

Report for: Cabinet 12 March 2024

Title: 2023/24 Finance Update Quarter 3 (Period 9)

Report authorised by : Jon Warlow, Director of Finance

Lead Officer: Frances Palopoli – Head of Corporate Financial Strategy & Monitoring. frances.palopoli@haringey.gov.uk

Ward(s) affected: N/A

**Report for Key/
Non Key Decision:** Key

1. Describe the issue under consideration

- 1.1 This budget report covers the position at Quarter 3 (Period 9) of the 2023/24 financial year including General Fund (GF) Revenue, Capital, Housing Revenue Account (HRA) and Dedicated Schools Grant (DSG) budgets. The report focuses on significant budget variances including those arising from the forecast non-achievement of approved MTFS savings.
- 1.2 The Qtr3 forecast position of £20.8m remains in line with that reported at Qtr2 (£20.8m).
- 1.3 As highlighted in previous reports, this Council is not alone in facing budgetary pressures in these service areas; these are being felt nationally. The authority works hard each year to understand service pressures, build in growth where appropriate and possible as well as identifying efficiencies. However, the impact of inflation and restricted and short-term funding is leaving this authority and many across the sector in extremely difficult financial straits.
- 1.4 Although the majority of the forecast overspend continues to be driven by Adult social care pressures, this pressure has stabilised as have the forecasts for Children's services. However, this quarter has seen a deterioration in the Homelessness service which is now forecasting £2.9m overspend (£1.9m Qtr 2). This is due to a number of factors including continued high demand, scarcity in the availability of provision and challenges in income collection.

- 1.5 Additionally, in the light of a number potential, as yet unquantifiable pressures such as increased bad debt provisions, an additional £4m budget pressure assumption has been built into the corporate budget line this quarter.
- 1.6 There has been a £1.1m improvement at Qtr3 in the forecast delivery of agreed savings, the biggest improvement being within Environment and Resident Experience. Overall, £14.7m (84%) (78% Qtr2) of the £17.5m is forecast to deliver and Directors continue to focus on improving the position further before the end of the year or identify mitigating solutions.
- 1.7 Work will continue over the remaining three months of the year to reduce these Qtr3 forecasts down and to look across the Council budgets overall for how this position can be mitigated. Part of this push includes the creation of an officer Adult's improvement board. Any change to the Bank of England interest rate over the remaining three months of this financial year are not expected to be significant and, as the current forecasts have been calculated on a prudent basis, this is not expected to have any negative impact on the Corporate budget forecast at Qtr3. However, as these are sizeable budgets, they will continue to be kept under close scrutiny.
- 1.8 Despite the positive direction of travel outlined above, the level of overspend this late in the year remains concerning, particularly when placed in the context of the significant budget gaps across the 2025-29 MTFS period and continuing fundamental uncertainty over government funding streams beyond 2024/25. All of these factors will require the Council to take immediate actions and mitigations to address this significant overspend and protect the Council's reserve balances which are in the lowest quartile in London. The Directors are actively looking at strategies to further reduce the forecast overspend across the remaining quarter of the year. Any sustainable action taken now will positively impact on the robustness of the budget for 2024/25 and beyond.
- 1.9 The DSG forecast at Qtr3 is £2.5m overspend in the High Needs Block which supports delivery for children with Special Education Needs and Disabilities (SEND). This is broadly the same position as Q2. There are no material variances being forecast for any of the other funding blocks. Based on this forecast, the Safety Valve programme is on track to deliver the agreed priorities for this year.
- 1.10 The spend forecast against the 2023/24 capital programme, covering both GF and HRA, at Qtr3 is £287.348m (58.6%) (£353.458m (72%) Qtr2) of the revised budget, including enabling budgets which are held to allow the Council to respond to opportunities.
- 1.11 The Housing Revenue Account reports a Qtr3 forecast variance of £3.1m (£1.7m Qtr2). The biggest budget pressure remains the size of the legal disrepair cost/compensation costs. There has been a positive reduction in the number of voids over this period however, costs in other areas such as health and safety compliance have increased accounting for the deterioration in forecast.

2. Cabinet Member Introduction

- 2.1 Like other London boroughs, Haringey continues to face considerable in-year pressures. Officers have worked hard to reduce our projected overspend and although this quarterly update once again shows a forecast position of £20.8m, there is a change in the areas of pressure.
- 2.2 I am pleased to note that Adults' social care appears to have stabilised and the projected overspend in this service has reduced by £4.3m since our Quarter 1 report.
- 2.3 Unfortunately, the London housing crisis: soaring rents and a shortage of homes, means our temporary accommodation costs continue to increase. Behind every new household in temporary accommodation is a family in crisis, struggling to keep children stable in school and to juggle their lives. The council is putting a number of mechanisms in place to address this pressure, however we need government action to protect private renters and increase housing supply.
- 2.4 The Housing Revenue Account is projecting an overspend of £3.082m, although this is within the budgeted surplus £8.238m that is set aside as a capital top up. This reflects the cost of investment to improve our housing services and the condition of our council homes. We are also seeing an increase in the cost of legal disrepair, which officers are working to mitigate.
- 2.5 We have carefully examined our capital programmes, given the increase in the cost of borrowing. The projected capital expenditure has reduced to 58% of our revised budget. This reduction will ease pressure on the General Fund in the short term.
- 2.6 All directorates will need to continue working to reduce our overspend and deliver agreed savings by the end of the financial year.

3. Recommendations

Cabinet is recommended to:

- 3.1. Note the forecast total revenue outturn variance for the General Fund of £20.8m comprising £18.0m base budget and £2.8m (savings delivery challenges) and note that Directors are working on actions to bring the forecast down further before the end of the year. (Section 6, Table 1, Table 2 and Appendices 1 & 3).
- 3.2. Note the net DSG forecast of £2.5m overspend. (Section 6 and Appendix 1).
- 3.3. Note the net Housing Revenue Account (HRA) forecast is £3.1m lower than the budgeted surplus. (Section 6 and Appendices 1 and 2).

- 3.4. Note the forecast GF and HRA Capital expenditure of £287.3m in 2023/24 (including enabling budgets) which equates to 58% of the revised capital budget (Section 8 and Appendix 4).
- 3.5. To note the debt write-offs approved in Quarter 3 2023/24 (Appendix 7a).
- 3.6. To approve the revenue budget virements and receipt of grants as set out in Appendix 6.
- 3.7. Approve the proposed capital virements and receipt of grants as set out in Appendix 6.
- 3.8. To note the impact of the historic funding of Private Finance Initiative (PFI) related capital works and the implications for the PFI reserve balances as set out in Sections 8.3 – 8.5.
- 3.9. To delegate to the s151 officer authority to finalise future payments to academy schools covered by the PFI suspension agreement to cover the period from starting their academy status to the end of the PFI suspension agreement should it be determined that a liability exists (Section 8.5); and to authorise the s151 officer, prior to making such payments, to enter into satisfactory agreement(s) with the Academy Trust(s) and/or the Academy schools for the purpose of regulating the use of such monies; and to note that some or all such sums paid to schools may be in excess of £500k.

4. Reasons for decision

- 4.1 A strong financial management framework, including oversight by Members and senior management, is an essential part of delivering the council's priorities and statutory duties. This is made more critically important than ever because of the uncertainties surrounding the wider economic outlook.

5. Alternative options considered

- 5.1 The report of the management of the Council's financial resources is a key part of the role of the Director of Finance (Section 151 Officer) in helping members to exercise their role and no other options have therefore been considered.

6. Background information

- 6.1 Table 1 below sets out full year projections at Directorate level against agreed budgets and MTFS savings and the forecasts against the DSG and HRA budgets.

6.2 General Fund Forecasts

Table 1 – Revenue Budget Monitoring Forecast for Quarter 3 2023/24

P09 Draft Position

Management Area	Revised 2023/24 Budget	Total Full Year Forecast	Base Budget Pressure / (Saving)	Non Delivery-MTFS Savings Challenge	P09 Total Variance	P6 Total Variance	Movement P6 to P9
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Children's Services	74,605	75,321	716		716	699	17
Adults, Health & Communities	117,793	133,942	14,616	1,533	16,149	16,126	23
Environment & Resident Experience	28,100	27,636	(1,035)	572	(463)	(31)	(432)
Placemaking & Housing	7,157	7,157	(100)	100	()		()
Culture, Strategy & Engagement	9,488	9,328	(238)	78	(160)	488	(649)
Corporate Budgets -Service	3,836	4,245	409		409	848	(439)
Directorate Service- Total	240,978	257,629	14,368	2,283	16,651	18,130	(1,480)
Corporate Budgets - Non Service	39,720	43,869	3,650	500	4,150	2,736	1,413
General Fund-Directorate Service & Non-Service	280,698	301,499	18,017	2,783	20,800	20,867	(66)
External Finance	(280,508)	(280,508)				0	
GENERAL FUND TOTAL	191	20,991	18,017	2,783	20,800	20,867	(66)
DSG	()	2,498	2,498		2,498	2,507	(9)
HRA		3,082	3,082		3,082	1,686	1,396
HARINGEY TOTAL	191	26,571	23,598	2,783	26,381	25,060	1,321

- 6.2.1 As highlighted in Section 1, this level of overspend, whilst not unique to Haringey compared to many London Boroughs, is concerning. Although the forecast has improved since last reported Directors must continue to focus on improving the position further before year end.
- 6.2.2 The most significant area of forecast overspend continues to be in Adults, Health and Communities which accounts for 95% of the total Directorate forecast. The Adults Social Care forecast has reduced to £13.2m (£14.2m Qtr2) but Temporary Accommodation (TA) has deteriorated by £1.0m this quarter and now stands at £2.9m (£1.9m Qtr2). The TA position continues to be driven by high levels of demand, lack of supply and challenges in recovering income.
- 6.2.3 It is likely that the impact of inflation and its impact on the cost of living crisis will continue to place pressure across most service areas and continue to put strain on agreed revenue budgets. A number of services are highlighting pressures related to below target income collection which is likely to impact on the bad debt provision requirements. The actual impact of any increasing debt arrears is unlikely to be fully known until year end. There are also potential complications being highlighted in the authority's housing benefit subsidy entitlements which are being clarified. Therefore, an additional £4m assumption has been made against the corporate budget line at this time, in recognition of the potential additional costs in these areas.
- 6.2.4 The February meeting of the Bank of England Monetary Policy Committee (MPC) agreed to maintain the Bank Rate at 5.25%, the level it has been since August 2023. This continues to have implications for financing the capital programme and paying for general debt balances, and a fundamental review

of the existing capital programme has taken place to mitigate against this. As a result of this work, the forecast repayment spend has reduced this Qtr by c.£2m. The offset to this level of interest rate means that the Council is overachieving its investment income.

- 6.2.5 On 22 February 2024, the Department for Levelling Up, Housing and Communities published confirmed allocations of a £100 million release from the 2023/24 safety and levy account surplus. As previously announced as part of the final local government finance settlement, this will be distributed using 2013/14 settlement funding assessment shares. The allocation for **Haringey is £0.688m**. This is a windfall payment and, as it will be received before the 31 March 2024, it will help offset the in-year overspend position.
- 6.2.6 The level of overspend remains concerning, particularly when placed in the context of the significant budget gaps across the 2025-29 MTFS period and fundamental uncertainty over government funding streams beyond 2024/25. All of these factors require the Council to take immediate actions and look for mitigations to address this significant overspend and protect the Council's reserve balances which are in the lowest quartile in London. The Directors are actively looking at strategies to further reduce the forecast overspend in the remaining quarter of the year. Any sustainable action taken now will positively impact on the robustness of the budget for 2024/25 and beyond.
- 6.2.7 More detail on the drivers of the forecasts as well as current mitigations are set out in Appendix 1.

MTFS Savings Delivery

- 6.2.8 Officers continue to monitor delivery of all agreed MTFS savings as part of their monthly budget monitoring processes. At Qtr3 £15.1m (84%) of the 2023/24 savings programme is forecast to deliver as summarised in Table 2 below. While the 84% delivery is far from ideal, it is showing an improvement over the performance seen in the last couple of years.
- 6.2.9 Appendix 3 provides a detailed RAG rated analysis by Directorate. Services also continue to monitor deliverability of savings agreed for 2024/25 and beyond.

