

**Appendix 1: 2021/22 General Fund Key Variances - Month 12**

Division	Type of Variance	Description	Over/(Under) Spend Month 12 £m
<b>ADULT SOCIAL SERVICES</b>			
Integrated Community Services	COVID-19 Additional Cost	COVID-19 additional demand from Hospital Discharge Schemes	2.481
Integrated Community Services	COVID-19 Additional Cost	COVID-19 placements from Hospital Discharge Scheme 3	1.958
Integrated Community Services	Non COVID-19 Cost Pressure	Care UK Bed Vacancies	2.544
Integrated Community Services	Non COVID-19 Cost Pressure	Additional demand above demographic allocation for Older People	0.268
Integrated Community Services	Non COVID-19 Cost Pressure	Mental Health Care Placements	0.089
Strategy & Commissioning	Underspend	HRS Related Support Additional Saving	(0.216)
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
Integrated Community Services	Underspend	Additional Client Contribution due to increased placements	(0.583)
Strategy & Commissioning	Underspend	Transport Underspend from Day Centre Closures	(0.353)
Integrated Community Services	Underspend	Safeguarding Deprivation of Liberties (DOLS) Assessments	(0.304)
Adult Social Care	COVID-19 External Funding	Infection Control & Rapid Testing Costs	2.118
Adult Social Care	COVID-19 External Funding	Infection Control & Rapid Testing Grants	(2.118)
Integrated Community Services	COVID-19 External Funding	NHS funding for Discharge scheme 3	(1.705)
Integrated Community Services	Non-COVID-19 External Funding	Workforce Recruitment and Retention Fund	(2.478)
Integrated Community Services	Non-COVID-19 External Funding	Workforce Recruitment and Retention Costs	2.478
Integrated Community Services	Non-COVID-19 External Funding	Adult Social Care Omicron Support Fund	(0.321)
<b>Total ASS</b>			<b>4.258</b>
<i>Of which CV-19 pressures</i>			<i>2.734</i>
<b>CHIEF EXECUTIVE</b>			
Communications	COVID-19 Loss of Income	Lost advertising income	0.010
Communications	COVID-19 Additional Cost	Additional costs throughout the service in response to COVID-19	0.247
Communications	Non COVID-19 Cost Pressure	Costs to convert all Council website documents into accessible formats to meet legal requirements	0.155
Communications	Non COVID-19 Cost Pressure	Costs relating to the More Equal Islington project	0.130
Communications	Non COVID-19 Cost Pressure	Print Services overspend mainly due to agency and additional IT costs	0.032
Communications	Underspend	Net underspends on running costs throughout Communications	(0.025)
Chief Executive's Office	Underspend	Underspend on supplies and services within the Chief Executive's Office	(0.012)
Communications	Underspend	Additional income within Print Services	(0.007)
<b>Total Chief Executive</b>			<b>0.530</b>
<i>Of which CV-19 pressures</i>			<i>0.257</i>
<b>CHILDREN'S SERVICES</b>			
Young Islington	COVID-19 Additional Cost	Loss of commercial income in relation to the universal youth offer	0.326
Safeguarding and Family Support	COVID-19 Additional Cost	Pressure against the children's social care placements budget	1.888
Safeguarding and Family Support	COVID-19 Additional Cost	Locum social workers employed to manage increased caseloads and complexity of cases due to COVID-19	0.107
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	0.259
Learning and Culture	COVID-19 Additional Cost	Increased cost of SEN transport due to COVID-19 and loss of curriculum income. This pressure is before drawing down provisional demographic growth allocations.	0.136
Learning and Culture	COVID-19 Loss of Income	Reduction in income at Cardfields due to COVID-19	0.135
Learning and Culture	COVID-19 Additional Cost	Cost of Chromebooks for FSM pupils billed in 2021/22 that were funded by grant income recognised in 2020/21	0.054
Young Islington	Non COVID-19 Cost Pressure	Increased activity in regard to secure remand / reduction in grant funding from the Youth Justice Board	0.292
