Appendix 1: 2022/23 Key Variances - Outturn

Service Description of Service	DIRECTORATE/DIVISION	VARIANCE TYPE	DESCRIPTION	Overspend/ (Underspend) Outturn 2022/23 £m
Segretar Commany Services Organization Commany Services Orga	ADULT SOCIAL SERVICES	Overspand	Sange Llears from Hacrital Discharge Schames in provious financial years	0.062
magnatic Commission Services From Marginetic Co				1.530
Secretary Communication Commun	Integrated Community Services	Overspend	Late Authorisations	1.545
Larger (Despite) Overlander (Despite) Over				(1.035)
Obergreet Communication Contemporary Contemp				0.864
Annexastron Community Personal C	Mental Health			0.170
Spelling Services From London Community Commu	Adults			0.541
Design of Commencery Commencer Commence				0.784
Intergence Community Generals Authorizoned Community General Community Co	Strategy and Commissioning			0.257
Interference (Care) Interfere	,		Ÿ	0.247
Authorities provided in Contractored Commission Contractored Contracto			,	(0.200)
PAGE COLOR OF ANSE DIRECTIONS OF THE COLOR OF ANSE DIRECTION OF THE SERVICES O	Adult Social Services			(0.162)
Contractions of Security Contractions of Secur	Intergrated Community Services			4.672
Treat Adult Security Oursepard	Adult Social Services	income		(2.130)
District Executive Collection	Total Adult Social Services			7.893
Communications — Centegorial — Contractions of Contractions — Cont		Hadanaad	No. of the control of the Party	(0.000)
Communications Overgonic International completes and assigned in principles and international communications of communic		·		0.009)
Storage Stor	Communications			0.043
Presidencies Coverage of control in control Section Section	Communications			0.018
Priss Services Uses of Footner Softening Uses of Footner Softening Uses of Footner Softening Uses of Softening Uses of Softening Underspeed on paper and print costs due to less relations on attenting and Provision Softening Underspeed on Softening Underspeed On Softening Softening Underspeed On Softening Softening Underspeed On Softening Softening Underspeed On Softening				0.013
Free Court Functions White DERYS SERVICES Surplus incomes, selfing and other not underexpend in Children's Contras. Children's Children's Contras. Children's Contras. Children's Contras. Children's Contras. Children's Chil	Print Services			0.016
Free Court Functions White DERYS SERVICES Surplus incomes, selfing and other not underexpend in Children's Contras. Children's Children's Contras. Children's Contras. Children's Contras. Children's Contras. Children's Chil	Print Services	Underspend	Underspend on paper and print costs due to less reliance on external printing and Panacea software costs	(0.091)
Supplies Income, staffing and other net underspends in Children's Centres. Children's Contres recovered strongly in the first law man of Children's Centres was positively septent following crisings. (2.5)	Total Chief Executive	·		0.165
sincy intervention and Provention Underspend Reduced demand for Underspend Reduced demand for Underspend Reduced demand for Underspend Reduced demand for Underspend Reduced demand for Underspend Reduced demand for Underspend Unders	CHILDREN'S SERVICES			0.100
Carte Intervention and Prevention Income Line of Holdsky Activities and Food Lunding to more eligible costs of Lunden Broughed Lunding Control Prevention and Prevention Underspend Versigned Versigne	Early Intervention and Prevention	Underspend	strongly in the final term and Children's Centre finances were positively adjusted following changes to DSG	(0.357)
sarby travervention and Prevention Overspand Searring and Culture Overspand Shoutcast altoritation in the object for Castificials and Schools HR and shortfall in income Overspand Shoutcast altoritation in the object for Castificials and Schools HR and shortfall in income Overspand Shoutcast altoritation in the object for Castificials and Schools HR and shortfall in income Overspand Shoutcast altoritation in the object for Castificials and Schools HR and shortfall in income Overspand Incomes of memory of the object for Castificials (Income of Castificials and Schools HR and shortfall in income Overspand Incomes of memory of School Transpart and speciment property badgets Overspand Incomes of memory of School Transpart and speciment property badgets Overspand Incomes of memory of School Transpart and speciment property badgets Overspand Incomes of memory of School Transpart and speciment property badgets Overspand Pressure against the Culture in Figure Services Overspand Pressure against the Culture in Figure Services Overspand Pressure against the Culture in School Castificians School Castificians in School	Early Intervention and Prevention Early Intervention and Prevention		Use of Holiday Activities and Food funding to meet eligible costs of Lunch Bunch	(0.151) (0.201)