Table 2 – MTFS Savings Delivery

2023/24 Year							
Management Area	2023/24 Savings Target	Projected Full Year savings	Net Variance	Non Delivery	Over Achievement	Amber	Red
				Analysis of Non-Delivery			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Children's Services	1,630	1,630	0	0	0	0	0
Adults, Healths & Communities	6,848	5,315	(1,533)	(2,494)	961	(495)	(1,999)
Environment & Resident Experience	7,629	7,057	(572)	(227)	0	(7)	(220)
Placemaking & Housing	470	370	(100)	(100)	0	0	(100)
Culture, Strategy & Engagement	434	356	(78)	(78)	0	(78)	0
Cross-Cutting	500	0	(500)	(500)	0	(500)	0
TOTAL	17,511	14,728	(2,783)	(3,399)	961	(1,080)	(2,319)

7. Debt and Write Offs

7.1 Appendix 7a provides a summary of the debts written off in Qtr3 totalling £5.1m. In total 2783 individual debts have been written off and these have been approved by the Director of Finance (S151 Officer) as prescribed in the Financial Regulations (contained in Part 4 of the Council's Constitution) and all are adequately provided for.

7.2 Under Haringey's constitution write-off of debts of £50,000 or more require the approval of the Cabinet member for finance or Cabinet. This quarter there was none.

8. Capital Expenditure Forecast at Quarter 3

8.1 The table below shows the quarter 3 budget position and the forecast outturn. This shows that the General Fund capital programme is forecast to spend £90.1m, 71%, **excluding** enabling budgets. Further details are set out in appendix 4.

Directorate	2023/24 Full year Revised Budget @ Qtr. 2 (£'000)	2023/24 Qtr. 3 Budget Adjustments (£'000)	2023/24 Full year Revised Budget (£'000)	2023/24 Full year Forecast Outturn (£'000)	Budget Variance (Underspend) / Overspend (£'000)	Variance from Qtr. 2 (Underspend) / Overspend (£'000)
Children's Services	16,952	0	16,952	12,273	(4,679)	(1,017)
Adults, Health & Communities	10,454	0	10,454	8,898	(1,555)	(1,424)
Environment & Resident Experience	20,470	93	20,563	16,158	(4,406)	(5,355)
Placemaking & Housing (Excl. Enabling Budgets)	56,601	2,661	59,262	42,645	(16,617)	(4,669)
Culture, Strategy & Engagement	21,982	1,038	23,020	10,116	(12,904)	(10,498)
General Fund (Excl. Enabling Budgets)	126,459	3,792	130,251	90,090	(40,161)	(22,964)
Enabling Budgets						
Placemaking & Housing	83,805	0	83,805	34,617	(49,188)	(32,533)
<i>Enabling budgets include the following capital schemes: 421, 429, 430, 431, 4003, 509 & 512</i>						
General Fund Total	210,264	3,792	214,056	124,707	(89,349)	(55,497)
HRA - Housing Revenue Account	279,726	0	279,726	162,642	(117,084)	(10,613)
Total	279,726	0	279,726	162,642	(117,084)	(10,613)
OVERALL TOTAL	489,990	3,792	493,782	287,348	(206,434)	(66,110)

8.2 Of the adjustments, the most significant ones are the inclusion of the grant payment of £2.3m to the GLA for the 639 High Road project and the inclusion of City of London funding for the SME intensification programme at £2m. The details of the adjustments are set out in appendix 4.

Private Finance Initiative (PFI) reserve

8.3 An independent financial and legal review has been undertaken of the PFI reserve which concluded that the Council had discharged its obligations to its maintained schools under the PFI suspension agreement through prior years capital programmes of £10.6m which the PFI funding arrangements would have expected to have been met from the reserve. There was also a previous year movement to the reserve of £2.5m which, through the review, we can conclude is not required.

8.4 Therefore, it is now proposed that the Council will transfer £13.1m from the PFI reserve to the Strategic Budget Resilience reserve, increasing the useable reserves available to the council. The Council is continuing to discharge its obligations under the PFI suspension agreement in the 2023/24 and 2024/25 capital programmes and will therefore transfer sums equal to the actual spend incurred, from the PFI reserve to the Strategic Budget Resilience reserve as part of the relevant year end accounting processes.

8.5 The review also identified that there are potential additional calls on the reserve for academy schools covered by the suspension agreement to cover the period from starting their academy status to the end of the PFI suspension agreement. Work is ongoing to determine if there is a liability and the exact sums payable should the liability crystallise. A recommendation is being made to delegate to the s151 officer authority to finalise the payments should they need to be made and to enter into satisfactory agreements with the Academy Trust(s) and / or Academy School(s) for the purpose of (a) requiring that such monies be utilised for capital expenditure purposes only and (b) providing for

repayment in the event that the monies are not utilised for the specified purposes.

9. Contribution to the Corporate Delivery Plan 2022-2024 High level Strategic outcomes?

9.1 The Council's budget aligns to and provides the financial means to support the delivery of the Corporate Delivery Plan outcomes.

10. Carbon and Climate Change

10.1 There are no direct implications on the Carbon and Climate Change agenda included in this report.

11. Statutory Officers comments (Director of Finance, Procurement, Head of Legal and Governance, Equalities)

Finance [Frances Palopoli – Head of Corporate Financial Strategy & Monitoring]

11.1 This is a report of the Director of Finance and therefore financial implications have been highlighted in the body of the report. The factors with which the authority is having to contend give rise to this exceptional and concerning level of forecast overspend, caused by increasing demand, inflation and wider economic pressures. The Council continues to work on identifying and putting into effect additional mitigating actions in 2023/24 that will bring the down the in-year adverse forecast variance. It is very important that this focus continues. This includes increasing our control of major costs areas, including staff costs, contract costs and capital spend.

11.2 The Council's reserves position is lower than average for a council of this size and a medium to long term objective must be to improve on this and increase our financial resilience. We presently have sufficient resources to undertake the approach to manage down our net expenditure as described above, without resorting to some of the exceptional measures and interventions which are becoming more prevalent in other councils across the land. It must be stressed, however, that this is a pivotal year for the Council. We must now both reduce our in year overspend and put in place plans to prevent this being repeated in the next and future years. The future years' position has looked to acknowledge and address, within the estimated resources available, pressures manifesting in year where they are considered on-going. The outcome of this work results in the 2024/25 Budget and 2024/29 MTFS being proposed to Full Council on 4 March.

Procurement

11.3 Strategic Procurement notes the contents of this report and will continue to work with services to enable cost reductions.

Assistant Director for Legal & Governance [Benita Edwards, Head of Legal Services and Deputy Monitoring Officer.

- 11.4 The Assistant Directors for Legal & Governance has been consulted on this report and makes the following comments.
- 11.5 The Council is under a duty to maintain a balanced budget. In exercising that duty, the Council must also take into account its fiduciary duties to the council tax payers of Haringey. Pursuant to section 28 of the Local Government Act 2003, the Council is under a statutory duty to periodically conduct a budget monitoring exercise of its expenditure and income against the budget calculations during the financial year. If the monitoring establishes that the budgetary situation has deteriorated, the Council must take such remedial action as it considers necessary to deal with any projected overspends. This could include action to reduce spending, income generation or other measures to bring budget pressures under control for the rest of the year. The Council must act reasonably and in accordance with its statutory duties when taking necessary action to reduce any expected overspend.
- 11.6 Pursuant to the Executive 'Financial management and resources' function set out at Part Three, Section C (paragraph 2.1) of the Constitution and Financial Regulations at Part Four, Section I, Regulations 5.31, 5.32, the Cabinet is responsible for approving virements in excess of specified limits.
- 11.7 As set out in Regulations 8.15(c) and 8.16 of the Council's Financial Regulations at Part Four, Section I of the Constitution, debt write-offs in excess of £50,000 may be approved by the Cabinet Member with responsibility for Finance upon the advice of the relevant Director and the Section 151 Officer. All debts written off will be reported in summary to the Cabinet in the regular budget monitoring reports.
- 11.8 Pursuant to Part Four, Section J (Contract Standing Orders – Rules 17.1 to 17.3) of the Constitution, the Cabinet is responsible for approving the receipt of grants from, and the payment of grants to, external bodies of £500,000 or more.
- 11.9 Under paragraph 3.9 above (c.f. paragraphs 8.3 to 8.5 of the report), Cabinet is recommended to delegate authority to the s151 officer to make payments to Academy Trusts and/or Academy Schools subject to the Trusts/ Schools entering into satisfactory agreements for the purpose of regulating the use of such monies and providing for repayment in the event that they are not utilised for the specified purposes. The Council is able to make such payments relying upon the powers contained in section 1 Localism Act 2011, section 111 Local Government Act 1972 and section 6(2A) Academies Act 2010. The making of such a payment may be treated as a grant to the Academy Trust or Academy School and as such would come within the provisions of Rule 17.3 of the Council's Contract Standing Orders.

- 11.10 In light of the above, coupled with the Equality Act 2010 comments below, there is no legal reason why Cabinet cannot adopt the Recommendations contained in the report.

Equality

- 11.6 The Council has a public sector equality duty under the Equalities Act (2010) to have due regard to:
- Eliminate discrimination, harassment and victimisation and any other conduct prohibited under the Act
 - Advance equality of opportunity between people who share those protected characteristics and people who do not.
 - Foster good relations between people who share those characteristics and people who do not.
- 11.7 The three parts of the duty applies to the following protected characteristics: age, disability, gender reassignment, pregnancy/maternity, race, religion/faith, sex and sexual orientation. Marriage and civil partnership status applies to the first part of the duty.
- 11.8 Although it is not enforced in legislation as a protected characteristic, Haringey Council treats socioeconomic status as a local protected characteristic.
- 11.9 This budget report covers the position at Quarter 3 (Period 9) of the 2023/24 financial year including General Fund (GF) Revenue, Capital, Housing Revenue Account (HRA) and Dedicated Schools Grant (DSG) budgets. The report focuses on significant budget variances including those arising as a result of the forecast non-achievement of approved MTFS savings.
- 11.10 It also includes proposed budget virements or adjustments. The recommendations in the report are for Cabinet to note the budget position at Quarter 3, note proposed debt write offs and approve the revenue budget virements and receipt of grants. As such the decision is not anticipated to have a negative impact on any groups with protected characteristics. In addition to this the Councils saving programme is subject to an equality assessment, which acts to mitigate against any potential impacts for those living and working in the Borough.

12. Use of Appendices

Appendix 1 – Directorate Level Forecast
Appendix 2 – HRA Forecast
Appendix 3 – MTFS Savings Delivery
Appendix 4 – Capital Programme Level Forecast
Appendix 5 – 2023/27 Revised General Fund (GF) Capital MTFS Budget
Appendix 6 – Virements and Receipt of Grants (Revenue and Capital)
Appendix 7a – Debt Write Off <£50k

13. Background papers

None

Directorate Level Forecast P9

Appendix 1

Management Area	Revised 2023/24 Budget	P9 Outturn Forecast	P9 Forecast to Budget Variance	P6 Forecast to Budget Variance	Movement in Variance from P6 to P9
CORPORATE BUDGETS	43,555,770	48,114,325	4,558,555	3,584,097	974,458
CORPORATE BUDGETS - NON SERVICE	39,719,734	43,869,254	4,149,520	2,736,320	1,413,200
CORPORATE BUDGETS - SERVICE	3,836,036	4,245,071	409,035	847,777	-438,742
Legal & Governance	3,660,737	4,033,037	372,300	538,000	-165,700
Chief Executive	332,000	332,000	0	0	0
Corporate Finance	-156,701	-119,966	36,735	309,777	-273,042
DIRECTOR OF CULTURE, STRATEGY & ENGAGEMENT	9,488,144	9,327,984	-160,160	588,602	-748,762
Strategy & Communication	302,494	309,044	6,550	117,112	-110,562
Human Resources	1,690,386	1,741,444	51,058	125,908	-74,850
Digital Services	1,799,077	1,401,546	-397,531	174,331	-571,862
Transformation & Resources	495,840	565,840	70,000	0	70,000
Libraries	4,392,577	4,472,705	80,128	150,560	-70,431
Culture, Museums & Archives	807,770	837,404	29,634	20,691	8,943
DIRECTOR OF ENVIRONMENT & RESIDENT EXPERIENC	28,099,701	27,636,461	-463,240	-130,938	-332,302
Parking & Highways	-3,861,802	-4,745,080	-883,278	-19,125	-864,153
Community Safety, Waste & Enforcement	22,276,623	22,065,493	-211,130	-549,686	338,556
E&N Management & Support	1,853,018	1,951,232	98,214	-32,045	130,259
Parks & Leisure	2,541,440	2,936,201	394,761	322,116	72,645
Operational Facilities Management	339,490	637,291	297,801	247,969	49,832
Corporate & Customer Services	4,950,932	4,791,323	-159,609	-100,167	-59,442
DIRECTOR OF ADULT, HEALTH & COMMUNITIES	117,792,705	133,942,006	16,149,301	16,126,066	23,235
Director of Adult & Social Services	72,810,159	85,652,223	12,842,065	13,942,158	-1,100,093
Housing Demand	10,768,243	13,677,134	2,908,891	1,883,029	1,025,861
Director of Public Health	19,166,469	19,166,469	0	0	0
Assistant Director for Commissioning	15,047,834	15,446,180	398,346	300,879	97,467
DIRECTOR OF CHILDREN'S SERVICES	74,604,774	75,320,679	715,905	698,572	17,333
Director of Children Services	2,526,742	2,425,312	-101,430	-90,000	-11,430
Commissioning	1,939,887	1,926,136	-13,751	0	-13,751
Prevention & Early Intervention	19,000,452	19,249,362	248,910	30,318	218,592
Children & Families	47,161,929	48,053,271	891,342	1,034,975	-143,633
Assistant Director for Schools	3,975,764	3,666,598	-309,166	-276,721	-32,444
PLACEMAKING & HOUSING	7,157,128	7,157,128	0	-1	0
Director of Housing_Regen_Place	298,056	287,060	-10,996	0	-10,996
Capital Projects and Property	-1,408,323	-1,378,964	29,358	0	29,359
Planning_Building Standards & Sustainability	3,424,827	3,406,464	-18,363	0	-18,363
Regeneration & Economic Development	4,842,568	4,842,568	0	0	0
MANAGEMENT TOTAL	280,698,221	301,498,582	20,800,361	20,866,399	-66,038

Further detail on the key drivers of the Directorate variances follow:-

CORPORATE BUDGETS NON-SERVICE Over budget £4.150m (P6 £2.736)

This quarter, there has been an improvement to the Treasury forecast which is assuming reduced interest payments following a detailed review of the capital programme and forecast spend this financial year. The forecast overachievement of income on investments caused by the on-going high bank interest rates has increased again this quarter. These budgets are sensitive to fairly small changes in interest rates and continue to be kept under close review.

