

Appendix 1: 2020/21 General Fund Key Variances - Month 12

Division	Type of Variance	Description	Over/(Under) Spend Month 12 £m
CHIEF EXECUTIVE'S DIRECTORATE			
Chief Executives Office	Underspend	Net underspend on running costs	(0.012)
Chief Executives Office	Non COVID-19 Cost Pressure	Net overspend on staffing costs	0.056
Communications	Non COVID-19 Cost Pressure	Net overspend on staffing costs	0.100
Communications	Non COVID-19 Cost Pressure	People Friendly Streets programme support costs	0.024
Communications	Non COVID-19 Income Pressure	Shortfall in advertising income	0.010
Communications	Underspend	Net underspend on running expenses	(0.016)
Communications	Non COVID-19 Cost Pressure	Net overspend within Print Services on employee costs mainly as a result of the vacancy factor	0.001
Communications	Underspend	Net underspend within Print Services on printing, hardware, software expenses	(0.012)
Communications	Underspend	Additional income forecast within Print Services	(0.150)
Community Wealth Building	Underspend	Net underspend on employee costs and non staffing budgets	(0.120)
Strategy & Change	Non COVID-19 Cost Pressure	Net overspend on employee costs	0.124
Strategy & Change	Underspend	General underspend on running expenses	(0.003)
Strategy & Change	Non COVID-19 Income Pressure	Shortfall in recharge income	0.010
Communications	COVID-19 Loss of Income	Loss of advertising income	0.010
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	0.183
Community Wealth Building	COVID-19 Additional Cost	Angel Business Improvement District (BID) grant	0.050
Community Wealth Building	COVID-19 Additional Cost	Additional staffing and social distancing costs	0.085
All	Non COVID-19 Cost Pressure	Additional miscellaneous cost pressures across the directorate	0.024
Total Chief Executive's			0.365
<i>Of which CV-19 pressures</i>			<i>0.328</i>
ENVIRONMENT AND REGENERATION (E&R)			
Public Protection	COVID-19 Additional Cost	Additional costs as a result of overtime and allowances	0.141
Public Protection	COVID-19 Additional Cost	Personal Protective Equipment	0.040
Public Protection	COVID-19 Additional Cost	Parkguard COVID-19 duties	(0.084)
Public Protection	COVID-19 Additional Cost	Additional Mortuary Costs	0.010
Public Realm	COVID-19 Additional Cost	Additional expenditure in Fleet & Depots	0.271
Public Realm	COVID-19 Additional Cost	Personal Protective Equipment 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	Additional highways expenditure - line marking, social distancing etc.	0.132
Public Realm	COVID-19 Additional Cost	Additional costs relating to front-line service delivery - increased agency cover required for sickness/self-isolation, additional Parkguard costs for enforcing social distancing and overtime in BECC	0.929
Planning & Development	COVID-19 Loss of Income	Loss of income on planning application fees	0.223
Public Protection	COVID-19 Loss of Income	Licensing and enforcement activity - tables and chairs FPNs etc.	0.431
Public Protection	COVID-19 Loss of Income	Land Charges	0.071
Public Protection	COVID-19 Loss of Income	Pest Control	0.033
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	0.452
Public Protection	COVID-19 External Funding	Compliance & Enforcement Grant	
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	4.893
Public Realm	COVID-19 Loss of Income	Parks related income - sports income, park concessions and event income	0.647
Public Realm	COVID-19 Loss of Income	Parking related income around PCNs, P&D, Permits & Vouchers and Suspensions	13.731
Public Realm	COVID-19 Loss of Income	Commercial waste income Net of levy reduction	1.473
Public Realm	COVID-19 Loss of Income	Loss of Angel BID and textiles income	0.016
Public Realm	COVID-19 Loss of Income	Loss of income within Traffic & Engineering from TFL	0.300
Public Realm	COVID-19 Loss of Income	Highways related income	0.015
Public Realm	COVID-19 Loss of Income	Loss of Energy Services Income	0.104
Planning & Development	Non COVID-19 Cost Pressure	Net overspend within Development Control on employee costs	0.340
