

Revenue Outturn 2014/15

Variation
£'000

Leader and Chief Executive

Chief Executive's Office	19
AD Corporate Governance	(1,675)
Head of Policy and Business Management	(200)
Total Revenue variances - Leader and Chief Executive	(1,856)
Proposed Transfers to / from Reserves	1,225
Total Leader and Chief Executive after Proposed Transfer to/ From Reserves	(631)

Chief Operating Officer

Chief Operating Officer's Office	1,132
AD Finance	74
AD for Customer Services	2,238
AD for Human Resources	20
AD for Environmental Services and Community Safety	(3,454)
AD for Community Housing Services	(916)
AD for Corporate Programme Office	(881)
Total Revenue variances - Chief Operating Officer	(1,787)
Revenue Contribution to Capital	3,247
Proposed Transfers to / from Reserves	(265)
Total Chief Operating Officer after Proposed Transfer to/ From Reserves	1,196

Deputy Chief Executive

Deputy Chief Executive's Office	31
Director of Children's Services	4,595
Director of Adults Services	3,079
AD for Commissioning	(113)
AD for Schools and Learning	547
AD for Communications	(124)
Director for Public Health	105
Total Revenue variances - Deputy Chief Executive	8,120
Revenue Contribution to Capital	3
Proposed Transfers to / from Reserves	(144)
Total Deputy Chief Executive after Proposed Transfer to/ From Reserves and C/Fwd	7,979

Regeneration, Planning and Development

Director of Regeneration, Planning and Development	(74)
AD for Planning	(121)
AD for Regeneration	(33)
AD for Corporate Property and Major Projects	189
Programme Director - Tottenham	(252)
Total Revenue variances - Regeneration, Planning and Development	(291)
Revenue Contribution to Capital	147
Proposed Transfers to / from Reserves	44
Total Regeneration, Planning and Development after Proposed Transfer to/ From Reserves and C/Fwd	(100)

Dedicated Schools Grant

Director of Children's Services	223
AD Commissioning	(1,958)
AD Schools and Learning	340
Total Revenue variances - Dedicated Schools Grant	(1,395)
Proposed Transfers to / from Reserves	1,395
Total Dedicated Schools Grant after Proposed Transfer to/ From Reserves	0

Non Service Revenue

Non Service Revenue Account	(5,344)
Proposed Transfers to / from Reserves	(5,308)
	(10,652)

Total Revenue Outturn Variation (General Fund)

(2,209)

Housing Revenue Account

Managed Account	(737)
Retained Account	(9,372)
Total Revenue variances - Housing Revenue Account	(10,109)
Revenue Contribution to Capital	8,185
Proposed Transfers to / from Reserves	327
Total Housing Revenue Account after Proposed Transfer to/ From Reserves	(1,597)

APPENDIX 1a

Revenue Outturn 2014/15	Variation £000 £000	
Leader and Chief Executive		
Explanation of revenue variances		
Chief Executives Office		
Minor variances	19	
Sub-total Chief Executives Office		19
AD Corporate Governance		
Audit & Risk Management - there has been a change to accounting treatment this financial year which accounts for the bulk of this variance. As a result, £1,296k will be transferred to the insurance reserve as part of the year end adjustments leaving a minor variance in this area.	(1,197)	
Electoral Services - after a planned transfer to reserve of unspent government grant (£56k) there will be a minor under spend (£86k)	(142)	
Corporate Legal Services - the variation is due to over-achievement of income due to higher than planned caseload.	(258)	
Other minor variances	(78)	
Sub-total AD Corporate Governance		(1,675)
Head of Policy and Business Management		
The budget has underspent due to a restructure and subsequent delays in recruitment (£83k) and limited requirement to fund one-off projects during the year (£118k)	(201)	
Other minor variances	1	
Sub-total Head of Policy and Business Management		(200)
Total Revenue variances - Leader and Chief Executive		(1,856)
Leader and Chief Executive		
Proposed Transfer to / from Reserves		
Planned transfer to insurance reserve	1,297	
Planned transfer of unspent grant to service reserves: Local Democracy (£56k)	56	
Planned transfer from service reserves: Audit (£19k); Insurance (£109k)	(128)	
Total Proposed Transfers to / from Reserves:		1,225
Total Leader and Chief Executive after Proposed Transfer to/ From Reserves		
		(631)