Leseming and Culture Overspend Intersept of the capabil works of Income at Largoock due to capabil works of Culture Overspend Intersept and personal pransport budgets 0.38 asseming and Culture Overspend Intersept of Reduced demand for ISINI Designer of Intersept of Internal Interna	Early Intervention and Prevention	·	year's, therefore this is a timing issue) and shortfall in funding for the young black men and mental health project offset by staffing underspends	(0.186)
Learning and Culture Life of the Common of Culture Life of the Common of Culture Life of Common of				0.031
Learning and Culture Loss of income Out in School Improvement Morelatoring and Pickering grant that cannot be mitigated in-year (0.00 Austring and Culture Overspend Overspend Increased demand for abort breaks in Publi Services Out Austring and Culture Overspend Increased demand for abort breaks in Publi Services Out Austring and Family Support Overspend Pressure against the Orbiter's Social Case placements budget due to increased demand out aboys in the last of transcal years. The has now started to reprove in the last five months of the last of the last five months of the last five mont	Learning and Culture			0.380
Assignated Culture Underspend Increased demand for short breaks in Pugui Savinese (0.04 asaning and Culture Overspend Increased demand for short breaks in Pugui Savinese (0.04 asaning and Culture Overspend Legistry business support cost pressure following a corporate centralization of this service 0.12 asaning and Culture Overspend Pressure apparent the Total Pugui Social Care placements budged the to increased demand of 1.08 adaptating and Farrily Support Overspend Pressure against the Coloration Social Care placements budged the to increased demand of 1.08 adaptating and Farrily Support Overspend Pressure against the budget for case proceedings due to a sustained increase in activity levels and court of July and the base of Smooth Savines Social Care placements budget and the formation of the Savinese of Services (1.04 as a sustained increase in activity levels and court of Savinese (1.04 as a sustained social process in activity levels and court of borough provision 0.09 as a sustained pressure in cellution looked after children in out of borough provision 0.09 as a sustained for pressure in relation to children in out of borough provision 0.09 as a sustained pressure in cellular object of the services of th	Learning and Culture			(0.219)
Learning and Culture Overspend Increased demand for short breaks in Pyul Services				
Safeguarding and Family Support Overspend Pressure against the Unitiden's Social Care placements by bugst due to increased demand 5.08 Safeguarding and Family Support Overspend Pressure against the United Schol Transport rolled one support on a sustained increase in activity levels and court delays in the last of financial years. This has now started to improve in the last few months Safeguarding and Family Support Overspend Net staffing pressures in Chiferen's Social Care Overspend Wrap around support cost pressures in relation looked after chifdren in out of borough provision Overspend Wrap around support cost pressures in relation looked after chifdren in out of borough provision Overspend Wrap around support cost pressures in relation to chifdren in care (approx. 70% is court ordered taxi Overspend Wrap around support cost pressures in relation to chifdren in care (approx. 70% is court ordered taxi Overspend Uniform Safeguarding and Family Support Overspend Overspend Overspend Operand pressure on presonel budgets envires Safeguarding and Family Support Overspend Operand pressure on presonel budgets in the Dasabed Chifdren's Social Care Operand Safeguarding and Family Support Increased demand for short breaks in Chiffiden's Social Care Operand Safeguarding and Family Support Overspend Not Home Office income in relation to Unaccompanied Asystem Seeking Chifforn Overspend Operand Safeguarding and Family Support Overspend Operand Safeguarding and Family Support Overspend Overspend Overspend Safeguarding and Family Support Overspend Overspend Overspend Overspend Safeguarding and Family Support Overspend Overspend Safeguarding and Family Support Overspend Overspend Overspend Safeguarding and Family Support Overspend Oversp				0.043
