

Report for: **Cabinet 15 July 2025**

Title: **2024/25 Provisional Financial Outturn**

**Report
authorised by:** **Taryn Eves, Corporate Director of Finance and Resources**

Lead Officer: **Frances Palopoli, Head of Corporate Financial Strategy &
Monitoring**

Ward(s) affected: **All**

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

1. Describe the issue under consideration

- 1.1 This report sets out the provisional outturn for 2024/25 for the General Fund, HRA, DSG and the Capital Programme compared to the original budget agreed by Council in March 2024. It provides explanations of significant under/overspends and also includes proposed transfers to/from reserves and the use of Exceptional Financial Support to enable a balanced budget. The report also includes the revenue and capital carry forward requests and any budget virements or adjustments.
- 1.2 For consistency, this report is presented in accordance with the Directorate structure as at 31 March 2025. Quarterly reporting in 2025/26 will align with the new Directorates in place from 1 April 2025.
- 1.3 The provisional outturn report provides the opportunity to consider the overall financial performance of the authority at the end of March 2025 and make decisions on balances and carry forwards of unspent funds. It should be noted that these figures remain provisional until the conclusion of the statutory audit process on the accounts.
- 1.4 The Council has a requirement each year to protect its most vulnerable and in 2024/25, the Council spent £318m on delivering day to day services supporting 3,920 residents using adult social care services, 5,134 supported by children's social care, 2,630 supported in temporary accommodation and the range of more general services supporting the 264,300 residents across the borough. In addition, £79.9m was needed for capital investment into the borough's roads, schools, the environment, leisure and cultural facilities and the operational estate for the delivery of these services. In terms of the tenants living in the Council's 16,024 social homes, £90.4m was spent on their day-to-day services in 2024/25 and £159.9m capital investment into new homes and major repairs on existing homes. This means a total of £663.5m was required to be spent across the borough.

- 1.5 In year pressures meant that the budget set was insufficient and required additional financial support from Government of £10m. The in-principal agreement for the use of Exceptional Financial Support (EFS) in both 2024/25 and 2025/26 recognises that the demand and cost of services is far exceeding the income available to fund services. The Council will continue to be prudent and manage resources efficiently and effectively and manage the risks associated with funding uncertainties whilst ensuring every £ spent offers good value for money for residents and is delivering on the priorities in the Corporate Delivery Plan.
- 1.6 In response to the Council's financial position and the reliance on EFS, emergency response arrangements have been put in place since early 2025 to deliver on a Financial Response and Recovery Plan which has the overall objective of reducing reliance on EFS in the future and improve the Council's financial resilience and sustainability.
- 1.7 The more than planned use of reserves in 2024/25 (£9.3m) as one-off contributions for funding the service overspends means that balances are low for managing risks and uncertainties. Work with Government to seek a fair funding deal for Local Authorities will continue and the Council has responded to recent Government consultations, stressing the importance of recognising Council's as a key partner in delivering local services but that meeting statutory requirements with the current level of Government funding is becoming increasingly difficult. The publication of the most recent consultation on funding reform is being considered and the impacts on Haringey's funding from 2026/27 and further detail is set out in the separate MTFS report on the agenda.
- 1.8 The Spending Review on 11 June 2025 showed funding for Local Government will increase only by 3.1% over the next three years, which is far outstripped by inflation costs being incurred and not addressing increasing demand faced by many including Haringey across adults, children's and temporary accommodation. The Council will respond to the most recent consultation on the distribution of Government funding across authorities to make the case for Haringey. Reliance on Exceptional Financial Support is not a sustainable solution as a result of the borrowing costs being incurred year on year and therefore it remains clear that continuing to deliver services in the way they are now and delivering a balanced budget in line with statutory requirements, may mean that not everything may be affordable. Strategic decisions will be needed to determine how best to utilise limited resources to have the greatest impact in line with the priorities in the Corporate Delivery Plan and protecting those that are most vulnerable. This may mean spending more in some areas of priority, and this will need to be coupled with reductions in other areas. The Medium Term Financial Strategy is a separate report on this agenda.
- 1.9 The 2024/25 unaudited accounts were published by the deadline of 30 June 2025 and the external audit by KPMG is planned to take place from July. The statutory backstop date for completion of External Audit is 27 February 2026. KPMG will be presenting their 2024/25 Audit Plan and Value for Money risk assessment to Audit Committee on 22 July 2025.

2024-25 Provisional Outturn Position

General Fund (GF)

- 1.10 The corporate monitoring across the course of the year has consistently highlighted the budget pressures being experienced by the authority. The Quarter 1 forecast was a £20m overspend which increased significantly at Quarter 2 to £37m where it remained unchanged at Quarter 3. Across the year, the pressures have largely been in four areas notably adult social care (Qtr3 £15m), Housing Demand and temporary accommodation (Qtr3 £11m), Children's (Qtr3 £4.3m) and Housing Benefit overpayments (Qtr3 £3.5m).
- 1.11 After the application of the one-off unplanned use of reserves, corporate contingency and other historic balances, the provisional outturn for the year is now an overspend of £10m. Although this will be seen as a significant movement from the Quarter 3 position, it has been fully driven by corporate underspends and other measures such as unplanned reserve drawdowns taken to mitigate as far as possible the need to draw on Exceptional Financial Support (EFS) this year.
- 1.12 It must be stressed that the provisional outturn position for the **service** areas overall has not seen any improvement and stands at £37.8m which is £1.7m worse than the £36.1m reported in Quarter 3. Within this, Children's and Housing Demand (temporary accommodation) have seen combined improvements of £3.2m. This is mainly due to an improvement in the placements forecast where income was under forecast throughout the year and the projection for legal fee costs which were over forecast in year. In Housing Demand, this can be explained by improved rent collection, an improvement in spend on repairs and maintenance and receipt of a one-off additional grant at year end has improved the outturn position. These improvements have been offset by increased spend more than was forecast in Housing Benefits of £3.2m predominately due to increased bad debt provisions and £2.2m in property services due to rental income being lower than forecast and the need to increase provision for bad debts. The remaining service areas have improved by a net £0.5m.
- 1.13 The Corporate budgets have improved by a net £25.6m since quarter 3. Similar to previous years, most corporate budgets are forecast to budget during the year, and although some of this improvement was anticipated and described in the quarterly monitoring reports, such as unallocated contingency budgets, clearance of historic balances and unbudgeted release of reserves, these were not accounted for in the forecast position until the year end. Given the Council's financial position and the necessity to minimise the use of Exceptional Financial Support from Government, over the last quarter of the year further review and challenge of historic reserve and other balance sheet balances has been undertaken. This has enabled £9.3m to be released as a one-off contributions to fund the service overspend position. The final capital financing charges (costs of funding the borrowing for the capital programme) have been reassessed along with the treasury income from investments. These have further contributed to the final reported underspend position. It must be stressed that most of these measures are one-off for 2024/25 only and therefore are not available in the same way to fund any unbudgeted pressures in 2025/26. All services must therefore

contain future spending within the 2025/26 budgets that were agreed by Council in March 2025.

- 1.14 The Quarter 3 report acknowledged that some unbudgeted income would be received from government via the distribution of the business rates levy surplus. However, as the figure was not confirmed, it was excluded from the forecast at the time. This, along with unbudgeted surpluses from participation in the 8-authority pool have contributed £3.4m unbudgeted income which is also offsetting the service areas provisional outturn expenditure. It must be noted that the surplus expected from being part of the business rates pool in 2025/26 has been included within the budget and therefore this level of unbudgeted income is unlikely to be available again in 2025/26.
- 1.15 Without these considerable corporate contributions, the final outturn would have been significantly worse and there remains a gap of £10m. The Council's outturn position has been confirmed with MHCLG and a capitalisation direction for £10m of Exceptional Financial Support (EFS) has been requested to cover the provisional £10m overspend.
- 1.16 The Council will end the year with a depleted balance sheet. The General Fund reserve of £15.2m has been maintained and £1.1m in the strategic budget planning reserve. £19.7m of reserves balances are currently considered committed. There will be a further forensic review of the reserves and commitments against them during Quarter 1 of 2025/26 and where reserves are considered to be no longer required, balances will be moved to replenish the Strategic Budget planning reserve for managing risks and uncertainties. The MTFS and estimated budget gaps for 2026/27 to 2029/30 include a small contribution of £3m per year to the strategic budget planning reserve to replenish the unplanned high use of reserves for balancing the books in previous years.
- 1.17 The agreed 2024/25 savings programme has delivered £12.9m / 63% (£13.0m/64% Quarter 3). This is a reduction in delivery compared to 2023/24, which was at 77%. The services showing the biggest shortfalls in savings delivery were the Adults Health and Communities Directorate (£4.6m) and Culture Strategy and Engagement (£0.8m). Some of the Adults, Health and Communities undelivered savings were deemed no longer achievable and have been written out as part of the 2025/26 financial planning process (£0.4m), with the remaining undelivered savings expected to be delivered in full in 2025/26. There remains some risk around this assumption and monthly monitoring is in place to identify any corrective action that is needed for any savings not on track to be delivered. Undelivered savings in Culture Strategy and Engagement have been reported consistently through the year and are in relation to savings associated with reduced library opening hours where planned consultation was postponed due to national and GLA elections. These savings are expected to deliver in full for 2025/26.
- 1.18 Despite an additional £56.8m included in service budgets for 2025/26 and £26.2m for other non-service budgets such as inflation, contingency, and borrowing costs, the Council starts the 2025/26 financial year under extreme budgetary pressure and with significantly reduced reserve balances. It has a challenging saving programme to deliver £31.0m of savings which will be even more closely

scrutinised through a new monitoring and reporting process. The spend control measures instigated during 2024/25 will continue throughout the year, in addition to enhanced measures introduced in 2025/26, to ensure there is increased scrutiny of all non essential payments and commitments. Work has already progressed on developing the 2026/27 draft budget and all services must work now to address the financial challenge facing Haringey over the next few years, focussing on getting value for money on all services and delivering efficiently to minimise the need for Exceptional Financial Support from Government in 2025/26 and future years.

Dedicated Schools Grant (DSG)

- 1.19 The final outturn for the Dedicated Schools Grant (DSG) was a net £1.4m overspend. The High Needs Block (HNB) overspend of £2.5m continues to be driven by the high number of Education Health and Social Care Plans, 2,973 at March 2025, but was largely in line with the plan as set out within the Safety Valve Programme. In line with the terms of the Safety Valve Agreement in year funding of £1.9m was received from the DfE to reduce the accumulated deficit on the HNB.
- 1.20 The final position for the Early Years block is an £1.1m underspend. Every year the Department for Education (DfE) allocates indicative funding based on two actual Spring Census counts of pupil numbers and one based on estimates. Following a review of actual pupil numbers for the 2024/25 Spring term, the DfE then recoup money due through a clawback adjustment. Any money not clawed back is then ringfenced in a reserve for future spending.
- 1.21 At an individual school level, the number of schools in deficit on 31st March 2025 has increased from 32 to 33 with 31 schools returning an in year surplus. The overall deficit on school balances increased from £0.1m as at 31st March 2024 to £2.6m as at 31st March 2025 continuing the trend over the past 4 years. Haringey, like most London Boroughs, is seeing a significant decline in primary school rolls and is now beginning to see the same impact for secondary schools, as a result of population trends of declining numbers of school age children.

Capital – General Fund

- 1.22 The final outturn position on the Capital Programme is £89.9m (72%) for the General Fund and £160.2m (65%) for the HRA. This compares to a budget of £123.8m and £246.3 respectively. This is a slight improvement of £3.9m from the General Fund reported at Quarter 3 and there has been minimal change in the HRA outturn position. It should be noted that the outturn includes the Exceptional Financial Support requirement (which is a capitalisation direction) of £10m and £2m of payments to PFI academies. Appendix 3 provides further comment on the performance of the programme as well as the requests to carry forward resources.

Housing Revenue Account (HRA)

- 1.23 The HRA outturn is a surplus is £4.97m compared to the budgeted surplus of £8.60m and therefore the HRA reports an end of year outturn variance (overspend) of £3.63m. This is a small improvement compared to that reported

at Quarter 3 (£0.99m) but the financial position on the HRA remains challenging and work will shortly start on developing the draft budget for 2026/27 and review the 30-year Business Plan.

- 1.24 The main drivers of the variance continue to be as reported through the year - costs associated with legal disrepair cases, underachievement of rental income and the increase in need for health and safety compliance works resulting from changing regulations.
- 1.25 This final outturn position includes a £3.8m drawdown from the HRA reserves, of which £2.85m is for Legal Disrepair, £0.65m for fire stopping and bin chutes works and £0.30m for the continuation of the Tenants Hardship Fund. The additional funding was targeted at reducing the backlog of disrepair cases and carrying out repairs and voids works to minimise the budget pressures in future years. This leaves a closing HRA reserve balance of £20.1m. Full details are set out in Appendix 2.

