

Appendix A

Table 1 - Adults and Health

Service	2020/21 Budget	Reserves - Service Specific, non-COVID	Month 12 Outturn	Non-COVID variance	Commentary
	£'000	£'000	£'000	£'000	
A&H Prevention Services	2,264	0	2,653	389	DOLS +£0.255m - increase in assessments completed during the year in response to a legal judgement. Telecare contract +£0.230m - increase on annual contract, not reflected in budget allocation (mitigated in 21/22)
A&H Workforce	16,097	0	16,284	186	Social work teams (i.e. front door, hospital team, LD assessment and care management, reviews team etc.) + £0.817m . Net of Covid funding. Reflects continued pressures in front line services. Non-Social work team (i.e. business improvement, business support, performance, joint commissioning etc.) - (£0.626m) . Reflects some vacancy holding to mitigate staffing pressures elsewhere in the Directorate.
Adult Social Care	84,768	0	79,413	(5,355)	The service has seen several key changes including; - New client activity being funded by Health, which increased client related income for 20/21. Health funding covered the entire costs of care for new activity. There has been a significant increase as expected in the number of discharges via hospital, 517 clients discharged with a package of care in 2019-20 compared to 1,394 for the period 19 March 2020 to 31 March 2021 (170% increase) - A shift in placement activity from higher costing residential settings to lower cost community settings. The pandemic has accelerated the use of community based services. - A change in the profile of deceased service users i.e. front loaded to the start of the year at the onset of the pandemic.
Leis, Sports and Phys Activity	(592)	604	(788)	(197)	Reflects Finchley lido final claim settlement being lower than previous estimates.
Adults and Health Total	102,538	604	97,561	(4,977)	

Table 2 - Children's and Family Services

Service	2020/21 Budget	Reserves - Service Specific, non-COVID	Month 12 Outturn	Non-COVID variance	commentary
	£'000	£'000	£'000	£'000	
Children Social Care	46,277	(8)	47,438	1,161	The movement is due to £0.298m of additional placement costs identified at year end. New costs in March amounted to £0.139m across External Residential budgets and a contribution to the fostering service (NLFPC). The balance relates to an increase in costs above forecast including agency, taxi, mentoring and various others.
Early Intervention & Prevention	12,924	(410)	11,270	(1,654)	
Education Skills	6,024	0	6,031	7	
Family Services Management	(720)	0	(834)	(113)	
18-25 Services	5,519	0	6,796	1,277	18-25 Services has a favourable movement of £0.459m from previous estimates, due to additional invoices raised for NHS income at the end of the year following an in-depth service review of which young adults were entitled to NHS funding. This has reduced the forecast overspend. The overspend is largely due to increased average cost of care packages rather than to increased numbers – 231 clients in March 2020 compared with 200 in March 2021. Average cost changes are concentrated in a small number of higher complexity clients.
Children's Family Services	70,024	(418)	70,701	677	

Table 3 - Environment

Service	2020/21 Budget	Reserves - Service Specific, non-COVID	Month 12 Outturn	Non-COVID variance	commentary
	£'000	£'000	£'000	£'000	
Street Scene	15,877	0	14,134	(1,743)	Key factors contributing to this are overachievement of Garden Waste income, lower vehicle fuel and maintenance costs than originally anticipated and an underspend within street cleansing.
Greenspaces Development	1,057	(350)	1,698	640	Mainly due savings not achieved of £0.600m. The outturn position includes use of reserve funding for the tree planting programme of £0.350m.
Parking & Infrastructure	(9,653)	120	(9,827)	(174)	The underspend within Parking & Infrastructure is due to reduced contract fees offset by additional costs of £0.086m for unfunded maintenance works, Non-Domestic Rates within Car parks and £0.189m for Winter Maintenance.
Environment Management	1,860	0	1,771	(89)	Underspend of £0.089m due to a £0.347m refund from the non-household chargeable levy as set out at the February 2021 meeting of the NLWA offset by an overspend on staffing costs.
Environment Subtotal	9,142	(230)	7,777	(1,365)	

Re managed Budgets	1,047	593	1,633	586	Re Managed Budgets is reporting an overspend of £0.586m. This is largely due to the LIP works which are recharged to capital coming in at £0.675m over budget. There is a corresponding underspend within the management fee which offsets this and this is reported within the Growth and Corporate Services outturn position. Overall, the position for Re is a balanced one. Movement between month 11 and month 12 is due to reduced LIP fees recharged to capital than forecast (£240k adverse movement) this is offset by reduced spend on works due to the change in term maintenance contractor.
Total	10,189	363	9,410	(779)	

