

Appendix A Revenue Tables

Adults and Health	Revised Budget	Outturn (before reserves)	Reserve Movements	Month 12 Outturn after reserve movements	Month 12 variation to revised budget	Month 11 variance	In-Month change	Commentary
	£000	£000	£000	£000	£000	£000	£000	
Integrated Care - LD	30,629	29,631	0	29,631	(997)	(3,064)	2,067	<p>The budget variance (£0.997m) is due to a combination of lower spend (£1.255m) and lower income of £0.258m. The lower spend is because of a number of services: Residential Services (£0.649m); Day Care (£0.436m), Home Care (£0.187m), Respite (£0.160m) offset by overspends in Nursing Care (£0.139m) and Other Services (£0.038m). The income overspend is because of Health Contribution to care packages (£0.300m), Client Fees and Service Charges (£0.101m) offset by favourable income variances mostly because of Direct Payment refunds (£0.143m).</p> <p>The monthly variance increase (£2.067m) is because of cancellation of provision funding (£2.897m) offset by : forecast reductions (£0.517m) because of month 11 client commitment overstated for a number of services : Home Care £0.415m) and Other Services (0.102m) ; income favourable variance of £0.313m mostly due to Fees and Charges and Other Contributions.</p> <p>There have been 11 new clients since the start of the year and as of end of year the budget covered 660 unique clients.</p>
Integrated care - MH	8,699	9,152	0	9,152	453	693	(240)	<p>The budget variance (£0.453m) is due to a combination of lower spend (£0.118m) and lower income of £0.571m. The lower income is because of Health Contribution (£0.448m), Fees and Charges (£0.170m) offset by Direct Payment Client refunds and Other (£0.047m). The lower spend is because of Supported Living (£0.621m) offset by overspends in Residential (£0.244m), Home Care (£0.117m) and Other services (£0.142m).</p> <p>The monthly variance decrease (£0.240m) is because of a combination of lower spend (£0.567m) offset by lower income (£0.327m). The lower spend is mostly because of month 11 client commitment overstated for Supported Living. The adverse income movement is mostly due to lower Health Contribution.</p> <p>There have been 25 new clients since the start of the year and as of end of year the budget covered 360 unique clients.</p>

Integrated Care - OA	31,606	35,271	0	35,271	3,666	4,631	(966)	The budget variance (£3.675m) is due to a combination of higher spend (£5.825m) and higher income of £2.150m. The higher spend is because of a number of services: Residential Care (£2.915m), Nursing Care (£1.089m), Direct Payment (£1.043m), Home Care (£0.471m), Supported Living (£0.307m). The higher income is because of client fees and service charges (£1.823m), Direct Payment client refunds (£0.424m), Better Care Increased funding due to inflation uplift (£0.381m), Higher Health Contribution (£0.352m) offset by bad debt allowance and other (£0.830m). The monthly movement is because of cancellation of provision funding (£2.897m) combined with month 11 client cost commitment overstated by £0.957m. The overstated month 11 client commitment cost is mostly because of Home Care netted off against other lower movements in various services. There have been 30 new clients since the start of the year and as of end of year the budget covered 2,212 unique clients.
Integrated Care - PD	9,049	8,446	0	8,446	(603)	(256)	(347)	The budget variance (£0.603m) is due to a combination of lower spend (£0.561m) and higher income of £0.042m. Lower spend is because of Nursing Care (£0.313m), Residential (£0.241m), Direct Payment (£0.190m), Supported Living (£0.122m) offset by overspends in Home Care and Other (£0.305m). The monthly movement is due to a combination of lower spend (£0.263m) and higher income of £0.083m. The lower spend is because of Home Care (£0.159m) and various other services (£0.104m). Higher Income is mostly because of Direct Payment client cost refunds and applies to budget variance and monthly movement. There have been 31 new clients since the start of the year and as of end of year the budget covered 532 unique clients
ASC Prevention Services	2,767	2,502	0	2,502	(266)	21	(286)	The budget variance (£0.266m) is due to a combination of services: Equipment and Adaptations (£0.237m) and Other (£0.228m) offset by overspends in Deprivation of Liberties Client assessment budget and Other (£0.199m). The monthly movement (£0.286m) is because of Equipment and Adaptations (£0.235m), and Other (£0.051m).
ASC Workforce	15,753	15,044	29	15,073	(680)	171	(851)	The budget underspend and monthly movements for this budget is mostly because of lower spends in a number of jointly funded (health) teams and delays in forecasted recruitment
Leis, Sports and Phys Activity	554	1,384	(40)	1,344	790	596	194	The budget variance and monthly movement is because of loss of income due to closure of Finchley Lido leisure centre wet area. Loss of income arising from Covid-19 closure has been quantified and funded through the government grant received.
Public Health	16,819	17,014	(274)	16,739	(80)	(0)	(80)	
Adults transformation programme	0	0	0	0	0	0	0	