Planning & Development	Non COVID-19 Cost Pressure	Net overspend on licences, advertising, printing costs, activities and other supplies & services	0.226
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.	(0.003)
Public Protection	Underspend	Net underspend on employee costs as a result of vacancies netted off by the vacancy factor	(0.155)
Public Protection	Non COVID-19 Cost Pressure	Net overspend on running costs and legal costs within the division	0.223
Public Protection	Underspend	Net additional income mainly as a result of income from trading standards monetary penalties and licensing income	(0.462)
Public Realm	Underspend	Net underspend on employee costs within Greenspace & Leisure	(0.327)
Public Realm	Underspend	Net underspend on running costs throughout Greenspace & Leisure mainly as a result of underspends on supplies/services and premises costs, offset by pension strain and other unbudgeted costs	(0.278)
Public Realm	Underspend	Net underspend in income mainly as a result PH swap and additional income	(0.410)
Public Realm	Underspend	Net underspend on employee costs within Fleet & Depots	(0.101)
Public Realm	Non COVID-19 Cost Pressure	General non pay overspend throughout the Fleet & Depots service mainly due to lifecycle replacement items and building costs	0.063
Public Realm	Underspend	Net additional income within Fleet & Depots	(0.130)
Public Realm	Underspend	Net underspend on employee costs within Highways (including vacancy factor)	(0.363)
Public Realm	Non COVID-19 Cost Pressure	Net overspend on running costs within Highways & Energy Services	0.142
Public Realm	Underspend	Improved position of income within Highways & Energy Services	(0.574)
Public Realm	Underspend	Underspends on general services and NSL/PCN registration fees within Parking	(0.788)
Public Realm	Underspend	Net additional suspension income and road closure income within Parking forecast	(1.043)
Public Realm	Non COVID-19 Cost Pressure	Revised salary costs forecast within Parking	0.071
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 within Street Environmental Services	(1.258)
Public Realm	Underspend	Net underspend on running costs mainly as a result of transport recharges and training	(0.544)
Public Realm	Underspend	Additional income within Street Environmental Services	(0.603)
Public Realm	Underspend	Net employee underspend and running cost underspend within Traffic & Engineering	(0.415)
Public Realm	Underspend	Additional income within Traffic & Engineering	(0.427)
Total E&R			18.173
<i>Of which CV-19 pressures</i>			<i>24.277</i>
HOUSING			
Housing Needs	Non COVID-19 Cost Pressure	Legal Costs	0.159
Housing Needs	Non COVID-19 Cost Pressure	Islington Lettings	0.427

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Division	Type of Variance	Description	Over/(Under) Spend Month 12 £m
Housing Needs	Underspend	Bad Debt	0.172
Housing Needs	Non COVID-19 Cost Pressure	SHPS (Single Persons Homelessness Prevention Scheme)	0.358
Housing Needs	Non COVID-19 Cost Pressure	Temporary Accommodation: Nightly Booked/PSL	(0.507)
Housing Needs	Underspend	Specialist Support Team	(0.200)
Housing Needs	Underspend	Staffing/Other	(0.301)
NRPF	Underspend	NRPF Services (Statutory and Commercial)	(0.125)
Housing Needs	COVID-19 Additional Cost	Homelessness services	0.444
Housing Needs	COVID-19 Additional Cost	Rough sleeping - accommodating and supporting those brought into alternative accommodation	0.574
Housing Needs	COVID-19 Additional Cost	Housing - other excluding HRA	0.658
Housing Needs	COVID-19 Loss of Income	Other income losses	0.090
NRPF	COVID-19 Loss of Income	Other SFC income losses	0.010
Housing Needs	COVID-19 External Funding	Additional COVID-19 grant income	(1.759)
Total Housing			0.000
<i>Of which CV-19 pressures</i>			<i>0.017</i>
CHILDREN, EMPLOYMENT AND SKILLS (CES)			
Youth and Communities	Underspend	Uncommitted growth funding in relation to VAWG - programme has been commissioned for the year and does not require the full allocation of funding	(0.050)