2. Cabinet Member Introduction

- 2.1 Over the last financial year, Haringey prioritised supporting our most vulnerable residents and striving to provide excellent services that our residents rely on and enjoy.
- 2.2 However, despite considerable extra funding being put into the 2024/2025 budget, this outturn report shows that demand and cost of delivering essential services again outstripped funding, primarily in Adults and children's social care and the cost of providing temporary accommodation. Adult social care supported almost 4,000 vulnerable adults, children's social care supported over 5,000 children and there were 2,630 households in temporary accommodation.
- 2.3 These overspends were predicted throughout the year. We had initially agreed with the government £28m of potential exceptional financial support, but judicious use of various contingency funds and reserves reduced this to a £10m borrowing requirement to close this budget.
- 2.4 The council is doing everything possible to mitigate these additional costs and to make sure that every pound counts. We are doing this to keep cuts to frontline public services in Haringey to an absolute minimum. Haringey is a borough with high levels of deprivation and deep inequalities between east and west. We are ambitious about what we can do to help local people, even with very serious limits on local public spending. We work tirelessly to make the borough fairer and greener with the tools and funds that we have.

3. Recommendations

- 3.1. Cabinet is recommended to:
 - a) Note the provisional revenue and capital outturn for 2024/25 as detailed in the report;

- b) Approve the capital carry forwards as set out in Appendix 3;
- c) Approve the transfers to/from reserves as set out in Appendix 4;
- d) Approve the budget transfers as set out in Appendix 5;
- e) Note the debt write-offs approved by officers in Quarter 4 of 2024/25 as set out in Appendix 6;
- f) In light of the changing financial scenario facing the Council, approve the re-instatement of fees for Haringey Learns adult learning service in line with the policy for academic year 2025/26 as set out in Section 11.0 and attached as Appendix 7.

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.
- 4.2. It is necessary at year end to review the use of reserves and balances in light of the financial position during the year and knowledge of the Council's future position and requirements.

5. Alternative options considered

- 5.1 The Corporate Director of Finance and Resources, as Section 151 Officer, has a duty to consider and propose decisions in the best interests of the authority's finances and that best support the delivery of the agreed Corporate Delivery Plan outcomes whilst maintaining financial sustainability.
- 5.2 This report by the Corporate Director of Finance and Resources has attempted to address these points. Therefore, no other options have been presented at this time.

6. Provisional Revenue Outturn 2024/25

- 6.1. Table 1 shows the provisional revenue outturn figures for 2024/25 by Directorate (Directorates as at 31 March 2025), including the impact of proposed movements to/from reserves on the final position and the movement from the outturn forecast at Quarter 3 (Period 9).

Table 1 – Revenue Budget Monitoring Provisional Outturn 2024-25

Management Area	Revised 2024/25 Budget	Outturn Before Reserve Transfer s	Net Revenue Transfer s To / (From) Reserve s	Revised Outturn	Revised Outturn to Budget Variance	Q3 Forecast to Budget Variance	Variance Movement Between Q3 and Outturn
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Children's Services	76,186	81,049	(1,558)	79,490	3,305	4,340	(1,035)
Adult & Social Services	79,721	96,169	(622)	95,547	15,826	15,445	381
Housing Demand, including temporary accommodation	23,457	23,790	622	33,268	9,810	11,988	(2,178)
Public Health	19,942	19,683	259	19,943	0	0	0
Environment & Resident Experience	19,128	16,526	1,816	18,342	(785)	(801)	16
Environment & Resident Experience Housing Benefit	(1,576)	5,135	0	5,135	6,711	3,500	3,211
Placemaking & Housing	4,101	8,153	(1,308)	6,845	2,744	580	2,164
Culture, Strategy & Engagement	13,548	13,886	(439)	13,447	(100)	682	(782)
Finance, Procurement and Audit	361	2,408	(1,724)	684	323	422	(99)
Directorate Service- Total	234,867	275,655	(2,954)	272,701	37,834	36,155	1,678
Capital Financing Charges	17,315	13,275	0	13,275	(4,040)	0	(6,175)
Contingency	10,147	2	0	2	(10,145)	0	(10,145)
Treasury Management Charges	13,264	12,848	0	12,848	(416)	0	(416)
Other Corporate Budgets	26,946	31,527	(14,377)	17,150	(9,796)	1,187	(8,848)
Corporate Budgets - Non-Service Total	67,672	57,652	(14,377)	43,275	(24,396)	1,187	(25,584)
General Fund- Directorate Service & Non-Service	302,539	333,308	(17,331)	315,976	13,437	37,343	(23,905)
External Finance	(302,539)	(305,976)	0	(305,976)	(3,438)	0	(3,438)
Exceptional Finance Support (EFS)	0	0	0	(10,000)	(10,000)	0	(10,000)
General Revenue Total	0	27,331	(17,331)	0	(0)	37,343	(37,343)
DSG	229,131	230,572		230,572	1,441	2,584	(1,143)
HRA	0	3,626	0	3,626	3,626	2,627	1,000
Haringey Total	0	31,357	(17,331)	4,025	4,025	42,553	(38,528)

6.2. The overspend against service budgets is £37.8m. The underlying drivers remain as reported during the year, namely placement cost pressures within Adults and Children's Social Care and demand and scarcity of supply within Housing

Demand. Additionally, higher than forecast bad debt provision was required in property services and Housing Benefits alongside reduced housing benefit subsidy payments received from Government.

- 6.3. Corporate budgets have underspent by £24.4m. This includes investment income, borrowing costs and the corporate contingency budgets which have underspent by a net £15.2m and a £9.3m unbudgeted drawdown from reserves. The council has received £3.4m unbudgeted external income associated with business rates.
- 6.4. Despite these one-off corporate improvements, Exceptional Financial Support will be required from government to meet the residual £10m overspend.
- 6.5. More detailed commentary on these final positions, the reasons for any variations and any significant movements since the last report to Cabinet in March (Quarter 3) can be found in Appendix 1.

Outturn 2024/25 Savings

- 6.6. Table 2 shows the overall delivery of agreed 2024/25 savings by Directorate. Overall, £12.904m (63%) has been delivered against the target figure which is in line with the forecast reported in Quarter 3.

Table 2 – 2024/25 MTFS Saving Delivery

Management Area	2024/25 Savings Target £,000	Full Year savings Delivered £,000	Full Year savings Delivered %	Variance/Non Delivery Outturn £,000	Variance/Non Delivery Q3 £,000	Movement Q3/Outturn £,000
Children's Services	1,065	833	78%	232	232	0
Adults, Health & Communities	10,475	5,930	57%	4,545	4,545	0
Environment & Resident Experience	4,212	3,515	83%	697	697	0
Placemaking & Housing	1,679	1,273	76%	406	406	0
Culture, Strategy & Engagement	2,024	1,245	62%	779	835	56
Finance Procurement Audit and Chief Execs	943	108	11%	835	808	-27
TOTAL	20,398	12,904	63%	7,494	7,523	29

- 6.7. Following a review of assumed savings as part of setting the 2025/26 budget, £0.44m of the non-achieved savings were considered no longer achievable, largely within Adults social care and have been removed from the budget from 2025/26 onwards. The remaining variance against delivery is due to delays in delivering the changes but are expected to deliver in full during 2025/26 but as highlighted there is risk in this assumption and monthly monitoring is in place to ensure that corrective action can be put in place for any savings not on track for delivery.

7. Collection Fund – Council Tax & Business Rates

- 7.1. The Council has a statutory obligation to maintain a separate ring-fenced account for the collection of council tax and business rates. The Collection Fund is designed to be self-balancing and therefore an estimate of any accumulated surplus or deficit is made each year and factored into the following year's tax requirement. The actual benefit or burden of any in-year variance is received or borne by taxpayers in the following year.

Council Tax

- 7.2. The 2024/25 in year council tax collection performance was 94.03% (target 96.75%). The Council tax surplus/deficit is distributed between the Council (77.6%) and its preceptor the GLA (22.4%) based on respective shares. There is an estimated surplus of £2.46m for 2024/25, which compares to a surplus of £2.61m in 2023/24. The latter is recognised in the 2024/25 outturn figures whilst the 2024/25 actual surplus will be recognised in 2025/26.

Business Rates

- 7.3. The 2024/25 in year business rates collection performance was 92.67% (target 96.0%). Under the Business Rates Retention Scheme the business rates collected by the Council are distributed across the Council (30%), MHCLG (33%) and the GLA (37%).
- 7.4. There is an estimated surplus of £1.79m in 2024/25, which compares to a surplus of £2.12m in 2023/24. The latter is recognised in the 2024/25 outturn figures whilst the 2024/25 actual surplus will be recognised in 2025/26.

8. Capital Programme Outturn

- 8.1. Table 3 below shows the revised budget for the Capital Programme in 2024/25 of £370m (£123.8m for General Fund and £246.3m for HRA).

Table 3: Revised budget for the Capital Programme

Directorate	2024/25 Revised Budget (£'000)	2024/25 Provisional Outturn (£'000)	2024/25 Budget Outturn Variance (£'000)	2024/25Q 3 Budget Variance (£'000)	Movement Between Outturn & Q3
Children's Services	15,954	16,344	390	(1,401)	1,791
Adults, Health & Communities	7,444	6,778	(666)	(2,467)	1,801
Environment & Resident Experience	22,726	18,289	(4,437)	(3,314)	(1,123)
Placemaking & Housing	28,120	18,093	(10,027)	(8,988)	(1,039)
Culture, Strategy & Engagement	16,205	13,466	(2,739)	(5,142)	2,403
General Fund Total	90,449	72,970	(17,479)	(21,312)	3,833
HRA - Housing Revenue Account	246,331	159,939	(86,392)	(86,207)	(185)
Total	336,780	233,156	(103,624)	(107,520)	3,896
Enabling Budgets					
Placemaking & Housing(EB)	10,933	6,949	(3,984)	(3,280)	(704)
Total	10,933	6,949	(3,984)	(3,280)	(704)
<i>Enabling budgets include the following capital schemes: 421, 430, 509 & 699</i>					
Corporate Items - EFS	20,000	10,000	(10,000)	(20,000)	10,000
Corporate items - Contingency	2,443	0	(2,443)	0	(2,443)
OVERALL TOTAL	370,156	250,105	(120,051)	(130,800)	10,749

- 8.2. Full details and reasons for the variation against budget for the General Fund are set out in Appendix 3 and full details of the HRA Capital Programme is set out in Appendix 2.

9. Debt Write-Off

- 9.1. All Council debt is considered recoverable, and the Corporate Debt Recovery Team will make every necessary effort to collect charges due to the Council. However, there are some circumstances when it is appropriate to write off a debt once all forms of recovery action have been exhausted.
- 9.2. Appendix 6 summarises the sums totalling £9.5m written off in Quarter 4 and the summary for the full year. In Quarter four, there was one debt greater than £50,000 which related to adult social care. This has been approved by the Cabinet member for Finance and Corporate Services in line with the constitution. All other individual debts in Quarter 4 were below £50,000 and therefore these write offs have been approved by the Corporate Director of Finance and Resources under delegated authority. All debts have been adequately provided for in the Council's bad debt provisions.
- 9.3. The total sums written off across the whole financial year total £20.9m and included 5 single debts with a value above £50,000. The service area with the highest total value and total volume was Parking which accounts for £18.6m of the total £20.9m, this is mainly driven by the increase in penalty charge notices (PCNs) issued particularly from growth in the low Traffic Neighbourhoods (LTNs). The write offs comprise of the following:

- Debts which cannot be recovered due to not having the registered keeper's details thereby preventing the debt recovery process from being implemented. In addition, increased cloned vehicle registrations cause delays in the debt recovery process.
- Cases where the recovery process proves challenging and enforcement agents are unable to recover warrants of execution for various reasons, including people moving and no new addresses available.