Corporate Equalities & Intelligence and Health & Safety	112	107	0	107	(4)	(12)	8	The budget variance is mostly because of staffing budget over forecast. The monthly movement is because of issues with month 11 forecast quality.
Total Adults and Health	115,988	118,552	(285)	118,267	2,279	2,780	(502)	

Children's & Family Services	Revised Budget	Outturn (before reserves)	Reserve Movements	Month 12 Outturn after reserve movements	Month 12 variation to revised budget	Month 11 variance	In-Month change	Commentary
	£000	£000	£000	£000	£000	£000	£000	
Family Services Management	(867)	(1,054)	(68)	(1,122)	(254)	(458)	204	A late adverse movement due to expenditure on Family Group Conferences of £0.080m and the creation of a Bad Debt Provision totalling £0.089m
Social Care Management	1,218	743	0	743	(475)	(278)	(197)	A positive movement of £0.196m in Social Care Management where a number of small forecasts did not materialise
CSC 0-25	7,897	9,682	0	9,682	1,785	1,599	186	An adverse increase in CSC 0-25 (£0.186m) mainly due to payments made to clients on Integra, not captured in the Mosaic report at M11, in addition to new clients coming into the service since M11 and under recovery on health income forecast as service was not delivered.
Permanence Trns & Co-parenting	4,351	5,146	0	5,146	795	612	182	£0.183m in Onwards and Upwards due to Temporary Accommodation charges not previously forecast Q1- Q3. This was offset by less expenditure than anticipated in M11 within the UASC over 18's service. The UASC service is demand-led and forecasting is subject to small changes from period to period.
Placements	21,484	21,340	0	21,340	(144)	379	(523)	The late positive movement of £0.523m is due adjustments in 'end dates' and improved/lower placement rates not identified until the final year-end reconciliation. This process will be reviewed for 2020/21. This is primarily related to External Residential Placements (£0.449m) and in Independent Fostering Agency costs (£0.366m). These were offset by an overspend in Fostering Support (£0.147m) due to increased fees for assessments and transport hire charged than forecast and bank charges (£0.066m) not forecast for SGOs, with smaller overspends at £0.079m.
Assessment, Intervention & Planning	10,793	11,398	0	11,398	605	600	6	The overspend in mainly due to a funding gap in Legal Fees of £0.224m, £0.071m on clients who have 'no recourse to public funds' and a number of other smaller overspends.
Clinical Services	1,393	1,186	0	1,186	(207)	(122)	(85)	The positive variation to budget is due to staffing and additional contributions from the CCG.