Revenue Outturn 2014/15	Variation £000 £000	
Chief Operating Officer		
Explanation of revenue variances		
Chief Operating Officer's Office		
Customer Services Transformation Programme - this expenditure is fully funded from reserves which will be drawn down as part of the year end accounting entries	1,296	
Minor Variances	(164)	
Sub-total Chief Operating Officer's Office		1,132
AD Finance		
Minor Variances	74	
Sub-total AD Finance		74
AD for Customer Services		
Libraries & Culture - Over-spend on staffing largely due to additional and weekend opening hours and part year impact of an interim Head of Libraries (£214k), and the unachievement of commercial rental income (£43k) from HALS which will be resolved in 15/16	253	
Repayment of housing benefit (HB) grant following errors identified during the 13/14 grant audit (£443k); an increase in the bad debt provision to more closely align with prudent levels and acknowledged good practice (£633k); Discretionary Housing payments above grant funding (£280k) and an increase in ineligible HB payments and data cleanse activities (£590k). The service plan to draw down reserves to cover the retrospective impact of the 13/14 grant audit.	2,034	
Additionally over spending on staffing due to delayed service restructure and additional resource to manage the integration of customer services & libraries (£927k) offset by over achievement of court cost income (£524k), unspent Social Fund and New Burdens grants which will transfer to reserves for future use (£994k) and no requirement to spend the NNDR discretionary relief budget due to changes in legislation (£352k). The unspent grant will be transferred to reserves for draw down in future years, as set out below.		
Minor Variances	(49)	
Sub-total AD for Customer Services		2,238
AD for Human Resources		
Minor Variances	20	
Sub-total AD for Human Resources		20
AD for Environmental Services and Community Safety		
AD for Environmental Services & Community Safety - Legal fees overspend across the business unit (£95k) driven by a licensing and employment casework, other minor overspends (£19k)	114	
Single Front Line - the underspend reflects the Revenue Contribution to Capital set out below which will take place as part of the year end accounting entries. Other elements of the underspend were driven by increased parking income (£998k), staffing and running cost savings in the parking enforcement team (£247k), street lighting energy savings (£253k), offsetting additional costs arising from reactive street lighting works (£158k), bedding in the new nuisance vehicle contract (£115k), a shortfall in fixed penalty notice income (64k) and delays in the Neighbourhood Action Team restructure (£116k) that has now been completed.	(3,805)	
Additionally, the Council has had to fund the cost of redundancy payments (£553k) made by Veolia as a consequence of efficiency savings required by the Council and made to the waste management contract.		
Business Support - Staff savings and reduced commissioning of consultants as a result of lower procurement activity in year	(159)	
Direct Services - There was a Catering Service overspend as 17 schools opted out of the service during the financial year (£151k), other minor overspends across the Parks, Wolves Lane and Passenger Transport services (£120k)	271	
Community Safety - Staffing overspend within Mortuary and Coroners due to a reliance on agency staff to fill vacant posts (£83k), other minor variances (£23k)	106	
Other minor undespends across the business unit	20	
Sub-total AD for Environmental Services and Community Safety		(3,454)
AD for Community Housing Services		
The overspend relates to Temporary Accommodation costs largely due to rising rents and reduced benefit payments, the position is proposed to be balanced through the reserve request below.	352	
Housing Related Support - Under spend due to contract efficiencies and terminations ahead of savings in planned for 2015/16.	(1,268)	
Sub-total AD for Community Housing Services		(916)
AD for Corporate Programme Office		
This underspend is accounted for by (a) planned Revenue Contribution to Capital (£311k) identified separately below which will be adjusted as part of the year end accounting entries and (b) unspent Revenue Contribution to Capital (£498k) which will be transferred to the IT infrastructure reserve for draw down in future years. Use of the Revenue Contribution to Capital is carefully managed by internal officer Boards which ensure that decisions on investment are only made once a viable business plan is in place.	(881)	
Sub-total AD for Corporate Programme Office		(881)
Total Revenue variances - Chief Operating Officer		(1,787)

Appendix 1b

Revenue Outturn 2014/15	Variation	
	£000	£000
Chief Operating Officer		
Revenue Contribution to Capital		
Highways and Parking	2,525	
Leisure, parks	385	
OneSAP Procurement	26	
IT Evergreening	311	
Total Revenue Contribution to Capital		3,247
Proposed Transfer to / from Reserves		
Planned transfer from reserves to fund Customer Services Transformation Programme spend in 14/15	(1,296)	
Planned transfer from transformation reserve to fund agreed projects: Business Infrastructure Programme (£69k)	(69)	
Planned transfer to transformation reserve. The following spend has slipped so funds will be required during 2015/16: HR (£32k); Corporate Programme Office (£60k)	92	
Planned transfer to the IT Infrastructure Reserve of unspent Revenue Contribution to Capital (£498k) to fund future years' investments.	498	
Planned transfer from service reserve to cover the required repayment of 2013/14 Housing Benefit grant following errors identified during the grant audit (£443k) and additional court costs (£100k).	(543)	
Planned transfer of unspent grant in AD Customer and AD E&CS to service reserves: (£870k + £101k + £23k)	994	
Planned transfer of unspent grant and underspent revenue to service reserves to fund future expenditure	449	
Transfer from (DCLG - Welfare Reform Projects) - Release of reserves created to mitigate impact of Welfare Reform on Temporary Accommodation budget	(390)	
Total Proposed Transfers to / from Reserves:		(265)
Total Chief Operating Officer after Proposed Transfer to/ From Reserves		1,196