Pressure against the budget for care proceedings due to a sustained increase in activity levels and court delays in the last 47 months.				0.126
Safeguarding and Family Support Overspend Net staffling pressures in relation looked after children in out of borough provision Ox8 Safeguarding and Family Support Overspend Net staffling pressures in Children's Social Care Safeguarding and Family Support Overspend Overspend Ness staffling pressures in Children's Social Care Safeguarding and Family Support Overspend Increased demand for patent? child contact services Ox8 Safeguarding and Family Support Overspend Increased demand for patent? child contact services Ox7 Safeguarding and Family Support Overspend Increased demand for patent? child contact services Ox7 Safeguarding and Family Support Increased demand for patent? child contact services Ox7 Safeguarding and Family Support Increased demand for short brasks in Children's Social Care Ox7 Safeguarding and Family Support Increased demand for short brasks in Children's Service Ox7 Safeguarding and Family Support Increased demand for short brasks in Children's Service Ox7 Safeguarding and Family Support Increased demand for short brasks in Children's Service Ox7 Safeguarding and Family Support Increased demand for short brasks in Children's Service Ox7 Safeguarding and Family Support Increased demand for short brasks in Children's Service Service Ox7 Safeguarding and Family Support Increased demand for short brasks in Children's Service Service Ox7 Safeguarding and Family Support Increased demand for short brasks in Children's Service Service Ox7 Safeguarding and Family Support Increased demand for short brasks in Children's Service Service Ox7 Safeguarding and Family Support Ox7 Safeguarding and Safeguarding Andrew Safeguarding Andrew Safeguarding Andrew	Safeguarding and Family Support Safeguarding and Family Support		Pressure against the budget for care proceedings due to a sustained increase in activity levels and court	1.087 0.325
Safeguarding and Family Support Overspend Overspend Coverspend Increased demand for parent, Child contact services Safeguarding and Family Support Overspend Coverspend Net Home Office on Discovers Net Home Office on Discovers Net Home Office on Discovers Net Home Office on Underspend Safeguarding and Family Support Net Home Office on Underspend Safeguarding and Family Support Net Home Office on Underspend Safeguarding and Family Support Net Home Office on Underspend Safeguarding and Family Support Net Home Office on Underspend Safeguarding and Family Support Net Home Office on Underspend Safeguarding and Family Support Net Home Office on Underspend Safeguarding and Family Support Net Home Office on Underspend Safeguarding and Family Support Net Home Office on Underspend Safeguarding and Family Support Norug Islington Overspend O	Safeguarding and Family Support	Overspend		0.098
Safeguarding and Family Support Safeguarding and Family Support Safeguarding and Family Support Overspend			Wrap around support cost pressures in relation to children in care (approx. 70% is court ordered taxi	0.089
Safeguarding and Farmily Support Overspend Increased demand for short breaks in Children's Social Care 0.077 Safeguarding and Farmily Support Income Net Home Office income in relation to Unaccompanied Asylum Seeking Children 0.033 Safeguarding and Farmily Support Income Net Home Office income in relation to Unaccompanied Asylum Seeking Children 0.033 Safeguarding and Farmily Support Income Net Home Office income in relation to Unaccompanied Asylum Seeking Children 0.033 Safeguarding and Farmily Support Income Underspend Safeguarding Safe	Safeguarding and Family Support	Overspend		0.083