The improvement in treasury offsets £0.3m pressure caused by bank charges and £0.500m non delivery of digital together savings.

However, an additional budget pressure assumption totalling £4m has now been made against the corporate budget line. This is to recognise a number of potential additional costs namely: -

- on-going uncertainty over the impact of inflation and its impact on the cost of living crisis on service areas and agreed revenue budgets.
- A number of services are highlighting pressures related to below target income collection which is likely to impact on the bad debt provision requirements. The actual impact of any increasing debt arrears is unlikely to be fully known until year end.
- There are also complications being highlighted in the authority's housing benefit subsidy entitlements which are being clarified.

The impact of these changes is a net worsening of the forecast in the Corporate budgets (non-service) of £1.4m since Qtr2.

CORPORATE BUDGETS-SERVICE Over budget £0.409m (P6 £0.848m)

The projected overspend on the Corporate budgets (services) is £0.41m at Qtr 3 a reduction of £0.44m from Qtr 2. The key favourable movements have been in Legal Services (£0.17m) due to an anticipated increase in the recovery of legal costs and a vacancy saving from the delay in recruitment of the Head of Information Governance; and in Strategic Procurement (£0.17m) due to increased vacancies since Qtr 2 and a revised projection for recharges to the Housing Revenue Account.

The main driver of the overall overspend in Corporate Budgets continues to be Legal Services where the recruitment challenges have not eased. The Services' recent external recruitment campaign demonstrated that it is not possible to appoint permanent staff to all posts currently covered by agency staff.

CULTURE, STRATEGY AND ENGAGEMENT Under budget-£0.160m (P6 £0.488m)

Culture Strategy & Engagement are projecting an underspend of £0.16m at Qtr 3 which represents an improvement of £0.75m against the comparable position at Qtr 2. The key favourable movements have been in Strategy Communications & Collaboration (£0.11m) where vacancy savings across the corporate back office mean the Service is now projecting broadly on budget, offsetting an underachievement against income targets; and in Digital & Change (£0.57m) where vacancies, particularly in the Portfolio Team, and a more favourable view on certain contract pressures have brought the service into an underspend of £0.40m. In both these services, vacancies are being held and agency numbers reduced pending restructures to deliver savings in the coming year. The other key service areas, notably Libraries, Culture, Museums and Archives and Human Resources are broadly in line with Qtr 2.

ENVIRONMENT & RESIDENT EXPERIENCE Under budget -£0.463m (P6 Under budget-£0.031)

Environment & Resident Experience Directorate is forecasting an under spend of -£0.463m at Q3; an improved position of -£0.432m on Q2.

Parking & Highways is showing an improved position of -£0.864m to Q2 due to the move from cash-based to accrual-based accounting for PCN CCTV, PCN On street, and Residents Permit parking income. AD Corporate & Customer Services is showing an improved position of -£0.160m to Q2 due to under spends from vacant posts in the

Finance Admin Team. (n.b. this service was not part of the Environment & Resident Experience Directorate at Q2).

The improved positions above are offset by a worsened position of £0.339m in Community Safety, Waste & Enforcement due to a pressure of £0.292m attributable to the ASB Enforcement team recharge to HRA previously assumed but now not going ahead. A worsened position of £0.130m in E&N Management & Support attributable to increasing Legal disbursement expenditure, a worsened position of £0.073m to Q2 in Parks & Leisure due to reduced events income and a worsened position of £0.050m to Q2 in Operational Facilities Management due to salary and security cost pressures.

ADULTS, HEALTH AND COMMUNITIES Over budget £16.149m (P6 £16.126m)

An overspend of £16.1m is forecast at Q3, an unfavourable movement of £23k compared to Q2. The forecast overspend, across the service areas is as follows, Adult Social Care, £12.8m, Housing Demand, £2.9m, Public Health, breakeven and Commissioning, £0.4m.

- **Adult Social Care £12.8m over budget**

The forecast at Q3 is an improvement of £1.1m compared to the position reported at Q2. Whilst there has been an in-year increase in income, resulting in a positive variance of £10.1m, the forecast spend on care packages has not materially changed since Q2 with the forecast spend is £119.1m an adverse position of £19.8m. Despite experiencing a large number of new referrals, this has not directly led to new placements, showing that intervention work is succeeding.

Whilst the forecast spend on care packages has not materially changed, there are considerable pressures on the service. Contacts made to social care teams are considerably higher for the first nine months of 2023/24 when compared to the equivalent period in 2022/23. Despite the hard work to control pressures on the care budget through maximising the opportunities to remain independent for those receiving care, particular pressures remain from those younger people transitioning to adulthood. Spend on adults aged 18-64 now accounts for 58% of total forecast spend, so whilst nationally the pressure on adult social care budgets is for older adults, the greatest pressure in Haringey on the care placement budget comes from younger adults.

These pressures are partially offset by a favourable income variance of £10.1m against budget, with unbudgeted funding from the Market Sustainability and Improvement Fund of £1.75m (tranche 2) and Lottery funding of £1.1m for positive behaviour support for clients with learning disabilities. Client contributions are forecast at £3.4m greater than budgeted, an increase in the forecast of £1.0m since Q2 and contributions from health at £2.6m more than budgeted.

Any pressures on staffing budgets are being met by additional in year income.

- **Housing Demand £2.9m overspend**

The forecast at Q3 is an unfavourable movement of £1.0m on Q2. The movement has resulted from a range of factors including:

- continued high level of demand from new applicants approaching for assistance,
- delays in the availability of new provision of social housing schemes over period October to March, of up to 186 units in total, to reduce need for more expensive B&B provision. Once the new provision is available, there will be a positive impact from April 2024 onwards.
- with respect to council housing stock, continued low level of available voids for letting and competing demands for available lets mean fewer are going to households in temporary accommodation,
- continued low levels of availability of private sector lets as an alternative to temporary accommodation and of all forms of temporary accommodation supply,
- revised downwards projection on temporary accommodation (TA) income collection performance and as a result an increase in bad provision. With further detailed work underway to ensure no further deterioration of the position.

We continue to work hard to deliver the B&B Elimination Plan in a very challenging environment. The importance of the delivery of the B&B Elimination Plan and broader TA initiatives to the Council's budget position is recognised and this will be a priority project receiving transformation support from February 2024.

CHILDREN'S SERVICES

Over budget £0.716m (P6 £0.699m)

Children and Young People Service is forecasting a pressure of £716K in period 9. There has been no material changes since period 6. There has been an adverse movement in Early Help and Prevention of £249K which is being offset by positive movements across other budget lines. This movement is due to a 2022-23 unpaid business rates bill of £190k for the Children's Centres having to be paid in the current year. Finance and the service are working to ensure this does not occur in the future. The main pressures in Safeguarding and Social Care (£891K) continue to relate to both staffing and the cost of placements. Our children looked numbers are trending lower at the moment and this is supporting the service to contain to some extent the significant rising unit costs of placements. The service also continues to see the management action being taken to reduce staffing costs.

Our MTFS projects to deliver £1.63M of savings are on track.

PLACEMAKING AND HOUSING

£0.0m (P6 £0.0m)

Placemaking and Housing are currently reporting a balanced position as at period 9 (£0.0m Qtr2/P6).

Although there are pressures in Operational Resilience arising from high energy costs as well as increased business rates following the revaluation in April 2023. The 2023/24 budget allowed for some contingency to address utility and other contract and property related inflationary pressures these are now forecast to be insufficient however corrective action has been taken to mitigate these risks

Corporate Property £ 0.100m- A previous Budget/MTFS round proposed a saving of £0.100m from the acquisition of Head leases and this is no longer deemed achievable. This saving has been written out of budgets from next financial year and corrective action has been taken to mitigate this risk.

DEDICATED SCHOOLS GRANT (DSG) Over budget £2.498m (P6 £2.507m)

As at period 9, we are forecasting a pressure of £2.49M with no material change from P6. As reported previously, this pressure is in the High Needs Block which supports delivery for children with Special Education Needs and Disabilities (SEND). There are no material variances being forecast for any of the other funding blocks.

The High Needs Block allocation is £54.4M and, as agreed through our Safety Valve programme, our aim is to ensure our pressure is around £2.5M. This means we cannot exceed a spending envelope of £57M. The current forecast of £56.9M for the High Needs Block is £2.49M over budget, which means the programme is on track to deliver priorities in the Safety Valve Programme.

Table 3 – DSG Position Quarter 3

Blocks	Revised Budget	Q3 2023/24 Forecast	Q3 2023/24 Variance	Q2 2023/24 Variance	Movement Q2 to Q3
	£'000	£'000	£'000	£'000	£'000
Schools Block	137,004	137,004	0	0	0
Central Block	2,710	2,710	0	0	0
Early Years Block	21,218	21,218	0	0	0
High Needs Block	54,488	56,986	2,498	2,507	-9
Total	215,420	217,918	2,498	2,507	-9

HOUSING (Housing Revenue Account - HRA) Over budget £3.082m (P6 £1.686m)

The Housing Revenue Account at period 9 – Q3 2023/24 reports a forecast adverse variance of £3.082m. The forecast year-end HRA surplus is £5.156m compared to the HRA budgeted surplus of £8.238m. The Q2 forecast was £1.686m adverse variance, indicating an unfavourable movement of £1.396m between Q3 and Q2.

The HRA - Housing Service and Building Safety Service is facing increased budget pressures in three key areas:

Legal disrepair.

The biggest budget pressure currently facing the service is due to the significant increase in legal disrepair cases. We have seen an increase in legal disrepair cases over the last 3 years. The vast majority of legal disrepair cases relate to the Council's own stock. Costs have risen due to compensation payments to affected residents and outsourced legal disrepair claims work to external firms of solicitors. We plan to drive down these costs through the introduction of a dedicated disrepair team within the Repairs service, to be in post by year end; moving away from our dependence on

external solicitors; and procuring an increase in external repairs contractors to build capacity and speed up disrepair works.

Voids

As a result of ongoing targeted improvement actions there has been a reduction in voids turnaround in August and September, and we are expecting to see a continuation of this positive improvement, resulting in a reduction in net rental loss in Quarter 4.

Health and Safety compliance works

There has been increased revenue spend on fire safety actions and electrical safety works to make residents safe this year, over levels of spend on these areas on previous years. This is as a consequence of our self-referral to the Regulator.

Other HRA Revenue Budget pressures and partially mitigating savings resulting in the unfavourable movement of £1.396m between Q3 and Q2.

- Responsive Repairs & Voids is reporting an overspend due to backlog work and additional resources required resulting in increased subcontractor spend. This is mainly due to Damp & Mould, Clearing the Void Backlog and additional cost incurred as a result of industrial strike action.
- Under achievement of HRA Rental Income due to New Homes build units delivered - this is due to the HRA business plan budget build assumption, that cumulatively there would be circa 345 units delivered and generating rental income in 2023/24. The actual position is 160 units due to the delay in some projects including mainly the Welbourne site.
- There are also increased costs for decants - hotel tenant support accommodation costs as a result of increased disrepair and damp & mould cases, also increased Landlord insurance premiums for leaseholders & tenants, additional council tax payable on increased voids numbers and properties earmarked for demolition.
- savings include a number of long standing vacancies across the operational business. Capital financing Costs lower than anticipated end of year forecast spends for the 2023/24 HRA Capital programme – resulting in a reduced borrowing capital financing borrowing requirement.

