and textiles income  | 0.024                            |
| Public Realm                                  | COVID-19 Loss of Income      | Loss of income within Traffic & Engineering from TFL   | 0.300                            |
| Public Realm                                  | COVID-19 Loss of Income      | Loss of Energy Services Income   | 0.124                            |
| 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   | 0.415                            |
| Planning & Development                        | Non COVID-19 Cost Pressure   | Net underspend on licences, advertising, printing costs, activities and other supplies & services.   | 0.016                            |
| 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.   | (0.225)                          |
| Public Protection                             | Underspend                   | Net underspend on employee costs as a result of vacancies netted off by the vacancy factor   | (0.095)                          |
| Public Protection                             | Non COVID-19 Cost Pressure   | Net overspend on running costs and legal costs within the division   | 0.007                            |
| Public Protection                             | Underspend                   | Net additional income mainly as a result of income from trading standards monetary penalties and licensing income.   | (0.062)                          |
| Public Realm                                  | Underspend                   | Net underspend on employee costs within Greenspace & Leisure (including vacancy factor)  | (0.194)                          |
| Public Realm                                  | Underspend                   | Net underspend on running costs throughout Greenspace & Leisure as a result of underspends on supplies/services offset by the commissioning of the Garden Classroom to run the Urban Forest School program and consultants fees                            | (0.013)                          |
| Public Realm                                  | Underspend                   | Net underspend in income mainly as a result of additional tree works income/s106   | (0.212)                          |
| Public Realm                                  | Non COVID-19 Cost Pressure   | Additional employee costs mainly due to the vacancy factor and agency costs in Fleet & Depots  | 0.045                            |
| Public Realm                                  | Non COVID-19 Cost Pressure   | General non pay overspend throughout the Fleet & Depots service mainly due to lifecycle replacement items and a new procurement system   | 0.131                            |
| Public Realm                                  | Underspend                   | Net underspend on employee costs within Highways (including vacancy factor)  | (0.484)                          |
| Public Realm                                  | Non COVID-19 Cost Pressure   | Net overspend on running costs within Highways & Energy Services   | 0.129                            |
| Public Realm                                  | Underspend                   | Improved position of income within Highways & Energy Services  | (0.069)                          |
| Public Realm                                  | Non COVID-19 Cost Pressure   | Slight underspend on general services within Parking   | (0.095)                          |
| 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                                  | Underspend                   | Net underspend on employee costs as a result of agency costs, redundancy costs and the vacancy factor within Street Environmental Services   | (0.509)                          |
| Public Realm                                  | Underspend                   | Net underspend on running costs mainly as a result of transport recharges and training   | (0.241)                          |
| Public Realm                                  | Underspend                   | Additional income within Street Environmental Services   | (0.707)                          |
| Public Realm                                  | Underspend                   | Net employee underspend and running cost underspend within Traffic & Engineering   | (0.450)                          |
| Public Realm                                  | Underspend                   | Acceleration of Low Traffic Neighbourhood and School Streets programmes  | (2.548)                          |
| <b>Total E&amp;R</b>                          |                              |  | <b>17.126</b>                    |
| <i>Of which CV-19 pressures</i>               |                              |  | <i>21.571</i>                    |
| <b>HOUSING</b>                                |                              |  |                                  |
| Housing Needs                                 | Non COVID-19 Cost Pressure   | Legal Costs  | 0.292                            |
| Housing Needs                                 | Non COVID-19 Cost Pressure   | Islington Lettings   | 0.366                            |
| Housing Needs                                 | Underspend                   | Bad Debt   | (0.110)                          |
| Housing Needs                                 | Non COVID-19 Cost Pressure   | SHPS (Single Persons Homelessness Prevention Scheme)   | 0.418                            |
| Housing Needs                                 | Non COVID-19 Cost Pressure   | Temporary Accommodation: Nightly Booked/PSL  | 0.224                            |
| Housing Needs                                 | Underspend                   | Specialist Support Team  | (0.201)                          |
| Housing Needs                                 | Underspend                   | Staffing/Other   | (0.581)                          |
| NRPF  | Underspend                   | NRPF Services (Statutory and Commercial)   | (0.461)                          |
| Housing Needs                                 | COVID-19 Additional Cost     | Homelessness services  | 0.409                            |