Early Help 0-19	4,452	3,421	0	3,421	(1,031)	(1,007)	(23)	Early Help 0-19 is projecting a £1.031m underspend mainly due to delays to recruitment, staff on maternity leave and posts remain vacant, and a combination of income and grants recognised in 2019/20. A recruitment strategy plan is being developed.
YOT, Risk and Vulnerability	483	473	0	473	(11)	(15)	4	
Safeguarding, A & Workforce Development	2,718	2,585	0	2,585	(134)	(130)	(3)	The positive variation to budget is due to an underspend in the Training budget (£0.080m) and in staffing for QA Services (£0.050m)
Commissioning	1,167	1,045	0	1,045	(122)	(98)	(23)	The positive variation to budget is mainly to a staffing underspend (£0.053m) and additional income from a Public Health staff recharge (£0.086m)
Comm, Complaint & Business Support	1,374	1,207	0	1,207	(167)	(137)	(31)	The positive variation to budget is due to an underspend of £0.121m in Workforce Recruitment Activity and £0.031m in Practitioner Support
Libraries	3,500	3,609	0	3,609	110	118	(8)	
Performance Improvement & Customer Engagement	1,225	1,028	0	1,028	(196)	(12)	(184)	The positive movement in Performance Improvement and Customer Engagement is due to several IT development costs were not substantiated (£0.085m) and a prior year accrual was released (£0.150m). Monitoring processes will be improved in these areas in 2020/21
Partnership and VofChild	416	327	80	407	(9)	(15)	5	
Central Education (Commissioning)	(304)	(361)	0	(361)	(57)	(91)	34	
Education Skills	6,124	6,259	0	6,259	135	131	4	The overspend is mainly due a funding gap in Legal Fees of £0.138m.
Total Children's and Families Services	67,424	68,034	12	68,046	622	1,075	(453)	

Environment	Revised Budget	Outturn (before reserves)	Reserve Movements	Month 12 Outturn after reserve movements	Month 12 variation to revised budget	Month 11 variance	In-Month change	Commentary
	£000	£000	£000	£000	£000	£000	£000	
Commercial Services Streetscene	(1,849)	(1,689)	0	(1,689)	161	123	38	Overspend reflects challenging trading condition for commercial waste service within Barnet. Last few weeks of March have added to this challenge due to businesses affected by covid 19 lock down (although this has been offset by application of government grant received). One off site clearance contract worth £0.055m which was budgeted for, has also been deferred to the next financial year adding to the overspend. in addition, the service was required for increase provision for bad or doubtful debt.
Fleet and Transport	609	599	0	599	(10)	(38)	28	Small underspend due to timing difference in expenditure and income accounting at year end.

Ground Maintenance (Front line)	2,447	2,167	0	2,167	(280)	(277)	(4)	Underspend was planned action to mitigate street scene overspend. Low sickness level has helped service achieve this by not recruiting post to cover seasonal work; increase in income from Grounds Maintenance service has also helped achieve underspend.
Green Spaces & Leisure	1,027	1,975	(638)	1,337	311	246	64	Overspend is mainly due the service unable to meet it's 2019-20 MTFS Savings and income not realized at year end, which has been partially mitigated by additional income, S.106 funding and £0.067m reserves (Parks Improvement), this overspend has been partially offset by additional income received from Tree works.
Management and Service Support	1,053	738	0	738	(315)	(220)	(96)	Underspend was a planned action to mitigate an overall Street Scene overspend by differing recruitment of vacant posts and use of apprentices, the implantation of new systems, savings on training, PPE and printing costs
Street Cleansing (Front Line)	3,255	3,327	(71)	3,256	1	(13)	14	Street Cleansing Service has been going through the transformation following a review. Overall the service had been able to perform to the budgeted level, with less than £0.001m variance.
Waste (Front Line)	7,249	8,487	0	8,487	1,239	1,381	(142)	Depot works, ageing vehicle fleet and shortfall in base budget have resulted in significant overspend. The Service is now operating from single site, resulting in gaining operational efficiency. Chargeable garden waste collection on Saturday going forward will allow reduction in rounds required in weekdays. New vehicles are now ordered and base budget to be realigned to reflect the operational requirement with additional funding. all these measures will ensure the service operating within the budgeted level.
Environment Management	3,485	3,648	(74)	3,574	89	196	(107)	Environment Management - £0.107m favourable movement is within Community Safety, these figures are reported and monitored through to the Director of Assurance.
Highway Inspection/Maintenance	590	920	(328)	592	2	(5)	7	This area is spent to budget as it includes a drawdown of £0.328m from SPA reserve to cover the winter service. It has been recognised that the existing budget is not adequate to cope with even a mild winter season, the expectation is that this will be partially funded from the SPA reserve next year
Highways and Transport Management	358	248	0	248	(110)	0	(110)	Underspend is largely due to the some senior staff costs, transferred to Corporate Services.
Parking	(745)	(670)	0	(670)	75	6	69	Overspent by £0.070m. The under achievement in income is due to less people parking within car parks, also unfunded maintenance works and Non-Domestic Rates. During March 2020 there were additional losses in parking income due to Covid-19 that amounted to £0.032mm and these have been funded via the Covid-19 grant from MHCLG.
Special Parking Account	(13,494)	(12,587)	(370)	(12,957)	537	0	537	The SPA has an overspend of £0.537m, as the decision was taken not to fund any under achievements of parking income, however, expenditure on one-off project costs have been funded from the SPA reserve. There has been an additional loss to parking income in Month 12 due to COVID-19. The reduced income amounts to £0.536m. This has been funded from the MHCLG Covid-19 grant.