Revenue Outturn 2014/15	Variation	
	£000	£000
Deputy Chief Executive		
Explanation of revenue variances		
Deputy Chief Executives Office		
Recruitment costs for senior management - high level of in year activity.	31	
Sub-total Deputy Chief Executives Office		31
Director of Children's Services		
Quality Assurance and Reviewing service: £140k Staffing overspend from high levels of agency and some above establishment posts in part of the year, £40k advertising due to high level of recruitment activity.	180	
Early Help and Prevention Directors budgets: Underspend on Senior Management staffing due to part year vacancies	(100)	
Early Help and Prevention - Additional running costs across Early Help and Prevention including training, travel, consultancy and third party payments	60	
Youth Offending Services - underspends on staffing as a result of holding vacancies pending restructure and as part of management action to offset overspends.	(246)	
Troubled Families Grant - income received as part of national grant programme. Subject to carry forward request (see below.)	(407)	
Early Help Service - underspends on staffing from vacancies while service was being set up	(245)	
Safeguarding and Support - high levels of demand for support especially section 17 & children in need	108	
First Response Staffing - additional staff have been needed to cope with high levels of demand. In addition in the first half of the year there were more resources employed on a temporary basis to deal with backlogs	926	
Assistance to Children with No Recourse to Public Funds - in common with many other authorities we are experiencing high levels of demand for support. An action plan is now in place to ensure that cases are resolved more promptly reducing long term costs	956	
Assistance to Homeless Children and Families - this is support to families where there is no housing duty but the Council is required to ensure that Children are not affected by homelessness. This is another area where high levels of demand are being experienced.	430	
Support, services, subsistence and other payments to Children in Care and Young Adults - we have comparatively high numbers of Children in Care including older teenagers.	270	
Costs of Accommodations, Support and Other Services for Care Leavers and Young Adults . There is a statutory duty to provide support and services to all care leavers and Haringey has comparatively high numbers of eligible young people. In addition the costs of rent and support have been increasing and benefit changes have made it more difficult for young people to claim Housing Benefit.	490	
Costs of support and services to Unaccompanied Young People Seeking Asylum . Home Office Grant Funding is not meeting the full costs of providing services	223	
Looked After Children Placements . A savings target of £2.25m was taken in 2014-15 based on a safe reduction of LAC numbers through prevention and increased use of Adoption and Guardianship. However there was a delay in the impact of these actions on the LAC numbers which did not begin to fall until midway through the year.	1,770	
Adoption and Special Guardianship Orders - increasing numbers of these placements are leading to a short term cost.	223	
Fostering and Adoption - additional costs for the assessment of potential foster carers and inter-agency payments. An intensive recruitment effort has resulted in an increase in the numbers.	506	
Transport for Children with Special Educational Needs . A planned saving has not yet been achieved although there are plans to ensure its delivery in 2015-16.	224	
Haslemere Road - there were a number of staff related one off payments including backdating of a pay review and use of agency to cover long term absences.	240	
Other Support to Children with Additional Needs - there are overspends across the service relating to high demand and the lack of low cost alternatives on offer.	151	
Unused SEND Reform grant - this is funding provided to support implementation of the Children and Families Act. Due to staff not being recruited until late in the year some of the activity has been yet been carried out.	(302)	
Other Minor Variances incl. associated legal costs	(862)	
Sub-total Director of children's Services		4,595