Table 4 – HRA Budget Forecast (Quarter 3)

	2023/24 Revised Budget	Q3 2023/24 Full Year Forecast	Q3 2023/24 Full Year Forecast Variance	Q2 2023/24 Full Year Forecast Variance	Forecast Variance Movement Q3 v Q2
HRA BUDGET 2023/24 - Q3 vs Q2	£000's	£000's	£000's	£000's	£000's
Housing Revenue Account (HRA) - Income	(126,680)	(123,932)	2,749	1,898	851
Housing Revenue Account (HRA) - Expenditure	118,442	118,776	334	(213)	545
HRA Net Income	(8,238)	(5,156)	3,082	1,686	1,396
Housing Revenue Account Projected Surplus	(8,238)	(5,156)	3,082	1,686	1,396
Balance of HRA Account	-	-	-	-	-

Appendix 2

HRA BUDGET 2023/24 - Q3 vs Q2	2023/24 Revised Budget	Q3 2023/24 Full Year Forecast	Q3 2023/24 Full Year Forecast Variance	Q2 2023/24 Full Year Forecast Variance	Forecast Variance Movement Q3 v Q2
	£000's	£000's	£000's	£000's	£000's
Service Charge Income - Hostels	(270)	(556)	(286)	(323)	37
Rent - Hostels	(1,522)	(1,787)	(265)	(279)	14
Rent - Dwellings	(97,628)	(94,328)	3,300	2,500	800
Rent - Garages	(744)	(744)	-	-	-
Rent - Commercial	(1,096)	(1,096)	-	-	-
CBS - Lease Rental Income	(2,691)	(2,691)	-	-	-
Income - Heating	(1,997)	(1,997)	-	-	-
Income - Light and Power	(2,491)	(2,491)	-	-	-
Service Charge Income - Leasehold	(7,881)	(7,881)	-	-	-
ServChgInc SuppHousg	(1,667)	(1,667)	-	-	-
Service Charge Income - Concierge	(1,680)	(1,680)	-	-	-
Grounds Maintenance	(2,347)	(2,347)	-	-	-
Caretaking	(2,117)	(2,117)	-	-	-
Street Sweeping	(2,550)	(2,550)	-	-	-
HRA Income	(126,680)	(123,932)	2,749	1,898	851

Supported Housing Central	652	652	-	-	-
Housing Management WG	25	25	-	-	-
Housing Management NT	29	29	-	-	-
Housing Management Hornsey	-	-	-	-	-
TA Hostels	262	738	476	413	63
Housing Management ST	10	10	-	-	-
Housing Management BWF	12	12	-	-	-
Rent Accounts	-	-	-	-	-
Accountancy	-	-	-	-	-
Under Occupation	177	60	(117)	(117)	-
Repairs - Central Recharges	2	2	-	-	-
Responsive Repairs - Hostels	403	680	277	296	(19)
Water Rates Payable	32	32	-	-	-
HousMgmntRechg Cent	4,501	4,501	-	-	-
Other RentCollection	144	144	-	-	-
Management Special - Nth Tott	-	-	-	-	-
HousMgmntRechg Energ	3,140	3,140	-	-	-
Special Services Cleaning	4,008	4,008	-	-	-
Special Services Ground Maint	1,981	1,981	-	-	-
HRA Pest Control	321	250	(71)	-	(71)
Estate Controlled Parking	151	151	-	-	-
Supporting People Payments	1,398	1,398	-	-	-
Commercial Property - Expenditure	-	-	-	-	-
Bad Debt Provision - Dwellings	2,930	2,930	-	-	-
Bad Debt Provision - Leaseholders	189	189	-	-	-
Bad Debt Provisions - Hostels	70	70	-	-	-

HRA- Council Tax	428	1,025	597	640	(43)
Housing Delivery Team	-	-	-	-	-
Housing Strategy Team	481	420	(61)		(61)
Anti Social Behaviour Service	654	654	-	-	-
Interest Receivable	(200)	(200)	-	-	-
Corporate democratic Core	644	567	(77)	(77)	-
Leasehold Payments	-	-	-	-	-
Landlords Insurance - Tenanted	360	458	98	-	98
Landlords - NNDR	115	115	-	-	-
Landlords Insurance - Leasehold	1,361	1,875	514	-	514
HfH-Insourcing to LBH	-	-	-	-	-
Capital Financing Costs	18,585	16,723	(1,862)	(1,862)	-
Depreciation - Dwellings	21,457	21,457	-	-	-
ALMO HRA Management Fee	-	-	-	-	-
Community Benefit Society (CBS)	-	-	-	-	-
GF to HRA Recharges	2,536	2,873	337	-	337
Estate Renewal	1,204	320	(884)	(350)	(534)
HIERS/ Regeneration Team	-	-	-	-	-
Operational Dir Housing Serv & Buil	7,758	6,744	(1,014)	-	(1,014)
Housing Management	13,478	13,603	125	-	125
Property Services	27,219	29,938	2,719	844	1,875
Housing Improvement Plan (HIP)	1,700	1,700	-	-	-
HRA Expenditure	118,442	118,776	334	(213)	545
HRA Net Income	(8,238)	(5,156)	3,082	1,686	1,396
Housing Revenue Account Projected Surplus	(8,238)	(5,156)	3,082	1,686	1,396
Balance of HRA Account	-	-	-	-	-

Appendix 3 provides progress on savings 2023-24 delivery on a more detailed level.

MTFS Savings Ref	Cabinet Decision Date	Saving proposal	2023/24 £'000s	Total £'000	2023/24 Projected Full Year Savings £'000s	2023/24 Savings surplus/ (shortfall) £'000s	RAG Status (Delivery of 2022/23 Saving)	Comment on Delivery RAG Status
Directorate:Environment & Resident Experience								
PL20/9	01-Mar-21	Full Cost recovery of services	70	70	0	(70)	Red	Currently, council budgets continue to support matchday cleansing costs.
PL20/14	01-Mar-21	Commercial Waste	35	35	0	(35)	Red	Value of businesses closing currently more than value of new business won. Impact from bag prices only being increased by 5% to support businesses through difficult period, against NLWA increase of 14%, is damaging profit all the while growth is not compensating for it. Growth hindered by level of non-compliant commercial sack waste being presented in black sacks. Also seeing aggressive pricing from one particular competitor
PL20/15	01-Mar-21	Fleet	50	50	0	(50)	Red	Awaiting outcome of fleet strategy - cross cutting saving across directorates
PL20/18	01-Mar-21	Crematorium Lease and Parks Property	20	20	20	0	Green	
PL20/22	01-Mar-21	Visitors Vouchers Pricing Structure change	50	50	0	(50)	Red	Combination of MTFS and F&C's - P2 projections reporting an unachievement of £124k. This due to the change from paper vouchers to virtual - this impacts on the bulk buying behaviour.
PL20/33	01-Mar-21	Residents Permits Pricing Structure	(10)	(10)	-10	0	Green	
PL20/34	01-Mar-21	Change 2 hour restrictions to full day	(40)	(40)	-40	0	Green	
PL20/36	01-Mar-21	Pay for Parking - Introduce a minimum 1 hour purchaseable sessions,	(10)	(10)	-10	0	Green	

PL20/38	01-Mar-21	Moving Traffic PCN - expansion of moving traffic enforcement such as virtual road closures to support LTN	100	100	100	0	Green	Schemes rolled out and implemented. In conjunction with corporate colleagues, and accounting for bad debt provision, it has been determined that these savings will be fully realised.
PL20/17	01-Mar-21	Increase green waste subscriptions	15	15	0	(15)	Red	Pre-MTFS income target not expected to be hit again this year
PL20/30	01-Mar-21	Targeted recovery of PCNs issued to persistent evaders. Dedicated resources introduced as part of new	80	80	80	0	Green	
EN_SAV_001	07-Feb-23	School Streets and LTN - Moving Traffic Cameras Enforcement (75 cameras)	5,716	5,716	5,716	0	Green	Schemes rolled out and implemented. In conjunction with corporate colleagues, and accounting for bad debt provision, it has been determined that these savings will be fully realised.
EN_SAV_001	07-Feb-23	New 4-5 area HGV restriction zones - Enforcement Sites	574	574	574	0	Green	Schemes rolled out and implemented. In conjunction with corporate colleagues, and accounting for bad debt provision, it has been determined that these savings will be fully realised.
EN_SAV_001	07-Feb-23	PCN Debt Recovery Parking strategy compliance increase	200	200	200	0	Green	
EN_SAV_004	07-Feb-23	Events Income Increases	50	50	50	0	Green	
EN_SAV_004	07-Feb-23	Not recruiting to existing vacancies	45	45	45	0	Green	
EN_SAV_004	07-Feb-23	Crematorium Lease and Parks Property increases	14	14	14	0	Green	
EN_SAV_004	07-Feb-23	Additional Parks FPN income	15	15	8	(7)	Amber	Delayed recruitment of enforcement officers
CSE_SAV_003	07-Feb-23	Improved Debt Recovery	365	365	310	(55)	Amber	Due to the reconciliation issues with the data between SAP and the new Debt Management system, our Go Live date of 6th November has been put on hold. It is being reviewed daily with the anticipation of us going live any day now. Due to length of time that the new Debt Management system has taken to implement, we have been given a 10% discount against our 2nd year licence along with the use of the service pack for another year. The figures for the Tel Solutions campaign for September were £9,849 and £17,065 for October.
CSE_SAV_004	07-Feb-23	Single Person Discount Reviews	290	290		(290)	Amber	There were some delays in finalising the contract for this work. Work has since commenced and our full SPD case load was sent to the company last week. Whilst confidence remains high that we will achieve the savings during the life of the contract, we are unsure if the in year saving will be achieved as we are starting the review later in the year than originally planned. To confirm, we have not been charged anything by the company to date.
Total:Environment & Resident Experience			7,629	7,629	7,057	(572)	0	

MTFS Savings Ref	Cabinet Decision Date	Saving proposal	2023/24 £'000s	Total £'000	2023/24 Projected Full Year Savings £'000s	2023/24 Savings surplus/ (shortfall) £'000s	RAG Status (Delivery of 2023/24 Saving)	Comment on Delivery RAG Status
People - Adults, Health & Communities								
B2.8	13-Feb-18	Mental Health (overachievement of original target)	500	500	350	(150)	Red	Due to the issues with the case management financial migration, we are unable to fully quantify the level of savings in Mental Health
PA6	12-Feb-19	Transfer of High Cost Day Opps (overachievement of original target)	110	110	110	0	Green	We have a provider savings project later this month, that will review packages of care and support plans for high cost LD placements. The savings from this project will cover this legacy MTFS item.
PA8	12-Feb-19	Investment of drug and alcohol savings in preventative services for adults and families, targeting health inequalities	100	100	100	0	Green	
AS101	01-Mar-21	Fast Track Financial Assessments (overachievement of original target)	124	124	1,000	876	Green	This area is due to generate over a £1m, the £350k savings are linked to income generation self-funder fees and assessment conversion.
	01-Mar-21	Adults Delayed Savings - C19	201	201	201	0	Green	We have a provider savings project later this month, that will review packages of care and support plans for high cost LD placements. The savings from this project will cover this legacy MTFS item.
HO102	01-Mar-21	HfH taking over the lease of PSL properties on their expiry	51	51	51	0	Green	
AHC_SAV_001	07-Feb-23	Improved processes and practises to ensure that residents receive the right level of care	2,245	2,245	1,750	(495)	Amber	Savings are made up of £500k reablement and £257k CHC.
AHC_SAV_002	07-Feb-23	Mental Health accommodation and outcomes	188	188	273	85	Green	Savings achieved as at P5 £68k
AHC_SAV_003	07-Feb-23	Preventing debt build up for clients and sustainable financial pathway improvement	800	800	350	(450)	Red	This is linked into two client debt projects.
AHC_SAV_004	07-Feb-23	Contract reviews	500	500	500	0	Green	