Street Scene Management	1,140	1,062	0	1,062	(78)	(54)	(24)	Underspend is due to savings in overtime payments, protective clothing and a reduction in spend on the Weed Spraying and Dog contracts costs. In 19-20 there was additional expenditure that related to Covid-19 that amounted to £0.003m and these have been funded via the Covid-19 grant from MHCLG.
Street Lighting	6,778	6,495	0	6,495	(283)	3	(286)	Underspend of £0.283m is due to savings in the contract. The Service Manager and the Service Provider achieved an accelerated programme (increased resources) which has resulted in an increased saving
Advertising	(390)	(117)	0	(117)	273	0	273	This is largely due delay implementing the new contract which has resulted in an underachievement of income. The reported variance at M.11 was to budget, as any underachievement was to be offset by the SPA Parking Reserve.
Electric Vehicle Charging	0	3	0	3	3	0	3	
Re managed budget	472	487	0	487	15	(2)	17	The overspend against managed budgets is due to additional legal costs processed at month 12, which were over the estimated projection included in month 11
Environment Sub total	11,985	15,095	(1,481)	13,613	1,628	1,346	282	

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Growth and Corporate Services	Revised Budget	Outturn (before reserves)	Reserve Movements	Month 12 Outturn after reserve movements	Month 12 variation to revised budget	Month 11 variance	In-Month change	Commentary
	£000	£000	£000	£000	£000	£000	£000	
Commercial Management	1,381	1,003	0	1,003	(378)	(146)	(232)	£0.232m favourable change in Commercial Management predominantly due to an over-forecast of legal spend as at P11 with the expectation of legal costs relating to the strategic contract review to materialise in year.
CSG Managed Budget	4,251	5,284	(141)	5,143	893	1,250	(357)	£0.455m favourable movement in CSG managed budgets, resulting from additional income surpluses and rent underspends across the Estates service area along with expenditure efficiencies and costs identified in P11 which did not materialise
CSG Management Fee	20,815	20,703	0	20,703	(112)	(248)	136	£0.374m adverse movement in CSG Management Fee predominantly due to an increased council tax and NNDR bad debt provision however there was also an adjustment to CSG contract indexation to correct a historic timing issue, resulting in 5 quarters of indexation charges being accounted for in 2019/20

