

## Appendix 1: 2022/23 Key Variances - Month 5

DIRECTORATE/DIVISION	VARIANCE TYPE	DESCRIPTION	OVER/(UNDER)SPEND M5 2022/23 £m
<b>ADULT SOCIAL SERVICES</b>			
Integrated Community Services	Overspend	Service Users from Hospital Discharge Schemes in previous financial years	1.118
Integrated Community Services	Overspend	Service Users entering through Hospital Discharge Schemes in 2022-23	0.308
Integrated Community Services	Overspend	Demand over Demographic Growth to date	0.537
Integrated Community Services	Overspend	Demand over Demographic Growth forecast for the rest of the year	0.210
Integrated Community Services	Overspend	Late Authorisations of Care Packages relating to 2021-22	1.545
Integrated Community Services	Income	Additional Client Contributions	(0.300)
Integrated Community Services	Income	Direct Payments Surplus	(0.500)
Integrated Community Services	Saving Delay	In House Saving Delay	0.497
Integrated Community Services	Overspend	Senior Leadership Team Staffing	0.368
<b>Total Adult Social Services</b>			<b>3.783</b>
<b>CHIEF EXECUTIVE</b>			
Communications	Overspend	Unfunded costs relating to mandatory project relating to accessible documents	0.100
<b>Total Chief Executive</b>			<b>0.100</b>
<b>CHILDREN'S SERVICES</b>			
Early Intervention and Prevention	Timing issue	Commitments in Early Help against the multi-year budget provision. Income recognised in full in previous year's, therefore this is a timing issue.	0.173
Early Intervention and Prevention	Loss of income	Potential loss of income from paid for childcare provision post Covid-19 due to reduced demand	0.250
Early Intervention and Prevention	Income	Use of Holiday Activities and Food funding to meet eligible costs of Lunch Bunch	(0.100)
Early Intervention and Prevention	Income	Shortfall in funding for the young black men and mental health project	0.140
Learning and Culture	Overspend	Structural shortfall in the budget for Cardfields and Schools HR	0.135
Learning and Culture	Overspend	Increased demand for SEND transport and personal transport budgets	0.163
Learning and Culture	Underspend	Reduced demand for universal free school meals	(0.075)
Learning and Culture	Loss of income	Cut in School Improvement Monitoring and Brokering grant that cannot be mitigated in-year	0.045
Safeguarding and Family Support	Overspend	Forecast pressure against the Children's Social Care placements budget due to increased demand	2.251
Safeguarding and Family Support	Overspend	Estimated inflationary cost pressure on the Children's social care placements budget	0.260
Safeguarding and Family Support	Overspend	Estimated pressure against the budget for care proceedings due to a sustained increase in activity levels in the last 2 financial years that does yet appear to be reducing	0.250
Safeguarding and Family Support	Overspend	Estimated SEND transport related cost pressure in relation looked after children in out of borough provision	0.100
Young Islington	Overspend	Forecast cost in relation to underwriting income losses while income levels continue to recover at Lift and Rosebowl	0.271
Young Islington	Overspend	Cost pressure from bring youth provision at Platform back in-house	0.234
Young Islington	Overspend	Estimated overspend against the budget for secure remand	0.100
Young Islington	Loss of income	In -year cut in Youth Justice Board Remand grant funding	0.057
<b>Total Children's Services</b>			<b>4.254</b>
<b>COMMUNITY WEALTH BUILDING</b>			
Corporate Landlord	Overspend	Increased energy costs on contract	3.373
Corporate Landlord	Income	Commercial Property Income shortfall	1.084
<b>Total CWB</b>			<b>4.457</b>
<b>ENVIRONMENT</b>			
Parking	Loss of Income	Lower levels of pay and display income	1.500