AHC_SAV_005	07-Feb-23	Improved commissioning and efficiencies	1,300	1,300	0	(1,300)	Red	Plans to achieve savings target are currently under consideration.
AHC_SAV_006	07-Feb-23	Extended Provision (Lodge & Council-owned buildings)	99	99	0	(99)	Red	The redesign of Russell Road has not progressed cannot tender for a designer/contractor until report from structural engineer recommends route forward. Additional surveys signed off but brief definition scope document on hold until findings of structural report defines the scope of works. equally change is leadership operational director to be briefed.emporary PM to be recruited Project will not be on site this financial year. Modular homes development is progressing valuationreport to be presented at the housing board May 23
AHC_SAV_007	07-Feb-23	Use 1 bed social housing as Temporary Accommodation (TA)	69	69	69	0	Green	10 lets achieved since November. Further 15 properties identified however repairs and furniture orders to be placed. To further explore piloting 2 beds to ease hotel crisis and allow for man transfers) once progress has been made, Pending continued void performance improvements, target to achieve 45 lets across the previous year (2022/23) and 2023/24 is likely to be met.
AHC_SAV_008	07-Feb-23	Targeted 1 bed project	80	80	80	0	Green	29 moves have been achieved since the project commenced in January of which 13 have been since April. There have been blockages to the project with delays in progressing repairs to empty properties and also delays to the sign up process. this has started to improve. Subject to these improvements, the target to achieve 100 moves remains ambitious but would expect it to be met.
AHC_SAV_009	07-Feb-23	Targeting families that have been in TA for significant number of years	400	400	400	0	Green	The number of lets has been slow due to the voids issues which is now showing improvements. There have been 24 lets to homeless families since April 2023, most of which have been to households who are being targeted as part of the project. The target is likely to be achieved although to ensure success, void performance must continue to improve for both repairs and sign ups. Families are being targeted for moves for the new Walter Tull development and over 75% of family sized properties are being let to families in temporary accommodation.
AHC_SAV_010	07-Feb-23	Lease conversion Project	81	81	81	0	Green	This is likely to be achieved. Since this financial year April 2023, there has been 14 lease completions
Subtotal: Adults, Health & Communities			6,848	6,848	5,315	(1,533)		

MTFS Savings Ref	Cabinet Decision Date	Saving proposal	2023/24 £'000s	Total £'000	2023/24 Projected Full Year Savings £'000s	2022/23 Savings surplus/ (shortfall) £'000s	RAG Status (Delivery of 2023/24 Saving)	Comment on Delivery RAG Status
People - Children's Services								
20/25-PE10	11-Feb-20	Reducing placement costs through effective management of the market	100	100	100	0	Green	
CH103	01-Mar-21	Delivering residential mother and baby assessments	30	30	30	0	Green	
CYP_SAV_001	07-Feb-23	Improved Service Commissioning to offset inflation pressure	1,000	1,000	1,000	0	Green	
CYP_SAV_002	07-Feb-23	Extension of existing savings programmes	500	500	500	0	Green	
Total: Children's Services			1,630	1,630	1,630	0		

MTFS Savings Ref	Cabinet Decision Date	Saving proposal	2023/24 £'000s	Total £'000	2023/24 Projected Full Year Savings £'000s	2023/24 Savings surplus/ (shortfall) £'000s	RAG Status (Delivery of 2023/24 Saving)	Comment on Delivery RAG Status
Placemaking & Housing								
20/25-EC01	11-Feb-20	Head Lease Acquisition Programme	100	100	0	(100)	Red	There a risk to this is not going as the the cost of purchasing the Headleases doe not deliver value for money
P&H_SAV_001	07-Feb-23	Development Management & Building Control income and fees	170	170	170	0	Green	The national increase in fees was due to come into effect via legislation in April 2023, delayed to summer 2023, and then October 2023. The increased fees have still not taken effect nationally so this is having a detrimental impact on this income target
P&H_SAV_002	07-Feb-23	Efficiencies within the Regeneraiton & Economic Development programme activity	200	200	200	0	Green	
Total:Placemaking & Housing			470	470	370	(100)		

MTFS Savings Ref	Cabinet Decision Date	Saving proposal	2023/24 £'000s	Total £'000	2023/24 Projected Full Year Savings £'000s	2023/24 Savings surplus/ (shortfall) £'000s	RAG Status (Delivery of 2023/24 Saving)	Comment on Delivery RAG Status
Culture, Strategy & Engagement								
20/25-YC10 - YC1	11/02/2020 & 12/02/2019	Additional sites for on street digital advertising & Out of home advertising income generation	6	6	6	0	Green	
20/25-YC06	11-Feb-20	Libraries - Re-imagining our Libraries offer for a better future.		0		0	Amber	
CSE_SAV_001	07-Feb-23	Customer Services & Libraries Service Reviews	300	300	230	(70)	Amber	Approx. £140k savings from the proposed re-structure of management resources and reviewing the Home Library Service delivery model – the staff consultation opened 3rd July July for 30 days and also a light touch residents consultation is required regarding the Home Library Service, therefore full implementation will not be before September 2023, hence the whole saving will not be achieve (approx £70K) Staff Consultation launched on the 3rd July.
CSE_SAV_002	07-Feb-23	Additional commercial advertising opportunities	128	128	120	(8)	Amber	Now that tenders have been received the large format advertising income is not going meet budget expectations. However, work is on-going to deliver additional income through the other elements inc smaller format advertising and hubs. Current expectations are that this could be at approx £120k level.
Total:Culture, Strategy & Engagement			434	434	356	(78)		
	09-Mar-21	Digital Together	500	500	0	(500)	Amber	The in-year savings expectation has been reduced to reflect the reality of the situation with a reprofiling of the shortfall into next year required (24/25 £1,000k ; 25/26 £1,860k). Work is underway to accelerate the established of a development team, pipeline, automation toolkit and governance process. Expected to be operational in Q3. Work underway to assign a target to each service area in a bid to rethink the way these savings are achieved.
			934	934	356	(578)		

Quarter2 Appendix 4

2023/24 Capital Monitoring, @ Quarter 3 (Prd. 9) Projection Sheet		2023/24 Full year Revised Budget @ Qtr. 2	2023/24 Qtr. 3 Budget Adjustments	2023/24 Full year Revised Budget	2023/24 Full year Forecast Outturn	Budget Variance (Underspend) / Overspend	Variance from Qtr. 2 (Underspend) / Overspend	Scheme Progress Comments (for SLT, Capital board and Cabinet report) - Please update
SCHEME REF	SCHEME NAME	£,000		£,000	£,000	£,000		
101	Primary Sch - repairs & maintenance	5,270	0	5,270	3,194	(2,075)	(28)	The planned works for this FY 23/24 were affected by various issues which directly affected our ability to undertake them in a timely manner. This meant that some works planned for this year (FY23/24) have not been designed and procured in time to be undertaken in this financial year and have subsequently had to be moved to FY 24/25.
102	Primary Sch - mod & enhance (Inc SEN)	9,197	0	9,197	6,597	(2,600)	(628)	Scheme at Welbourne Primary remains on hold. Other schemes have been delayed in year due to budget reviews. Schemes at North and South Harringay & Campsbourne have now commenced, but later than originally planned.
109	Youth Services	0	0	0	0	0	0	Scheme closed
110	Devolved Sch Capital	531	0	531	506	(25)	(25)	
114	Secondary Sch - mod & enhance (Inc SEN)	583	0	583	1,204	621	271	Additional spend on Park View Sports Hall, as reported previously, was not anticipated when the original scheme budget was produced.
117	Children Safeguarding & Social Care	26	0	26	26	0	0	
118	Special Educational Needs Fund (New Provision Fund)	0	0	0	0	0	0	budget transferred to Safety Valve
121	Pendarren House	546	0	546	119	(427)	(428)	Anticipated forecast spend reduction
122	Alternative Provision Strategy	0	0	0	0	0	0	Scheme closed
123	Wood Green Youth Hub	0	0	0	8	8	0	Scheme closed
124	In-Borough Residential Care Facility	300	0	300	300	0	0	Forecast spend to budget
125	Safety Valve	500	0	500	319	(181)	(181)	Anticipated forecast spend reduction
Children's Services		16,952	0	16,952	12,273	(4,679)	(1,017)	

201	Aids, Adap's & Assistive Tech -Home Owners (DFG)	2,678	0	2,678	2,678	(0)	0	Forecast spend to budget
207	New Day Opp's Offer	0	0	0	0	0	0	Scheme closed
208	Supported Living Schemes	0	0	0	0	0	0	Scheme closed
209	Assistive Technology	962	0	962	623	(339)	(339)	There have been considerable issues in sourcing suitable equipment through the NRS contract, to the extent that BAU installations are at risk. We are working with procurement on alternative procurement routes that includes the Consortium Framework and direct purchasing. Due to this and delays in the Installation provider procurement the new provider will now be starting late Jan and early Feb.
211	Community Alarm Service	177	0	177	177	0	0	Expenditure is on track.
213	Canning Crescent Assisted Living	1,109	0	1,109	221	(887)	(830)	Project in delay due to replacement contractor Diamond Build PLC going into Liquidation 05/01/24. Re procurement exercise to be completed for the appointment of another contractor. This has further delayed the project with completion now not expected until late 2024.
214	Osborne Grove Nursing Home	267	0	267	168	(99)	(35)	Project paused
217	Burgoyne Road (Refuge Adaptations)	0	0	0	(1)	(1)	(1)	No progress - potential for grant funding that may include capital. Scheme has been paused in the 2024/25 MTFS
221	Social Care System Implementation	1,983	0	1,983	1,859	(124)	(114)	The scheme is progressing
222	Wood Green Integrated Care Hub	0	0	0	0	0	0	The NHS have informed the Council that this scheme is no longer going to proceed. The MTFS provision of £1m for 2025/26 will be removed in the q1 budget report in 2024/25
223	Welbourne Health Centre	3,152	0	3,152	3,152	0	0	This contribution to the Welbourne Health Centre has been made.
224	Edwards Drive	0	0	0	0	0	0	Scheme is now being investigated for delivery through the housing Delivery programme
225	Locality Hub	126	0	126	21	(105)	(105)	Feasibility to be progressed at NRC. Budget underspend likely to be slipped to next FY.
Adults, Health & Communities		10,454	0	10,454	8,898	(1,555)	(1,424)	

301	Street Lighting	839	0	839	839	0	1	There remains a significant problem with delays to materials availability across the industry which is impacting the delivery of programmes. However, the contractor is currently on programme to deliver the committed works programme and invoice before the end of the financial year.
302	Borough Roads	7,551	0	7,551	7,626	75	0	The contractor is currently on programme to deliver the committed works programmed and invoice the planned maintenance works before the end of the financial year. Additional costs of £75k (illuminated street furniture) have been incurred.
303	Structures (Highways)	50	0	50	420	370	(2)	Work totalling £420k contractually committed, onsite and being delivered, The full value of the agreed paused capital allocation is required this financial year. The overspend will be reviewed during the closure of accounts process.
304	Flood Water Management	490	0	490	490	(0)	(0)	Full spend anticipated for this financial year
305	Borough Parking Plan	407	0	407	307	(99)	(99)	Carry Forward Request £99k - delay in implementing scheme, commitments undertaken that will be complete in 24-25
307	CCTV	471	0	471	338	(133)	(134)	Operational and project works have experienced delays due to UKPN & BT fire issues. Also paused due to reduced capital budget, but conversely may incur additional costs once operational issues have been rectified. May also incur legacy costs on maintenance of existing infrastructures linked to upgrade program. May need to roll over to next financial year if the operational delays are not resolved due to BT/UKPN timescales for completion.
309	Local Implementation Plan(LIP)	1,000	0	1,000	1,000	0	0	This is external funding from TfL . The value to spend is based on current in year allocation confirmed by TfL.
310	Developer S106 / S278	250	0	250	250	(0)	(1)	External funding, delivered to meet obligations imposed on developers to offset detriment of their development
311	Parks Asset Management:	692	0	692	892	200	(0)	Forecast as per last quarter's return
313	Active Life in Parks:	1,013	93	1,107	351	(755)	(891)	Five NCIL funded schemes are at a stage where they will now have the physical delivery in 2024/25 and one Council funded play ground at Tambo Rec will be at contract but works will take place in 24/25. End of year expenditure may go up, but funded by an external grant from the LTA.