Table 4 - Growth and Corporate Services

Service	2020/21 Budget	Reserves - Service Specific, non-COVID	Month 12 Outturn	Non-COVID variance	commentary
	£'000	£'000	£'000	£'000	
Customer Support Group	27,873	0	28,593	720	Overspend of £1.585m in Estates services primarily due to the lease at Oakleigh Road Depot, shortfalls in commercial service charge Income, lost commercial income and additional security costs. Partially offset by a £0.860m underspend in corporate services as a result of a general change in the ways of working; including the transfer of pensions administration services to West Yorkshire, reduced variable storage IT costs and increased recoverable IT recharges from third parties
Deputy Chief Executive	514	0	507	(7)	
Growth and Development	9,438	866	8,402	(1,035)	Underspend largely as a result of a reduced temporary accommodation spend associated with the evictions ban, coupled with increased tenant income. The delayed transfer of 155 homes to the Barnet group has also led to increased temporary accommodation income compared to previous forecasts.
Commercial & ICT	2,766	0	2,178	(589)	Underspend due to reduced legal fees arising from to the delayed strategic contract review, also a favourable level of underlying income from registrars (excluding the effect of the pandemic), and staffing vacancies.
Strategy & Communications	1,703	27	1,520	(183)	Underspend is due to recruitment delays in the new strategy and communications team
GCS Subtotal	42,294	893	41,200	(1,094)	
Transformation Programme	246	769	696	450	Overspend and change from P11 to P12 is all due to revenue costs associated with Brent Cross south and the Brent Cross in-house delivery team, whereby a number of costs cannot be either recovered from third parties nor capitalised
Regional Enterprise (Re)	1,525	0	847	(678)	Underspend in Re (growth & Corporate Services element) due to shortfall in the LIP fee payable to regional enterprise, increased CIL administration income as a result of increased CIL receipts being collected in-year, and Re management fee contract volume discounts
Total	44,065	1,662	42,743	(1,322)	

Table 5 - Assurance

Service	2020/21 Budget	Reserves - Service Specific, non-COVID	Month 12 Outturn	Non-COVID variance	commentary
	£'000	£'000	£'000	£'000	
Assurance Management	790	0	843	53	Immaterial
Counter Fraud Operations	355	(75)	355	(0)	Immaterial
Community Safety	2,112	0	2,117	5	Immaterial
Electoral Service	683	150	539	(144)	Underspend and positive variance movement primarily due to unanticipated additional recovery of income from funding bodies in respect of prior-year elections
Governance	2,255	15	1,953	(302)	Underspend and positive variance movement in Governance Services due to staffing vacancies expected to be filled by year end but were not, along with reduced costs associated with members allowances and mayoral support largely due to they way business is conducted in the pandemic.
Assurance and Business Development	736	0	674	(62)	Immaterial
Internal Audit	387	0	286	(102)	Underspend and movement from P11 to P12 as a result of reduced external fees from PWC than had been anticipated
Legal Advice and Monitoring	11	0	(608)	(619)	Underspend as a result of additional legal income recovered from developers, conveyancers and other professionals in respect of work undertaken by HBPL but budgeted for across various council directorates following the disaggregation of legal service budgets in 2019/20
Organisational Resilience	(91)	1,019	(1,356)	(1,265)	Underspend largely as a result of: - Insurance provision drawdown credit of c£1.8m exceeding the top up of the earmarked insurance reserve of c£1m, this £0.767m "difference" forms an underspend. - Two GRN reversals for £0.728m and £0.209m respectively, relating to over receipted insurance premiums in prior years. £0.937m credit as a result of this. Underspend partially offset by overspend of £0.439m in insurance premiums payable.
Assurance Total	7,239	1,109	4,802	(2,437)	

Table 6 - Resources

Service	2020/21 Budget	Reserves - Service Specific, non-COVID	Month 12 Outturn	Non-COVID variance	commentary
	£'000	£'000	£'000	£'000	
Central Expenses	46,987	2,131	45,819	(1,168)	Net underspend on PWLB capital financing interest costs as a result of lower interest rates
Other central expenses	5,351	0	3,541	(1,811)	Underspend due to unused contingency budge and shortfall in teachers early retirement spend partially offset by increased external audit fees

Finance	2,572	73	3,575	1,003	Overspend predominately due staffing cover required and professional services and subscription costs, partially offset by higher than budgeted HRA and SPA recharge income for recharged back-office services .
Grants	29	2	7	(22)	Immaterial
Revs & Bens	812	400	1,813	1,001	£1m increase in Housing Benefit Overpayment BDP, £0.5m transfer to EMR for benefit subsidy increase, £0.8m increase in rent rebates, Offset by £2m favourable shift in HB admin services
Human Resources	1,788	0	1,863	75	£0.069m underspend in Organisational Development(OD) budget of £0.163m as OD Manager started new role mid year.
Resources Total	57,540	2,606	56,617	(922)	

**Table 7 -
Public
Health**

Service	2020/21 Budget	Reserves - Service Specific, non- COVID	Month 12 Outturn	Non- COVID variance	commentary
	£'000	£'000	£'000	£'000	
Public Health	17,940	713	17,952	12	