Customer Services & Digital	682	1,017	0	1,017	334	125	209	The £0.195m adverse change from P11 is mainly due to Office 365 costs following receipt of the final O365 licence fee invoice. This is partially offset by a higher than expected Home Office grant receipt for citizenship ceremonies - Registrars are still seeing a larger increase. It is understood that this is temporary.
Deputy Chief Executive	503	703	(8)	695	192	(1)	194	£0.194m adverse change from P11 due to Environment senior staff costs transferred, not forecasted previously, along with 77.3k SPIR/SPRR cost relating to HR that had been forecasted in the HR service area instead of here.
Employment Skills & Ec Dev	388	141	0	141	(247)	(49)	(198)	£0.198m favourable change since P11 due to S.106 being picked up here to offset costs incurred in the transformation programme for WPWP BOOST.
Estates	502	707	0	707	205	259	(54)	The £0.205m overspend is largely driven by misalignment of budget for staff costs, some of which is captured under CSG Managed Budget. £0.054m favourable change since P11 predominantly due to recoverable maternity pay that was not fully forecast in P11.
Growth and Housing	233	125	0	125	(108)	(33)	(75)	£0.075m favourable change since P11 due to additional recharges to the HRA and Brent Cross (revenue and Capital) that were not forecasted in P11.
Housing Strategy	7,368	7,388	28	7,416	48	55	(6)	The Housing Strategy has an actual outturn of £7.416m against a budget of £7.368m resulting in a final overspend of £0.048m, which is not a material change from the P11 forecast after reserve movements. In 2019/20 there was an increase in bad debt position totalling £0.412m more than budgeted, the basis for the provision has not changed however the total debtor in arrears has increased from prior year. However, this adverse change was largely offset by a prior year capitalisation adjustment relating to 2018/19. TA payments had increased in year, but these were partially offset by the incoming funding from MHCLG relating to COVID-19.
Human Resources & OD	977	872	0	872	(105)	208	(313)	The Trade Union overspend is mainly due to staff recharges for time spent on Trade Union activities and SPIR/SPRR costs in HR. The TU budget is only £33k with recharges of £164k for 5 members of staff from Adults, Schools and libraries. For HR, the actual spend as at P12 does not include £77.3k of SPIR/SPRR costs that were forecasted to be spent here but instead hit the Executive Directors cost centre. There is also an additional credit from the recharge of matrix agency costs which makes up the £300k variance from P11.
Programmes, Performance & Risk	403	409	0	409	6	49	(43)	£0.043m favourable variance to P11 as costs have largely come in line with budget.
Strategy & Communications	1,187	1,381	(110)	1,271	84	16	68	£0.068m adverse movement from P11 predominately in communications due to funding from the service model which was not received (£115k transformation and £56k Children's Services contribution), partially offset by savings in staff costs due to short-term vacancies and cover arrangements.
Transformation Programme - DCE	0	480	(308)	172	172	0	172	£0.164m adverse change from P11, with funding for BOOST and Skills Escalator accounted for in Employment, Skills and Economic Development. A CST decision was made to accrue the £0.894m depot costs which are recoverable following a claim from Willmott Dixon in 2020/21,

Regeneration	0	64	0	64	64	0	64	£0.064m adverse change from P11 due to the early recruitment of new posts and associated posts which are budgeted from 2020/21
RE Guaranteed Income	(16,742)	(16,756)	(97)	(16,853)	(111)	(39)	(72)	£0.072m favourable variance from P11 to P12 as a result of a number of additional recovery lines that had not been fully anticipated as at P11
RE Projects	0	(7,856)	7,647	(208)	(208)	1	(209)	£0.209m favourable movement in RE predominantly as a result of recognising recoverable Brent Cross costs for both 2018/19 and 2019/20 in the current financial year.
Management Fee	18,547	19,074	0	19,074	527	(485)	1,012	Corporate decision not to draw down from the £1m MTFS reserve which had been forecasted for full drawdown as at P11
Growth and Corporate Services Incl Re elements	40,495	34,739	7,012	41,751	1,256	960	296	