**Appendix 1: 2020/21 General Fund Key Variances - Month 9**

| Division                                     | Type of Variance              | Description   | Over/(Under) Spend Month 9<br>£m |
|--|-------------------------------|---|----------------------------------|
| Housing Needs                                | COVID-19 Additional Cost      | Rough sleeping - accommodating and supporting those brought into alternative accommodation  | 0.583                            |
| Housing Needs                                | COVID-19 Additional Cost      | Housing - other excluding HRA   | 0.430                            |
| Housing Needs                                | COVID-19 Loss of Income       | Other income losses   | 0.100                            |
| NRPF   | COVID-19 Loss of Income       | Other SFC income losses   | 0.010                            |
| Housing Needs                                | COVID-19 External Funding     | Additional CV-19 Grant Income   | (1.479)                          |
| <b>Total Housing</b>                         |                               |   | <b>0.000</b>                     |
| <i>Of which CV-19 pressures</i>              |                               |   | <i>0.053</i>                     |
| <b>CHILDREN, EMPLOYMENT AND SKILLS (CES)</b> |                               |   |                                  |
| Youth and Communities                        | Underspend                    | Uncommitted growth funding in relation to VAWG. This has programme has been commissioned for the year and does not require the full allocation of funding   | (0.050)                          |
| 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    | Increase in non-staffing costs in relation to supporting CLA  | 0.000                            |
| Safeguarding and Family Support              | Non COVID-19 Cost Pressure    | Staffing pressure in the CIN provider service due to increased costs of funding staff provided through health   | 0.055                            |
| Safeguarding and Family Support              | Non COVID-19 Cost Pressure    | Increased demand on temporary accommodation (non-COVID-19)  | 0.054                            |
| Safeguarding and Family Support              | Non COVID-19 Cost Pressure    | Increase in Short Breaks activities   | 0.097                            |
| Safeguarding and Family Support              | Non COVID-19 Cost Pressure    | Legal costs from increased care proceedings (non-COVID-19)  | 0.344                            |
| Safeguarding and Family Support              | Non COVID-19 Cost Pressure    | Pressure against Clinical posts, due to structural shortfall in core budget   | 0.026                            |
| Safeguarding and Family Support              | Non COVID-19 Cost Pressure    | Overtime paid to staff to perform additional duties during the Ofsted inspection  | 0.016                            |
| Safeguarding and Family Support              | Non COVID-19 Cost Pressure    | Pressure against independent fostering agency and residential placements, due to delays to planned transformation work to redirect and reduce placement numbers, as a result of Covid. Overspends partially offset by underspends against joint agency provision and permanency placements. | 1.021                            |
| 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 form schools (pre-COVID 19)  | 0.132                            |
| Learning and Schools                         | Underspend                    | Staff vacancies in school support services  | (0.017)                          |
| Learning and Schools                         | Underspend                    | Potential underspend against the Universal Free School Meals budget as a result of pupils being at home   | (0.781)                          |
| Learning and Schools                         | Underspend                    | Paused implementation of growth for Bright Start outreach workers due to cost pressures in the Council  | (0.120)                          |
| Learning and Schools                         | Underspend                    | Forecast underspend against the Holiday Hunger budget   | (0.053)                          |
| Learning and Schools                         | Non COVID-19 Cost Pressure    | There is an ongoing base budget pressure relating to the council's Post-16 bursary, previously funded from a balance of one-off funding.  | 0.070                            |
| Learning and Schools                         | Non COVID-19 Cost Pressure    | Ongoing base budget pressure in relation to Holloway Pool   | 0.060                            |
| Learning and Schools                         | Non COVID-19 Cost Pressure    | Legal costs in relation to SEND appeals   | 0.024                            |
| Learning and Schools                         | Non COVID-19 Cost Pressure    | Increase in demand for school uniform grants  | 0.020                            |
| 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.   | 0.325                            |
| 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 as a result of COVID-19  | 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 caring for young people while they are at home   | 0.059                            |
| Safeguarding and Family Support              | COVID-19 Additional Cost      | Additional financial support provided to care leavers through the summer. There is the potential to meet £54k 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   | 0.071                            |
| Safeguarding and Family Support              | COVID-19 Additional Cost      | Delay to moving families out of temporary accommodation due to COVID-19   | 0.064                            |
| Safeguarding and Family Support              | COVID-19 Additional Cost      | 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 due to COVID-19  | 2.422                            |
| 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 Loss of Income       | Loss of curriculum income in the SEN transport service  | 0.096                            |
