

**Appendix 1: 2021/22 General Fund Key Variances - Month 5**

Division	Type of Variance	Description	Over/(Under) Spend Month 5 £m
<b>COMMUNITY WEALTH BUILDING</b>			
Corporate Landlord	COVID-19 Loss of Income	Lost income from Assembly Hall Events	0.548
Planning & Development	COVID-19 Loss of Income	Lost income due to reduction in levels of Planning activity	0.100
Corporate Landlord	COVID-19 Additional Cost	Anticipated expenditure likely to be incurred as a result of COVID-19 hygiene maintenance of Assembly Hall: Air Handling System/Power upgrade to incorporate air handling/technological modification/IT/PPE	0.213
Corporate Landlord	COVID-19 Reduction in Cost	Reduced costs due to not holding events in Assembly Hall and reduced operation for Registrars	(0.061)
<b>Total CWB</b>			<b>0.800</b>
<i>Of which CV-19 pressures</i>			<i>0.800</i>
<b>Fairer Together</b>			
We are Islington	COVID-19 Additional Cost	We are Islington - Additional overtime/salary related expenditure incurred due to extra support and assistance provided to vulnerable, isolating and communities at large.	0.252
<b>Total Fairer Together</b>			<b>0.252</b>
<i>Of which CV-19 pressures</i>			<i>0.252</i>
<b>ENVIRONMENT</b>			
Environmental & Commercial Operations	COVID-19 Loss of Income	Deferral of Rent received from GLL for most of 21/22	3.015
Environmental & Commercial Operations	COVID-19 Loss of Income	Reduced levels of bay occupancy in 1st quarter	2.859
Environmental & Commercial Operations	COVID-19 Loss of Income	Reduced levels of permits and vouchers in 1st quarter	1.120
Environmental & Commercial Operations	COVID-19 Loss of Income	Reduced levels of commercial waste income in 1st half of year	1.375
Environmental & Commercial Operations	COVID-19 Loss of Income	Reduced income in park sports/events in 1st half of year	0.120
Public Protection	COVID-19 Additional Cost	Additional overtime/allowances/mortuary costs as a result of COVID-19	0.220
Public Protection	COVID-19 Loss of Income	Licensing/Table & Chairs/Pest Control - Reduced income in 1st half of year	0.295
Environmental & Commercial Operations	COVID-19 Reduction in Cost	Anticipated reduction in levy due to reduced commercial waste sales	(0.700)
Environmental & Commercial Operations	Non COVID-19 Cost Pressure	Net overspend on supplies/services and fees/charges throughout	0.028
Environmental & Commercial Operations	Non COVID-19 Cost Pressure	Additional costs on financial charges & NSL/PCN debt registration	0.354
Environmental & Commercial Operations	Non COVID-19 Cost Pressure	Additional costs on vehicle maintenance within SES	0.100
Public Protection	Non COVID-19 Cost Pressure	Additional spend on running costs	0.064
Public Protection	Non COVID-19 Cost Pressure	Shortfall in Registrars income	0.382
Department Wide	Underspend	Additional Parking income from Low Traffic Neighbourhoods roll-out, House in Multiple Occupation Licensing, Highways recharge and other fee income	(4.134)
<b>Total Environment</b>			<b>5.099</b>
<i>Of which CV-19 pressures</i>			<i>8.304</i>
<b>HOMES &amp; NEIGHBOURHOODS</b>			
Housing Needs	Non COVID-19 Cost Pressure	Legal Costs - Pertaining to challenges to housing decisions. Fees for defence and third party legal fees in cases of defeat.	0.160
Housing Needs	Non COVID-19 Cost Pressure	Islington Lettings - Charges for voids and uncollected rent.	0.427
Housing Needs	Non COVID-19 Cost Pressure	SHPS (Single Persons Homelessness Prevention Scheme) - Unbudgeted contract	0.357
Housing Needs	Underspend	Temporary Accommodation: Nightly Booked/PSL	(0.253)
Housing Needs	Non-COVID-19 External Funding	Housing General Fund Non COVID-19 Grants	(1.625)
Housing Needs	COVID-19 Additional Cost	Homelessness services - Estimated cost of COVID-19 related cases in TA	1.269
Housing Needs	COVID-19 Additional Cost	Rough sleeping - accommodating and supporting those brought into alternative accommodation as a result of COVID-19. Provision is through Hotels.	1.808