314	Parkland Walk Bridges	350	0	350	350	(0)	(0)	Will be on spend and any underspend will be needed in 24/25
317	Down Lane MUGA	0	0	0	0	0	0	Scheme Closed
321	MOPAC - Crime & Disorder Reduction	0	0	0	0	0	0	Scheme Closed
322	Finsbury Park	300	0	300	150	(150)	(150)	Funded by events income from Finsbury Park
323	Parking Strategy	0	0	0	70	70	70	IT Development projects to sustain Parking system, commitments undertaken that will be complete 2024-25
325	Parks Vehicles	360	0	360	50	(310)	0	One vehicle bought but others will follow in 24/25
328	Street & Greenspace Greening Programme	78	0	78	175	97	(3)	As previously reported budget had been committed prior to budget pause. The overspend will be reviewed as part of the outturn
329	Park Building Carbon Reduction and Improvement Programme	0	0	0	58	58	8	
331	Updating the boroughs street lighting with energy efficient LED Lamps	77	0	77	77	(0)	(0)	The are some technical problems impacting some of the works which are being resolved by the supplier, delaying final payments being made.
332	Disabled Bay/Blue Badge	311	0	311	234	(77)	(77)	Carry Forward Request £77k - delay in implementing scheme - expected increased take up to be delivered in 2024-25
333	Waste Management	262	0	262	176	(86)	(80)	Commitments have been entered into so the budget will be needed for next year.
334	Parks Depot Reconfiguration	0	0	0	50	50	0	final works to be completed in this quarter
335	Streetspace Plan	3,773	0	3,773	419	(3,353)	(3,353)	Anticipated forecast spend reduction
336	New River Sports & Fitness	30	0	30	248	218	(0)	Works continue to be in progress
337	OFM Assets	0	0	0	0	0	0	Project paused
338	Road Danger Reduction	1,097	0	1,097	1,097	(0)	(0)	The co-design process has created delays to some projects, however, works are still programmed to be completed by the end of the financial year.
339	Wildflower Meadow Planting	0	0	0	63	63	(1)	Meadows are being created this quarter
340	Wolves Lane: Market Garden City	160	0	160	160	0	0	The payment has been made.
119	School Streets	660	0	660	17	(643)	(643)	Anticipated forecast spend reduction, but underspend is need in 2024/25 due to the council's ongoing commitment to school Street programme
444	Marsh Lane	251	0	251	251	0	0	Project completed. Retention fee withheld
Environment & Resident Experience		20,470	93	20,563	16,158	(4,406)	(5,355)	

401	Tottenham Hale Green Space	2,356	0	2,356	2,356	0	(0)	Paddock and Park View Underpass proposed to start on site this spring
402	Tottenham Hale Streets	4,678	0	4,678	4,678	(0)	(0)	Streets and spaces programme - public realm works in delivery currently
404	Good Economy Recovery plan	1,979	0	1,979	68	(1,911)	6	Programmes of work prepared, scheme is likely to underspend
406	Opportunity Investment Fund	251	0	251	251	(0)	(0)	Currently in the process of awarding a business loan to Wood Green mall Post Office Scheme which will lead to full spend.
408	Down Lane Park	1,604	0	1,604	1,604	(0)	(1)	Down Lane Park Phase 1 works start on site on 15th Jan 2024
411	Tottenham Heritage Action Zone (HAZ)	3,364	411	3,775	3,775	(0)	411	HE and LBH funding are committed to this programme through a funding agreement between HE and LBH. The construction phase for the programme has commenced, with start on site in January. All projects are on track to complete in 2024.
415	North Tott Heritage Initiative	348	0	348	348	0	0	There is the likelihood that this scheme will be merged with scheme 474.
418	Heritage building improvements	0	0	0	0	0	0	Project closed
452	Low Carbon Zones	150	0	150	150	0	0	Fuel poverty referrals and demand for capital works increases in the winter period so spend is concentrated in the latter months of the financial year.
457	Future High Street Project	13,444	2,300	15,744	15,743	(0)	2,300	In addition to overall spend on other projects within the programme, the progression on Gourley Triangle acquisition will enable significant spend against the budget to be achieved. Forecast and budget uplifted by £2.3m to reflect grant payment to GLA for the 639 Enterprise Centre building project.
458	SIP - Northumberland PK BB & WorkSpace/Biz Support	1,525	0	1,525	334	(1,191)	(47)	Ph2 at tender preparation stage, going out to tender Jan 2024. Contract for broadband installation works will be commissioned in 2023-24. Main installation works to commence in April 24 and full spend and delivery of outputs by March 2025.
459	Wood Green Regen Sites	157	0	157	158	0	(42)	Forecast spend for Turnpike Lane, Cultural Quarter Transport Study and Wood Green Central
465	District Energy Network (DEN)	300	0	300	300	1	(0)	
471	Tailoring Academy Project	15	0	15	9	(6)	0	No more spend expected, grant funded scheme to be closed.
473	Enterprising Tottenham High Road (ETHR)	1,334	0	1,334	16	(1,318)	(1,318)	New DoV to be agreed with the GLA in order for claims to be made. (£2.3m is for the Trampery to be part of the DoV for future years)
474	Tottenham High Road Strategy	603	0	603	603	0	0	Match funding to support FHSF programme
475	Heart of Tottenham (HOT)	0	0	0	1	1	0	This spend will be transferred to scheme 474
478	Wood Green Good Growth Fund	1,017	0	1,017	1,016	(0)	(0)	All spent by Q4 2023/24.
479	54 Muswell Hill Health Centre	100	0	100	0	(100)	(100)	Project delay

480	Wood Green Regen (2)	924	0	924	924	(0)	43	Continuing work on Penstock Tunnel, Wood Green Common and some final works on Café Roj. This line also includes salary capitalisation from projects on 459, 478 and 480.
481	Strategic Investment Pot	199	(199)	0	0	0	(199)	For the Opportunity Haringey Workspace Fund SIP contribution that has been launched and applications reviewed in February and agreement expected to be signed in August.
483	Productive Valley Fund (SIP)	879	0	879	308	(571)	(571)	We have a number applications at final stages of approval. To avoid any underspend, the partnership (Haringey, Enfield and Waltham Forest) have approached the funder - City of London corporation to request an extension to the programme. 1.4FTE salaries to be capitalised.
488	Liveable Seven Sisters (LSS)	1,019	0	1,019	10	(1,009)	(1,009)	Significant engagement has taken place through 'Tottenham Voices' to define the scope of the project. The project brief has been prepared and targets procurement in early 2024. Engagement with key stakeholders has progressed. The slippage is due to the requirement to deliver Tottenham Voices in advance of commencing the project - but this is now completing.
493	Bruce Grove Yards (BGY)	218	0	218	218	0	0	Match funding to support FHSF primarily Your Bruce Grove.
4001	Maintenance of Tottenham Green Workshops	1	0	1	1	0	0	
4002	Northumberland Park estate area public realm	928	0	928	735	(193)	85	Improvements to Northumberland Park Station public realm is near complete apart from lighting and benches, which are due to be delivered imminently. Staff recharges expected in Q4 and design work on further public realm improvements expected to begin in Q4, subject to procurement timescales.
4005	SME Workspace Intensification	313	1,598	1,911	0	(1,911)	0	For the Opportunity Haringey Workspace Fund SIP contribution that has been launched and applications reviewed in February and agreement expected to be signed in August.
4007	Tottenham Hale Decentralised Energy Network (DEN)	1,500	0	1,500	1,500	(0)	0	Working towards the FBC

4008	Wood Green Decentralised Energy Network (DEN)	1,800	0	1,800	494	(1,307)	(0)	Working towards the FBC
4009	Additional Carbon Reduction Project	0	0	0	0	0	0	
4010	Selby Urban Village Project	4,406	0	4,406	301	(4,105)	(780)	MDDT contract approved at Cabinet to progress planning application for submission this financial year. Levelling-Up Quarterly monitoring continuing with first drawdown received in July'23. QS procurement for the scheme commenced, for approval by January '24.
4011	Commercial Property Remediation	500	0	500	28	(472)	(472)	
4012	Energy Performance Certificate improvements	1,000	(1,000)	0	0	0	0	Project closed
4013	Clean Air School Zones	0	0	0	0	0	0	Paused to reflect the Councils Capital Position. Prepared to launch once capital is confirmed.
4014	Walking and Cycling Action Plan (WCAP) LTN delivery	1,200	0	1,200	1,200	(0)	0	Scheme progressing as planned following cabinet decision to extend the trial, in the process of procuring the final set of data, including ATCs, MCC, business perception surveys and disabled person and carers survey to undertake the final consultation to make the scheme permanent the decision to make the scheme permanent will all into the 2024-5 financial year and will require additional funding. This year allocation will be fully spent.
4015	Walking and Cycling Action Plan (WCAP) Strategic cycle route delivery	642	0	642	642	0	0	Feasibility and detailed design are near completion of the east-west cycle route linking Tottenham Hale to Wood Green and Wood Green to Crouch end, we will be progressing with consultation on sections of the links and will be ordering materials for the scheme to progress early next financial year. Additional feasibility and designs continues on the North-south cycle link and other Spur links into and around the Wood Green Town Centre, the aim is to start feasibility on sections of the Link.
4016	Walking and Cycling Action Plan (WCAP) Cycle Parking (Hangers) delivery	200	0	200	200	0	0	Batch 2 statutory consultation completed in December for an additional 50 hangers which will be implemented by the end of the financial year. The allocation will be fully spent.
4993	Pride in the High Road (PITHR)	0	0	0	0	0	0	Project closed
316	Asset Management of Council Buildings	7,646	(449)	7,197	4,672	(2,525)	(2,974)	Forecast expenditure for current financial year is £4.6m and total budget is £7.64m including £646k carried over from the previous year. £2.9m to be carried over to next year
Placemaking & Housing		56,601	2,661	59,262	42,645	(16,617)	(4,669)	

421	HRW Acquisition	75,800	0	75,800	34,346	(41,453)	(24,789)	The Council has contractual arrangements with LL pursuant to CPOIA to acquire land interests. Terms agreed for six properties which are expected to be acquired in final quarter. The remainder of land interests to be acquired over future FYs, negotiations ongoing and awaiting decision by Inspector on use of CPO powers. Affordable Housing Grant payment to LL scheduled for period 12. Second MLF drawdown also expected for period 12 and passed through to Lendlease.
429	Site Acq (Tott & Wood Green)	0	0	0	0	0	(9)	
430	Wards Corner Development	5,332	0	5,332	270	(5,062)	(5,062)	The approved budget relates to the cost of acquiring the remaining private third party property interests on the site and the fees/costs of developing a new council led delivery approach. Negotiations with third party property owners is more protracted than anticipated resulting in the need for slippage of the majority of the capital budget into 24/25 to fund these acquisitions and support the use of CPO powers if required as a last resort.
509	CPO - Empty Homes	2,673	0	2,673	0	(2,673)	(2,673)	Although we have property which has been approved for CPO it is still with legal serviced to submit their statement of reasons to Secretary of State(SoS) for its approval to commence with the CPO's.Until such as time there will be no spend against this capital but we must have capital budget in place to show SoS we have funds to purchase.
Placemaking & Housing (Enabling Budgets)		83,805	0	83,805	34,617	(49,188)	(32,533)	

602	Corporate IT Board	3,879	0	3,879	1,300	(2,579)	(2,579)	CS/IC 11/01/2024: Full spend on internal order no's: 10007056 Digital Customer and Web CMS Projects. 10007057 RPA resource and Web bot. Actual spend is currently sitting in C87000, and this will be journalled across into 602
604	Continuous Improvement	794	0	794	604	(190)	(191)	Digital Services are reviewing priorities for technical change. With Windows 11 deployment scheduled later for this year and the data centre migration project, some activities are being delayed until there is less technical change, however, many of these initiatives will likely be picked up Q2/Q3 2024. The expectation is that any underspend will be carried over (as is the agreement).
605	Customer Services (Digital Transformation)	448	0	448	349	(99)	(99)	CS/IC 11/01/2024: Granicus GovTech Implementation resource (Digital Customer).NB underspend of 99k to be rolled forward to complete projects not finishing until July 24.
621	Libraries IT and Buildings upgrade	2,190	113	2,303	924	(1,379)	(1,266)	Delay in spend due to logistical & contracting issues
623	Wood Green Library	1,498	0	1,498	0	(1,498)	(1,498)	
607	Financial Management System Replacement	1,613	0	1,613	157	(1,456)	(1,456)	
624	Digital Together	406	0	406	405	(1)	(1)	
653	Capital Support for IT Projects	534	0	534	0	(534)	(534)	
655	Data Centre Move	910	0	910	0	(910)	(810)	The project is scheduled to go into formal procurement shortly. Award of contract Q3 2024. This is when the majority of spend will be done.
656	BT Big Switch Off	1,000	0	1,000	0	(1,000)	(1,000)	The project is still in the discovering stage with about 35-40% of sites remaining to be surveyed. It is expected that ordering of replacement circuits and kit will occur from Q2 2024.
657	Corporate Laptop Refresh	400	0	400	0	(400)	(400)	The procurement of laptops will be planned for 2024/25.
658	ERP - Full Replacement (Investigation Only)	200	0	200	45	(155)	(155)	1x agency workers cost
659	M365 Additional Functionality	800	0	800	0	(800)	(800)	While there may be a small amount of spend, products such as back-up require further planning before procurement. This is expected to be better understood Q2 2024.
447	Alexandra Palace - Maintenance	470	0	470	470	0	0	Annual capital maintenance grant thatis fully spent.
464	Bruce Castle	50	0	50	177	127	75	
330	Civic Centre Works	4,016	0	4,016	1,986	(2,030)	(709)	There has been some slippage in the delivery programme (due to the need for value engineering, an extended planning process, change in procurement route and an extended tender preparation process) that has led to a reduced fee expenditure this financial year. The overall delivery of the project has slipped by approximately a year (from RIBA Stage 2), so the profile of expenditure has changed with the greatest annual expenditure in 2025/26.
699	P6 - Approved Capital Programme Contingency	2,773	925	3,698	3,698	(0)	925	The contingency is forecast to spend to budget. Should it not then it will be recommended to be rolled forward.
Culture, Strategy & Engagement		21,982	1,038	23,020	10,116	(12,904)	(10,498)	
TOTAL GF CAPITAL PROGRAMME		210,264	3,792	214,056	124,707	(89,349)	(55,497)	