Safeguarding and Family Support Income Net Home Office income in relation to Unaccompanied Asylum Seeking Children 0.23 asteguarding and Family Support Overspend Net Home Office income in the Leaving Care Service 0.21 Safeguarding and Family Support Income Underspend against pooled budgets managed on behalf of partners. This underspend belongs to Council and partner organisations 0.08 Safeguarding and Family Support Income Underspend against pooled budgets managed on behalf of partners. This underspend belongs to Council and partner organisations 0.08 Safeguarding and Family Support Overspend Safeguarding underspend in health commissioning 0.08 Young Islington Overspend Overs	Safeguarding and Family Support			0.478
Safeguarding and Family Support Income				0.072
Safeguarding and Family Support Income				
Staffing underspend Staffing underspend in health commissioning (0.03	Safeguarding and Family Support		Underspend against pooled budgets managed on behalf of partners. This underspend belongs to Council	(0.086)
Forecast cost in relation to underwriting income loses while income levels continue to recover at Lift and Rosebowd offset by underspends elsewhere in the directorate in the directorate of Coung Islington Overspend Cost pressure from bring youth provision at Platform back in-house 0.25 (Young Islington Demand pressure against the budget for secure remand 0.03 (Young Islington Demand pressure against the budget for secure remand 0.03 (Young Islington Demand pressure against the Vouth Coungl shington Demand pressure against the Vouth Coungl budget 0.05 (Young Islington Demand Demand Demand Pressure against the Vouth Coungl budget 0.05 (Young Islington Demand De	Health Commissioning	Underspend		(0.030)
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Demand pressure against the budget for secure remand 0.03	* *	•	Rosebowl offset by underspends elsewhere in the directorate	
In-year cut in Youth Justice Board Remand grant funding 0.05				0.257 0.037
Additional unbudgeted income in Young Islington (0.44)	Young Islington	Loss of income	In-year cut in Youth Justice Board Remand grant funding	0.057
Directorate Savings Children's Services share of corporate procurement savings to be apportioned 2.60	Young Islington			(0.030)
COMMUNITY WEALTH BUILDING Corporate Landlord Overspend Increased energy costs on contract 1.29 Inclusive Economy Overspend Staffing cost pressures 0.05 Corporate Landlord Income Commercial Property Income shortfall 0.64 Corporate Landlord Overspend Non-capitalisable costs 0.05 Corporate Landlord Underspend Reduced expenditure in repairs across buildings 0.44 Corporate Landlord Underspend Supplies and Services net of recharges 0.05 Corporate Landlord Underspend Supplies and Services net of recharges 0.04 Corporate Landlord Overspend Staffing cost pressures 0.06 Planning and Development Income Increased income in planning fees 0.07 Community Welath Building Directorate Underspend Underspend on supplies and services 0.07 Community Financial Resilience Income Additional additional grant income 0.05 Community Financial Resilience Income Additional grant income 0.05 Community Financial Resilience Income Additional grant income 0.05 Contract CWB Increased income in planning fees 0.05 Contract CWB Increased income in planning fees 0.05 Contract CWB Increased income 0.05 Contract CWB Increased CWB 0.05 Contract CWB 0.05 Contract CWB 0.05 Contract CWB 0.05 Contract CWB 0.05 Contra	Young Islington Directorate			(0.445) 0.220
Corporate Landlord	Total Children's Services	J.	Service State of the Service of the Service of Service	2.606
Inclusive Economy Overspend Staffing cost pressures Opporate Landlord Income Commercial Property Income shortfall Ocorporate Landlord Overspend Non-capitalisable costs. 1.00 Opporate Landlord Underspend Reduced expenditure in repairs across buildings (0.44 Opporate Landlord Underspend Supplies and Services net of recharges (0.42 Opporate Landlord Overspend Supplies and Services net of recharges (0.42 Opporate Landlord Overspend Supplies and Services net of recharges (0.07 Opporate Landlord Overspend Income Increased income in planning fees (0.07 Opporate Landlord Overspend Income Income Increased income in planning fees (0.07 Opporate Landlord Overspend Income Additional adhoc income (0.05 Overspend Increased energy costs on PFI contract (0.05 Overspend Additional tree works required for claims prevention (0.05 Overspend Underspend Underspend Overspend Additional costs in excess of budget Overspend Hongard Overspend Additional costs in excess of budget Overspend Overspend Overspend Energy risk share for leisure centres (0.05	Corporate Landlard	Overspand	Ingressed energy costs on contrast	4.000