Housing Needs	COVID-19 Additional Cost	Housing - other excluding HRA: Non-Recourse to Public Funds and Incentive Payments to Landlords.	0.676
Housing Needs	COVID-19 Loss of Income	Other income losses - potential write offs of uncollected rent rising as a consequence of COVID-19 hardship.	0.093
Housing Needs	COVID-19 External Funding	RSI 4 Grant - Not strictly a COVID-19 Grant, but repurposed to support Rough Sleepers	(0.912)
Housing Needs	COVID-19 External Funding	Increased Housing Benefit due to additional cases	(2.000)
<b>Total Housing</b>			<b>0.000</b>
<i>Of which CV-19 pressures</i>			<i>0.934</i>
<b>CHILDREN'S</b>			
Young Islington	COVID-19 Additional Cost	Cost of underwriting income at Iseldon Community Interest Company (CIC) in 2021/22 for the contract extension period to the end of October 2021.	0.233
Young Islington	COVID-19 Additional Cost	Cost of underwriting commercial income risk for the period of dual contract running to the end of December in relation to the universal youth offer	0.052
Safeguarding and Family Support	COVID-19 Additional Cost	Forecast pressure on Children's Social care placements budget. While an overspend is forecast, activity has reduced in the first quarter of the year.	1.597
Early Intervention and Prevention	COVID-19 Loss of Income	Impact of self-isolation and potential structural reduction in demand for paid for childcare provision post COVID-19 - 10% loss in income would cost £0.500m. This is consistent with income returns for April and May but more will be known after of the summer term.	0.500
Learning and Culture	COVID-19 Additional Cost	Estimated increased cost of SEN transport due to COVID-19 and loss of curriculum income. This pressure is after drawing down provisional demographic growth allocations	0.270
Learning and Culture	COVID-19 Loss of Income	Cardfields: forecast reduction in income due to COVID-19	0.094
Learning and Culture	COVID-19 Additional Cost	Additional cost of cleaning BSF schools (Council share)	0.084
Young Islington	Non COVID-19 Cost Pressure	Estimated in-year pressure from the enhanced youth offer in 2021/22 that is currently being procured, including period of dual running with the existing contractor.	0.393
Young Islington	Non COVID-19 Cost Pressure	Increased activity re. secure remand/reduction in grant funding from the Youth Justice Board. There has been an increase in activity that if it is sustained will lead to an overspend in addition to an in-year reduction in grant funding.	0.152
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Additional demography related cost pressure - there have been increased numbers of care leavers in recent years (35% increase since 2017/18) and the Independent Futures service is facing increasing capacity issues to meet increased demand. This is creating an ongoing staffing cost pressure.	0.262
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Potential underlying pressure in relation to care proceedings. Significant cost pressure in 2020/21, assumed will fall back somewhat in 2021/22 - 2019/20 pressure used as a proxy for 2021/22	0.127
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Cost of the new ASIP prevention service that is projected to lead to future cost avoidance of £902k per annum. The service is targeted at teenagers through a wraparound intensive prevention programme of support could prevent up to 11 young people becoming looked after. This is being funded from the transformation fund in 2021/22 so therefore no longer an in-year cost pressure, but as this funding is one-off it remains an ongoing cost pressure from 2022/23.	0.000
Safeguarding and Family Support	Non COVID-19 Cost Pressure	PIP funding extension agreed by the Department of Education but could not be accounted for as a receipt in advance - grant income recognised in full in 2020/21, therefore this is a timing issue.	0.119
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Increased demand for temporary accommodation - pressure estimated at £125k for 2021/22 based on average of 2019/20 and 2020/21 excluding COVID-19 impact.	0.125