Youth and Communities	Underspend	Underspend against the remand budget due to reduced numbers on remand. This is a demand led budget, and there has been a recent increase in activity that has reduced the underspend.	(0.175)
Youth and Communities	Underspend	Increased income and reduced commissioning costs in relation to VAWG and youth crime	(0.124)
Youth and Communities	Underspend	Net staffing and non-staffing underspend across Youth and Communities	(0.061)
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Staffing and non-staffing cost pressures across Safeguarding and Family Support	0.078
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	0.054
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Delay to moving families out of temporary accommodation (non-COVID-19)	0.036
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Legal costs from delay in the conclusion of care proceedings (non-COVID-19)	0.431
Safeguarding and Family Support	Underspend	Surplus Home Office Grant in relation to UASC	(0.781)
Learning and Schools	Non COVID-19 Income Pressure	Net reduction in purchase of annual service packages form schools (pre-COVID 19)	0.090
Learning and Schools	Underspend	Net staffing and non-staffing underspend across Learning and Schools	(0.165)
Learning and Schools	Underspend	Underspend against the Universal Free School Meals budget as a result of pupils being at home	(0.908)
Learning and Schools	Underspend	Underspend against the Islington Community of Schools budget	(0.040)
Learning and Schools	Non COVID-19 Cost Pressure	Net underspend against short breaks	(0.063)
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	Underspend against the Holiday Hunger budget	(0.077)
Learning and Schools	Underspend	Unallocated grant aid budget for community nurseries	(0.112)
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	0.101
Learning and Schools	Non COVID-19 Cost Pressure	Legal costs in relation to SEND appeals	0.039
Learning and Schools	Non COVID-19 Cost Pressure	Increase in demand for school uniform grants	0.021
Learning and Schools	Non COVID-19 Cost Pressure	Increased demand for personal budgets in the SEN transport service	0.030
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 staffing and non-staffing underspend across the service	(0.138)
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	(0.097)
Employment, Skills and Culture	Underspend	Income in the Arts and Culture Service in relation to previous years	(0.017)
Strategy and Planning	Non COVID-19 Cost Pressure	Staffing cost pressure in Strategy and Planning	0.032
Health Commissioning	Non COVID-19 Cost Pressure	Net staffing cost pressure in Health Commissioning	0.023
All	Underspend	Children's Services share of the redistributed public health underspend	(0.576)
All	Underspend	Net budgeted drawdowns from reserves not required in 2020/21	1.401
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.	2.476
Safeguarding and Family Support	COVID-19 Additional Cost	Emergency accommodation commissioned for self-isolation in independent futures due to Covid-19	0.072
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 due to increased costs of caring for young people while they are at home	0.077
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.	0.085
Safeguarding and Family Support	COVID-19 Additional Cost	Delay to moving families out of temporary accommodation due to COVID-19	0.064
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	Loss of parental income in Children's Centers due to a significant reduction in children accessing provision due to COVID-19	2.512
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 Centers	(0.998)
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	0.035
Learning and Schools	COVID-19 Additional Cost	Underwriting income for holiday childcare provision	0.045
Learning and Schools	COVID-19 Additional Cost	Reduced cost of Bright Start activities due to COVID-19	(0.108)
Learning and Schools	Underspend	Loss of curriculum income in the SEN transport service offset by reduced costs of provision due to COVID-19	(0.336)