HRA								
202	HRA - P2 Aids, Adap's & Assist Tech - Council	1,139	0	1,139	1,139	0	39	Expenditure on track and fully participate spending the budget.
550	New Homes Acquisition	45,306	0	45,306	37,876	(7,430)	2,766	The budgets for H550 and H599 are reviewed jointly for Housing Delivery. We are forecasting an underspend across the budget. We have worked on decreasing in year spend where possible to reduce borrowing in a difficult financial climate. This is to help ensure the Council housing delivery programme and HRA remains viable.
551	Existing Home Acquisitions - TA	22,698	0	22,698	16,353	(6,345)	1,626	Forecast based on 22 properties to acquire within the quarter, with average of £320k per property. Void works through HRS have not been undertaken and this has impacted the budget spend. Capital budget to remain in place into 24/25 in order for works to be undertaken.
552	HRA – P5 Carbon Reduction	14,579	0	14,579	310	(14,269)	(26)	Subsequent underspend is due to four month pause on all capital spend. This meant budget couldn't be accessed between July and October to initiate new contracts for forthcoming retrofit projects.
553	HRA – P5 Fire Safety	9,470	0	9,470	10,192	722	161	The projected overspend of £720k is due to the increased expenditure of £1.1m on overdue fire safety actions to meet commitments to the Regulator for Social Housing. Following survey and analysis of the actions during the second half of 2023, we have now been able to better estimate and quantify the work required.
554	Broadwater Farm Project	28,288	0	28,288	7,034	(21,254)	(1,189)	Movement between Q2 and Q3 is predominantly as a result of slower than anticipated leaseholder acquisitions. The budget for these is being moved into 2024/25. In addition our new homes enabling works has been delayed and again the budget for this is being moved into 2024/25. This was due to the slow release of information from the contractor with whom we terminated our contract for new homes
590	HRA - P5 Homes for Haringey (HFH)	37,443	0	37,443	21,650	(15,793)	(3,570)	Forecast underspend against budget of £37.4m has increased to £16.8m at end of Q3 from £12.2m reported Q2. Increase in underspend due to £5m reduction in forecast for Noel Park Pods for 23/24 as original budget has nearly been reached. Forecast spend may increase if approval gained for additional spend on Noel Park before end of year.
599	New Homes Build Programme	120,803	0	120,803	68,087	(52,716)	(10,421)	The budgets for H550 and H599 are reviewed jointly for Housing Delivery. We are forecasting an underspend across the budget. We have worked on decreasing in year spend where possible to reduce borrowing in a difficult financial climate. This is to help ensure the Council housing delivery programme and HRA remains viable.
TOTAL HRA CAPITAL PROGRAMMI		279,726	0	279,726	162,642	(117,084)	(10,613)	
OVERALL CAPITAL PROGRAMME		489,990	3,792	493,782	287,348	(206,434)	(66,110)	

HRA Top 10 Capital Scheme Update								
Scheme	Approved Budget (Total Scheme Cost)	Budgeted Spend for 23/24	Actual Spend to End of Q3 23/24	Forecast EOY Spend	Forecast EOY variance(Underspend/O verspend)	Commentary	Actual Start Date	Projected End Date
	£'000	£'000	£'000	£'000	£'000			
Ashley Road Depot	£122,714	£16,960	£13,553	£24,156	£7,196	Scheme on site and progressing well - significant monthly contractor invoices now being received and spend is ramping up.	31/03/2023	03/07/2026
Hale Wharf	£66,599	£29,196	£23,178	£27,408	-£1,788	Scheme is on site. Progress is swift, with Contractor having made up for some time lost due to earlier crane accident on site. Contractor is confident in their forecast programme, and monthly spend will continue to be consistently high.	09/03/2022	28/02/2025
Welbourne Centre	£50,637	£3,100	£116	£751	-£2,349	Vast majority of costs already paid out, with LADs to be claimed from Developer due to lateness of handover. Residential scheme is handing over in March 24 due to delays caused by s278 (transport/road work) around the site, with health centre handing over around the same time or slightly afterwards.	15/12/2019	08/03/2024
1A Ashley Gardens	£31,169	£1,247	£264	£273	-£974	Scheme complete - remaining retention released in January 2024.	12/03/2020	03/12/2021
Chocolate Factory	£28,048	£14,637	£10,509	£13,407	-£1,230	Scheme progressing well on site. Aiming to complete within the current financial year and spend is accordingly high.	31/03/2022	15/04/2024
Cranwood/Woodside A	£21,198	£10,442	£1,494	£3,301	-£7,141	Significantly monthly expenditure to contractor forecast to begin from Q4 of the FY, pending final pre-commencement planning condition sign off and agreement of remedial work with Thames Water to damaged sewer beneath the site.	09/09/2022	30/04/2025
Brunel Walk	£18,731	£1,871	£74	£316	-£1,555	Scheme received GW3 sign off during Q3 and is now in contract. Most spend will be in the 24/25 FY, but provision for significant A&D cost allocation means the forecast to the EOY is higher than expenditure to date.	24/08/2022	14/03/2026
Remington Road	£16,832	£9,295	£10,586	£12,088	£2,793	Scheme progressing apace on site - regular monthly valuations coming in and will continue throughout the FY.	01/07/2022	01/05/2024
Clarendon Gas Works	£13,857	£676	£4,388	£5,086	£4,410	Golden Brick deposit payment of over £4m made in December 23. Now in contract with the Developer and looking to complete all payments within the 2024 calendar year.	15/12/2023	01/01/2025
Red House	£13,673	£0	£9	£319	£319	Scheme progressing on site, albeit certain quality issues which are being robustly challenged with the developer. Due to the nature of the contract (pay on completion), spend during the FY will be comparatively low (other than the allocation of A&D costs in March 24).	13/01/2020	30/08/2024

2023/24 (GF) CAPITAL MTFS BUDGET (INCLUDING 2022/23 C/F's) STORY BOARD AS AT QUARTER TWO- APPENDIX 5

		2023/24 Revised Budget	2023/24 (IN-YEAR) Budget Virement	2023/24 (FUTURE YEARS) Budget Virement	2023/24 Revised Budget (after Virement)	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2023/24 - 28/29 Total
SCHEME REF	SCHEME NAME	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
101	Primary Sch - repairs & maintenance	5,270	(0)		5,270	4,000	2,000	2,000	2,000	0	15,270
102	Primary Sch - mod & enhance (Inc SEN)	17,814	(8,616)		9,197	7,500	4,027	2,500	2,500	0	25,724
109	Youth Services	75	(75)		0	0	0	0	0	0	0
110	Devolved Sch Capital	531			531	531	531	531	531	0	2,655
114	Secondary Sch - mod & enhance (Inc SEN)	2,783	(2,200)		583	3,983	801	0	0	0	5,366
117	Children Safeguarding & Social Care	26			26	0	0	0	0	0	26
118	Special Educational Needs Fund (New Provision Fund)	2,002	(2,002)		0	0	0	0	0	0	0
121	Pendarren House	4,841	(4,295)		546	500	0	0	0	0	1,046
122	Alternative Provision Strategy	1,200	(1,200)		0	0	0	0	0	0	0
124	In-Borough Residential Care Facility	1,700	(1,400)		300	3,000	2,900	0	0	0	6,200
125	Safety Valve	7,000	3,198	(9,698)	500	3,350	8,561	0	0	0	12,411
Children's Services		43,241	(16,591)	(9,698)	16,952	22,864	18,820	5,031	5,031	0	68,697

		2023/24 Revised Budget	2023/24 (IN-YEAR) Budget Virement	2023/24 (FUTURE YEARS) Budget Virement	2023/24 Revised Budget (after Virement)
SCHEME RFF	SCHEME NAME	£,000	£,000	£,000	£,000
201	Aids, Adap's & Assistive Tech -Home Owners (DFG)	2,670	9		2,679
208	Supported Living Schemes	2,000	(2,000)		0
209	Assistive Technology	962			962
211	Community Alarm Service	177			177
213	Canning Crescent Assisted Living	859	250		1,109
214	Osborne Grove Nursing Home	3,232	(2,965)		267
217	Burgoyne Road (Refuge Adaptations)	511	(511)		0
221	Social Care System Implementation	1,983			1,983
222	Wood Green Integrated Care Hub	0			0
223	Welbourne Health Centre	3,152			3,152
224	Edwards Drive	1,200	(1,200)		0
225	Locality Hub	1,500	(1,374)		126
Adults, Health & Communities		18,246	(7,791)	0	10,454

2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2023/24 - 28/29 Total
£,000	£,000	£,000	£,000	£,000	£,000
2,193	2,200	2,200	2,200	0	11,472
0	0	0	0	0	0
300	0	0	0	0	1,262
177	177	177	177	0	885
0	0	0	0	0	1,109
700	1,000	5,000	10,000	28,341	16,967
0	0	0	0	0	0
0	0	0	0	0	1,983
0	1,000	0	0	0	1,000
0	0	0	0	0	3,152
0	0	0	0	0	0
1,500	674	0	0	0	2,300
31,393	37,066	12,673	6,377	6,377	40,129

		2023/24 Revised Budget	2023/24 (IN-YEAR) Budget Virement	2023/24 (FUTURE YEARS) Budget Virement	2023/24 Revised Budget (after Virement)
SCHEME REF	SCHEME NAME	£,000	£,000	£,000	£,000
119	School Streets	920	(260)		660
301	Street Lighting	1,552	(713)		839
302	Borough Roads	9,827	(2,276)		7,551
303	Structures (Highways)	420	(370)		50
304	Flood Water Management	1,222	(732)		490
305	Borough Parking Plan	464	(57)		407
307	CCTV	1,030	(559)		471
309	Local Implementation Plan(LIP)	1,000			1,000
310	Developer S106 / S278	250			250
311	Parks Asset Management:	1,292	(600)		692
313	Active Life in Parks:	1,473	(366)		1,107
314	Parkland Walk Bridges	3,700	(3,350)		350
321	MOPAC - Crime & Disorder Reduction	49	(49)		0

2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2023/24 - 28/29 Total
£,000	£,000	£,000	£,000	£,000	£,000
0	0	0	0	0	
325	325	325	325	325	1,960
1,000	1,000	1,000	1,000	0	4,839
6,000	6,000	6,000	6,000	6,000	31,551
0	0	0	0	0	50
710	0	0	0	0	1,200
250	0	0	0	0	657
0	0	0	0	0	471
1,000	1,000	1,000	1,000	0	5,000
250	250	250	250	0	1,250
450	450	450	450	0	2,492
400	400	400	400	0	2,707
3,350	350	350	2,500	350	6,900
0	0	0	0	0	0

		2023/24 Revised Budget	2023/24 (IN-YEAR) Budget Virement	2023/24 (FUTURE YEARS) Budget Virement	2023/24 Revised Budget (after Virement)
SCHEME RFF	SCHEME NAME	£,000	£,000	£,000	£,000
322	Finsbury Park	500	(200)		300
323	Parking Strategy	153	(153)		0
325	Parks Vehicles	360			360
328	Street & Greenspace Greening Programme	175	(97)		78
329	Park Building Carbon Reduction and Improvement Programme	1,050	(1,050)		0
331	Updating the boroughs street lighting with energy efficient LED Lamps	77			77
332	Disabled Bay/Blue Badge	311			311
333	Waste Management	262			262
334	Parks Depot Reconfiguration	387	(387)		0
335	Streetspace Plan	3,773			3,773
336	New River Sports & Fitness	779	(749)		30
337	OFM Assets	206	(206)		0
338	Road Casualty Reduction	2,034	(937)		1,097
339	Wildflower Meadow Planting	123	(123)		0
340	Wolves Lane: Market Garden City	160			160
444	Marsh Lane	251			251
Environment & Resident Experience		33,800	(13,236)	0	20,564