| 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   | 0.032                            |
| Learning and Schools                         | COVID-19 Additional Cost      | Cost of providing free school meals during autumn half-term and on the additional inset days in the run up to Christmas   | 0.180                            |
| Learning and Schools                         | COVID-19 Additional Cost      | Sunk costs in relation to Upward Bound that are not recoverable due to COVID-19   | 0.014                            |
| Learning and Schools                         | COVID-19 Additional Cost Risk | Additional COVID-19 cost risks in the division  | 0.724                            |
| Learning and Schools                         | COVID-19 Loss of Income Risk  | Additional COVID-19 income risks in the division  | 0.175                            |
| 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   | 0.695                            |
| 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                            |
| Partnerships and Service Support             | COVID-19 Additional Cost      | Additional costs of cleaning BSF schools due to COVID-19 (Council share)  | 0.083                            |
| Partnerships and Service Support             | COVID-19 Additional Cost Risk | Additional COVID-19 cost risks in the division  | 0.150                            |
| Employment, Skills and Culture               | COVID-19 Loss of Income       | Estimated loss of income in the Arts Service due to COVID-19  | 0.084                            |
| 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                            |
| <b>Total CES</b>                             |                               |   | <b>6.771</b>                     |
| <i>Of which CV-19 pressures</i>              |                               |   | <i>6.493</i>                     |
| <b>ADULT SOCIAL SERVICES</b>                 |                               |   |                                  |
| Integrated Community Services                | COVID-19 Additional Cost      | Adult Social Care – workforce pressures   | 0.853                            |
| Integrated Community Services                | COVID-19 Additional Cost      | COVID-19 Hospital Discharge Service Placements  | 6.711                            |
| Integrated Community Services                | COVID-19 External Funding     | COVID-19 Hospital Discharge Service Placements Costs: Assumed income from NHS   | (6.711)                          |

**Appendix 1: 2020/21 General Fund Key Variances - Month 9**

| Division  | Type of Variance           | Description  | Over/(Under) Spend Month 9<br>£m |
|---|----------------------------|--|----------------------------------|
| Integrated Community Services                     | Underspend                 | Memory Cognition, Physical Support Placements and Mental Health  | (0.062)                          |
| Integrated Community Services                     | COVID-19 Additional Cost   | Adult Social Care – supporting the market  | 2.006                            |
| Learning Disabilities                             | COVID-19 Additional Cost   | Additional care packages in LD to replace day services   | 0.648                            |
| Integrated Community Services                     | COVID-19 External Funding  | Infection Control Grant  | (1.830)                          |
| Integrated Community Services                     | COVID-19 Additional Cost   | Adult Social Care - Personal Protective Equipment (PPE)  | 1.599                            |
| 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  | 1.096                            |
| In House Services                                 | Underspend                 | Impact of COVID-19 on In-House Day Services  | (0.013)                          |
| In House Services                                 | Non COVID-19 Cost Pressure | Reablement Staffing  | 0.030                            |
| Strategy & Commissioning                          | Non COVID-19 Cost Pressure | Integrated Community Equipment Service Pooled Budget   | 0.058                            |
| Strategy & Commissioning                          | Underspend                 | Commissioning Staffing Vacancies   | (0.141)                          |
| Strategy & Commissioning                          | Non COVID-19 Cost Pressure | Intermediate Care Staffing   | 0.027                            |
| Adult Social Care                                 | Non COVID-19 Cost Pressure | Adult Social Care Management Costs   | 0.010                            |
| <b>Total Adult Social Services</b>                |                            |  | <b>4.309</b>                     |
| <i>Of which CV-19 pressures</i>                   |                            |  | <i>4.400</i>                     |
| <b>Total People</b>                               |                            |  | <b>11.080</b>                    |
| <i>Of which CV-19 pressures</i>                   |                            |  | <i>10.893</i>                    |
| <b>PUBLIC HEALTH</b>                              |                            |  |                                  |
| Children & Young People                           | Non COVID-19 Cost Pressure | Minor Staffing Movement Costs  | 0.008                            |
| Other Public Health                               | Underspend                 | Efficiencies in the Public Health grant uplift   | (0.642)                          |
| Sexual Health                                     | Underspend                 | Activity has considerably dropped this year which has resulted in LBI paying less to providers. The department has now negotiated and agreed baseline tariffs with the providers. The service also received £321k in Prep funding this year. | (0.378)                          |
| Substance Misuse                                  | Underspend                 | Procurement efficiencies delivered additional savings.   | (0.163)                          |