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Islington Trauma Informed Practices in Schools - structural shortfall to continue project. A business case is being prepared to expand the project from 2022/23.	0.118
Safeguarding and Family Support / Early Int	Non COVID-19 Cost Pressure	Commitments in Early Help against the multi-year budget provision (Fairer Together and Children's). Income recognised in full in 2020/21, therefore this is a timing issue.	0.853
Early Intervention and Prevention	Underspend	Unallocated grant aid budget	(0.023)
Learning and Culture	Non COVID-19 Cost Pressure	Legal costs in relation to SEND appeals	0.050
Learning and Culture	Non COVID-19 Cost Pressure	Increase in operational capacity of SEND Team to meet significantly increased caseloads as per the agreed SEND strategy and	0.167
Learning and Culture	Underspend	Forecast reduction in cost of universal free school meals due to an expected reduction in pupil numbers and an increase in g	(0.100)
Learning and Culture	Non COVID-19 Cost Pressure	Increased cost of school uniform grants as FSM numbers increase	0.030
Learning and Culture	Non COVID-19 Income Pressure	Increased cost of Post-16 bursary as FSM numbers increase	0.008
Learning and Culture	Underspend	Unallocated budget for Islington Community of Schools	(0.025)
Learning and Culture	Non COVID-19 Cost Pressure	Staffing pressure in the arts service and cost pressures within business support	0.056
<b>Total CES</b>			<b>5.142</b>
<i>Of which CV-19 pressures</i>			<i>2.830</i>
<b>ADULT SOCIAL SERVICES</b>			
Integrated Community Services	COVID-19 Additional Cost	COVID-19 additional demand from 2020/21 discharge schemes 1&2	2.454
Integrated Community Services	COVID-19 Additional Cost	Potential COVID-19 additional demand from 2021/22 discharge scheme 3	1.317
Integrated Community Services	Non COVID-19 Cost Pressure	Care UK Saving	0.172
Integrated Community Services	Non COVID-19 Cost Pressure	Care UK Bed Vacancies	1.850
Integrated Community Services	Non COVID-19 Cost Pressure	Additional demand above demographic allocation for older people TO DATE	0.468
Integrated Community Services	Non COVID-19 Cost Pressure	Projected additional demand above demographic allocation for older people based on current demand.	0.526
Adult Social Care	Underspend	Care UK LLW provision	(0.700)
Integrated Community Services	COVID-19 Additional Cost	Social Workers, Occupational Therapist - 7 day week and 12 hour shift rota plus support staff & Brokerage.	0.170
Strategy & Commissioning	Underspend	HRS Related Support Additional Saving	(0.213)
In House Services	Non COVID-19 Cost Pressure	In-House Saving Reprofiled	0.080
Integrated Community Services	Underspend	One-off Direct Payment Surplus	(0.500)
Integrated Community Services	Non COVID-19 Cost Pressure	Assistive Technology Saving Reprofiled	0.150
Integrated Community Services	Non COVID-19 Cost Pressure	Demand Management Saving Reprofiled	0.250

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Division	Type of Variance	Description	Over/(Under) Spend Month 5 £m
Integrated Community Services	Underspend	Additional Client Contribution due to increased placements	(0.200)
Strategy & Commissioning	Underspend	Transport Underspend from Day Centre Closures	(0.192)
Adult Social Care	COVID-19 External Funding	Infection Control & Rapid Testing Costs	1.302
Adult Social Care	COVID-19 External Funding	Infection Control & Rapid Testing Grants	(1.302)
Integrated Community Services	COVID-19 External Funding	NHS funding for Discharge scheme 3	(0.723)
		<i>Other Additional Costs:</i>	
Integrated Community Services	Non COVID-19 Cost Pressure	Social Work support for Care UK	0.400
Integrated Community Services	Non COVID-19 Cost Pressure	Care UK Decant (2021-22 Costs - FYE £5.4m)	1.000
<b>Total ASC</b>			<b>6.309</b>
<i>Of which CV-19 pressures</i>			<i>3.218</i>
<b>Total People</b>			<b>11.451</b>
<i>Of which CV-19 pressures</i>			<i>6.048</i>