Revenue Outturn 2014/15	Variation	
	£000	£000
Director of Adults Services		
Care Purchasing for Older People including Reablement. The service strategy is to maintain clients independence within the community for as long as possible. The budgetary provision has not kept pace with the number of clients the service has been supporting over a number of years. During the year the number of clients have reduced by 68 following a good practice review of low level need packages, however, not sufficiently to mitigate the full budget pressure.	1,495	
Care Purchasing for Adults with Mental Health Needs. The number of clients being supported has increased by 30 during 2014-15. The increased number of clients have primarily transitioned from children's services or as a result of re-assessment of continuing health care eligibility. Despite the increase in client numbers, the number of clients in residential and nursing placements have reduced with most new clients accessing community placements, mostly supported living.	530	
Care Purchasing for Adults with Learning Disabilities - The number of clients being supported has increased by 84 during 2014/15. The increased clients have primarily transitioned from children's services or as a result of re-assessment of continuing health care eligibility. Despite the increase in client numbers, the number of clients in residential and nursing placements is 6 with most new clients accessing community placements, mostly Day care and direct payments.	2,113	
Care Purchasing for Adults with Physical Disabilities. The number of people presenting themselves for services has been increasing in recent years as is the level of support required. This is due to a number of demographic and healthcare factors including increased rates of stroke survival, and levels of deprivation and long term conditions. The number of clients being supported has increased by 14 over 2014-15 of which 6 are residential and nursing placements.	514	
Care Purchasing for Other Working Age Adults (Sensory, etc) - The number of clients being supported have reduced by 6 during 2014-15. However the budgetary provision has not kept pace with the number of clients the service has been supporting over a number of years.	87	
Care Management and Assessment - Early in 2014-15 Adults Services agreed a management action plan including maintaining vacancies to support known budgetary pressure in care purchasing budgets. The underspend reflects the management action implemented to achieve this.	(495)	
Adaptations and Equipment - The service maintained a number of vacancies during the year and capitalised appropriate expenditure to a capital grant in order to maximise its use.	(412)	
Central Costs and Business Support - Adults Business support now provides a service across the Deputy CE portfolio and therefore cost have been shared across the relevant departments. In addition, the union recharge is lower than expected.	(75)	
Additional In Year Funding including Systems Resilience Funding and Better Care Fund A range of funding sources including Care Act Implementation, Section 256 (Health) Funding for 2013-14 and 2014-15 and release of a previous year's provision make up this underspend.	(644)	
In house Services - Reablement, Day Centres and Osborne Grove - The underspend in in-house services is primarily in relation to salaries. The Rapid response sitting service funded through Health funding underspent by £40k and improved rota management in the community reablement team, the day centres and Osborne Grove has managed salaries costs down.	(164)	
Bad Debt Provision - Adults Services aged debt has been increasing over the last few years. A new strategy has been agreed to enhance debt management, in particular in relation to cases referred for legal follow-up.	130	
Sub-total Director of Adults Services		3,079
AD for Commissioning		
Underspend on staffing in Children's commissioning due to vacant posts - new Joint CAMHS commissioner appointed late in the year	(113)	
Sub-total AD for Commissioning		(113)
AD for Schools and Learning		
Traded Services. A significant initiative during the year was the development of the traded service portal and the identification and recharging of services being provided to schools plus the removal of some unattainable income budgets. Areas where income surpluses were generated include CPD, Governor Support, the Professional Development Centre (PDC) and School Improvement	(116)	
Premature Retirement Compensation. The AD Schools and Learning has limited control over this budget which covers the redundancy cost of school based staff. The net cost is to be covered by a transfer from reserves.	488	
Looked After Children. Initiatives in this area have been helped by the significant increase in the Pupil Premium Grant for Looked After Children.	(51)	
ICT Managed Service Provision. This service is recharged to schools and returned a surplus. From 2015-16 schools will be charged directly for this.	(46)	
Playing for Success. This service was fully rechargeable to schools but did not generate sufficient income to cover costs and ceased during the year.	51	
Attendance and Welfare Service. A significant proportion (70%) of the overspend is due to the one-off backdating of single status payments and a continuing budgetary pressure on salaries made up the remainder. A reorganisation of education services is addressing the latter issue.	106	
Outstanding for All. This initiative will be funded from reserves.	93	
Minor Variances.	22	
Sub-total AD for Schools and Learning		547

Appendix 1c

Revenue Outturn 2014/15	Variation £000 £000	
AD for Communications		
Haringey People Purdah meant that we did not publish one planned issue of Haringey People. Some further newsletter activity was also not completed in 2014-15	(53)	
Other - including translation/interpretation	(71)	
Sub-total AD for Communications		(124)
Director for Public Health		
Sexual Health There was an overspend on the demand led budget for GUM clinic work; however this was offset by slippage and underspends across a range of other schemes	(173)	
NHS Health checks The demand in this area was lower than budgeted for.	(100)	
Smoking and Tobacco There were underspends on the pharmaceuticals/prescribing part of the budget which is demand led.	(70)	
Lifestyle Change and Anti Obesity - additional activity was commissioned in this priority area to be funded by underspends elsewhere and use of the Public Health reserve.	112	
Public Mental Health - additional activity was commissioned in this priority area to be funded by underspends elsewhere and use of the Public Health reserve.	119	
Prescribing The Director of Public Health came to an agreement with the local CCG to fund some prescribing costs for public health related activity.	210	
Other Minor Variances including £7k emergency planning (not funded from PH grant.)	7	
Sub-total Director for Public Health		105
Total Revenue variances - Deputy Chief Executive		8,120
Deputy Chief Executive		
Revenue Contribution to Capital		
Disabled Facilities Grant - Revenue Contribution to Capital	3	
Proposed Transfer to / from Reserves		3
Draw down from transformation reserve for Performance Team staff working on the Business Infrastructure Programme	(47)	
Draw down from Public Health Reserve for expenditure above budget	(97)	
Total Proposed Transfers to / from Reserves:		(144)
Total Deputy Chief Executive after Proposed Transfer to/ From Reserves and C/Fwd		7,979