Learning and Schools	COVID-19 Additional Cost	Additional support to Mother Tongue Supplementary Schools over the summer	0.015

Appendix 1: 2020/21 General Fund Key Variances - Month 12

Division	Type of Variance	Description	Over/(Under) Spend Month 12 £m
Learning and Schools	COVID-19 Loss of Income	Loss of income in relation to school absences	0.003
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	Sunk costs in relation to Upward Bound that are not recoverable due to COVID-19	0.014
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	0.282
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	0.132
Partnerships and Service Support	COVID-19 Additional Cost	Additional costs of cleaning BSF schools due to COVID-19 (Council share)	0.083
Employment, Skills and Culture	COVID-19 Loss of Income	Estimated loss of income in the Arts Service due to COVID-19	0.046
Employment, Skills and Culture	COVID-19 Loss of Income	Estimated loss of income in Libraries, including the Education Library Service, due to COVID-19	0.123
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	(0.142)
Employment, Skills and Culture	COVID-19 Additional Cost	Estimated cost of 50 Chromebooks for vulnerable adults	0.004
Employment, Skills and Culture	Underspend	Reduced demand for childcare bursaries due to COVID-19	(0.015)
Total CES			3.604
<i>Of which CV-19 pressures</i>			<i>4.732</i>
ADULT SOCIAL SERVICES			
Adult Social Care	COVID-19 Additional Cost	Adult Social Care – workforce pressures	0.025
Adult Social Care	COVID-19 Additional Cost	COVID-19 Hospital Discharge Service Placements	6.819
Adult Social Care	COVID-19 External Funding	COVID-19 Hospital Discharge Service Placements Costs: Assumed income from NHS	(6.819)
Adult Social Care	COVID-19 Additional Cost	Adult Social Care – supporting the market	0.176
Adult Social Care	COVID-19 Additional Cost	Adult Social Care - Personal Protective Equipment (PPE)	1.444
Adult Social Care	COVID-19 Loss of Income	Reduction in service user contributions to packages of care	0.938
In House Services	Underspend	Impact of COVID-19 on In-House Day Services	(0.350)
Integrated Community Services	COVID-19 Additional Cost	Adult Social Care – workforce pressures	0.968
Integrated Community Services	COVID-19 External Funding	Workforce Capacity Grant	(0.643)
Integrated Community Services	COVID-19 Additional Cost	Adult Social Care – supporting the market	1.830
Integrated Community Services	COVID-19 External Funding	Infection Control Grant	(1.830)
Integrated Community Services	Non COVID-19 Cost Pressure	Mental Health Social Worker Uplift	0.158
Integrated Community Services	Non COVID-19 Cost Pressure	Transformation / One Off Costs	0.095
Integrated Community Services	Underspend	Safeguarding Assessments	(0.313)
Learning Disabilities	Non COVID-19 Cost Pressure	LD Care Packages	0.270
Strategy & Commissioning	COVID-19 Additional Cost	Adult Social Care – workforce pressures	0.046
Strategy & Commissioning	Underspend	Transport Underspend due to closure of Day Centres	(0.388)
Strategy & Commissioning	Non COVID-19 Cost Pressure	MHCOP Pooled Budget	0.034
Strategy & Commissioning	Non COVID-19 Cost Pressure	Transformation / One Off Costs	0.097
Strategy & Commissioning	Underspend	Public Health Contribution to Eligible Spend	(0.602)
Total Adult Social Services			1.955
<i>Of which CV-19 pressures</i>			<i>2.954</i>
Total People			5.559
<i>Of which CV-19 pressures</i>			<i>7.686</i>
PUBLIC HEALTH			
Children & Young People	Non COVID-19 Cost Pressure	Funding for Public Health related expenditure across the council	0.452
Obesity and Physical Activity	Non COVID-19 Cost Pressure	Additional cost related to one-off contribution towards NDPP facilitator	0.041
Other Public Health	Underspend	Efficiencies in the Public Health grant uplift resulted in an underspend. £0.802m was contributed to eligible expenditure across the Council.	(0.307)
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 £0.321m in PrEP funding this year.	(0.442)