10. Reserves

- 10.1. The Council holds an un-earmarked General Fund reserve and this is retained at £15.2m which represents almost 5% of the net budget. It also has a number of other earmarked reserves, which are set aside to provide contingency against unplanned events, fund one-off planned expenditure and help smooth uneven spend patterns.
- 10.2. The Council is required to annually review the adequacy of its reserves which was last reported in March 2025 as part of the 2025/26 Budget and 2025/2030 MTFS report. That report reiterated the fragility of the council's balance sheet and in the light of severe budgetary pressures and volatile economic conditions, confirmed the maintenance of a General Fund un-earmarked reserve of £15.2m. Despite the provisional 2024/25 overspend, the Corporate Director of Finance & Resources has taken the decision to maintain this balance to provide immediately available access to funds in an emergency. However, this would not have been possible without the need to apply for EFS of £10m as highlighted elsewhere in this report.
- 10.3. When the 2024/25 budget was set in March 2024, a draw down from the Strategic Budget Planning reserve of £5.1m to balance the budget was agreed. However, as reported in Section 1 of the report, with the service overspends remaining consistently high at year end, and, despite considerable corporate underspends an additional £9.3m **unplanned** drawdown from various earmarked reserves has taken place. Part of this was as a result of a thorough and detailed review of the service and grants reserve balances undertaken during the year which resulted in £2.2m being released at year end to help mitigate the overall overspend position. The full £4.1m balance on the Transformation reserve was released along with £3.1m from the Strategic Budget Planning reserve. These decisions have been taken to minimise the request for Exceptional Financial Support (EFS) from government.
- 10.4. The financial planning process for 2026/27 and across the medium term is already underway and the Council is facing at least a £44m budget gap for 2026/27 increasing across the MTFS period. Ongoing use of reserves to balance the budget is never sustainable but the remaining useable balances in Haringey means that this is no longer an option. The 2025/26 Budget/MTFS assumed a £3m per annum contribution to reserves, a measure taken to begin to re-build resilience over the medium term. The 2025/26 budget already assumes £37m of Exceptional Financial Support which has been agreed in principle. The aspiration is that as a result of the emergency response arrangements that have been put in place, the delivery of a financial response and recovery plan and tight spend controls, that any drawdown of the £37m will be minimised. This requires all

services to remain within their budget. Any overspend in 2025/26 and if the further forensic review of remaining reserves does not identify any balances that can be released may require increased use of EFS. The level of useable reserves as at 31st March 2025 represent the minimum viable to mitigate known and unknown risks.

- 10.5. Quarterly reviews of the balance sheet will be instigated in 2025/26 to ensure that agreed carry forward balances are being drawn down in a timely fashion to deliver the agreed outcomes and that any sums not utilised will be subject to rigorous scrutiny to challenge whether they can be re-purposed to either offset in year pressures or to help with re-building the Strategic Budget Planning reserve.
- 10.6. A summary of the purpose of each reserve along with all the proposed in year movements to/from all reserves and final balances as at 31 March 2025 are shown in Appendix 4. These are not expected to change materially, however the reserve position will not be finalised until the completion of the External Audit of the 2024/25 accounts which will be reported to Audit Committee in January 2026.

11. Other revenue budget changes required: Haringey Learns Policy Update 2025/26

- 11.1 In light of the changing financial scenario facing the Council illustrated by the 2024/25 Outturn, the Council has also considered what other revenue or capital budget changes may be required. As part of that work, Haringey Learns, the Council's adult learning service, has reviewed its budget will be re-introducing its fees policy for the academic year 2025/26. The fees have been waived since covid lockdown.
- 11.2 Of the courses which will incur a full fee, based on the current year around 27.5% of the 200 learners would pay full fees and 72.5% will pay a 30% concession fee. Haringey Learns will be running a Level 3 course next academic year and all learners will be subject to fees. The Council has estimated between 15-20 learners per cohort at around £250/300 per person. Level 3 courses are not funded under the GLA guidelines.

12. Contribution to the Corporate Delivery Plan 2024-2026 High level Strategic outcomes

- 12.1. The Council's budget aligns to and provides the financial means to support the delivery of the Corporate Delivery Plan outcomes. Going forward, the alignment of financial plans with the Corporate Delivery Plan will be further strengthened.

13. Carbon and Climate Change

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

14. Statutory Officers comments (Chief Finance Officer (including procurement), Director of Legal and Corporate Governance, Equalities)

Finance

- 14.1. This is a report by the Chief Finance Officer (CFO) and the financial implications arising have been highlighted throughout the report.
- 14.2. Although the development of the 2025/26 budget was robust and based on a set of assumptions underpinned by data and evidence known at that time, the provisional outturn figures presented in this report demonstrate that the underlying pressures increased during the course of the year. Some of these pressures are one-off, largely related to non-delivery of savings and increased demand for services which have been addressed in the 2025/26 budget but there remains a risk that pressures will be over and above that which was assumed. Work is underway as part of the Quarter 1 monitoring process to understand any ongoing impact.
- 14.3. Furthermore, the impact of inflation persistently being above the 2% target and not falling at the rate forecast by Government when the 2025/26 Budget was set, suggests that additional price pressures are likely to be seen across many services, not just the care services. It is also likely that the trend of increasing debt arrears will grow as residents and business also continue to be impacted by the high cost of living. The cost implications of meeting the additional demand for temporary housing and interest rates, as the Bank of England seeks to reduce prevailing inflation rates, will have implications for financing the capital programme.
- 14.4. These pressures are being experienced across the sector and many London boroughs are also seeing this level of overspend and are highlighting overspends across one or more of Adults or Children's social care and temporary accommodation.
- 14.5. All of these factors means that the financial position remains challenging. Work has already progressed on developing the 2026/27 draft budget and all services are working to address the financial challenge facing Haringey over the next few years. Further details are set out in the updated Medium term Financial Strategy that is published elsewhere on the agenda.

Strategic Procurement

- 14.6. Strategic Procurement notes the contents of this report and will continue to work with services to enable cost reductions through a review of contract spend and market management activities.

Legal

- 14.7. The Director of Legal & Governance has been consulted in the preparation of this report and makes the following comments.

- 14.8. Pursuant to Section 28 of the Local Government Act 2003, the Council is under a statutory duty to monitor during the financial year its expenditure and income against the budget calculations. If the monitoring establishes that the budgetary situation has deteriorated, the Council must take such action as it considers necessary to deal with the situation. The Council must act reasonably and in accordance with its statutory duties and responsibilities when taking the necessary action to reduce the overspend.
- 14.9. The Cabinet is responsible for approving virements in excess of certain limits as laid down in the Financial Regulations at Part 4 Section I, and within the Executive's financial management functions at Part 3 Section C, of the Constitution. Cabinet is also responsible for approving changes to fees, charges or concession policies in respect of executive functions.

Equality

- 14.10. 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.
- 14.11. 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.
- 14.12. Although it is not enforced in legislation as a protected characteristic, Haringey Council treats socioeconomic status as a local protected characteristic.
- 14.13. This report sets out the provisional outturn for 2024/25 for the General Fund, HRA, DSG and the Capital Programme compared to budget which was set in March 2024. It provides explanations of significant under/overspends and also includes proposed transfers to/from reserves, revenue and capital carry forward requests and any budget virements or adjustments.
- 14.14. The Council's saving programme for 2024/25 was subject to an equality impact assessment (EQiA) before being approved and the recommendations in the report are not anticipated to have a negative impact on any groups with protected characteristics. However, it is acknowledged that the reinstatement of fees for the Haringey Learns adult learning service may have a disproportionate impact on residents with low incomes, women, disabled people and ethnic minority communities, who are generally more likely to use adult learning services. The decision to reinstate fees is considered proportionate and reasonable in the context of the Council's overall financial position and the need to ensure the long-term sustainability of the service.

15. Use of Appendices

Appendix 1 – Revenue Directorate Level Outturn

Appendix 2 – HRA Outturn

Appendix 3 – Capital Outturn, Carry Forward Requests and Financing

Appendix 4 – Appropriations to / from Reserves

Appendix 5 - Budget Virements

Appendix 6 – Debt Write-Off

Appendix 7 – Haringey Learns Policy

16. Background Papers

None

Appendix 1 – Revenue Directorate Level Outturn

The table below provides detailed directorate level outturn positions, and movements since the last report to Cabinet in March (Quarter 3).

Table 4: Directorate level outturn positions

Directorate Level Outturn 2024/25						
Management Area	Revised 2024/25 Budget £'000	2024/25 Outturn before Reserves Movements £'000	Net Revenue Transfers To / (From) Reserves £'000	Outturn to Budget Variance (incl reserves) £'000	Q3 Forecast to Budget Variance £'000	Movement in Forecast Variance £'000
CORPORATE BUDGETS - NON SERVICE	67,653	52,275	-14,377	-24,396	1,187	-25,584
Capital Financing Charges	17,315	13,275	0	(4,040)	0	(6,175)
Contingency	10,147	2	0	(10,145)	0	(10,145)
Treasury Management Charges	13,264	12,848	0	(416)	0	(416)
Other Corporate Budgets	26,946	31,527	(14,377)	(9,796)	1,187	(8,848)
CORPORATE BUDGETS – SERVICE (Finance, Procurement, Audit plus Chief Executive)	361	2,408	-1,724	323	422	-99
CULTURE, STRATEGY & ENGAGEMENT	13,548	6,379	7,069	-100	682	-782
Legal & Governance	5,342	4,734	0	-608	-222	-386
Human Resources	781	456	0	-325	-206	-119
Digital Services	2,119	-5,418	7,022	-515	0	-515
Assistant Dir Strategy & Communication	124	379	0	255	245	10
AD for Transformation & Resources	373	597	0	225	136	89
Libraries	3,868	4,675	0	807	746	61
Culture, Museums & Archives	940	956	46	61	-17	78
ENVIRONMENT & RESIDENT EXPERIENCE	19,128	16,526	1,816	-785	-801	16
Parking & Highways	-15,873	-17,427	0	-1,554	-1,712	157
Community Safety, Waste & Enforcement	22,665	21,633	1,533	501	44	457
E&N Management & Support	1,818	1,934	0	116	174	-58
Parks & Leisure	3,176	3,083	0	-94	222	-316
Operational Facilities Management	288	482	0	194	443	-248
Corporate & Customer Services	6,422	6,189	283	50	103	-54
Transport and Travel	630	633	0	2	-76	78
ENVIRONMENT & RESIDENT EXPERIENCE Housing Benefit	-1,576	5,135	0	6,711	3,500	3,211
Rent Rebate LA	-465	1,023	0	1,489	1,033	455
Rent Allowance	-1,373	4,059	0	5,432	3,048	2,384
HRA Rent Rebate	262	52	0	-210	-582	372

Directorate Level Outturn 2024/25						
Management Area	Revised 2024/25 Budget £'000	2024/25 Outturn before Reserves Movements £'000	Net Revenue Transfers To / (From) Reserves £'000	Outturn to Budget Variance(i ncl reserves) £'000	Q3 Forecast to Budget Variance £'000	Movement in Forecast Variance £'000
ADULT, HEALTH & COMMUNITIES	123,121	139,642	9,115	25,636	27,433	-1,797
Director of Adult & Social Services	78,711	94,754	-352	15,691	15,434	258
Housing Demand	23,457	23,790	9,477	9,810	11,988	-2,178
Director of Public Health	19,942	19,683	259	0	0	0
Assistant Director for Commissioning	1,010	1,415	-270	135	12	123
DCHILDREN'S SERVICES	76,186	81,049	-1,558	3,305	4,340	-1,035
Director of Children Services	2,161	2,212	0	51	129	-78
Commissioning	2,553	3,027	-681	-207	-70	-137
Prevention & Early Intervention	18,091	20,239	-1,029	1,119	1,258	-139
Children & Families	49,123	51,623	0	2,500	2,953	-453
Assistant Director for Schools	4,258	3,948	152	-158	70	-228
PLACEMAKING & HOUSING	4,101	7,591	-745	2,744	580	2,164
Director of Housing_Regen_Place	165	156	0	-9	-44	35
Capital Projects and Property	-1,760	847	584	3,191	576	2,615
Planning Building Standards & Sustainability	2,493	3,148	-554	101	49	52
Regeneration & Economic Development	3,204	3,441	-775	-538	0	-538
MANAGEMENT TOTAL	302,539	333,308	(17,331)	315,976	13,437	37,343
External Finance	(302,539)	(305,976)	0	(305,976)	(3,438)	0
Exceptional Finance Support (EFS)	0	0	0	(10,000)	(10,000)	0
General Revenue Total	0	27,331	(17,331)	0	(0)	37,343
DEDICATED SCHOOLS GRANT	0	0	0	1,441	2,584	-1,143
Schools Block	139,863	139,863	0	0	0	0
Central Block	2,649	2,649	0	0	0	0
Early Years Block	30,957	29,880	0	-1,077	0	-1,077
High Needs Block	55,642	58,180	0	2,519	2,584	-65
HOUSING REVENUE ACCOUNT	0	3,626	0	3,626	2,627	1,000
Operational Dir Housing Service & Build Sf	54,179	87,749	0	33,570	1,113	32,457
Managed Services Income	-135,145	-133,314	0	1,831	2,072	-241
Managed Services Expenditure	22,320	20,073	0	-2,247	290	-2,537

Directorate Level Outturn 2024/25						
Management Area	Revised 2024/25 Budget £'000	2024/25 Outturn before Reserves Movements £'000	Net Revenue Transfers To / (From) Reserves £'000	Outturn to Budget Variance(incl reserves) £'000	Q3 Forecast to Budget Variance £'000	Movement in Forecast Variance £'000
Retained Services	61,627	26,259	0	-35,368	-848	-34,520
Expenditure						
Retained Services HRA MIRS	-2,980	2,860	0	5,840	0	5,840

1. CORPORATE BUDGETS-Non-Service

Final Outturn Variance £24.4m under budget (Movement from Q3 £25.6m favourable)

- 1.1. The final outturn position on non-service corporate budgets is £43.3m, which is an underspend of £24.4m against the budget agreed in March 2024. The largest element of the underspend is £10.1m of the unallocated corporate contingencies which in line with previous years is allocated at the year end. There is a £4.0m underspend against the minimum revenue provision budget following a review of the MRP policy in March 2025. A net underspend of £0.4m on Treasury budgets is made up of an underspend of £0.9m against borrowing costs but offset by an underachievement of budgeted investment income of £0.5m. This is predominately due to two factors; lower balances have been available for investment and lower than anticipated rates have been achieved as interest rates started to reduce in year.
- 1.2. In addition to the £5.1m of budgeted use of reserves that was agreed as part of the 2024/25 budget in March 2024, a further drawdown from reserves of £9.3m has been required.