Young Islington	Underspend	Net staffing underspend in Young Islington - early delivery of savings	(0.137)
Young Islington	Non COVID-19 Cost Pressure	External costs incurred in relation to 2020/21 but charged for in 2021/22	0.075
Young Islington	Underspend	Net underspend across play and youth partly due to the application of external holiday activities and food funding	(0.187)
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 17/18) 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	Underlying pressures in relation to care proceedings have continued in 2021/22	0.388
Safeguarding and Family Support	Non COVID-19 Cost Pressure	SEND transport related cost pressure in relation looked after children in out of borough provision	0.074
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Partners in Practice funding extension agreed by the DfE 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.	0.044
Safeguarding and Family Support	Non COVID-19 Cost Pressure	National Assessment Accreditation Grant funding recognised in previous years but with commitments in 2021/22, therefore this is a timing issue.	0.069
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Regional Adoption Agency and Adoption Consortium Pooled budgets - commitments against income recognised in previous years	0.021
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Increased demand for temporary accommodation	0.098
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Net staffing and non-staffing cost pressures across Safeguarding and Family Support	0.721
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Foster carer housing adaptation costs	0.050
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Cost pressures in the Emergency Duty Team	0.003
Safeguarding and Family Support	Non COVID-19 Cost Pressure	Cost pressure in relation to short breaks and direct payments	0.079
Safeguarding and Family Support	Underspend	Surplus UASC income due to a recent increase in the number of UASC in the borough.	(0.505)
Safeguarding and Family Support	Underspend	ISCB underspend that belongs to the local authority and its partners. This balance will be used by the ISCB in future years.	(0.083)
Early Intervention and Prevention	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.	0.297
Early Intervention and Prevention	Underspend	Unallocated grant aid budget due to reduced take up of early childhood provision in the voluntary sector	(0.161)
Early Intervention and Prevention	Underspend	Underspend against the budget for lunch bunch and out of school childcare provision due to full utilisation of external holiday activities and food programme funding	(0.167)
Early Intervention and Prevention	Underspend	Underspend against Bright Start staffing and activities budgets	(0.123)
Early Intervention and Prevention	Underspend	Net staffing underspends across Early Intervention and Prevention	(0.112)
Early Intervention and Prevention	Non COVID-19 Cost Pressure	Management information costs that cannot be capitalised	0.042
Learning and Culture	Non COVID-19 Cost Pressure	Legal costs in relation to SEND appeals	0.011
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 in line with our statutory duties.	0.016
Learning and Culture	Underspend	Reduction in cost of universal free school meals due to an expected reduction in pupil numbers and an increase in government funded free school meal FSM eligibility	(0.255)
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 Cost Pressure	Increased cost of Post-16 bursary as FSM numbers increase	0.027
Learning and Culture	Non COVID-19 Cost Pressure	Islington Trauma Informed Practices in Schools - structural shortfall to continue project.	0.080
Learning and Culture	Underspend	Unallocated budget for Islington Community of Schools	(0.015)