Corporate Landlord Income Commercial Property Income shortfall 0.64 Corporate Landlord Overspend Non-capitalisable costs. 1.00 Corporate Landlord Underspend Reduced expenditure in repairs across buildings (0.44 Corporate Landlord Underspend Supplies and Services net of recharges (0.42 Corporate Landlord Overspend Staffing cost pressures (0.42 Corporate Landlord Overspend Staffing cost pressures (0.65 Community Welath Building Directoraty Underspend Underspend Underspend on supplies and services (0.07 Community Welath Building Directoraty Underspend Underspend Underspend on supplies and services (0.07 Community Financial Resilience Income Additional adhoc income (0.05 Community Financial Resilience Income Additional grant income (0.05 Community Financial Resilience Income Income Additional grant income (0.05 Community Financial Resilience Income Additional grant income (0.05 Community Financial Resilience Income I				1.298 0.052
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Corporate Landlord Overspend Staffing cost pressures 0.06 Planning and Development Income Increased income in planning fees (0.07 Procurement Income Additional adhoc income (0.05 Community Welath Building Directorate Income Additional adhoc income (0.05 Community Financial Resilience Income Additional adhoc income (0.05 Community Financial Resilience Income Additional grant income (0.05 Community Financial Resilience Corporation Increased energy costs on PFI contract (0.05 Community Financial Resilience Corporation Increased energy costs on PFI contract (0.05 Community Financial Resilience Corporation Increased energy costs on PFI contract (0.05 Community Financial Resilience Corporation Increased energy costs on PFI contract (0.05 Community Financial Resilience Corporation Increased energy costs on PFI contract (0.05 Community Financial Resilience Corporation Increased energy costs on PFI contract (0.05 Community Financial Resilience Corporation Increased energy costs on PFI contract (0.05 Community Financial Resilience Corporation Increased energy costs on PFI contract (0.05 Community Financial Resilience Costs nervices on PFI contract (0.05 Community Financial Resilience Costs nervices (0.05 Cost Community Financial Resilience Costs nervices (0.05 Cost Cost Cost Cost Cost Cost Cost Cost	Corporate Landlord			(0.445)
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Procurement Income Additional adhoc income (0.05 Community Financial Resilience Income Additional grant income (0.53 Fotal CWB ENVIRONMENT Business Performance & Improvement Underspend Increased energy costs on PFI contract (0.55) Lighting & Streetworks Overspend Additional tree works required for claims prevention (0.05) Lighting & Streetworks Underspend Additional tree works required for claims prevention (0.05) Lighting & Streetworks Underspend Additional tree works required for claims prevention (0.20) Lighting & Streetworks Underspend Additional streetworks income (0.20) Lighting & Streetworks Underspend Underspend On the insurance recharge (0.14) Net Zero Carbon Underspend Underspend Within this service due to delayed project (0.02) Directorate Overspend Additional costs in excess of budget (0.02) Leisure Overspend Energy risk share for leisure centres (0.57)	Planning and Development	•		(0.078)
Community Financial Resilience Income Additional grant income (0.53 1.44				(0.079)
Total CWB Service Carbon Underspend Underspend Underspend Underspend Met underspend within the division (0.05				(0.058)
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Lighting & Streetworks Underspend Additional streetworks income (0.20 -lighways Underspend Underspend on the insurance recharge (0.14 - Net Zero Carbon Underspend Underspend Within this service due to delayed project (0.02 - Overspend AD of Community Safety, Security & Resilience costs net off by a slight underspend throughout the service 0.06 - Fleet Overspend Additional costs in excess of budget 0.09 - Leisure Overspend Energy risk share for leisure centres 0.57				0.639
Highways Underspend Underspend on the insurance recharge (0.14 Net Zero Carbon Underspend Underspend within this service due to delayed project (0.02 Directorate Overspend AD of Community Safety, Security & Resilience costs net off by a slight underspend throughout the service 0.06 Directorate Overspend Additional costs in excess of budget 0.09 Leisure Overspend Energy risk share for leisure centres 0.57				(0.203)