2. EXTERNAL FINANCE: Final Outturn Variance £3.4m overachievement in Income (Movement from Q3 £3.4m favourable)

- 2.1. The final outturn position on External finance budgets is £306.0m, which is an overachievement of income of £3.4m against the budget agreed in March 2024. The Council received £0.7m of income from the distribution of the government's business rates levy surplus. This had not been assumed when the budget was set in March 2024. A further £1.7m was received in year from prior year surpluses from participation in the 8-authority pool. The remainder is due to the difference between budget estimates and actual receipts in relation to section 31 business rates grants.

3. CORPORATE BUDGETS – SERVICE (Finance, Procurement, Audit and Chief Executive budgets)

Final Outturn Variance £0.3m over budget (Movement from Q3 £0.1m favourable)

- 3.1. The final outturn position for Finance, Procurement and Audit budgets is an overspend of £0.086m against the budget agreed in March 2024 and shows an improved position of £0.1m compared to that reported in Quarter 3. The improvement is a result of a number of posts being held vacant within the service.
- 3.2. As reported through the year, there continues to be an overspend in Corporate Finance as the dependency on high-cost interim staff continues pending the re-structure of the service that is now underway. Following implementation of the new structure and successful recruitment to permanent posts, reliance on interim and agency staff is expected to reduce and spend to move more in line with the budget.
- 3.3. The remaining £0.239m overspend is caused by delays in delivering the Council's senior management restructure. This has now happened and therefore the overspend will not continue in 2025/26.

4. CULTURE, STRATEGY & ENGAGEMENT

Final Outturn Variance £0.1m under budget (Movement from Q3 £0.8m favourable)

- 4.1. The final outturn position for Culture, Strategy and Engagement is £13.4m which is an underspend of £0.1m against the budget agreed in March 2024 and shows an improvement of £0.8m compared to that reported at Quarter 3.
- 4.2. The key movements from that reported in Quarter 3 are in Digital Services (£0.5m) where further contract savings have been achieved; and Legal and Governance (£0.4m) where there has been a lower than projected cost to the Council within Electoral Services (registration and canvassing) due to the receipt of new burdens grants which was not known when the budget was set.
- 4.3. These favourable movements, along with an underspend within HR (£0.3m) that was the result of action taken, primarily in the second half of the year, to severely reduce spending, have offset key pressures that have run through the course of the year namely in (i) Libraries (£0.8m) due to the delayed implementation of reduced opening hours and income pressures; and (ii) Strategy & Communications (£0.3m) due to not being possible to meet the stretch commercial income targets that were assumed as part of the agreed budget.

5. ENVIRONMENT AND RESIDENT EXPERIENCE

Under Budget £0.8m (Movement from Q3 £0.01m adverse)

- 5.1. The final outturn position for Environment and Residence Experience (ERE) is £18.3m, an underspend of £0.8m against the budget agreed in March 2024 and broadly in line compared to the position reported at Quarter 3. The service area were due to receive transformation funding for the Waste Service re-procurement. As the Directorate was underspending in total, the transfer from the transformation reserve was not necessary. In addition, the bad debts provision has increased by £0.1m for Council Tax court cost income. These budget pressures were partially mitigated by the £0.3m allocation for inflationary increases which was not part of the original budget when it was agreed.

- 5.2. **Parking and Highways - Under budget £1.6m (Movement from Q3 £0.1m adverse)**

The Parking and Highways budget is underspent by £1.6m, which facilitated to mitigate the overspends within the wider directorate. The underspend has reduced by £0.2m on the Q3 projection, mainly attributed to the delays in processing CCTV PCN's and the delays in recruitment of processing staff. In addition, £140,000 allocation for inflationary increases which was not part of the original budget when it was agreed has been utilised.

- 5.3. **Community Safety and Waste Enforcement – Over budget £0.5m (Movement from Q3 £0.5m adverse)**

The Community Safety and Waste Enforcement budget is overspent by £0.5m, which is a result of costs associated with the preparation of the new waste contract being funded through the service, rather than use of the Transformation Reserve.

Waste and Environment service reported improvements in overall management of the waste contract and have secured £0.1m DEFRA grant which will be carried forward to 2025/26.

There were overspends within the Anti-Social Behaviour and Prevent services but these have been mitigated by a £0.2m underspend reported in Regulatory services from the over achievement of income in Pest Control and reduced costs in Environmental Health and Trading Standards.

- 5.4. **Management and Support - Over budget £0.1m (Movement from Q3 £0.06m favourable)**

The £0.1m overspend is a result of the non-delivery of the £0.2m digital transformational savings, previously held by the Culture, Strategy and Engagement directorate. The digital team is in the process of developing a roadmap to achieve the savings through digital solutions.

The has been partly offset by a £0.1m favourable movement on Q3, through the holding of vacancies and improved position on legal fees and disbursement expenditure.

- 5.5. **Parks and Leisure - Over budget £0.2m (Movement from Q3 £0.02m favourable)**

The £0.2m overspend reported is essentially due to the underachievement in the income in Events and the reprofiling of the allotment income. The Leisure Centres position was improved compared to Quarter 3 as a result of delays in recruitment of staff. The final outturn position also includes a contribution to Finsbury Park capital works which was not anticipated when the budget was set.

5.6. Operational Facilities Management Over budget £0.2m (Movement from Q3 £0.2m favourable)

The £0.2m overspend partially is due to the contractual changes to the London Living Wage applied by the contractor which was not reflected when the budget was set. However, there is a £0.2m favourable movement on Q3 mainly from the £0.1m contribution to inflationary increase applied to the security contract and by implementing full cost recovery on recharges.

5.7. Customer Services - Over budget £0.05m (Movement from Q3 £0.4m adverse)

The overspend is due to one off redundancy costs but which have been mitigated by underspends in the Business Change team. The £0.05m favourable movement on Q3 was achieved through delayed recruitment and reviewing of non-essential expenditure. The service was awarded part of a £0.3m additional one-off funding for additional resources to support the Adult Social Care Aged Debt project. Due to the delays with commencing the project, this funding will be carried forward to 2025/26.

5.8. Carbon Management - Spend to budget (Q3 spend to budget)

The outturn position is a break-even position. This was achieved through £0.2m income received from Public Health and draw down of £0.04m service reserves.

5.9. Transport - Spend to budget (Q3 spend to budget)

The outturn position is a break-even position following £0.3m TFL income applied to finance the service expenditure.

6. ENVIRONMENT & RESIDENT EXPERIENCE HOUSING BENEFIT (HB)

Over budget £6.7m (Movement from Q3 £3.2m adverse)

- 6.1. The final outturn position for HB is an overspend of £6.7m against the budget agreed in March 2024 and worsened by £3.2m compared to that reported at Quarter 3. This is driven by two factors; unfunded spend on statutory Housing Benefit payments to Supported Exempt Accommodation (SEA) providers and a change in methodology for forecasting recovery of a significant debt, which has increased the bad debt provision (BDP) for 2024/25.
- 6.2. The increase in SEA pressure is a result of the Council's review into existing providers and correcting existing SEA claims which reduced the number of Registered Providers and therefore Subsidy from DWP. This pressure is expected to reduce significantly in 2025/26 as the review is completed and non-compliant claims are cancelled.

- 6.3. The pressure on the BDP increased from £3.5m to £6.3m because a decision has been taken to allocate the BDP for a £5.6m overpayment entirely in 2024/25, instead of spreading out the pressure over several financial years. This decision was made as the company liable for the debt entered voluntary liquidation in December 2024, significantly reducing the prospects of recovery. It is expected the BDP pressure will drop significantly in 2025/26.

7. ADULT & SOCIAL SERVICES

Over budget £15.8m (Movement from Q3 £0.38m adverse)

- 7.1. The final outturn position for Adult Social Care is £95.5m, an overspend of £15.8m against the budget agreed in March 2024 and worsened by £0.38m compared to that reported at Quarter 3.
- 7.2. The main movement is due to the ongoing increase in the demand for care and support and increasing cost in packages of care.
- During Quarter 4, there continued to be an increase in the number of adults eligible for social care support. Adult Social Care incurred a further £3.8m of care cost, mainly for adults aged 65 and over and younger and older adults with complex mental health conditions.
 - The continual review of complex package of care with Health resulted in an additional £2.4m of joint funding arrangements mitigating the financial impact of the increase in care cost incurred in Quarter 4.
 - As at Quarter 3, the forecast was for a payment of £1.158m to NHS Providers for costs incurred in 2023/24, where it had been assumed the Adult Social Care, as per historical Section 75 arrangements would have the financial responsibility to make payment to the Provider on behalf of the ICB. However, work with the Providers and reconciliation of all financial liabilities identified that the ICB met the cost in full for 2023/24 and will continue to so in future years. This provided one-off mitigation in year reducing the impact of the increase in the cost pressures in Quarter 4. This is a one off contribution to the in year overspend.

8. HOUSING DEMAND

Over budget £9.8m (Movement from Q3 £2.2m favourable)

- 8.1. The final outturn position for Housing demand is £33.2m, an overspend of £9.8m against the budget agreed in March 2024. Throughout 2024/25 a wide range of activity was undertaken to contain budgetary pressures in Housing Demand. Since quarter 3, housing demand saw a £2.2m favourable movement as a result of this activity.
- 8.2. Improvement in rent collection and additional rental income. The Bad Debt Provision (BDP) reduced by £0.6m from improved Temporary Accommodation (TA) rent collection rates. Year-end performance reached 93.94%, exceeding the previous forecast of 91%. Additional rental income of £0.1m was collected, which had not been factored into the previous forecasts.

- 8.3. Reduction in repairs and maintenance costs and staffing savings. Expenditure related to repairs and maintenance for Private Sector Leased (PSL) properties was £0.6m lower than projected. There were additional savings of £0.09m in the staffing costs due to vacancies and certain posts being held and not recruited to.
- 8.4. Achievements within the Housing Demand (HD) Programme, commissioning efficiencies and staffing vacancies resulting from delays to recruitment. As a result of the significant demand pressures, ring-fenced grants were received amounting to £0.8m, for spend on homelessness. Of this, £0.6m will be carried forward as a service reserve into 2025/26 for spend on a number of programmes of work including PSL retention, enhanced prevention activity and resettlement support and a temporary accommodation occupancy pilot. The HD programme has focussed on reducing temporary accommodation costs through a range of activity and the commissioning team on achieving efficiencies and value for money across the service through contracts.

9. PUBLIC HEALTH

Spend to budget (Q3 spend to budget)

- 9.1. The Public Health Grant allocation for 2024/25 was £23.2m, the grant was fully committed in 2024/25 in line with the Public Health grant conditions. No variance has been reported.

10. CHILDREN'S SERVICES

Over budget £3.3m (Movement from Q3 £1.0m favourable)

- 10.1. The final outturn position for Children's Services is £79.5m, an overspend of £3.3m against the budget agreed in March 2024 and improved by £1.0m compared to that reported at Quarter 3.
- 10.2. The key changes relate to an improvement in the placements forecast where income was under forecast throughout the year and the projection for legal fee costs which were over forecast in year. There were also a number of intentionally homeless provisions that were closed between Q3 and the end of the year. Finally, some provision for costs relating to the implementation of the new case management system were lower than expected at the end of the year.

11. PLACEMAKING AND HOUSING

Over budget £2.7m (Movement from Q3 £2.2m adverse)

- 11.1. The final outturn position for Placemaking and Housing is £6.8m, an overspend of £2.7m against the budget agreed in March 2024 and which has worsened by £2.2m compared to that reported at Quarter 3. This is mainly a result of:

- Strategic Property Services – £1.7m. This was a result of under-forecasted property valuation and management fees (£0.3m); under-provision for bad debts (£0.3m); backdated rent review costs previously understated (£0.1m) and over-forecasted rental and recharge income (£0.9)
- Corporate Contract Services - £0.7m resulting from under-recovered recharges and previously assumed capital costs for property maintenance.
- Construction Services - £0.1m due to non-rechargeable costs linked to delayed or aborted projects
- Regeneration Services - £0.5m improvement from staff savings following a restructure and reserves drawdown that had not been anticipated when the budget was set.

