

Appendix 1: 2020/21 General Fund Key Variances - Month 10

Division	Type of Variance	Description	Over/(Under) Spend Month 10 £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.	0.010
Communications	Non COVID-19 Cost Pressure	Net overspend on salaries and agency costs	0.002
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	0.039
Communications	Underspend	Additional income forecast within Print Services	(0.080)
Community Wealth Building	Underspend	Net underspend on employee costs and non staffing budgets	(0.169)
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
Total Chief Executive's			0.340
<i>Of which CV-19 pressures</i>			<i>0.510</i>
ENVIRONMENT AND REGENERATION (E&R)			
Public Protection	COVID-19 Additional Cost	Additional costs as a result of overtime and allowances	0.138
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	0.202
Public Realm	COVID-19 Additional Cost	Personal Protective Equipment (PPE) and flyers	0.157
Public Realm	COVID-19 Additional Cost	Additional costs as a result of overtime and allowances within the Greenspace & Leisure service	0.228
Public Realm	COVID-19 Additional Cost	Highways Covid-19 Expenditure (line marking, agency, social distancing etc.)	0.124
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.	0.794
Planning & Development	COVID-19 Loss of Income	Loss of income on planning application fees	0.206
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	0.451
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	4.886
Public Realm	COVID-19 Loss of Income	Parks related income - sports income, park concessions and event income	0.620
Public Realm	COVID-19 Loss of Income	Parking related income around PCNs, P&D, Permits & Vouchers and Suspensions	14.650
Public Realm	COVID-19 Loss of Income	Commercial waste income	2.375
Public Realm	COVID-19 Loss of Income	Loss of Angel BID and textiles income	0.057
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	0.101
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	0.403
Planning & Development	Non COVID-19 Cost Pressure	Net underspend on licences, advertising, printing costs, activities and other supplies & services.	0.060
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.	(0.077)
Public Protection	Underspend	Net underspend on employee costs as a result of vacancies netted off by the vacancy factor	(0.139)
Public Protection	Non COVID-19 Cost Pressure	Net overspend on running costs and legal costs within the division	0.028
Public Protection	Underspend	Net additional income mainly as a result of income from trading standards monetary penalties and licensing income.	(0.074)
Public Realm	Underspend	Net underspend on employee costs within Greenspace & Leisure (including vacancy factor)	(0.235)
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 related fees	(0.014)
Public Realm	Underspend	Net underspend in income mainly as a result of additional tree works income/s106	(0.228)
Public Realm	Non COVID-19 Cost Pressure	Additional employee costs mainly due to the vacancy factor and agency costs in Fleet & Depots	0.065
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	0.139
Public Realm	Underspend	Net underspend on employee costs within Highways (including vacancy factor)	(0.196)
Public Realm	Non COVID-19 Cost Pressure	Net overspend on running costs within Highways & Energy Services	0.127
Public Realm	Underspend	Improved position of income within Highways & Energy Services	(0.358)
Public Realm	Underspend	Underspends on general services and NSL/PCN registration fees within Parking	(0.362)
Public Realm	Underspend	Additional suspension income within Parking forecast	(0.082)
Public Realm	Non COVID-19 Cost Pressure	Revised salary costs forecast within Parking	0.099
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	(1.178)
Public Realm	Underspend	Net underspend on running costs mainly as a result of transport recharges and training	(0.294)
Public Realm	Underspend	Additional income within Street Environmental Services	(0.707)
Public Realm	Underspend	Net employee underspend and running cost underspend within Traffic & Engineering	(0.446)
Public Realm	Underspend	Acceleration of Low Traffic Neighbourhood and School Streets programmes	(2.548)
Total E&R			20.745
<i>Of which CV-19 pressures</i>			<i>26.050</i>
HOUSING			
Housing Needs	Non COVID-19 Cost Pressure	Legal Costs	0.286
Housing Needs	Non COVID-19 Cost Pressure	Islington Lettings	0.366
Housing Needs	Underspend	Bad Debt	(0.119)
Housing Needs	Non COVID-19 Cost Pressure	SHPS (Single Persons Homelessness Prevention Scheme)	0.390
Housing Needs	Non COVID-19 Cost Pressure	Temporary Accommodation: Nightly Booked/PSL	0.356
Housing Needs	Underspend	Specialist Support Team	(0.202)