Substance Misuse	Underspend	Procurement efficiencies delivered additional savings.	(0.146)
NHS Health Checks	Non COVID-19 Cost Pressure	NHS Health Checks	0.003
Public Health	COVID-19 Additional Cost	Mainly due to an increase in online access to STI testing and treatment and online contraception	0.399
Total Public Health			0.000
<i>Of which CV-19 pressures</i>			<i>0.399</i>
RESOURCES DIRECTORATE			
Digital Services	COVID-19 Additional Cost	ICT infrastructure costs to support working from home arrangements	2.009
Financial Operations	COVID-19 Loss of Income	Loss of income from events, functions and registrar services	1.718
Financial Operations	COVID-19 Loss of Income	Loss of court costs income due to court activities being closed and no hearings taking place	0.691
Financial Operations	COVID-19 Additional Cost	Shielding support scheme	0.291
Financial Operations	COVID-19 Additional Cost	Crisis payments and discretionary support	0.260
Digital Services	COVID-19 Additional Cost	Working from home support scheme for employees	0.132
Law and Governance	COVID-19 Additional Cost	Costs associated with the fast tracking of the legal case management system	0.128
Law and Governance	COVID-19 Loss of Income	Loss of legal income due to a reduction in demand for legal services in relation to planning and property matters	0.042
All	Underspend	Underspends/efficiencies on the base budget totalling (-£3.951m), including (-£2.6m) in financial operations contingency budgets and (-£1.2m) core ICT budget savings	(3.951)
Total Resources			1.320
<i>Of which CV-19 pressures</i>			<i>5.271</i>
Directorates Total			25.417
<i>Of which CV-19 pressures</i>			<i>37.978</i>
CORPORATE			
Corporate	COVID-19 Additional Cost	COVID-19 related reprofiling of previously agreed savings	2.175
Corporate	COVID-19 Additional Cost	Increase in sundry debtors provision for collection losses due to the impact that COVID-19 is having on debt recovery	2.551
Corporate	COVID-19 Additional Cost	Costs in relation to mortality management costs allocated across London councils;	0.734
Corporate	COVID-19 Additional Cost	Transfer to earmarked reserves in relation to the future year budget impact of the 25% of current year council tax losses (+£0.098m) and business rates losses (+£0.460m) not covered by the government's 75% Tax Income Guarantee scheme	0.558
Corporate	COVID-19 Additional Cost	Net additional costs of running the wider 'We are Islington' support service that are not reflected in directorate forecasts	0.323
Corporate	COVID-19 Additional Cost	Additional community test costs	0.317
Corporate	COVID-19 Additional Cost	Overspend on coroners budget	0.139
Corporate	COVID-19 External Funding	Contain Outbreak Management Fund/Test and Trace Support grant funding that has been administered centrally and fully allocated across eligible 2020/21 expenditure in line with the terms of the grant	(8.284)

Appendix 1: 2020/21 General Fund Key Variances - Month 12

Division	Type of Variance	Description	Over/(Under) Spend Month 12
			£m
Corporate	Non COVID-19 Cost Pressure	Non COVID-19 reprofiling of savings (+£2.780m) and undeliverable savings (£0.968m) following review at the start of the financial year	3.748
Corporate	Non COVID-19 Cost Pressure	Net unbudgeted corporate costs, including the increased local government pay away (2.75% compared to 2.00% budgeted) and in-year vacancy management savings	0.221
Corporate	Non COVID-19 Cost Pressure	Net transfer to earmarked reserves in relation to non COVID-19 underspends in order to provide increased resilience for budget risks over the medium term	8.395
Corporate	Underspend	Underspend on the corporate financing budget, in part due to COVID-19 related slippage in the capital programme	(0.934)
Total Corporate Items			9.943
<i>Of which CV-19 pressures</i>			<i>(1.487)</i>
TOTAL GENERAL FUND			35.360
<i>Of which CV-19 pressures</i>			<i>36.491</i>
COVID-19 Grant Tranches 2-4			<i>(18.359)</i>
SFC Compensation (Estimate)			<i>(17.001)</i>
NET GENERAL FUND			0.000