Assurance	Revised Budget	Outturn (before reserves)	Reserve Movements	Month 12 Outturn after reserve movements	Month 12 variation to revised budget	Month 11 variance	In-Month change	Commentary
	£000	£000	£000	£000	£000	£000	£000	
Electoral Service	803	904	50	954	150	2	149	Final outturn position is £0.150m overspent, a £0.148m adverse change from P11. This is a complex issue whereby £0.244m of net spend in 2019/20 was accrued into 2020/21 to be reclaimed from the ECU which left the position as net £Nil. However, £0.252m of additional staff on-costs had been identified dating back to 2017/18 and 2018/19 which could not be fully funded by the elections reserve. Instead, a lower top-up was made to the reserve instead of the £0.150m planned top up. This resulted in the elections reserve closing at £0.307m which is sufficiently prudent to fund future elections.
Legal Advice and Monitoring	0	(142)	0	(142)	(142)	0	(142)	Final outturn position of £0.142m underspent, a £0.142m favourable change from P11. Most of the underspend is due to a prior-year correction involving the reversal of PO's that had been over-receipted dating back to 2018/19. A corporate decision was made to retain the credit as an in-year underspend rather than transfer to a reserve or other over-spent legal budgets within the council due to the nature of the credit.
Assurance & Business Development	589	584	0	584	(6)	15	(21)	Final outturn position is £0.019m underspent, a £0.033m favourable change from P11. The bulk of this underspend is in information management and due to the double posting of a salary recharge to both electoral services and a customer services and digital (non-assurance directorate) budget area.
Counter Fraud Operations	437	1,215	(792)	423	(14)	0	(14)	Final outturn position is £0.014m underspent, a £0.014m favourable variance from P11 due to the drawdown from reserves (CAFT and SPA) being in line with forecast spend which differed from actual spend due to operational efficiencies.

Governance	2,261	2,062	0	2,062	(199)	5	(204)	Final outturn position is £0.199m underspent, a £0.205m favourable change from P11. This is predominantly due to vacancies in the current structure along with reduced spend due to other efficiencies across the three budgets.
Assurance Management	814	859	0	859	45	(1)	46	Final outturn position is £0.045m overspent, an adverse variance of £0.046m from P11 predominantly due to the transfer of Declan Khan's salary from CAFT that was not fully forecasted as at P11.
Internal Audit	376	371	0	371	(5)	(0)	(4)	Final outturn position of £0.005m underspend, a £0.004m favourable change from P11 due to spend efficiencies.
Organisational Resilience	407	420	0	420	13	50	(37)	Final outturn position of £0.037m overspent, a £0.013m favourable change from P11. This is largely in line with P11 reported forecast however with a small favourable change in civil protection since P11 due to operational efficiencies.
Total Assurance	5,688	6,273	(742)	5,531	(157)	70	(227)	

Finance	Revised Budget	Outturn (before reserves)	Reserve Movements	Month 12 Outturn after reserve movements	Month 12 variation to revised budget	Month 11 variance	In-Month change	Commentary
	£000	£000	£000	£000	£000	£000	£000	
Central Expenses	52,116	47,597	0	47,597	(4,519)	(5,003)	484	Central Expenses reported a £4.5m underspend at year end. This was primarily due to a non-recurring underspend within Capital Financing caused by significant levels of accumulated slippage on the Capital Programme. The remaining £0.7m consists of underspends on levy budgets such as the historical Early Retirement costs.
Finance	3,467	(5,522)	8,772	3,250	(217)	129	(346)	The Finance Service reported an overall underspend of £0.2m as a result of higher than expected recharges to other funds eg HRA, SPA & DSG.
Grants	29	12	(25)	(13)	(42)	(14)	(28)	Minor variance
Revs & Bens	3,906	1,471	1,637	3,107	(798)	(1,700)	902	An underspend of £0.8m (after transfers to reserves of £3m) was achieved within the Revs and Bens section of the Department. This was driven by higher than planned recovery of Housing Benefit over payments. This is increased collection is net of the contractual payment which rewards the additional activity.
Total Finance	59,518	43,557	10,384	53,941	(5,577)	(6,588)	1,011	

TOTAL	301,098	286,249	14,900	301,149	51	(356)	407	
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