Learning and Culture	Non COVID-19 Cost Pressure	Net staffing and traded income pressures across Learning and Culture	0.426
Learning and Culture	Non COVID-19 Cost Pressure	Structural shortfall in the Schools HR budget	0.097
Learning and Culture	Non COVID-19 Cost Pressure	Increased charges from Digital Services	0.040
Learning and Culture	Underspend	Underspend against the budget for short breaks	(0.068)
Health Commissioning	Non COVID-19 Cost Pressure	Consultancy cost pressure in health commissioning	0.028
Directorate	Non COVID-19 Cost Pressure	Agency cost pressure in the management team	0.113
Directorate	Non COVID-19 Cost Pressure	Other staffing cost pressures across the service	0.400
<b>Total Children's Services</b>			<b>4.875</b>
<i>Of which CV-19 pressures</i>			<i>2.905</i>
<b>COMMUNITY WEALTH BUILDING</b>			
Corporate Landlord	COVID-19 Loss of Income	Lost income from Assembly Hall Events	0.498
Corporate Landlord	COVID-19 Additional Cost	Additional enhanced cleaning due to COVID-19	0.298
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	0.063
Corporate Landlord	COVID-19 Reduction in Cost	Reduced costs due to not holding events in Assembly Hall	(0.162)
Corporate Landlord	Non COVID-19 Cost Pressure	Forecast loss in commercial property income due to difficult market conditions	0.075
Corporate Landlord	Underspend	Underspend on staffing costs due vacancies pending restructure in the division	(0.357)
Corporate Landlord	Non COVID-19 Cost Pressure	Underspend on property and running costs	(0.857)
Corporate Landlord	Non-COVID-19 External Funding	Additional grants income received from Arts Council	(0.249)
Corporate Landlord	Underspend	Underspend on cleaning due to additional internal recharges income from Adult Social Services	(0.300)
Corporate Landlord	Underspend	Additional recharges due to additional cleaning and postage	(0.448)
Corporate Landlord	Underspend	Underspend on supplies and services	(0.098)
Capital Delivery Team	Non COVID-19 Cost Pressure	Non-capitalisable costs such as printing, staffing costs	0.083
Directorate	Non COVID-19 Cost Pressure	Staffing pressure due to business support for the directorate	0.189
Directorate	Non COVID-19 Cost Pressure	Contribution to the Waking Watch programme at Hungerford estate	0.958
Planning & Development	Non COVID-19 Cost Pressure	Staffing pressure due difficulty in recruiting permanent staff and use of agency	0.315

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Division	Type of Variance	Description	Over/(Under) Spend Month 12
			£m
Planning & Development	Non COVID-19 Cost Pressure	Additional services such as advertising and legal fees	0.171
Planning & Development	Non COVID-19 Cost Pressure	Lost income due to reduction in levels of Planning activity	0.252
Procurement	Non COVID-19 Cost Pressure	Staffing cost pressure due to agency costs	0.011
Inclusive Economy	Non COVID-19 Cost Pressure	Staffing pressure due to vacancy factor not met and carryforward income that was received last year but budget was not loaded this year	0.073
<b>Total CWB</b>			<b>0.515</b>
<i>Of which CV-19 pressures</i>			<i>0.697</i>
<b>ENVIRONMENT</b>			
Environment & Commercial Operations	COVID-19 Loss of Income	Deferral of rent received from GLL for most of 21/22	2.038
Environment & Commercial Operations	COVID-19 Loss of Income	Reduced levels of bay occupancy in 1st quarter	2.920
Environment & Commercial Operations	COVID-19 Loss of Income	Reduced levels of permits and vouchers in 1st quarter	0.631
Environment & Commercial Operations	COVID-19 Loss of Income	Reduced levels of commercial waste income in 1st half of year	1.367
Environment & 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	0.203
Public Protection	COVID-19 Loss of Income	Shortfall in Registrars income	0.047
Public Protection	COVID-19 Loss of Income	Licensing/Table & Chairs/Pest Control - Reduced income in 1st half of year	0.318