12. DEDICATED SCHOOLS GRANT (DSG)

Over budget £1.44 (Movement from Q3 £1.1m favourable)

12.1. The DSG consists of four blocks – high needs, early years, schools and central services. The overall closing position on 31 March 2025 is an overspend of £1.4m.

12.2. The table below sets out the provisional 2024/25 Outturn for the DSG

Table 5 – 2024/25 DSG Provisional Outturn

	Funding Allocation	Outturn	Deficit / (Surplus) @ 31st March 2025	Forecast Deficit / (Surplus) @ Q3	Movement Q3 to Outturn
	£'000	£'000	£'000	£'000	£'000
Schools block	139,863	139,863	0	0	(0)
Central school services block allocation	2,649	2,649	0	0	0
High needs block allocation	55,662	58,180	2,519	2,584	(65)
Early years block	30,957	29,880	(1,077)	0	(1,077)
Total DSG	229,131	230,572	1,441	2,584	(1,143)

High Needs Block

12.3. The main pressure remains in the High Needs Block which ended the year with a deficit of £2.5m a small improvement of £0.1m since Quarter 3.

12.4. This is largely in line with the intervention support (Safety Valve programme) agreed with the DfE to reduce the cumulative deficit and reach a positive position by 2027/28. To deliver the required improvement over the next five years the

Council has developed a DSG Management Plan which is being coproduced with various stakeholders. The plan has been approved by DfE and as a result financial support of £29.9m is being provided. In 2024/25 the Council received £1.9m of the funding to reduce the accumulated HNB deficit.

- 12.5. The service has seen a 5.7% rise in Education, Health and Care Plans (EHCP) plans across 2024/25. There are 2,973 active EHCP plans as at the end of March 2025 compared to the target of 2,891. A key focus for the service is closures of EHCP's for Post 16 young adults no longer continuing in Education.
- 12.6. There are however key risks associated with placement costs and increased demand particularly for independent school placements to meet the social, emotional and mental health needs of children.
- 12.7. Despite these pressures, the Council remains on track to deliver the agreed outcomes of the Safety Valve programme by 2027/28.

Early Years Block

- 12.8. There is an in-year surplus on the Early Years Block of £1.1m. Every year the DfE allocates indicative funding based on two actual Spring Census counts and one based on estimates. Following a review of actual 2024/25 Spring term pupil numbers in July 2024, the DfE are expected to recoup money through a clawback adjustment. The surplus is therefore transferred to the Early Years Block reserve pending final confirmation of this expected clawback.

Schools and Central Blocks

- 12.9. No material variances against the 2024/25 budget allocations.

SCHOOLS WITH DEFICIT BALANCES

- 12.10. As at the end of the year there are 33 schools with deficit balances compared to 32 schools at 31 March 2024, an increase of 1 and 31 schools in surplus. The overall Schools outturn deficit was £2.6m, compared to £0.1m in March 2024, an increase of £2.5m since last year.
- 12.11. There are 21 schools with Licensed Deficit Recovery Plans. Schools with deficits by March 2025 and those requiring licensed deficit recovery plans have been included in Table 6.

Table 6: Schools Budget Outturn including those requiring License Deficit Recovery Plans

Type of School	Number of Schools with Deficit	Deficit £'000	Number of Schools with Surplus	Surplus £'000	Total net deficit / (surplus) £'000	Schools with Licensed Deficit Recovery Plan	Total Forecast deficit / (surplus) @ Q3 £'000	Change Q3 to Outturn £'000
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Nursery	1	21	2	(770)	(749)	0	(405)	(344)
Primary	25	5,380	26	(3,997)	1,383	20	2,903	(1,520)
Secondary	3	1,461	2	(820)	641	0	63	578
Special	3	1,185	1	(25)	1,160	0	1,072	88
Alternative Provision	1	198	0	0	198	1	176	22
Total	33	8,245	31	(5,612)	2,633	21	3,809	(1,176)

12.12. This worsening position adds additional financial risk to the Council's General Fund and focused work continues both at individual school level and the schools forum to provide support and interventions that will improve this position as we move into 2025/26.

12.13. A more structured approach is required to manage schools in deficit and a strengthening of governance is now in place. Plans include an improved coordinated approach to engaging with schools in deficit to help develop robust recovery plans and using DfE certified tools to help build staffing strategies based on pupil numbers.

Appendix 2 – HRA Outturn

Housing Revenue Account (HRA) Budget EOY compared to Q3 2024/25

HRA BUDGET 2024/25 - EOY compared to Q3	2024/25 Revised Budget	EOY Outturn 2024/25	EOY Outturn 2024/25 Variance	Q3 2024/25 Forecast Variance	Movement EOY v Q3
	£000's	£000's	£000's	£000's	£000's

Service Charge Income - Hostels	(490)	(478)	12	(8)	20
Rent - Hostels	(1,797)	(1,869)	(73)	(13)	(60)
Rent - Dwellings	(100,553)	(98,504)	2,050	1,895	155
Rent - Garages	(746)	(708)	38	38	(0)
Rent - Commercial	(664)	(507)	157	25	132
CBS - Lease Rental Income	(4,000)	(4,359)	(359)	-	(359)
Income - Heating	(1,154)	(1,150)	4	-	4
Income - Light and Power	(1,812)	(1,780)	32	36	(4)
Service Charge Income - Leasehold	(10,693)	(10,802)	(109)	-	(109)
ServChgInc SuppHousg	(1,636)	(1,640)	(4)	(7)	3
Service Charge Income - Concierge	(2,181)	(2,178)	3	(1)	4
Grounds Maintenance	(2,513)	(2,471)	42	40	2
Caretaking	(3,168)	(3,195)	(26)	10	(37)
Street Sweeping	(3,738)	(3,673)	65	57	8
HRA Income	(135,145)	(133,315)	1,830	2,072	(242)
Housing Management WG	25	0	-25	0	(25)
Housing Management NT	30	5	-24	0	(24)
Housing Mgmnt Hornsy	0	102	102	0	102
TA Hostels	682	629	-53	45	(98)
Sth Tottenham Area Office	0	0	0		0
HRA BUDGET 2024/25 - EOY compared to Q3	2024/25 Revised Budget	EOY Outturn 2024/25	EOY Outturn 2024/25 Variance	Q3 2024/25 Forecast Variance	Movement EOY v Q3
Housing Management ST	10	0	-10	0	(10)
Housing Management BWF	12	0	-12	0	(12)
Rent Accounts	0	302	302	0	302
Accountancy	0	0	0	0	0

Under Occupation	179	91	-89	-75	(13)
Repairs Cent Rechrge	2	2	0	0	(0)
Respon Repair - Hos	678	722	44	7	37
Water Rates Payable	33	107	74	0	74
Housing Mngt Recharg	4,532	4,854	321	0	321
Other RentCollection	146	233	87	0	87
Energy Billing & Collection	0	46	46	0	46
HousMgmntRechg Energy	3,175	2,584	-590	-274	(317)
Special Services Cleaning	4,053	4,284	231	150	81
Special Serv GrndMnt	2,003	1,954	-49	0	(49)
HRA Pest Control	324	399	75	96	(21)
Estate Controlled Parking	153	46	-107	0	(107)
Managed Services	0	133	133		133
Support People Paymnt	1,414	1,483	69	0	69
Bad Debt Dwellings	2,949	2,363	-586	0	(586)
Bad Debt Prov - Leas	200	-273	-473	0	(473)
Bad Debt Prov - Comm	0	-32	-32		(32)
Bad Debt Prov - Host	70	0	-70	0	(70)
HRA- Council Tax	990	1,289	299	389	(90)
Supported Housing Central	660	442	-218	-49	(169)
HRA BUDGET 2024/25 - EOY compared to Q3	2024/25 Revised Budget	EOY Outturn 2024/25	EOY Outturn 2024/25 Variance	Q3 2024/25 Forecast Variance	Movement EOY v Q3
Housing Management team	0	0	0		0
Housing Strategy Team	362	311	-51	0	(51)
Housing Delivery Team	0	154	154		154
Anti Social Behav Sv	654	417	-237	-254	17

Interest Receivable	-228	-4,365	-4,137	0	(4,137)
Corporate democratic Core	681	681	0	0	0
Leasehold Payments	102	269	167	0	167
Landlords Ins - TEN	381	481	99	0	99
Landlords - NNDR	121	125	4	0	4
Landlords Ins - LSHD	3,795	3,910	116	0	116
HfH-Insourci to LBH	0	26	26	0	26
Capital Financing Costs	20,763	20,628	-135	0	(135)
Depreciation - Dwellings	22,597	22,891	294	-594	888
Community Benefit So	0	310	310	0	310
GF to HRA Recharges	2,594	2,901	307	0	307
Estate Renewal	1,202	139	-1,063	0	(1,063)
HIERS/ Regeneration Team	0	300	300		300
Operational Dir Housing Serv & Buil	7,336	7,697	361	-11	373
Housing Management Services	15,653	15,882	229	72	157
Housing Property Services	30,736	36,101	5,365	1,053	4,312
Housing Improvement Plan (HIP)	454	767	312	0	312
HRA budget release from Reserve	-2,980	-3,052	-74	0	(74)
HRA Expenditure	126,542	128,339	1,796	555	1,241
HRA - (Budgeted Surplus)	8,603	4,976	(3,626)	(2,627)	(999)

HRA BUDGET 2024/25 - EOY compared to Q3	2024/25 Revised Budget	EOY Outturn 2024/25	EOY Outturn 2024/25 Variance	Q3 2024/25 Forecast Variance	Movement EOY v Q3
	£000's	£000's	£000's	£000's	£000's
Housing Revenue Account (HRA) - Income	(135,145)	(133,315)	1,830	2,072	(242)
Housing Revenue Account (HRA) - Expenditure	126,542	128,339	1,797	555	1,242
HRA - (Budgeted Surplus)	(8,603)	(4,976)	3,626	2,627	999

1. HOUSING REVENUE ACCOUNT (HRA)

Over budget £3.6m (Movement from Q3 £1.0m adverse)

- 1.1. The final outturn position on the Housing Revenue Account is a surplus of £5.0m, compared to the budgeted surplus of £8.6m resulting in an adverse variance of £3.6m, worsened by £1.0m compared to that reported at Quarter 3. meaning. This is a deterioration of £1.0m compared to Quarter 3 which forecast a £2.6m adverse variance.
- 1.2. Part of the £5.0m surplus has been used to replenish the HRA reserve balance to £20.0m. It is usually considered best practice to have a reserve balance of 10% of annual rent income. However, a prudent decision has been made to ensure the HRA reserve balance exceeds this amount which takes into account the age and stock profile of the properties managed in Haringey, increased regulatory and statutory related works, and the need to account for unforeseen and or emergency works during the next 5 years. The 2024/25 closing reserve balance was 16% of 2024/25 income.
- 1.3. The Housing Repairs Service budgets continue to come under pressure with increasing demand for the service and the need to bring in additional capacity using contractors, including to cover industrial actions over an eight-week period during 2024/2025.
- 1.4. An options appraisal and value for money assessment of the delivery model for the Repairs Service will be carried out in 2025/26.
- 1.5. Disrepair expenditure was high as a result of external Legal Fees to tenant's legal representatives. This was due to an increase in operational output in a drive to close more cases, and the resolution of historic, and often complex litigated cases, which were targeted during the summer and autumn to mitigate the risks of penal notices. These cases incur significantly above average costs due to their age and escalation status, which is further compounded by the substantial variance in bill totals.
- 1.6. Payments typically fall due between 2 and 4 months from resolution following negotiations and assessment processes, resulting in uncertainty for forecasting purposes because of volume and costs are not known until resolved and also timing, as it is not known when costs matters will be resolved until a settlement or assessment has concluded. Ultimately the variance represents 614 cases closed by the year end which are attributable to the financial year's work, each coming with unavoidable cost, and further represents approximately two thirds of the historic backlog.
- 1.7. **HRA Capital Programme Outturn**
- 1.8. The HRA reports a full year capital spend of £159.9m against a revised budget of £246.3m. The end of year underspend of £86.3m.
- 1.9. The table below provides a comparison of the outturn to quarter 3.