| Sexual Health                                     | COVID-19 Additional Cost   | Mainly due to an increase in online access to STI testing and treatment and online contraception   | 0.291                            |
| <b>Total Public Health</b>                        |                            |  | <b>(0.884)</b>                   |
| <i>Of which CV-19 pressures</i>                   |                            |  | <i>0.291</i>                     |
| <b>RESOURCES DIRECTORATE</b>                      |                            |  |                                  |
| 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 as well as emergency assistance grant.  | 1.270                            |
| Financial Operations                              | COVID-19 Additional Cost   | Potential Assembly Hall re-opening costs: Air Handling System/Power Upgrade/technological/IT modification  | 0.235                            |
| 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)  | 0.595                            |
| Digital Services                                  | COVID-19 Additional Cost   | 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.                                 | 1.972                            |
| Financial Operations                              | COVID-19 Loss of Income    | Loss of court costs income due to court activities being closed and no hearings taking place   | 0.700                            |
| Digital Services                                  | COVID-19 Additional Cost   | WFH, ICT and Office Equipment support  | 0.500                            |
| Law and Governance                                | COVID-19 Loss of Income    | Loss of legal income from planning and property services   | 0.042                            |
| Resources Others (department as a whole)          | Underspend                 | Includes corporate support for legal case management system  | (1.580)                          |
| <b>Total Resources</b>                            |                            |  | <b>4.025</b>                     |
| <i>Of which CV-19 pressures</i>                   |                            |  | <i>5.605</i>                     |
| <b>Directorates Total</b>                         |                            |  | <b>31.661</b>                    |
| <i>Of which CV-19 pressures</i>                   |                            |  | <i>38.923</i>                    |
| <b>CORPORATE</b>                                  |                            |  |                                  |
| We are Islington                                  | COVID-19 Additional Cost   | Estimated additional costs of running the 'We are Islington' support service that not reflected in directorate forecasts   | 0.619                            |
| London Mortality Management                       | COVID-19 Additional Cost   | Estimated pressure in relation to mortality management costs allocated across London councils  | 1.082                            |
| Re-profiled savings (non COVID-19 related)        | Non COVID-19 Cost Pressure | Re-profiling of the 3-year saving plan following review at the end of the previous financial year  | 2.780                            |
| 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  | 2.175                            |
| Undeliverable savings                             | Non COVID-19 Cost Pressure | Historical savings target that is no longer considered deliverable   | 0.968                            |
| Corporate Financing Account                       | Underspend                 | Estimated one-off underspend on the corporate financing budget, in part due to COVID-19 related slippage in the capital programme  | (1.000)                          |
| Contract inflation                                | Underspend                 | Underspend on assumed contract inflation, of which £0.500m ongoing and £0.750m one-off in nature   | (1.250)                          |
| 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)                          |
| Reserve movements                                 | Non COVID-19 Cost Pressure | In-year budget pressure in relation to previously budgeted drawdowns from earmarked reserves that now needs to be maintained in reserves in light of COVID-19 related budget pressures and hardening budget risks over the medium term.      | 3.084                            |
| <b>Total Corporate Items</b>                      |                            |  | <b>6.073</b>                     |
| <i>Of which CV-19 pressures</i>                   |                            |  | <i>3.876</i>                     |
| <b>IN-YEAR GENERAL FUND</b>                       |                            |  | <b>37.734</b>                    |
| <i>Of which CV-19 pressures</i>                   |                            |  | <i>42.799</i>                    |
| <b>COVID-19 Collection Fund Losses</b>            |                            |  | <b>4.737</b>                     |
| <b>OVERALL GENERAL FUND</b>                       |                            |  | <b>42.471</b>                    |
| <i>Of which CV-19 pressures</i>                   |                            |  | <i>47.536</i>                    |
| COVID-19 Grant (net of amount applied in 2019/20) |                            |  | (26.043)                         |
| SFC Compensation Full Year Estimate               |                            |  | (16.491)                         |
| Assumed Tax Guarantee Scheme Compensation         |                            |  | (2.478)                          |
| Transfer to COVID-19 Reserve                      |                            |  | 2.541                            |
| Unplanned Transfer from GF Balances               |                            |  | 0.000                            |
| <b>FORECAST NET GENERAL FUND</b>                  |                            |  | <b>0.000</b>                     |