<b>PUBLIC HEALTH</b>			
Children & Young People	Underspend	Small underspend	(0.004)
NHS Health Checks	Underspend	Lower demand for NHS Health Checks during the pandemic.	(0.016)
Obesity and Physical Activity	Non COVID-19 Cost Pressure	£54k has been forecasted for the NHS salary uplift in 21/22. This is offset by a minor underspend due to a supplier folding at the start of FY 21/22.	(0.034)
Other Public Health	Non COVID-19 Cost Pressure	Predominantly due to changes in staffing and delays in one-off Public Health projects	(0.069)
Smoking & Tobacco	Non COVID-19 Cost Pressure	Activity is expected to continue to be low for FY 21/22. Consequently the division will continue to pay tariffs based on activity to suppliers.	(0.479)
Sexual Health	Underspend	The Smokefree Pregnancy project has resulted in an overspend. To be funded by underspends initially. Income for this project is being held in reserves	0.042
Substance Misuse	Non COVID-19 Cost Pressure	Demand has continued to be high in the first quarter of 21/22. Consequently the division will be paying the same contract value as the previous year.	0.071
Public Health	COVID-19 Additional Cost	Mainly due to an increase in online access to STI testing and treatment and online contraception	0.488
<b>Total Public Health</b>			<b>(0.000)</b>
<i>Of which CV-19 pressures</i>			<i>0.488</i>
<b>RESOURCES DIRECTORATE</b>			
Digital Services	COVID-19 Additional Cost	IT infrastructure costs	0.171
Digital Services	COVID-19 Additional Cost	IT equipment purchased and shipped for people whilst WFH, chargers, mobiles, headphones etc.	0.023
Digital Services	COVID-19 Additional Cost	Cost of additional helpdesk/engineer support (weekend work / overtime)	0.084
Digital Services	COVID-19 Additional Cost	Resource Costs	0.200
Digital Services	COVID-19 Additional Cost	Additional devices	0.130
Digital Services	COVID-19 Additional Cost	Courier/Transport Cost	0.005
Digital Services	COVID-19 Additional Cost	Software Subscriptions	0.126
Digital Services	COVID-19 Additional Cost	Support/Maintenance costs as a result of COVID-19	0.070
Digital Services	COVID-19 Additional Cost	Update Wi-Fi in key buildings to enable social distancing	0.123
Digital Services	COVID-19 Additional Cost	Fit out Council Chamber for broadcast	0.198
Digital Services	COVID-19 Additional Cost	Audio/Visual fit out	0.128
Digital Services	COVID-19 Additional Cost	Project overrun	0.170
Digital Services	COVID-19 Additional Cost	Digital Trainers	0.080
Digital Services	COVID-19 Additional Cost	PSN Remediation & Compliance (COVID-19 delay)	0.170
Digital Services	COVID-19 Additional Cost	Server 2008 migrations (COVID-19 delay)	0.148
Digital Services	COVID-19 Additional Cost	Working From Home Support Scheme - IT and furniture	0.110
Legal	COVID-19 Additional Cost	Delays on legal case management project	0.145
Legal	COVID-19 Loss of Income	Lost income due to reduction in legal service in regards to planning and property matters	0.024
General Overspend		Due to various ad hoc protection including restructure and Civica update.	0.118
<b>Total Resources</b>			<b>2.223</b>
<i>Of which CV-19 pressures</i>			<i>2.105</i>
<b>Directorates Total</b>			<b>19.825</b>
<i>Of which CV-19 pressures</i>			<i>18.931</i>
<b>CORPORATE</b>			
LCTS Hardship Scheme	COVID-19 Additional Cost	Local Council Tax Support Hardship scheme 2021/22 - Mirroring £150 deduction scheme provided in 2020/21.	2.229
Pay Inflation	Non COVID-19 Cost Pressure	Assumed cost of 2021/22 pay award (TBC), in contrast to pay freeze assumed at 2021/22 budget setting.	2.900
<b>Total Corporate Items</b>			<b>5.129</b>
<i>Of which CV-19 pressures</i>			<i>2.229</i>
<b>OVERALL GENERAL FUND</b>			<b>24.954</b>
<i>Of which CV-19 pressures</i>			<i>21.160</i>
COVID-19 Grant Tranche 5 and COMF Allocation 2021/22			(11.714)
SFC Q1 Compensation (Initial Estimate)			(2.436)
Assumed Call on Contingency Budget			(2.900)
COVID-19 Contingency Budget			(7.010)
<b>FORECAST NET GENERAL FUND</b>			<b>0.894</b>