Public Protection		Temporary Pavement Licensing New Burden Payment	(0.051)
Environment & Commercial Operations	COVID-19 Reduction in Cost	Anticipated reduction in levy due to reduced commercial waste sales	(0.786)
Environment & Commercial Operations	Non COVID-19 Cost Pressure	Net overspend on agency costs mainly due to annual leave cover	0.753
Environment & Commercial Operations	Non COVID-19 Cost Pressure	Additional costs on employee costs, financial charges & NSL/PCN debt registration	1.088
Environment & Commercial Operations	Non COVID-19 Cost Pressure	Additional costs within Greenspace & Leisure mainly due to tree planting	0.155
Environment & Commercial Operations	Underspend	Underspend on supplies/services and other running costs	(0.144)
Public Protection	Non COVID-19 Cost Pressure	Net overspend on employee costs as a result of the vacancy factor	0.182
Public Protection	Non COVID-19 Cost Pressure	Additional spend forecast on running costs	0.273
Department Wide	Non COVID-19 Cost Pressure	Combined net overspend throughout the remaining divisions in the department	0.025
Department Wide	Underspend	Additional Parking income from Parking, House in Multiple Occupation Licensing, Streetworks fees and other fee income	(7.238)
<b>Total Environment</b>			<b>1.901</b>
<i>Of which CV-19 pressures</i>			<i>6.807</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	0.220
We are Islington	COVID-19 External Funding	Practical Support Payments Grant	(0.220)
Fairer Together Management	Non COVID-19 Cost Pressure	Bright Lives set up costs	0.430
Fairness and Equalities	Non COVID-19 Cost Pressure	Fairness and Equalities net overspend on employee costs	0.237
Resident Experience	Underspend	Net underspends across Resident Experience service	(0.517)
Strategy & Commissioning	Underspend	Vacancies across the service	(0.150)
<b>Total Fairer Together</b>			<b>0.000</b>
<i>Of which CV-19 pressures</i>			<i>0.000</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.	0.024
Housing Needs	Non COVID-19 Cost Pressure	Islington Lettings - charges for voids and uncollected rent	0.314
Housing Needs	Non COVID-19 Cost Pressure	SHPS (Single Persons Homelessness Prevention Scheme) - Unbudgeted contract	0.371
Housing Needs	Underspend	Temporary Accommodation: Nightly Booked/PSL	(1.460)
Housing Needs	Non COVID-19 Cost Pressure	Community Safety General Overspend	0.036
Housing Needs	Non COVID-19 External Funding	Housing General Fund Non COVID-19 Grants	(1.837)
Housing Needs	COVID-19 Additional Cost	Homelessness services - Estimated cost of COVID-19 related cases in temporary accommodation	0.526
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.	(0.322)
Housing Needs	COVID-19 Additional Cost	Housing - other excluding HRA: Non-Recourse to Public Funds and Incentive Payments to Landlords.	0.389
Housing Needs	COVID-19 Loss of Income	Other income losses - potential write offs of uncollected rent rising as a consequence of COVID-19 hardship	0.199
Housing Needs	COVID-19 Additional Cost	Vaccine Programme management costs	0.070
<b>Total H&amp;N</b>			<b>(1.690)</b>
<i>Of which CV-19 pressures</i>			<i>0.862</i>
<b>PUBLIC HEALTH</b>			
Other Public Health	Non COVID-19 Cost Pressure	Predominantly due to changes in staffing and one-off Public Health projects commencing in 21/22. Majority of these projects in Other PH will not be funded from reserves.	0.542
Sexual Health	Underspend	Activity has been low throughout 21/22. Consequently the division has continued to pay baseline tariffs to NHS providers. Lower levels of PREP activity and delay to building refurbishment work for YPSH has contributed to the underspend.	(1.122)
Substance Misuse	Non COVID-19 Cost Pressure	The department is still continuing with the commission of withdrawal services and homelessness health services	0.129
Public Health	Non COVID-19 Cost Pressure	Small underspend in the other remaining PH divisions	(0.044)