Scheme	Revised Budget	Outturn	EOY YTD Variance	Q3 - P9 24/25	Movement EOY v Q3	2024/25 Outturn	Comments
	£000's	£000's	£000's	£000's	£000's	£000's	
Major Works - Haringey Standard	35,293	18,567	-16,726	22,580	-4,013	21,701	The reduction in forecast spend is mainly due to a reduction of £6m to the forecast spend on the Noel Park Pods programme in 2024/25. This is due to ongoing discussions to agree additional cost on the project. Only spend up to current approved budget is now expected this year.
Carbon Reduction (Affordable Energy)	3,503	1,130	-2,373	2,490	-1,360	278	Reduction in forecast spend is due to changing assumptions as to level of spend required in 2024/25 to support Wave 3 funding bid. Bid has been made through London Councils and currently awaiting confirmation of any grant award. Grant is dependent on spend being achieved.
Broadwater Farm New Build	21,944	3,876	-18,068	4,682	-806	447	Spend is reduced due to contractor not starting works until the new year as opposed to previously forecast 2024 start. Slippage reported as we have now completed the procurement of the main contractor for Phase 1(a) and cashflow for the year has been updated to reflect contractors information.
Broadwater Farm Works	12,813	10,176	-2,637	9,205	971	6,667	Slippage due to slower progress on Tangmere demolition than expected, the move of the community centre project into 2025/26 and out of current year forecasts and lower than anticipated acquisitions on the remaining block to be decanted.
Fire Safety Works	11,279	6,735	-4,544	9,506	-2,771	9,520	The end-of-year forecast currently shows a variance which we anticipate carrying forward due to slower-than-expected progress in procuring AFD works and Fire Doors, as well as delays in finalising the long-term contract for EICR.
Hsg Aids & Adaptations	1,144	1,155	11	1,144	11	1,505	The service is reporting an overspend due to a number of contracts through the LCP system. To help alleviate this pressure, approved adaptations are being scheduled for the 2025/2026 financial year, to help keep the overspend to a minimum.

Scheme	Revised Budget	Outturn	EOY YTD Variance	Q3 - P9 24/25	Movement EOY v Q3	2024/25 Outturn	Comments
	£000's	£000's	£000's	£000's	£000's	£000's	
	85,976	41,639	- 44,337	49,607	-7968	40,118	
TA Acquisitions	22,825	25,150	2,325	22,825	2,325	15,447	The scheme acquired more units than anticipated- driven by the need to increase the units available for TA use and help reduce GF pressures.
New Homes Build Programme	101,926	82,866	-19,060	73,977	8,889	69,515	Slippage due to slowing down the programme as some schemes were impacted by viability issues mainly due to high interest cost.
New Homes Acquisitions	33,540	9,487	-24,053	13,023	-3,536	33,294	This is due to delays in completion of some acquisition of homes originally anticipated to complete in 2024/25
Northumberland Park	0	269	269	252	17	90	This is due to cost of architect's re-design work that was brought forward.
High Road West	2,064	528	-1,536	440	88	318	Development programme has slowed and is currently under review, in light of broader delivery factors, including market changes impacting viability. Acquisition of homes has been delayed to FY 2025/26. Projected spend for remainder of FY 2024/25 is project on-costs.
	160,355	118,300	-42,055	110,517	7,783	118,664	
Grand Total	246,331	159,939	-86,392	160,124	-185	158,782	

Appendix 3 - Capital Outturn, Carry Forward Requests and Financing

- 1.1. This appendix provides the detail of the Capital Programme on a scheme-by-scheme basis – comparing the outturn position to the Quarter 4 budget.

	2024/25 Revised Budget (£'000)	2024/25 Provisional Outturn (£'000)	2024/25 Budget Outturn Variance (£'000)	Q3 Forecast (£'000)
Children's Services	16,533	16,340	(193)	14,553
Adults, Health & Communities	7,444	6,778	(666)	4,977
Environment & Resident Experience	23,629	18,289	(5,340)	19,412

Placemaking & Housing	27,980	18,094	(9,886)	19,132
Culture, Strategy & Engagement	16,248	13,466	(2,782)	11,063
General Fund Total	91,835	72,967	(18,764)	69,138
HRA - Housing Revenue Account	246,331	159,939	(86,392)	160,123
Total	338,166	232,906	(105,259)	229,261
Enabling Budgets				
Placemaking & Housing (EB)	11,073	6,949	(4,124)	7,653
Total	11,073	6,949	(4,124)	7,653
Corporate Items - EFS	20,000	10,000	(10,000)	
Corporate items - Contingency	2,443	0	(2,443)	2,443
OVERALL TOTAL	371,682	249,855	(121,826)	239,357

- 1.2. The appendix also sets out the requested carry forwards with reasons supporting the request. Of the total General Fund underspend of £35.435m, £27.162m has been requested to be carried forward. A number of requested carry forwards have been transferred to the contingency and services will need to rebid for the funding once a case has been proven.
- 1.3. It should be noted that the above performance was after the reprofiling of £160m in Q2, with minor reprofiling in Q3 over later years of the MTFs.
- 1.4. **Children's Services. Total Budget £16.5m Outturn £16.3m.** The Children's Services outturn includes the PFI payments to academies that previously was held in the contingency. Whilst payments have been reflected in the Children's Services programme this will be funded corporately.
- 1.5. The outturn of £14,344m (after discounting the payments to PFI academies) is £200,000 less than that the forecast of £14.6m at quarter 3. There are a range of movements between Q3 and the outturn, but the largest was the inclusion of Art Council music Hub grant of £0.579m which was added to the programme between the quarters, and this is to be carried forward. This was offset by increased expenditure on the Safety Valve of £0.475m. The outturn includes £12.7m spent on schools, including £2m on Reinforced Autoclaved Aerated Concrete (which is largely being funded through government grant), and £1.1m on the Safety Valve programme.
- 1.6. **Adults, Health & Communities. Total Budget £7.444m Outturn £6.778m.** The actual outturn of £6.778m is an improvement on the Quarter 3 position of £4.997m. The largest improvement was in the Aids and Adaptations budget (which is funded by grant) where the final outturn was £1.7m higher than the Quarter 3 projection. The resolution of the staffing and procurement implementation issue in this area has contributed to the better than expected outturn and increased spend. There were a number of other minor improvements in performance.
- 1.7. **Environment & Resident Experience. Total Budget £23.629m Outturn £18.289m.** The forecast outturn at quarter 3 was £19.4m compared to the outturn of £18.289m. Transport and Highways Infrastructure includes, the walking and cycling action plan, Parkland Walk Bridges, Brough Roads, Flood Water

Management, Street Lighting which, spent £13.935m and which is broadly in line with the Quarter 3 position.

- 1.8. Parks and Leisure spent £2.532m in 2024/25, this compares to a forecast at quarter 2 of £2.314m.
- 1.9. The refurbishment of Leisure Centres was forecast to budget at Quarter 3, however, was lower by £1.167m due to delays in procurement. The delays to the Parkland Walk Bridges scheme resulted in a reduced outturn by £0.575m.
- 1.10. The Road Danger Reduction scheme received additional TfL funding so the allocated budget was not spent.
- 1.11. In addition, £1.5m was added to the final budget for Tottenham Parks, which was not spent but planned for spending in 2025/26.
- 1.12. **Placemaking & Housing. Total Budget £27.980m Outturn £18.094m.** The regeneration programmes have actual spend of £14.1m against a forecast of £16.3m. There are 2 large contributors to the revised, lower, outturn. These are the lower expenditure on the Wood Green schemes (c£1m less than the quarter 3 forecast), and the Down Lane project (which is £1m lower than forecast in quarter 3).
- 1.13. The Asset Management of Council Buildings outturn of spend of £4.180m was £1.3m more than forecast in quarter 3 as a result of the recruitment of an additional member of staff who was able to undertake additional projects. The outturn also includes the capitalisation of eligible staff costs that were not included in the quarter 3 position.
- 1.14. **Culture, Strategy & Engagement. Total Budget £16.248m Outturn £13.466m.** Digital and IT has an outturn of £5.4m which is £1m more than forecast at Quarter 3. The improved spend is down to the deployment of additional staff resources and increased delivery of projects. However, this still leaves a significant request for carry forwards which are required due to external requirements (the Big Switch off of analogue phone lines) and the life expired/non supported systems that are critical to the Council's operation.
- 1.15. The Civic Centre was forecasting to spend £1.05m at Quarter 3, and the outturn position of £2.830m is a £1.8m increase. This is primarily due to more work being completed under the pre-construction services agreement. Even though the spend in 2024/25 is greater than the budget, this represents an acceleration of spend and not an increase in the cost of the scheme.
- 1.16. **Corporate Items. Total Budget £22.443m Outturn £10.0m.** This budget includes the Exceptional Financial Support which has an outturn of £10m as against a forecast at Quarter 3 of £20m. An in-year allocation of £60,000 was made to support a IT solution in the Planning Service. There have been no allocations from the Contingency since Quarter 3. However, the recommended carry forward contingency budget is larger due to a number of underspends being transferred into it.
- 1.17. The outturn position on the flexible use of capital receipts was expenditure of £3.4m against the budget of £7.731m. The lower use of capital receipts is primarily due not using the budgeted receipts of £2m to fund redundancy payments due to the change in policy whereby the costs are now funded by service areas making the redundancies.

1.18. The detailed outturn and carry forward schedule is shown in the following table.

Scheme Ref. No.	Scheme Name	24/25 Full year Revised Budget (£'000)	24/25 Final Outturn (Draft) (£'000)	24/25 Variance (Underspend) / Overspend (£'000)	24/25 Capital Slippage (C/F) (£'000)	Reason for carry forward request
101	Primary Sch - repairs & maintenance	4,887	3,498	(1,388)	1,388	Contractor payments outstanding for 3 schemes either delivered in 2024/25 or currently still on site. 1 scheme has to be re-tendered
102	Primary Sch - mod & enhance (Inc SEN)	5,701	6,297	596	(596)	The overspend will be deducted from the 2025/26 budget allocation
104	Early years	428	403	(25)	25	The underspend relates to DfE - Child Care Delivery Fund
105	RAAC Schools	2,260	2,005	(255)	251	The underspend will be needed to meet the costs of retentions on the works already completed at Hornsey and Welbourne and hire costs for temporary classrooms at Park View.
110	Devolved Sch Capital	508	508	(0)	0	
114	Secondary Sch - mod & enhance (Inc SEN)	1,074	493	(581)	581	Contracted works at Fortismere School to undertake repairs primarily to the north block were delayed in FY 24/25, hence the underspend. They will be carried out in this FY, over the summer. The funding is essential to meeting this contractual commitment.
121	Pendarren House	71	29	(42)	0	At this moment in time are no contractual commitments in relation to Pendarren House. The underspend is to be transferred to contingency.
123	Wood Green Youth Hub	30	30	(0)	0	
124	In-Borough Residential Care Facility	128	0	(128)	128	Capital works is due to take place over the 2025 summer period for the overnight respite unit, this will draw down from social care capital allocation
125	Safety Valve	617	1,092	475	(475)	The overspend in 2024/25 will be offset in 2025/26

126	Children's Services LiquidLogic Implementation	250	0	(250)	0	The underspend is to be transferred to contingency.
127	Art Council Music Hub	579	0	(579)	579	Grant funded so needs to be carried forward
128	Schools PFI	0	1,984	1,984	0	
Children's Services		16,533	16,340	(193)	1,881	
201	Aids, Adap's & Assistive Tech - Home Owners (DFG)	3,497	3,215	(282)	282	Grant funded so needs to be carried forward into 2025/26.
209	Assistive Technology	815	815	0	0	
211	Community Alarm Service	177	177	0	0	
213	Canning Crescent Assisted Living	2,560	2,263	(297)	297	This budget is contractually committed. Delays in project completion caused by design deficiencies by the Design Team. This relates to issues with the air source heat pumps and damper installation as per exception report dated May 25.
214	Osborne Grove Nursing Home	1	1	0	0	
217	Burgoyne Road (Refuge Adaptations)	3	4	1	0	
221	Social Care System Implementation	72	76	4	0	
225	Locality Hub	318	226	(92)	0	The underspend is to be transferred to contingency.
Adults, Health & Communities		7,444	6,778	(666)	579	
301	Street Lighting	994	982	(12)	12	Contractually committed and carry forward required.
302	Borough Roads	6,091	6,061	(30)	30	Contractually committed and carry forward required.

303	Structures (Highways)	(370)	0	370	(370)	
304	Flood Water Management	734	734	0	0	
305	Borough Parking Plan	434	566	132	(132)	£112,500 has been received from DfT EV Charging and an additional £37,500 is expected in 25/26.
307	CCTV	129	130	1	0	
309	Local Implementation Plan(LIP)	1,558	1,972	414	(414)	Late notification of additional allocation approved by TfL meant that it could not be update in the Capital Programme and will be reflected in the 2025/-26 programme.
310	Developer S106 / S278	250	357	107	(107)	Allocations to be updated on the Capital Programme to reflect additional income from S.278 agreements.
311	Parks Asset Management:	471	299	(171)	171	The carry forward request relates to circa £90,000 NCIL contribution for Lordship Recreation Ground and £80,000 contribution to Flood Risk Management at Markfield Parks which is being funded 50/50 with Network Rail.
313	Active Life in Parks:	1,269	1,049	(220)	220	The carry forward request relates to NCIL contribution for a range of projects for which there is external funding being matched from the Football Foundation and others.
314	Parkland Walk Bridges	2,938	2,363	(575)	575	This is contractual payments due for the replacement of the Stanhope Bridge on Parkland Walk. The project has been delayed on site by 20 weeks meaning these payments now fall into 2025/26.
322	Finsbury Park	300	298	(2)	0	
328	Street & Greenspace Greening Programme	386	441	56	(56)	This overspend will be offset against next year's budget allocation
332	Disabled Bay/Blue Badge	307	152	(155)	155	Due to reduction of resources from agency staff, some projects had to be delayed. These will progress in 2025/26 with support from external sources.