Appendix 1d

Revenue Outturn 2014/15	£000	Variation £000
Regeneration, Planning and Development		
Explanation of revenue variances		
Director of Regeneration, Planning and Development		
Minor variations	(74)	
Sub-total Director of Regeneration, Planning and Development		(74)
AD for Planning		
Industrial Living project - due to the delays in the consultation process the project slipped. The variance will be subject to a carry forward request.	(186)	
Other minor Variances	65	
Sub-total AD for Planning		(121)
AD for Regeneration		
Minor Variances across the Business Unit	(33)	
Sub-total AD for Regeneration		(33)
AD for Corporate Property and Major Projects		
Shortfall in fee income from disposals	175	
Other Minor Variances	14	
Sub-total AD for Corporate Property and Major Projects		189
Programme Director - Tottenham		
Some minor slippage in projects and small delays in some elements of the programme	(252)	
Sub-total Programme Director - Tottenham		(252)
Total Revenue variances - Regeneration, Planning and Development		
		(291)
Regeneration, Planning and Development		
Revenue Contribution to Capital		
Growth on the High Road Projects	147	
Total Revenue Contribution to Capital		147
Proposed Transfer to / from Reserves		
Regeneration - transfer £43,843 to Solar PV reserve to fund interest charges	44	
Total Proposed Transfer to / from Reserves		44
Total Regeneration, Planning and Development after Proposed Transfer to/ From Reserves and C/Fwd		
		(100)

Revenue Outturn 2014/15	Variation £000 £000	
Non Service Revenue		
Explanation of revenue variances		
Treasury and Capital Financing		
The borrowing costs associated with the newly created Strategic Acquisitions Fund was not required in 2014/15. In addition the capital financing costs were lower than budgeted for because of the continuation of the Council's internal borrowing strategy and capital expenditure slippage also reduced the need for borrowing.	(3,800)	
Each year any PFI grant not required to meet the contractual PFI scheme costs is transferred to the Lifecycle Fund to support future years' expenditure.	(1,420)	
Sub-total Treasury and Capital Financing		(5,220)
Contingency and Miscellaneous Items		
The Council received a number of additional grants during the year which were held centrally as in many cases they supported activities that budgets had already been provided for. In addition the in-year review of items held on the balance sheet together with a specific programme to review historic balances relating to Council Tax resulted in a number of items being written back to the revenue account.	(3,488)	
This reflects the amount to be supported by the Collection Fund equalisation reserve, the transfer of which is show below.	8,112	
There has been no need to call on the Council's corporate contingency, also given that the agreed pay award was only effective from January 2015, there were also underspends against the centrally held pay inflation budget.	(4,619)	
Sub-total Contingency		5
Alexandra Palace		
There was a small under spend against the agreed budget to fund the operating deficit at the Trust. Given the significant regeneration facing the Trust over the medium term, it is proposed that this sum be transferred to reserves	(129)	
Sub-total Alexandra Palace		(129)
Total Revenue variances - Non Service Revenue		(5,344)
Non Service Revenue		
Proposed Transfer to / from Reserves		
Planned transfer of repayments into the Sustainable Investment Fund (SIF)	140	
Planned transfer to reserves for ONESAP project	97	
Planned transfer from Collection Fund Equalisation Reserve	(8,112)	
Planned transfer to the PFI Lifecycle Reserve	1,420	
Planned transfer to service reserve of Alexandra Palace underspend	128	
Unused draw down for Haringey 54k Programme	26	
Transfers to Service Reserves to fund the following in 2015/16		
Tottenham - Transfer to reserves requested to fund 3 projects not otherwise budgeted for in 2015-16, £20k for Northumberland Park Outdoor Gym, £40k for Bruce Grove Station works and £45k for DE feasibility studies	105	
Industrial Living project - Funding for this project was agreed by Cabinet in Feb 2014, some delays within the scheme have led to some slippage and therefore this carry forward request is required to enable the project to complete.	160	
Grant for supporting disadvantaged children in the early years - one-off grant to (a) prepare for the implementation of the Early Years Pupil Premium; and (b) to provide support to local settings as they set up and deliver integrated working on 2 year old	19	
Troubled Families Grant - this grant was received in advance of work undertaken. It is proposed to carry it forward into next year to fund the work of the Families First team (Haringey's local Troubled Families Programme.)	407	
SEN Reform Grant This is a one off grant from DfE to fund the set up costs for the reforms introduced by the Children and Families Act. Only part of this was achieved in 2014-15 and so it is proposed to carry the balance forward to complete the work next year.	302	
Total Proposed Transfers to / from Reserves:		(5,308)
Total Non Service Revenue after Proposed Transfer to/ From Reserves		(10,652)