Public Health	COVID-19 Additional Cost	Mainly due to an increase in online access to STI testing, treatment and online contraception	0.634
<b>Total Public Health</b>			<b>0.139</b>
<i>Of which CV-19 pressures</i>			<i>0.634</i>
<b>RESOURCES DIRECTORATE</b>			
Digital Services	COVID-19 Additional Cost	IT infrastructure costs	0.167
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)	0.054
Digital Services	COVID-19 Additional Cost	Resource Costs	0.220
Digital Services	COVID-19 Additional Cost	Additional devices	0.089
Digital Services	COVID-19 Additional Cost	Courier/Transport Cost	0.137
Digital Services	COVID-19 Additional Cost	Software Subscriptions	0.093
Digital Services	COVID-19 Additional Cost	Support/Maintenance costs as a result of COVID-19	0.069
Digital Services	COVID-19 Additional Cost	Update Wi-Fi in key buildings to enable social distancing	0.290
Digital Services	COVID-19 Additional Cost	Fit out Council Chamber for broadcast	0.129
Digital Services	COVID-19 Additional Cost	Audio/Visual fit out	0.024
Digital Services	COVID-19 Additional Cost	Project overrun	0.221
Digital Services	COVID-19 Additional Cost	Digital Trainers	0.038
Digital Services	COVID-19 Additional Cost	PSN Remediation & Compliance (COVID-19 delay)	0.169
Digital Services	COVID-19 Additional Cost	Server 2008 migrations (COVID-19 delay)	0.147
Digital Services	COVID-19 Additional Cost	Working From Home Support Scheme - IT and furniture	0.109
Legal	COVID-19 Additional Cost	Delays on legal case management project	0.100
Legal	COVID-19 Loss of Income	Lost income due to reduction in legal service in regards to planning and property matters	0.048
Legal	COVID-19 Additional Cost	Due to procurement of the Caselines systems which allow digital submission of cases - since C-19 restrictions began	0.021
Resources Directorate	Non COVID-19 Cost Pressure	General Overspends across the department from restructure, staffing, pensions strains and delay in system implementation	0.807
Digital Services	Underspend	Saving on non project items	(0.149)
Revenue & Technical Services	Underspend	Recovery through court costs	(0.785)
Finance Directorate	Underspend	General Savings on various running costs	(0.056)
Corporate Funding		Anticipated funding for Transformation Projects including reviews and restructure	(0.098)
Corporate Funding		Additional funding in connection with the finance system review	(0.038)
<b>Total Resources</b>			<b>1.829</b>
<i>Of which CV-19 pressures</i>			<i>2.148</i>
<b>Directorates Total</b>			<b>12.357</b>
<i>Of which CV-19 pressures</i>			<i>17.044</i>
<b>CORPORATE</b>			
Council Tax	COVID-19 Additional Cost	Local Council Tax Support Hardship scheme 2021/22 - Mirroring £150 deduction scheme provided in 2020/21.	2.816
Other	Non COVID-19 Cost Pressure	Cost of 2021/22 pay award, in contrast to pay freeze assumed at 2021/22 budget setting and Discretionary pay award for low-income workers	2.601
Other	Non COVID-19 Cost Pressure	Small variances including Apprenticeship Levy and Corporate Subscriptions	0.245
Levies	Underspend	Underspend on Corporate Levies Budget	(0.161)
Covid/business grants	COVID-19 Additional Cost	Costs in relation to Mortality Management Costs and the BECC	0.464
<b>Total Corporate Items</b>			<b>5.965</b>
<i>Of which CV-19 pressures</i>			<i>3.360</i>

**Appendix 1: 2021/22 General Fund Key Variances - Month 12**

Division	Type of Variance	Description	Over/(Under) Spend Month 12
			£m
<b>OVERALL GENERAL FUND</b>			<b>18.323</b>
		<i>Of which CV-19 pressures</i>	<b>20.404</b>
		COVID-19 Grants	(12.110)
		SFC Q1 Compensation (Initial Estimate)	(2.395)
		Assumed Call on Contingency Budget	0.000
		COVID-19 Contingency Budget	(5.500)
<b>FORECAST NET GENERAL FUND</b>			<b>(1.682)</b>
		Transfer to Inflation Smoothing Reserve	1.682
<b>FORECAST NET GENERAL FUND</b>			<b>0.000</b>