Net Zero Carbon Underspend Underspend within this service due to delayed project (0.02 Directorate Overspend AD of Community Safety, Security & Resilience costs net off by a slight underspend throughout the service 0.06 Fleet Overspend Additional costs in excess of budget 0.09 Leisure Overspend Energy risk share for leisure centres 0.57	Highways			(0.149)
Fleet Overspend Additional costs in excess of budget 0.09 Leisure Overspend Energy risk share for leisure centres 0.57	Net Zero Carbon	Underspend	Underspend within this service due to delayed project	(0.025)
Leisure Overspend Energy risk share for leisure centres 0.57	Directorate			0.067
				0.097 0.576
	Greenspace			0.168

Appendix 1: 2022/23 Key Variances - Outturn

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DIRECTORATE/DIVISION	VARIANCE TYPE	DESCRIPTION	Overspend/ (Underspend) Outturn 2022/23 £m			
Greenspace	Overspend	Staff recharges/Caledonian Clock Tower costs not previously forecast	0.089			
Greenspace	Overspend	Non-capitalisable costs.	0.212			
Tree Service	Overspend	Net overspend forecast within the service	0.062			
Parking	Loss of Income	Lower levels of pay and display, permit & voucher and PCN income offset by additional suspension and other income	3.007			
Commercial Waste	Loss of Income	Reduced volume of activity	0.802			
Commercial Waste	Saving	Reduction in levy due to reduced tonnages	(0.393)			
Street Services Operations	Overspend	Additional staff costs as a result of the two extra bank holidays this year	0.090			
Street Services Operations	Overspend	Net employee / supplies & services overspend forecast throughout the rest of the division	0.035			
Street Services Operations	Overspend	Additional vehicle hire / transport costs within Street Services Operation	0.087			
Street Services Operations	Overspend	Overspend on recharges	0.074			
Street Trading	Overspend	Non-capitalisable costs.	0.101			
Private Sector Housing	Underspend	Additional HMO licensing / grant income	(0.160)			
Total Environment			5.213			
Community Engagement and Wellb	eing					
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	Cost of three temporary full time Customer Service agents to support the Council's Cost of Living	0.055			
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			
Department	Underspend	Across Community Engagement and Wellbeing due to planned projects and recruitment delays resulting in staffing efficiencies	-0.129			
Resident Experience	Income shortfall	Unmet income targets from courses supplied by Resident Experience	0.013			
Total Community Engagement and	Wellbeing		0.000			
HOMES & NEIGHBOURHOODS						
Housing Needs	Underspend	Temporary Accommodation: Nightly Booked.	(0.231)			
Housing Needs	Overspend	Bad Debt/Arrears: Cost of living crisis driving costs up. (Excluding Homelessness Prevention Grant).	0.331			
Housing Needs	Overspend	Islington Lettings - Charges for voids and uncollected rent. (Excluding Homelessness Prevention Grant).	0.145			
Housing Needs	Underspend	Other Housing Needs. (Including Homelessness Prevention Grant).	(0.471)			
Housing Needs	Underspend	NRPF costs are reducing due to cases falling, high needs client leaving the service and grant support.	(0.396)			
Community Safety	Overspend	Community Safety Overspend.	0.171			
Total H&N			(0.452)			
PUBLIC HEALTH	_					
Obesity & Physical Activity	Overspend	Commissioning of 2 year pilot programme for Adult Weight Management Get Active Service	0.109			
Public Health	Underspend	Underspend from remaining PH divisions.	(0.049)			
Smoking & Tobacco Total Public Health	Underspend	the pandemic.	(0.060) 0.000			
RESOURCES DIRECTORATE			0.000			
Director of Resources & Business Sup	Underspend	Net staffing underspend	(0.059)			
Human Resources	Underspend	Underspend against Organization Development training and activities	(0.205)			
Human Resources	Overspend	Maternity cover, overtime and staffing costs of clearing the Disclosure and Barring Service backlog	0.365			
Human Resources	Overspend	Cost pressure from the human resources system development work	0.083			
Law and Governance	Underspend	Vacancy in executive services and other staff underspend in democracy services	(0.076)			
Law and Governance	Overspend	Agency costs in relation to the Interim Director post and other costs	0.129			