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Housing Needs	Underspend	Staffing/Other	(0.551)
NRPF	Underspend	NRPF Services (Statutory and Commercial)	(0.529)
Housing Needs	COVID-19 Additional Cost	Homelessness services	0.428
Housing Needs	COVID-19 Additional Cost	Rough sleeping - accommodating and supporting those brought into alternative accommodation	0.550
Housing Needs	COVID-19 Additional Cost	Housing - other excluding HRA	0.403
Housing Needs	COVID-19 Loss of Income	Other income losses	0.091
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)
Total Housing			0.000
<i>Of which CV-19 pressures</i>			<i>0.003</i>
CHILDREN, EMPLOYMENT AND SKILLS (CES)			
Youth and Communities	Underspend	Uncommitted growth funding in relation to VAWG. This 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.	(0.249)
Youth and Communities	Non COVID-19 Cost Pressure	On-going repairs and maintenance pressure in relation to youth and play provision across the borough	0.075
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Staffing and non-staffing cost pressures across the service	0.092
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	0.033
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Increased demand on temporary accommodation (non COVID-19)	0.033
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Increase in Short Breaks activities	0.000
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Legal costs from increased care proceedings (non-COVID-19)	0.442
Safeguarding and Family Support	Underspend	Surplus Home Office Grant in relation to UASC	(0.208)
Learning and Schools	Non COVID-19 Income Pressure	Reduction in purchase of annual service packages for schools (pre-COVID 19)	0.115
Learning and Schools	Underspend	Staff vacancies in school support services	(0.090)
Learning and Schools	Underspend	Potential underspend against the Universal Free School Meals budget as a result of pupils being at home	(0.734)
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	(0.070)
Learning and Schools	Underspend	Unallocated grant aid budget for community nurseries	(0.045)
Learning and Schools	Underspend	Staffing underspend in Early Years	(0.082)
Learning and Schools	Non COVID-19 Cost Pressure	The Council's Post-16 bursary has been funded from a balance of one-off funding from prior-years which is due to run out in 2021/22, therefore this creates an ongoing cost pressure for the Council	0.039
Learning and Schools	Non COVID-19 Cost Pressure	Legal costs in relation to SEND appeals	0.059
Learning and Schools	Non COVID-19 Cost Pressure	Increase in demand for school uniform grants	0.025
Learning and Schools	Non COVID-19 Cost Pressure	Increase in demand for personal budgets in the SEN transport service	0.115
Partnerships and Service Support	Non COVID-19 Cost Pressure	Council costs in relation to Holloway Pool for which there is no budget	0.060
Partnerships and Service Support	Underspend	Net forecast staffing underspend in Partnerships and Service Support	(0.156)
Employment, Skills and Culture	Underspend	Early delivery of saving from flexible retirements	(0.020)
Employment, Skills and Culture	Underspend	Net staffing underspend across Employment, Skills and Culture	(0.083)
Employment, Skills and Culture	Underspend	Income in the Arts and Culture Service in relation to previous years	(0.017)
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	Pressure against independent fostering agency, residential placements, and supported accommodation mainly as a result of COVID-19. Includes changes to personal budgets as a result of Covid-19 and emergency rooms commissioned for self-isolation. Overspends partially offset by underspends against joint agency provision and permanency placements.	2.609
Safeguarding and Family Support	Underspend	Application of placements contingency budget	(0.500)
Safeguarding and Family Support	COVID-19 Additional Cost	Legal costs in relation to an increase in emergency applications for child protection orders	0.163
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 is being 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 (previously reported as a non COVID-19 cost pressure)	0.064
Safeguarding and Family Support	COVID-19 Additional Cost	Additional COVID-19 cost risks in the division	0.456
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 Additional Cost	Additional costs of supporting schools due to COVID-19	0.017
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	2.646
Learning and Schools	Underspend	Reduced costs of provision of early education and childcare during periods of lockdown due to reduced numbers of children in Children's Centres	(0.889)
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	Loss of traded income due to COVID-19 - this was previously categorised as a cost risk	0.075
Learning and Schools	COVID-19 Additional Cost	Purchase of PPE for Children's Centres	0.035
Learning and Schools	COVID-19 Additional Cost	Underwriting income for holiday childcare provision (previously reported as a COVID-19 cost risk)	0.037
Learning and Schools	COVID-19 Loss of Income	Loss of curriculum income in the SEN transport service and increased costs of provision under social distancing (previously reported as a cost risk)	0.236
Learning and Schools	COVID-19 Additional Cost	Additional support to Mother Tongue Supplementary Schools over the summer	0.015
Learning and Schools	COVID-19 Loss of Income	Loss of income in relation to school absences	0.021
Learning and Schools	COVID-19 Additional Cost	Cost of providing free school meals during autumn half-term and during the additional inset days in the run up to Christmas	0.140
Learning and Schools	COVID-19 Additional Cost Risk	Sunk costs in relation to Upward Bound that are not recoverable due to COVID-19	0.014