Revenue Outturn 2014/15	Variation £000 £000	
Dedicated Schools Grant		
Explanation of revenue variances		
Director of Children's Services		
SEN Support Services. These are SEN services provided to schools by LA teams covering: Visual Impairment, Language Support, Hearing Impairment, Speech and Language Therapy and Autism Support. An underspend in the Language and Autism Support Teams due to vacancies offset an overspend in Speech and Language.	(51)	
Independent and Voluntary Schools. Historically this has been a difficult budget to control with a placement costing anything up to £350k. The overspend arises from additional and higher cost placements.	625	
Top-up Funding. This is funding provided to maintained schools and academies both in borough and out. It covers mainstream schools, special schools and special resource units. The underspend here helps offset the overspend on placements in independent and voluntary Schools	(125)	
Higher Education Top-up. The LA took on responsibility for funding SEN top-up for students aged 19-25 in September 2013. This is a difficult budget to predict and control due to uncertainties about the number and location of students and significant price inflation	375	
Contribution to Support Costs. Part of the agreed DSG contribution to corporate support costs.	(601)	
Sub-Total Director of Children Services		223
AD Commissioning		
Alternative Provision Commissioning. This is a newly created budget following the conversion of the Octagon to academy status. The underspend is one-off as alternative services are being developed.	(306)	
Two Year Old Funding. As in the previous year, the DfE funding for the Two Year Old Programme was based on estimated population rather than actual numbers. This funding will remain with the LA and be rolled forward to cover the enhanced hourly rate agreed by the Council after offsetting the over spends detailed below.	(2,373)	
Early Years Commissioned Services and Childcare Subsidy. Net overspend due to additional support for children funded through the childcare subsidy.	79	
Trajectory Funding. Projects to develop capacity to provide for two year olds. To be funded from reserves brought forward.	126	
PVI and Children Centre early Years Single Funding Formula. Increasing numbers led to an overspend against budget. This can be contained within the overall underspend on early years.	516	
Sub-Total AD Commissioning		(1,958)
AD for Schools and Learning		
Alternative Provision. There was an underspend at Simmons House Hospital School pending recruitment and a small credit in respect of The Octagon.	(26)	
Early Years Quality and Improvement Team. Staff vacancies have led to an underspend in this area.	(72)	
The Tuition Centre. This is now classed as a school under the School and Early Years Finance Regulations and the underspend will roll forward as part of the Schools Reserve.	(54)	
Traded Services. A significant initiative during the year was the development of the traded service portal and the identification and recharging of services being provided to schools	(625)	
Individual Schools. This is a mixture of school budget shares for maintained schools, centrally retained contingencies, and funding for academies for the Early Years Single Funding Formula. Elements of this will be funded from the brought forward non-schools DSG Reserve.	1,149	
Admission and School Organisation. A reorganisation of school services incorporated the alternative provision management budget (following the conversion of the Octagon to academy status) in this area where vacant posts led to an underspend.	(32)	
Sub Total AD Schools and Learning		340
Total Revenue variances - Dedicated Schools Grant		(1,395)
Dedicated Schools Grant		
Proposed Transfer to / from Reserves		
Transfer 1 -From Schools Reserve	(37)	
Transfer 2 - To Non-School DSG Reserve.	432	
Transfer 3 - Provision for the funding of agreed overheads.	1,000	
Total Proposed Transfers to / from Reserves:		1,395
Total Dedicated Schools Grant after Proposed Transfer to/ From Reserves		0