333	Waste Management	148	98	(50)	50	This is external grant funding that will be spent in 2025/26 in respect to roll-out of universal food waste collection service across the borough
334	Parks Depot Reconfiguration	94	37	(57)	57	Work is ongoing across the park depot estate to improve the accommodation for staff in these locations.
335	Streetspace Plan	458	616	158	(158)	The overspend will be recovered from the 2025/26 budget.
336	New River Sports & Fitness	533	148	(385)	385	The funding is required to complete essential upgrades at the site to improve security and the maintenance of buildings. In addition, funding is required to ensure the facilities are improved to generate additional income to meet the MTFS savings targets and ensure New River is able to be self-funding.
338	Road Danger Reduction	1,033	83	(950)	950	Number of studies were undertaken in 2024/25 and utilisation of additional TfL funding made available in year meant this funding wasn't spent. Plans are underway to deliver and progress a number of projects in 2025/26.
341	Leisure Services	1,905	738	(1,167)	1,167	Procurement / approval delays have meant that some works have now fallen into 2025/26, and contracts have been awarded for this carry forward sum.
342	Public Protection - To replace life expired IT system	150	126	(24)	0	The underspend is to be transferred to contingency.
343	Tottenham Parks	1,500	0	(1,500)	1,500	This is a new project for 2025/26.
119	School Streets	763	89	(674)	674	The underspend is due to a delay in resourcing the project as resources had to be diverted to delivering the 3 LTN proposals. We have a total of 9 School Streets which are currently undergoing consultation the funding is required to deliver the physical infrastructure which will be delivered in September 2025, for the new school year.
444	Marsh Lane	214	224	10	(10)	This overspend will be met from the approved GF capital programme contingency.

452	Low Carbon Zones	129	16	(113)	113	This is S106 funding approved for fuel poverty interventions by Cabinet – its uses are therefore restricted to providing carbon savings in fuel poor households.
465	District Energy Network (DEN)		121	121	0	Grant funded so needs to be carried forward
4007	Tottenham Hale Decentralised Energy Network (DEN)	36	0	(36)	0	Grant funded so needs to be carried forward
4008	Wood Green Decentralised Energy Network (DEN)	306	31	(275)	0	Grant funded so needs to be carried forwardThis expenditure has been funded from central government commercialisation Grant.
4014	Walking and Cycling Action Plan (WCAP) LTN delivery	607	346	(261)	261	£102,000 of Council borrowing has been fully spent. Underspend is all part of the £9.8m SCIL allocated to the scheme. Now that the LTNs are made permanent, work is progressing to consider additional access for BWF residents. Funding required to progress and deliver improvements to temp infrastructure and crossings.
4015	Walking and Cycling Action Plan (WCAP) Strategic cycle route delivery	146	211	66	(66)	£66,000 overspend will be offset from 2025/26 budget which is mainly SCIL funding.
4016	Walking and Cycling Action Plan (WCAP) Cycle Parking (Hangers) delivery	118	0	(118)	118	Consultation has been undertaken on the delivery of the cycle hanger programme, the scheme is being rolled out in batches, the funding is required to deliver the remaining hangars.
Environment & Resident Experience		23,629	18,289	(5,340)	5,125	
402	Tottenham Hale Streets	2,877	3,112	234	(234)	This overspend will be offset from the 2025/26 budget.

404	Good Economy Recovery plan	994	988	(6)	0	
406	Opportunity Investment Fund	1,385	27	(1,358)	1,358	Slippage rollover required. OIF is a business loan scheme funded through business loan repayments and rolls forward each year for future loan applications. OIF Estimated projected income 2025-26 £211,000.
408	Down Lane Park	3,737	2,693	(1,044)	1,044	Underspend due to review of delivery on Phase 2A & 3 and delay start on site. This budget is required to complete on delivery of the project.
431	Gourley Triangle Development	300	47	(253)	253	This is part of the match funding to deliver Future High Streets Funds (FHSF) and will be used to support delivery of Your Seven Sisters programme (Scheme 488).
455	Replacement Cloud based IT solutions for Planning, Building Control & Land Charges	60	0	(60)	60	Carried forward required to meet statutory requirements
458	SIP - Northumberland PK BB & Workspace/Biz Support	787	312	(475)	475	SIP (an external grant) extension into 2025/26, with the final element of the contracted business support and the workspace allocation
459	Wood Green Regen Sites	1,227	794	(433)	433	Carried forward required to meet shaping Wood Green priorities.
474	Tottenham High Road Strategy	925	383	(542)	542	Match funding to support FHSF & Historic England programme with a primary focus in 2025/26 on Bruce Grove (scheme 493) and Seven Sisters 9Scheme 488); this will include public realm improvements and markets infrastructure.
478	Wood Green Good Growth Fund	197	572	375	(375)	This overspend will be offset from the 2025/26 budget
480	Wood Green Regen (2)	3,106	829	(2,277)	2,277	Carried forward required to meet shaping Wood Green priorities.

483	Productive Valley Fund (SIP)	914	1,074	160	(160)	Overspend will be offset by loan repayment income managed through monthly meetings with Accounts. PVF estimated projected income 2025/26 £370,000.
488	Liveable Seven Sisters (LSS)	1,001	531	(470)	470	Match funding to support the delivery of the FHSF. Programme has been delayed due to resources and appointment of new multi-disciplinary design team. The programme will need to complete to satisfy the requirements of DLUHC/FHSF.
493	Bruce Grove Yards (BGY)	1,973	1,311	(662)	662	Match funding to support delivery of FHSF projects including Bruce Grove public realm as per funding agreement with DLUHC
4002	Northumberland Park estate area public realm	389	3	(386)	0	Project completed.
4005	SME Workspace Intensification	87	116	29	(29)	Overspend to be offset by 2025/26 budget.
4010	Selby Urban Village Project	1,262	1,075	(187)	188	Slight underspend due to consultant procurement delays. Procurements are being finalised in line with the new spending regime. Phase one secured £20m grant funding, spend of which is being prioritised. DLUHC have confirmed extend spend profile until March 2028. Project on track to start on site March 2026.
4011	Commercial Property Remediation	500	37	(463)	0	The underspend is to be transferred to contingency.
4012	Energy Performance Certificate improvements	250	0	(250)	250	Funding required to complete statutory EPC requirements
316	Asset Management of Council Buildings	6,010	4,190	(1,820)	1,763	4 contracts awarded in 2024/25. 8 projects tendered in 2024/25 and payments to be made. £210,000 contribution to Major Projects scheme agreed from 2024/25 budget (30% of £700k) but scheme has been delayed until 2025/26.
Placemaking & Housing		27,980	18,094	(9,886)	8,977	

421	HRW Acquisition	8,100	6,796	(1,304)	1,304	Budget required as some acquisitions for 2024/25 have been deferred to 2025/26. Council contractually committed to make these acquisitions under agreements with development partner Lendlease.
430	Wards Corner Development	300	62	(238)	238	Capital carry forward is required, as acquisition of third party property and site surveys are continuing. There is a commitment to deliver on the Cabinet decision of July 2022 for a Council-led approach to the site. Slippage is due to the fact that it is not possible to put a definitive timetable on third party negotiations/acquisitions.
509	CPO - Empty Homes	2,673	91	(2,582)	0	The underspend is to be transferred to contingency.
Placemaking & Housing (Enabling Budgets)		11,073	6,949	(4,124)	1,542	
602	Corporate IT Board	582	167	(415)	409	Carry forward requested, scheme is on budget overall – underspend due to profiling of actual expenditure; and alignment with digital services restructure and enabling services work. This budget is critical to the provision of council core services.
604	Continuous Improvement	834	621	(213)	213	Carry forward requested, scheme is on budget overall – underspend due to profiling of actual expenditure; and alignment with digital services restructure and enabling services work. This budget is critical to the provision of council core services. This funding is required in order to maintain a secure environment, e.g. Windows 11 etc.
621	Libraries IT and Buildings upgrade	2,252	1,258	(994)	994	Completion of the Libraries capital projects has been delayed due to the need to retender the project.
623	Wood Green Library		0	0	0	0

607	Financial Management System Replacement	1,277	1,163	(114)	114	The Council are working to revise the scope of requirements to comply with the new procurement regulations (PSR). Therefore, the carry forward is required.
624	Digital Together	268	148	(120)	120	Carry forward is required in order to support the programme for digital inclusion within the borough
625	CCTV Move and Replacement of end of Life Infrastructure	200	0	(200)	200	Carry forward requested. Cost based on similar works. The Council is reviewing options in-borough to accommodate, based on future accommodation strategy - whilst aligning requirements for a consolidated CCTV offer - based on the current services provided.
626	Corporate Data Platform	250	402	152	(152)	This programme has been accelerated and the overspend will be offset from the 2025/26 budget.
627	Hybrid AV between now and Civic Centre coming on line	50	106	56	(56)	This programme has been accelerated, and this will be offset from the 2025/26 budget.
628	Locality Hub ICT	400	11	(389)	389	Carry forward requested. The Project has been baselined with services and work underway. The delivery of a digital front door to support adults and communities, reporting, data and service modernisation to enable better life's and outcomes.
629	Leisure Insourcing ICT	433	164	(269)	269	Carry forward requested. Project slippage - re, profiling - requirement to replace dysfunctional Audio and PA solution, Digital Signage.
630	Libraries IT and Buildings upgrade	300	81	(219)	219	Carry forward requested. The people network provides digital inclusion to residents in the Borough of Haringey. The current Infrastructure is end of life and requires upgrade and replacement. This includes, with work already underway to replace aged hardware and moving to Window 11, MS office and Windows Server 2019. Work has been taking place with Library as to the library offer and peoples-residents. and a commitment

						in place to provide a supported platform for the future Library offer.
631	Ally Pally - Counter Terrorism	424	424	0	0	
632	Ally Pally - Risk to Life and Injury	823	823	(0)	0	
633	Ally Pally - Risk to Compliance	941	941	(0)	0	
634	Ally Pally - Invest to Earn		0	0	0	
635	Mobile Replacement (Smart Phones / Devices)	175	0	(175)	175	Carry forward requested. The council are currently undertaking of review of phone/device types and usage as part of a wider strategy to reduce cost. However, some 647no. Smart devices are no longer supported, End of life and require replacement to receive security and software updates.
636	Replacing Desktop AV / Screens in Offices	150	0	(150)	150	Carry forward requested. The Council have extended the life of screens of its asset wherever possible, and this has resulted in an underspend. where this has been possible. However, assets will need replacing, hence the carry forward request.
653	Capital Support for IT Projects	194	200	6	(6)	Capital scheme Closed. The overspend will be offset from scheme 602.
655	Data Centre Move	1,254	1,492	238	(238)	This programme has been accelerated, and this will be offset from the 2025/26 budget.
656	BT Big Switch Off	1,843	297	(1,546)	1,546	The scheme is on budget overall, and a carry forward is requested. The project is in full delivery with Phase 1 completed – with the retirement of the 1st PSTN BT exchange (Enfield 1) Phase 2 will commence to remediate the next telephone BT exchange to close (Tottenham) and transition of services to Digital

						Voice/IP service (Circ. 600 Lines) to be remediated in the next 12 months.
657	Corporate Laptop Refresh	100	481	381	(381)	The scheme overall is on budget. The Council have extended the life of Laptops, where this has been possible to delay the cost of replacement; and work continues on the Council workforce strategy, service modernisation and 5% reduction. The scheme was re-profiled, however, due to new demand, there has been additional expenditure in year. Laptops have been required to fulfil service requirement;. Leisure Centre Insourcing, Social care and new users.
658	ERP - Full Replacement (Investigation Only)	154	163	9	0	The scheme is on budget, a strategic decision, and funding to move to the next stage of discovery and development to full business case has been approved. Brief has been produced and approved by the ERP and Enterprise Architecture boards.
659	M365 Additional Functionality	150	129	(21)	21	The scheme is on budget. The scheme was re-profiled and prioritised with the SharePoint migration of the S: Drive to SharePoint and align with the council datacentre move. Carry forward requested to meet current commitment and scope.
447	Alexandra Palace - Maintenance	513	513	0	0	0
464	Bruce Castle	1,055	1,050	(5)	5	Additional UK Prosperity funded works undertaken
330	Civic Centre Works	1,625	2,830	1,205	(1,205)	The contractor's PCSA costs were higher than initially estimated, they were on site for longer, have completed their mobilisation and were able to start their works earlier on site.
Culture, Strategy & Engagement		16,248	13,466	(2,783)	2,786	