Parking	Additional Income	Higher levels of suspension income	(1.500)
Leisure	Overspend	Energy risk share for leisure centres	1.100
Street Lighting	Overspend	Increased energy costs on contract	1.770
Commercial Waste	Loss of Income	Reduced volume of activity	0.600
Commercial Waste	Saving	Reduction in levy due to reduced tonnages	(0.300)
Operations	Overspend	Increased fuel prices	0.210
ASB Team	Overspend	Additional costs for EC1N database	0.084
Operations	Overspend	Recruitment of an Energy Reduction officer	0.030
<b>Total Environment</b>			<b>3.494</b>
<b>Fairer Together</b>			
We Are Islington	Cost Pressure	Cost of COVID-19 response 'We Are Islington', to be wound down by Q2. Additional overtime/salary related expenditure incurred due to extra support and assistance provided to vulnerable, isolating and communities	0.040
Resident Experience	Cost Pressure	Staffing overspend across Resident Experience due to vacancy factor saving, nature of service	0.057
Resident Experience	Cost Pressure	Overtime for Chief Executive and Ombudsman Complaints, in order to ensure an orderly handling of complaints so Ombudsman action is avoided	0.021
<b>Total Fairer Together</b>			<b>0.118</b>
<b>HOMES &amp; NEIGHBOURHOODS</b>			
Housing Needs	Underspend	Temporary Accommodation: Nightly Booked/PSL	(0.375)
Housing Needs	Overspend	Bad Debt/Arrears: Case numbers in TA are rising and due to the impact of cost of living, other priorities will conflict with TA rent, resulting in increased arrears.	0.181
Housing Needs	Overspend	Islington Lettings - Charges for voids and uncollected rent.	0.249
Housing Needs	Underspend	Other Housing Needs	(0.325)
<b>Total H&amp;N</b>			<b>(0.270)</b>
<b>PUBLIC HEALTH</b>			
Other Public Health	Overspend	Other Public Health including one-off costs.	0.537
Other Public Health	Underspend	Off-setting underspend/Management action for one-off costs	(0.347)
NHS Health Checks	Underspend	Activity numbers continue to be low in 22/23. Figures are based on last years data.	(0.043)
Public Health	Underspend	Underspend from remaining divisions.	(0.083)
Smoking & Tobacco	Underspend	Activity numbers to be low in 22/23	(0.064)
<b>Total Public Health</b>			<b>0.000</b>
<b>RESOURCES DIRECTORATE</b>			
Nil to report			0.000
<b>Total Resources</b>			<b>0.000</b>
<b>Directorates Total</b>			
<b>CORPORATE</b>			
Corporate	Cost Pressure	Pay Award (Latest Offer)	5.779
<b>Total Corporate</b>			<b>5.779</b>
<b>GROSS GENERAL FUND</b>			
			<b>21.715</b>
Less: Corporate Energy Provision			(1.400)
Less: Corporate Energy and Inflation Reserve			(5.509)
Less: Social Care Reserve			(3.783)
General Contingency			(5.000)
<b>NET GENERAL FUND</b>			<b>6.023</b>

  

DIRECTORATE/DIVISION	VARIANCE TYPE	DESCRIPTION	OVER/(UNDER)SPEND M5 2022/23 £m
<b>HOUSING REVENUE ACCOUNT</b>			
Finance	Additional Income	Favourable rent and service charges income projections	(0.648)
Finance	Underspend	PFI 2 mobilisation costs lower than anticipated	(0.450)
Finance	Underspend	Migration of tenants on housing benefit to universal credit works not progressing as anticipated resulting in reduced	(0.400)
Finance	Underspend	HRA pension deficit contributions	(1.600)
Finance	Underspend	Reduced capital financing costs resulting from a reduction in borrowing	(1.099)
Finance	Loss of income	Reduction in interest receivable on HRA reserve balances	0.716
Finance	Overspend	Technical overspend resulting from an anticipated increase in depreciation charges	3.487
Homes and Communities	Overspend	Increasing energy costs for landlord supplies and community centres (not recoverable from tenants and leaseholders)	13.778
<b>Total Housing Revenue Account</b>			<b>13.784</b>