APPENDIX 1g

Revenue Outturn 2014/15	Variation	
	£000	£000
Housing Revenue Account		
Explanation of revenue variances		
Managed Account		
Rental Income below budget due to numbers of properties sold under Right to Buy	171	
Leasehold Service Charge - under recovery due to the lower than anticipated capital works recoverable due to the late start of the Capital Programme	676	
Under recovery of district heating (is offset by the lower than anticipated energy costs)	148	
Reduction due to lower water rates (is offset by lower costs to Thames Water)	182	
Lower water rates and energy costs	(169)	
Bad Debt Provision - Level of bad debt expected due to Welfare Reform did not materialise	(1,745)	
Sub-total Managed Account		(737)
Retained Account		
Transfer of Company Account surplus	(1,210)	
Recharges from Tottenham Team budget less than assumed	(193)	
Additional income for cost of processing increased Right to Buy applications (£300k), reduced voids leading to reduced need to offset empty property Council Tax costs centrally (300k), other minor variances.	(962)	
On-going lower than budgeted interest rates and the product of the Council's internal borrowing strategy has led to significantly lower capital financing costs for the HRA	(6,997)	
Other Minor Variances	(10)	
Sub-total Retained Account		(9,372)
Total Revenue variances - Housing Revenue Account		(10,109)
Housing Revenue Account		
Revenue Contribution to Capital Expenditure		
RCCO	8,185	
Total Revenue Contribution to Capital Expenditure		8,185
Proposed Transfer to / from Reserves		
Contribution to Pension Reserve	327	
Total Proposed Transfers to / from Reserves:		327
Total Housing Revenue Account after Proposed Transfer to/ From Reserves		(1,597)

APPENDIX 2

Capital Outturn 2014/15	Variation	
	£000	£000
General Fund		
Explanation of Capital variances		
Chief Operating Officer		
ECS		
Corporate Management of Property - A number of planned energy improvement works to be completed as part of the Re-Fit programme have been delayed and will be completed in 2015-16 in line with a revised programme.	(339)	
Highway schemes: Minor variance on a £4.5m programme due to committed schemes not completed in year as a result of contractor capacity issues	(136)	
Section 106 Scheme: Variance as a result of slippage in schemes due to contractor capacity issues	(472)	
TfL Principal Road Maintenance: Planned underspend of the TfL allocation to facilitate LBH's contribution to the TfL Gytratory project arrangement as agreed and set out by TfL	(150)	
Leisure Externalisation - Delays in the completion of the project caused by slower than expected progress by the contractor and additional specification requirements. No carry-forward as remaining works will not be commenced until after 2015-16.	(188)	
Recreation Projects: Bruce Castle scheme slippage (£154k). A Consultant review has been completed with options for accessing HLF and other funding; Further work delayed until corporate approach is confirmed in respect of funding and regeneration approach.	(203)	
Information Technology:- Slippage on IT spend as a direct impact of slippage and rescheduling of projects within the ever greening programme. IT expenditure will be required in 2015-16. There is a high number of IT projects against corporate and transformation programmes.	(461)	
Customer Services - The spend on the Customer Services Transformation programme during 2014-15 has all been revenue in nature (£1,296k). This programme is funded from reserves and appropriate draw down of funds to match expenditure will be undertaken for the remaining elements of the programme.	(2,000)	
Ever Greening - Slippage on this scheme is as a result of extended design and procurement timescales, the implementation phase of Evergreening projects has been re-scheduled. Spend is due early FY2015.	(487)	
Energy Efficiency Programme - the programme was delayed due to technical issues associated with the design of the Free Cooking solution and late delivery of the lighting stock from Europe. However, the programme is now fully underway.	(925)	
OneSAP (Cross Directorate) - this programme is now substantially complete with some minor residuals to be funded in 2015-16..	(624)	
Adhoc Minor variances - (electoral registration £5k, Alexandra Palace £66k)	(71)	
Other Minor variances	31	
Sub-total Chief Operating Officer		(6,025)
Regeneration, Planning & Development		
Smart Working Programme - The programme has completed with an under spend of £420k. Residual commitments of £120k will be paid for in 2015-16.	(540)	
Other Accommodation Strategy budgets relating to replacement of Civic Centre functions and costs of disposals were not required.	(200)	
Hornsey Town Hall - under spend due to Business Case review of future options	(261)	
Marcus Garvey Library - early design work to progress and inform the project to improve customer service provision was undertaken in 2014-15. The budget for this project was approved by Cabinet in March 2015 for 2015-16 expenditure.	101	
Ashley Road/Marsh Lane Depot re-location. Early design work to progress and inform the project to relocate the existing Ashley Road depot to Marsh Lane was undertaken in 2014-15. The budget for this project was approved by Cabinet in March 2015 for 2015-16 expenditure.	114	
Technopark. The unspent budget relates to vacant possession costs which have yet to be paid out.	(123)	
Green Lanes (OLF). The works to the railway bridge at Green Lanes have been delayed and will be completed in 2015-16.	(277)	
Western Road recycling centre - The project has overspent the agreed budget due to delays and additional unforeseen costs. However, these additional costs should be recoverable from North London Waste Authority once the final project accounts have been settled.	153	
Alexandra Palace Landscaping - Project to improve the East West route currently in contract; contract letting delay has lead to slippage.	(117)	
Tottenham Regeneration Master planning - required to support Tottenham Hale housing zone bid; some anticipated costs charged against revenue budgets	(390)	
Growth on the High Road - Holcombe Market. Delays have occurred to this project due to the need to negotiate with adjacent landholders and re-design delays have been incurred to deal with utilities diversions. The project is expected to complete in 2015.	(325)	
West Green Tropical Park - minor slippage on this project.	(70)	
Low Carbon Zones - budget reserved for work on district heating and retro fit co-operative	(243)	
Minor under/overspends on other projects under £50k	10	
Sub-total Regeneration, Planning and Development		(2,168)