697	Exceptional Financial Support	20,000	10,000	(10,000)	0	Based on the provisional revenue outturn, £10m of EFS is required to balance the budget for 2024/25 and awaiting capitalisation direction from Government.
699	P6 - Approved Capital Programme Contingency	2,443	(0)	(2,443)	6,272	Where schemes have underspent or overspent in year, in certain instances the resources have been transferred to contingency. Additional capital slippage relates to the following capital schemes: 121 - Pendarren house, 126 - Children's Services LiquidLogic Implementation, 225 - Locality hub, scheme - 342 - Public Protection - To replace life expired IT system, Scheme 444 - Marsh Lane, 4002 - Northumberland Park estate area public realm, 4011 - Commercial Property Remediation, 509 - CPO - Empty Homes
Corporate Items		22,443	10,000	(12,443)	6,272	
TOTAL GF CAPITAL PROGRAMME		125,351	89,915	(35,435)	27,162	
HRA						
202	Aids & Adaptations HRA	1,144	1,155	11	0	
550	New Homes Acquisitions	33,540	9,487	(24,053)	0	
551	TA Acquisitions	22,825	25,150	2,325	0	
552	Carbon Reduction Works (Affordable Energy)	3,503	1,131	(2,372)	0	

553	Fire Safety Works	11,279	6,735	(4,544)	2,850	Carry forward £2.8m required from last year's underspend due to delays in the procurement process, which affected the start of key projects like the fire door replacement programme, Automatic Fire Detection (AFD) installations, and FRA EW assessments for high, medium, and low-rise buildings. These projects are now scheduled to begin in the 2025/26. The carry forward will allow these essential compliance and safety works without further delay and ensure continuity in delivering our planned capital programme.
554	Broadwater Farm Works	12,813	10,176	(2,637)	0	
555	High Road West HRA	2,064	528	(1,536)	1,536	Programme is currently under review, however, budget still required as the Council is contractually committed to development partner Lendlease.
556	Northumberland Park -HRA		269	269	0	
557	Broadwater Farm New Build	21,944	3,876	(18,068)	3,500	In order to fulfil contractual commitments on the new build programme, carry forward of £3m required. The current budget is £13.5m, £3.5m needed to cover existing commitments. These include: Phase 1 (onsite) , Design and optimisation work on future phases , Infrastructure works (UKPN) and adjustments to existing District Energy pipework & Early mobilisation works (Phase 2).
590	Major Works (Haringey Standard)	35,293	18,567	(16,726)	0	
599	New Homes Build Programme	101,926	82,867	(19,059)	0	
TOTAL HRA CAPITAL PROGRAMME		246,331	159,940	(86,391)	7,886	
OVERALL CAPITAL PROGRAMME		371,682	249,855	(121,826)	35,048	



Appendix 4 – Appropriations to / from Reserves

	Balance at 31/03/23	Transfer In 2023- 24	Transfer Out 2023-24	Balance at 31/03/24	Transfer In 2024- 25	Transfer Out 2024-25	Balance at 31/03/25
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
General Fund Reserve	(15,140)	(54)	26	(15,169)	0	0	(15,169)
General Fund earmarked reserves:							
Risks and Uncertainties							
Transformation reserve	(8,117)	0	3,081	(5,037)	0	4,986	(51)
Labour market growth resilience reserve	(373)	0	100	(273)	0	87	(186)
Strategic Budget Planning Reserve	(6,727)	(15,037)	16,668	(5,096)	(4,179)	8,135	(1,141)
Collection Fund Smoothing reserve	(1,231)			(1,231)	0	0	(1,231)
Total Risk and Uncertainties	(16,449)	(15,037)	19,849	(11,637)	(4,179)	13,208	(2,608)
Contracts and Commitments							
Services reserve	(11,196)	(2,332)	1,831	(11,697)	(1,671)	4,061	(9,307)
Unspent grants reserve	(11,463)	(3,086)	1,844	(12,705)	(2,002)	4,316	(10,390)
PFI lifecycle reserve	(19,225)	(1,345)	15,037	(5,533)	(1,332)	2,906	(3,959)
Debt repayment reserve	(1,072)	0	0	(1,072)	0	0	(1,072)
Insurance reserve	(7,536)	0	302	(7,234)	0	1,724	(5,511)
Schools reserve	(7,846)	(1,116)	6,562	(2,400)	(11,425)	12,481	(1,343)
Budget resilience reserve	(7,303)	(19,248)	26,551	0	0	0	0
Total Contracts and Commitments	(65,642)	(27,127)	52,128	(40,641)	(16,430)	25,488	(31,582)
GF Earmarked reserves:	(82,090)	(42,165)	71,977	(52,278)	(20,609)	38,696	(34,190)
Total General Fund Usable Reserves	(97,231)	(42,219)	72,002	(67,447)	(20,609)	38,696	(49,359)
DSG Deficit -Unusable Reserves	11,550	(12,949)	10,952	9,553	1,865	(1,910)	9,507
Housing Revenue Account	(20,520)	(5,753)	5,137	(21,136)	(6,360)	7,431	(20,066)
Housing Revenue Account Earmarked Reserves:							
Haringey Community Benefit Society (HCBS exit reserve)	(996)	(215)	0	(1,212)	(3,931)	0	(5,142)
Homes for Haringey	(51)	0	0	(51)	0	51	0
HRA earmarked reserves	(1,047)	(215)	0	(1,262)	(3,931)	51	(5,142)
Total HRA Usable Reserves	(21,567)	(5,968)	5,137	(22,399)	(10,291)	7,481	(25,208)

Appendix 5 - Budget Virements

Virements for Cabinet Approval

Appendix 5

Transfers from Reserves & Contingencies (2024/25) - for noting							
Per iod	Directorate	Service/A D Area	Rev/ Cap	In year £'000	Next year £'000	Reason for budget changes	Description
8	Non -Service Contingencies	All areas	Revenue	5,257	5,257	Drawdown from Non Service Contingencie s	Drawdown from Contingencies to cover the 2024-25 pay award
8	Housing Revenue Account	All areas	Revenue	1,705	1,705	Drawdown from HRA Reserves	Drawdown from HRA reserves to cover the 2024-25 pay award
10	Environment and Resident Experience	Parking and Highways	Revenue	283	283	Drawdown from Non Service Contingencie s	Drawdown from Contingencies to cover contract inflation within Environment and Resident Experience
10	Public Health	Public Health	Revenue	487	487	Drawdown from Core Grants	Increased Public Health Grant funding to cover NHS pay awards (2024/25)
12	Environment and Resident Experience	Parks and Leisure	Revenue	440	0	Transfer to Non Service Contingencie s	Adjustment to Leisure Budget following insourcing of Leisure Facilities

Virements for Approval (2024/25)							
Per iod	Directorate	Service/A D Area	Rev/ Cap	In year £'000	Next year £'000	Reason for budget changes	Description
7	Adults, Health and Communities	Adults	Revenue	942	942	Budget Realignment	Redistribution of MTFS savings within the directorate
8	Environment and Resident Experience	Parks and Leisure	Revenue	3,577	0	Budget Realignment	Realignment of leisure centre budgets post- insourcing
8	Dedicated Schools Grant	Early Years	Revenue	811	811	Grant Funding Allocation	Adjustment to the Early Years DSG Budget to reflect the July allocations
8	Adults, Health and Communities	Adult Social Services	Revenue	1,600	1,600	Budget Transfer	Transfer of budget from Care Packages budget to fund staffing
8	Adults, Health and Communities	Adult Social Services	Revenue	942	942	Budget Realignment	Realignment within Care Package budgets

9	Children's Services	Children and Families	Revenue	1,800	1,800	Budget Realignment	Budget realignment within Children's Respite to enable separation of staffing and child-related costs
9	Dedicated Schools Grant	High Needs Block	Revenue	840	840	Grant Funding Allocation	Realignment of High Needs Block budgets to reflect updated DSG allocation
10	Dedicated Schools Grant	Early Years	Revenue	568	568	Budget Realignment	Realignment of Early Years Dedicated Schools Grant to reflect expenditure
10	Environment and Resident Experience	Parking and Highways	Revenue	696	770	Budget Realignment	Realignment of budget to reflect restructure
12	Placemaking and Housing	Regeneration	Revenue	551	551	Budget Realignment	Realignment of salary and income budgets to reflect restructure
Total 2024/25				20,499	16,556		

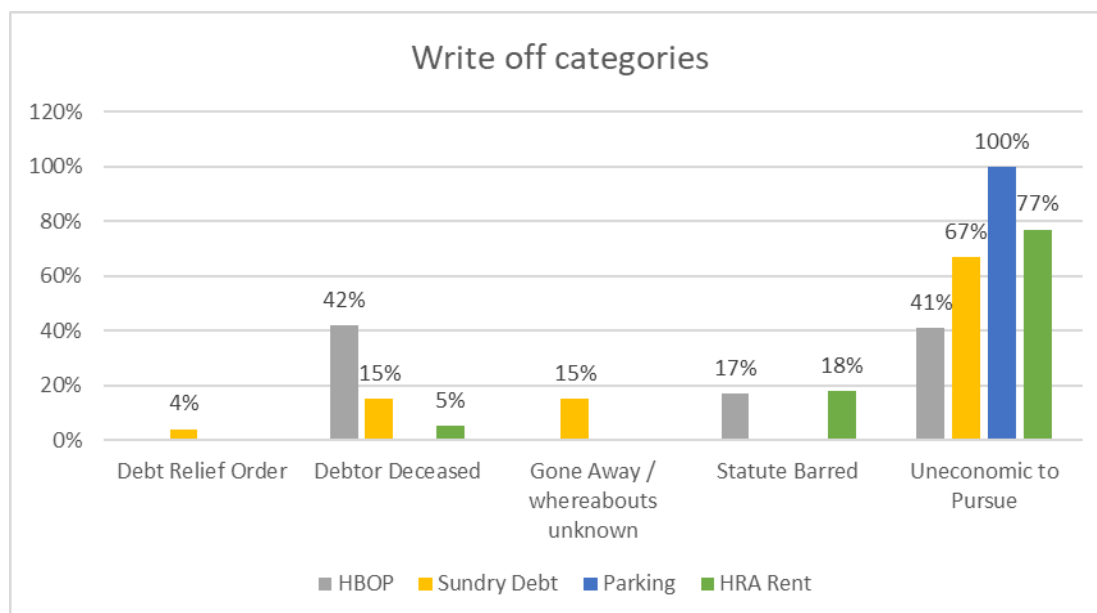
APPENDIX 6 – Debt Write off

Write off Summary Report - Quarter 4

- 1.1 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.
- 1.2 This quarterly report is for information purposes only, which details the debts that were submitted for write off for the Financial Period 1st January 2025 to 31st March 2025 (**Q4**). These relate to delinquent accounts where all forms of recovery action had been fully exhausted.
- 1.3 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.
- 1.4 The table below summarises the Q4 write off by service type, value and volume.

Quarter 4 Write Off, Financial Period 1st Jan 2025 - 31st Mar 2025						
	Under £50k £'000	Volume	Over £50k £'000	Volume	Total Value £'000	Total Volume
Council Tax	0	0	0	0	0	0
NNDR (Business Rates)	0	0	0	0	0	0
HBOP (Housing Benefit Overpayments)	43	24	0	0	43	24
HRA Rent	269	360	0	0	269	360
Leaseholder	0	0	0	0	0	0
Commercial Rent	0	0	0	0	0	0
Sundry Debt	34	26	67	1	101	27
Parking	9,081	45193	0	0	9,081	45,193
Total	9,426	45,603	67	1	9,493	45,604

- 1.5 There is one £50k case totalling £66,961.07 for Adult Social Care. The Council invoiced the client incorrectly for 5 years.
- 1.6 The category composition of the above write offs is shown below.



1.7 The cumulative write off totals for 2024-25 are as follows.

Write Off Summary, Financial Year 1st April 2024 - 31st March 2025						
	Under £50k £'000	Volume	Over £50k £'000	Volume	Total Value £'000	Total Volume
Council Tax	38	45	0	0	38	45
NNDR (Business Rates)	68	40	67	1	135	41
HBOP (Housing Benefit Overpayments)	217	176	0	0	217	176
HRA Rent	1,340	1184	0	0	1,340	1,184
Leaseholder	0	1	0	0	0	1
Commercial Rent	0	0	0	0	0	0
Sundry Debt	243	145	359	4	601	149
Parking	18,611	92,774	0	0	18,611	92,774
Total	20,517	94,365	426	5	20,942	94,370