Law and Governance	Overspend	Higher than expected caseloads resulting in overspend in in agency costs and barristers' fees in the commercial and environmental law service.	0.202			
Finance	Overspend	Increase in cost of external audit fees as a result enhanced audit requirement on the whole sector	0.228			
Finance	Underspend	Overachievement of council tax and court summons costs net of additional expenditure	(0.421)			
Finance	Underspend	Underspend against bank charges	(0.040)			
Digital Services	Overspend	Agency spend and overtime on operational services in digital	0.152			
Total Resources Directorates Total			0.359 17.232			
CORPORATE			11.232			
Pay Award	Cost Pressure	Pay Award	6.486			
Other	Overspend	Other Small Variances including Pension and Support Service Recharges	0.314			
Other	Overspend	Overspend on Council Tax Rebate Discretionary Scheme	0.158			
Levies	Additional income	Business rate levy surplus	(0.714)			
Other	Additional income	Additional Income from Business Rates Relief, New Burdens and Redond Review Outcome	(0.661)			
Specific grants	Overspend	Apprenticeship Levy and Corporate Subscriptions	0.140			
Total Corporate			5.723			
			22.055			
GROSS GENERAL FUND			22.955 (1.400)			
GROSS GENERAL FUND Less: Corporate Energy Provision	Reserve		(1.400)			
GROSS GENERAL FUND Less: Corporate Energy Provision Less: Corporate Energy and Inflation F	Reserve		(1.400) (5.509)			
GROSS GENERAL FUND Less: Corporate Energy Provision Less: Corporate Energy and Inflation F Less: Social Care Reserve	Reserve		(1.400) (5.509) (3.221)			
GROSS GENERAL FUND Less: Corporate Energy Provision Less: Corporate Energy and Inflation F			(1.400) (5.509)			
GROSS GENERAL FUND Less: Corporate Energy Provision Less: Corporate Energy and Inflation F Less: Social Care Reserve Less: Capital Financing Reserve			(1.400) (5.509) (3.221) (1.314)			

DIRECTORATE/DIVISION	VARIANCE TYPE	DESCRIPTION	Overspend/ (Underspend) Outturn 2022/23 £m
HOUSING REVENUE ACCOUNT			
Finance	Additional Income	Favourable rent and service charges income collection	(2.051)
Finance	Additional income	Increased charges from tenants and leaseholders in respect of gas charges and the use of the tenant heat reserve to meet rising costs	(2.774)
Finance	Loss of income	Non Dwelling rents	0.081
Finance	Loss of income	Parking income	0.068
Finance	Additional income	Higher recoverable service charges from leaseholders in respect of communal electricity and other running costs	(2.126)
Finance	Additional income	Interest receivable on HRA reserve balances	(0.041)
Finance	Additional income	Overachievement of income relating to leasehold property lease extensions	(1.166)
Finance	Overspend	Rents, Rates, Taxes and Other Charges	0.540
Finance	Underspend	Lower capital financing costs as a result of greater use of HRA reserves	(3.033)
Finance	Overspend	Technical overspend resulting from an anticipated increase in depreciation charges	3.367
Finance	Overspend	Increase in Revenue contribution to capital outlay to fund New build schemes (Temporary)	14.082
Finance	Underspend	Tenants and Leaseholder Bad Debt Provision	(0.963)
Finance	Underspend	Saving on contributions towards the HRA pension deficit	(2.200)
Finance	Underspend/Timing issue	Underspends against the HRA contingency budget primarily set aside to meet one-off PFI 2 reintegration costs, Universal Credit migration costs and IT project costs.	(2.544)
General Management	Overspend	Ceassation of New Build schemes and other New build related costs	5.989
General Management	Overspend	Housing disrepair provision adjustment to reflect the increased case load	0.964
General Management	Cost Pressure	Cost pressures arising from the Voluntary Business Efficiency and Redundancy Scheme	1.121
General Management	Underspend	Unwinding of 2016-17 provision in respect of Thames Water collection charges	(1.609)
General Management	Underspend	Support service costs recharge	(0.818)
General Management	Underspend	Net General management underspends - various	(0.025)
General Management	Cost Pressure	Reduction in capitalisable salary costs	2.053
Homes and Communities	Overspend	Increased energy costs (met by increased tenant and leaseholder charges)	4.758
Housing Property Services	Overspend	Repairs and Maintenance cost pressures arising from damp and mould and repair sub- contractor costs	0.124
Housing Revenue Account	Underspend	PFI credits and payments	(0.810)
Total Housing Revenue Account			12.987