2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2023/24 - 28/29 Total
£,000	£,000	£,000	£,000	£,000	£,000
500	500	500	500	0	2,300
0	0	0	0	0	0
360	0	0	0	0	720
178	75	75	0	0	406
0	0	0	0	0	0
0	0	0	0	0	77
150	0	0	0	0	461
0	0	0	0	0	262
100	0	0	0	0	100
0	0	0	0	0	3,773
533	533	533	0	0	1,629
0	0	0	0	0	0
950	950	950	950	950	4,897
0	0	0	0	0	0
0	0	0	0	0	160
0	0	0	0	0	251
16,506	11,833	11,833	13,375	7,625	74,111

		2023/24 Revised Budget	2023/24 (IN-YEAR) Budget Virement	2023/24 (FUTURE YEARS) Budget Virement	2023/24 Revised Budget (after Virement)
SCHEME REF	SCHEME NAME	£,000	£,000	£,000	£,000
401	Tottenham Hale Green Space	6,170	(1,604)	(2,210)	2,356
402	Tottenham Hale Streets	8,935		(4,256)	4,679
4003	Tottenham Hale Housing Zone Funding	11,323	(11,323)		0
404	Good Economy Recovery plan	1,979			1,979
406	Opportunity Investment Fund	251			251
408	Down Lane Park	0	1,604		1,604
411	Tottenham Heritage Action Zone (HAZ)	3,364	411		3,775
415	North Tott Heritage Initiative	348			348
421	HRW Acquisition	75,800			75,800
429	Site Acq (Tott & Wood Green)	25,236	(25,236)		0
480	Wood Green Regen (2)	2,275	(1,351)		924
481	Strategic Investment Pot	199	(199)		0
483	Productive Valley Fund (SIP)	879			879
488	Liveable Seven Sisters (LSS)	1,019			1,019
493	Bruce Grove Yards (BGY)	218			218

2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2023/24 - 28/29 Total
£,000	£,000	£,000	£,000	£,000	£,000
422	2,958	0	0	0	5,735
4,468	500	0	0	0	9,647
0	0	0	0	0	0
0	0	0	0	0	1,979
0	0	0	0	0	251
5,000	2,591	0	0	0	9,195
0	0	0	0	0	3,775
0	0	0	0	0	348
12,200	4,600	112,600	0	0	205,200
0	0	0	0	0	0
2,393	996	2,755	0	0	7,067
0	0	0	0	0	0
0	0	0	0	0	879
0	0	0	0	0	1,019
0	0	0	0	0	218

4001	Maintenance of Tottenham Green Workshops	375	(375)	0
4002	Northumberland Park estate area public realm	928		928
4005	SME Workspace Intensification	3,513	(1,602)	1,911
4007	Tottenham Hale Decentralised Energy Network (DEN)	6,259	(4,759)	1,500
4008	Wood Green Decentralised Energy Network (DEN)	3,198	(1,398)	1,800
4009	Additional Carbon Reduction Project	1,000	(1,000)	0
4010	Selby Urban Village Project	4,406		4,406
4011	Commercial Property Remediation	6,714	(6,214)	500
316	Asset Management of Council Buildings	7,646	(449)	7,197
4012	Energy Performance Certificate improvements	1,000	(1,000)	0
4013	Clean Air School Zones	400	(400)	0
4014	Walking and Cycling Action Plan (WCAP) LTN delivery	1,200		1,200
4015	Walking and Cycling Action Plan (WCAP) Strategic cycle route delivery	1,750	(1,108)	642
4016	Walking and Cycling Action Plan (WCAP) Cycle Parking (Hangers) delivery	200		200
Placemaking & Housing		211,427	(56,242)	140,392

0	0	0	0	0	0
0	0	0	0	0	928
0	0	0	0	0	1,911
2,500	4,223	7,000	7,500	7,500	22,723
1,800	2,853	7,500	7,500	7,500	21,453
0	0	0	0	0	0
6,000	21,416	6,665	0	0	38,487
4,214	4,000	3,000	3,000	0	14,714
5,000	4,250	1,000	0	0	17,447
750	750	500	500	0	2,500
400	400	400	400	0	1,600
708	708	708	708	708	4,032
1,033	1,033	1,033	1,033	1,033	4,772
118	118	118	118	118	672
53,438	61,261	151,155	22,959	19,672	429,204

		2023/24 Revised Budget	2023/24 (IN-YEAR) Budget Virement	2023/24 (FUTURE YEARS) Budget Virement	2023/24 Revised Budget (after Virement)
SCHEME RFF	SCHEME NAME	£,000	£,000	£,000	£,000
509	CPO - Empty Homes	9,673	(7,000)		2,673
512	Wholly Owned Company	5,000	(5,000)		0
Placemaking & Housing		14,673	(12,000)	0	2,673
330	Civic Centre Works	4,116	(100)		4,016
602	Corporate IT Board	3,879			3,879
604	Continuous Improvement	794			794
605	Customer Services (Digital Transformation)	448			448
607	Financial Management System Replacement	1,613			1,613
624	Digital Together	406			406
653	Capital Support for IT Projects	534			534
655	Data Centre Move	810	100		910
464	Bruce Castle	9,125	(9,075)		50
447	Alexandra Palace - Maintenance	470			470
621	Libraries IT and Buildings upgrade	1,390	913		2,303
623	Wood Green Library	1,498			1,498
656	BT Big Switch Off	1,000			1,000
657	Corporate Laptop Refresh	400			400
658	ERP - Full Replacement (Investigation Only)	200			200
659	M365 Additional Functionality	800			800
699	P6 - Approved Capital Programme Contingency	3,352	347		3,699
Culture, Strategy & Engagement		30,835	(7,815)	0	23,020
TOTAL GF CAPITAL PROGRAMME		352,222	(113,675)	(24,491)	214,056

2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2023/24 - 28/29 Total
£,000	£,000	£,000	£,000	£,000	£,000
0	0	0	0	0	2,673
0	0	0	0	0	0
0	0	0	0	0	2,673
31,234	26,097	3,584	0	0	64,931
500	0	0	0	0	4,379
1,300	950	662	0	0	3,706
0	0	0	0	0	448
0	0	0	0	0	1,613
0	0	0	0	0	406
0	0	0	0	0	534
500	450	0	0	0	1,860
450	450	0	0	0	950
470	470	470	470	0	2,350
0	0	0	0	0	2,303
0	0	0	0	0	1,498
1,000	0	0	0	0	2,000
550	1,250	1,200	1,100	0	4,500
0	0	0	0	0	200
0	0	0	0	0	800
0	0	0	0	0	3,699
36,004	29,667	5,916	1,570	0	96,177
160,204	158,647	186,607	49,312	33,674	710,992

Virements for Cabinet Approval								Appendix 6
Transfers from Reserves & Contingencies (2023/24) - for noting								
Period	Directorate	Service/AD Area	Rev/ Cap	In year	Next year	Reason for budget changes	Description	
9	Various	Various	Revenue	7,613,660	7,613,660	Transfer from Contingency	Drawdown from Contingency to fund Pay Award 2023-24	112980
9	Culture, Strategy & Engagement	Digital and Change	Revenue	397,968	397,968	Transfer from Contingency	Drawdown from Contingency to cover inflation on Contracts in Digital Services 2023-24	112988
9	Adults, Health and Communities	Director for Public Health	Revenue	1,149,000	1,149,000	Transfer from Contingency	Drawdown from contingency to increase Public Health expenditure budgets to reflect growth in Public Health grant	112995
Virements for Approval (2023/24)								
8	Environment & Resident Experience	Concessionary Travel	Revenue		10,321,262	Budget Transfer	Transfer of Concessionary Travel budgets from the service to the corporate Non-Service Revenue cost centre	112945
8	Housing Revenue Account	Operational Director of Housing Services	Revenue	1,294,030	1,294,030	Budget Realignment	Realignment of Housing Property Service budgets to better reflect actual performance	112948
8	Housing Revenue Account	Housing Demand	Revenue	1,319,947	1,319,947	Budget Realignment	Realignment of Housing Demand budgets and Temporary Accommodation budgets to reflect actual performance	112952
9	Director of Finance	Budgets and Accounting	Revenue	9,050,000	9,050,000	Budget Realignment	Realignment of Treasury Budgets (Leases and PFIs) to better reflect actual performance	112986 and 112987
9	Housing Revenue Account	Retained Services Expenditure	Revenue	476,550	476,550	Budget Realignment	Realignment of General Fund to HRA recharges following a detailed review to reflect actual performance	112982
10	Children's Services	Prevention and Early Intervention	Revenue	558,158	558,158	Budget Realignment	Realignment of the SEN Transport Budget to better reflect actual performance	113022
10	Adults, Health & Communities	Director of Public Health	Revenue	1,758,712	1,758,712	Grant allocation	Allocation of 2023-24 Public Health Grant	113031

Proposed GF Capital Virements for Quarter Three (2023/24)

Priority	Scheme Number	Scheme Description	Budget Adjustment (Virement) (£'000)	Scheme Description
Environment & Resident Experience	313	Active Life in Parks:	93	S106 award re: improvements to Stanley Culross Open Space
			93	
Placemaking & Housing	457	Future High Street Project	2,300	Grant payment to GLA for the 639 Enterprise Centre building project.
Placemaking & Housing	411	Tottenham Heritage Action Zone (HAZ)	336	Budget transfer from scheme 316 re: BG Youth Space/Hub
Placemaking & Housing	316	Asset Management of Council Buildings	(336)	Budget transfer to scheme 411 re: BG Youth Space/Hub
Placemaking & Housing	316	Asset Management of Council Buildings	(113)	Budget transfer to scheme 621 re: Highgate Library works
Placemaking & Housing	411	Tottenham Heritage Action Zone (HAZ)	75	This is taken from the capital contingency pot to reinstating the budget transferred from 109, taken out during Budget Pause exercise in Qtr.1.
Placemaking & Housing	481	Strategic Investment Pot	(199)	Budget transfer to scheme 4005 re: SME Workspace Intensification
Placemaking & Housing	4005	SME Workspace Intensification	199	Budget transfer from scheme 481 SME Workspace Intensification
Placemaking & Housing	4005	SME Workspace Intensification	1,399	Recognition of City of London funding re: SME workspace Intensification
Placemaking & Housing	4012	Energy Performance Certificate improvements	(1,000)	Budget transfer to scheme 699
			2,661	
Culture, Strategy & Engagement	621	Libraries IT and Buildings upgrade	113	Budget transfer from scheme 316 re: Highgate Library works
Culture, Strategy & Engagement	699	P6 - Approved Capital Programme Contingency	1,000	Budget transfer from scheme 4012
Culture, Strategy & Engagement	699	P6 - Approved Capital Programme Contingency	(75)	Budget transferred from Capital contingency re: scheme 411
			1,038	
		OVERALL TOTAL =	3,792	

APPENDIX 7

Write off Summary Report - Quarter 3

All Council debt is considered recoverable; the Corporate Debt Management Service makes every effort to collect charges due to the Council. However, in some circumstances it is appropriate to write off a debt when all forms of recovery action have been exhausted.

This quarterly report is for information purposes only, which details the debts that were submitted for write off for the Financial Period 1st October 2023 to 31st December 2023 (Q3). These relate to delinquent accounts where all forms of recovery action had been fully exhausted.

Council Debt is written off in line with the instructions set out within the Financial Regulations, following Legal advice, Court instruction or in accordance with the Limitations Act 1980. These sums have all been approved by the Director of Finance under his delegated authority and, where appropriate, the Lead Member for Finance. They have been adequately provided for in the Council's Bad Debt Provisions.

The table below summarises the Q3 write off by service type, value and volume;

Quarter 3 Write Off, Financial Period 1st Oct 2023 - 31st Dec 2023									
Service	Council Tax	NDR (Business Rates)	HBOP (Housing Benefit Overpayments)	HRA Rent	Leaseholder	Commercial Rent	Sundry Debt	Parking	Total
Under £50k	£11,671.24	£2,448.07	£0.00	£4,196,040.47	£8,924.41	£0.00	£164,223.21	£682,890.00	£5,066,197.40
Volume	29	8	0	2667	2	0	77	0	2783
Over £50k	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Volume	0	0	0	0	0	0	0	0	0
Total Value	£11,671.24	£2,448.07	£0.00	£4,196,040.47	£8,924.41	£0.00	£164,223.21	£682,890.00	£5,066,197.40
Total Volume	29	8	0	2667	2	0	77	0	2783

The category composition of the above write offs is shown below;