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Division	Type of Variance	Description	Over/(Under) Spend Month 10 £m
Learning and Schools	COVID-19 Additional Cost Risk	Additional COVID-19 cost risks in the division	0.100
Learning and Schools	COVID-19 Loss of Income Risk	Additional COVID-19 income risks in the division	0.000
Partnerships and Service Support	COVID-19 Loss of Income	Estimated net loss of income at Cardfields and the Laycock Centre as a result of COVID-19 after allowing for cost reductions	0.310
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	0.030
Employment, Skills and Culture	COVID-19 Loss of Income	Estimated loss of income in the Arts Service due to COVID-19	0.057
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	Underspend	Reduced costs of providing the Libraries Service due to COVID-19	(0.211)
Employment, Skills and Culture	COVID-19 Additional Cost	Estimated cost of 50 Chromebooks for vulnerable adults	0.015
Total CES			5.666
<i>Of which CV-19 pressures</i>			<i>6.502</i>
ADULT SOCIAL SERVICES			
Integrated Community Services	COVID-19 Additional Cost	Adult Social Care – workforce pressures	1.09
Integrated Community Services	COVID-19 External Funding	Workforce Development Grant	-0.643
Integrated Community Services	COVID-19 Additional Cost	COVID-19 Hospital Discharge Service Placements	6.75
Integrated Community Services	COVID-19 External Funding	COVID-19 Hospital Discharge Service Placements Costs: Assumed income from NHS	-6.75
Integrated Community Services	COVID-19 Additional Cost	Adult Social Care – supporting the market	2.006
Learning Disabilities	Non COVID-19 Cost Pressure	LD Care Packages	0.317
Integrated Community Services	COVID-19 External Funding	Infection Control Grant	-1.83
Integrated Community Services	COVID-19 Additional Cost	Adult Social Care - Personal Protective Equipment (PPE)	1.577
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	1.225
In House Services	Underspend	Impact of COVID-19 on In-House Day Services	-0.111
In House Services	Underspend	Reablement Staffing	-0.014
Integrated Community Services	Non COVID-19 Cost Pressure	Mental Health Social Worker Uplift	0.056
Strategy & Commissioning	Underspend	Commissioning Staffing Vacancies	-0.162
Strategy & Commissioning	Underspend	Transport Underspend due to closure of Day Centres	-0.322
Strategy & Commissioning	Non COVID-19 Cost Pressure	Intermediate Care Staffing	0.023
Strategy & Commissioning	Underspend	Carers Pool	-0.024
Total Adult Social Services			3.216
<i>Of which CV-19 pressures</i>			<i>3.453</i>
Total People			8.882
<i>Of which CV-19 pressures</i>			<i>9.955</i>
PUBLIC HEALTH			
Children & Young People	Non COVID-19 Cost Pressure	Minor Staffing Movement Costs	0.008
Obesity and Physical Activity	Non COVID-19 Cost Pressure	The division confirmed that activity has increased for Making Every Contact Count (MECC), resulting in increased costs.	0.035
Other Public Health	Underspend	Efficiencies in the Public Health grant uplift	(0.604)
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.	(0.379)
Substance Misuse	Underspend	Procurement efficiencies delivered additional savings.	(0.163)
Public Health	Underspend	The department has decided to draw down £770k from PH reserves to help mitigate Covid-19 PH pressures across the Council. £253k has already been earmarked and recognised by appropriate department.	(0.517)
Sexual Health	COVID-19 Additional Cost	Mainly due to an increase in online access to STI testing and treatment and online contraception	0.297
Total Public Health			(1.323)
<i>Of which CV-19 pressures</i>			<i>0.297</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 as well as emergency assistance grant.	1.460
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	0.609
Digital Services	COVID-19 Additional Cost	WFH, ICT and Office Equipment support	0.204
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	Including general savings and corporate and contingency support.	(1.524)
Total Resources			3.884
<i>Of which CV-19 pressures</i>			<i>5.408</i>
Directorates Total			32.528
<i>Of which CV-19 pressures</i>			<i>42.223</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	0.489
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)
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)

Appendix 1: 2020/21 General Fund Key Variances - Month 10

Division	Type of Variance	Description	Over/(Under) Spend Month 10 £m
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
Total Corporate Items			7.193
<i>Of which CV-19 pressures</i>			<i>3.746</i>
IN-YEAR GENERAL FUND			39.721
<i>Of which CV-19 pressures</i>			<i>45.969</i>
COVID-19 Collection Fund Losses			4.737
OVERALL GENERAL FUND			44.458
<i>Of which CV-19 pressures</i>			<i>50.706</i>
COVID-19 Grant (net of amount applied in 2019/20)			(26.043)
SFC Compensation Full Year Estimate			(18.690)
Assumed Tax Guarantee Scheme Compensation			(2.478)
Transfer to COVID-19 Reserve			2.753
Unplanned Transfer from GF Balances			0.000
FORECAST NET GENERAL FUND			0.000