APPENDIX 2

Capital Outturn 2014/15	Variation	
	£000	£000
Children's Services		
Hornsey School for Girls - The project to replace the sports hall roof has completed under budget.	(44)	
Bad weather has delayed a project to improve the sports pitch drainage at Fortismere School. The project will complete in 2015-16 and the budget will need to be carried forward.	(88)	
Broadwater Farm ILC. The project has now closed and the residual budget is not required.	(277)	
Rhodes Primary expansion Phase 1 & 2. The project has now closed and the residual budget is not required.	(201)	
Rhodes Primary expansion Phase 3. The project has now completed but final costs are still to come through following settlement of the final account.	(182)	
Rhodes Avenue Contract Resolution - This budget is reserved to cover the legal costs of resolving issues on Phases 1 and 2 of the Rhodes expansion contract.	(170)	
Kitchen works to support free infant school meals. Grant contributions have been agreed for various schools to improve their kitchen and dining facilities. A number of schools have yet to complete works in order to draw down these funds.	(219)	
The full contingency budget for temporary school expansions was not required.	(281)	
The project to expand Welbourne School has completed under budget.	(518)	
The full budget for future permanent expansions was not used in 2014-15 pending the completion of further consultations.	(128)	
The full budget for St James expansion was not used as the original proposed expansion was not progressed following consultation.	(491)	
Various projects to provide additional 2 year old places are being progressed. Two projects at Stamford Hill and Ilse Amlot centre have required more time to progress than originally planned.	(327)	
Proposals to rewire 2 primary schools have been postponed due to capacity issues.	(572)	
Contingency for reactive maintenance repairs was not required in the current year.	(318)	
Roof works are progressing at Coldfall and Tiverton schools. However 2 further proposed projects are delayed pending a review of value for money and overall costs, leading to an under spend in 2014-15.	(160)	
Carer Home adaptations. This budget is demand led, and only one grant payment came forward for approval in 2014-15, resulting in an under spend.	(139)	
The budget for programme delivery has under spent. This is due to the reduced overall size of programme during the current year.	(402)	
The programme risk contingency was not required in 2014-15 and will be carried forward.	(1,890)	
Sub-total Children's Services Programme		(6,407)
Adult's Services		
Community Capacity Grant - Although additional CCG was available in 2014/15 this was not added to the budget, although it is available to finance this expenditure.	273	
Aids and Adaptations - The demand for adaptations on Council stock was higher than anticipated during the financial year in contrast to the significant underspend for private homes funded by the DFG grant.	76	
Disabled Facilities Grant (DFG) - facilities adaptations to private homes to enable vulnerable social care clients to remain independent for as long as possible. In 2014-15 there was a lower than projected take-up by private householders resulting in an underspend.	(679)	
Sub-total Adult's Services Programme		(330)
Housing		
Private Sector Housing - Spend on Empty Property Grant recovered from the GLA	63	
Housing combined with new work - Works delayed due to challenges with the mobilisation of the new major works framework. Request to carry forward the budget	(433)	
Housing New Build Programme - delay in the Implementation of the new build programme. Requested budget to be carried forward.	(4,760)	
CPO's - No properties processed for CPO in 2014/15	(500)	
Sub-total Housing		(5,630)
Public Health		
Public Health England provided capital grant to the Council in support of HAGA Alcohol Service in providing and refurbishing an Enterprise Cafe as part of their Alcohol Misuse rehabilitation services. There were unexpected delays in HAGA being able to sign the lease for the subject building which caused a slippage to the works schedule for this external project. The funding will be utilised by this project in 2015/16.	(29)	
Sub-total Public Health		(29)
Total Capital variances - General Fund		(20,589)

APPENDIX 2

Capital Outturn 2014/15	Variation	
	£000	£000
Housing Revenue Account		
Capital Variances		
Housing Estate Improvement: - including Estate Roads & Pavements	151	
Planned Preventative Maintenance - Works to start on site spring 2015 to avoid winter working. Requested budget to be carried forward	(1,578)	
Housing Structural Works - Fewer than expected calls on the budget which is demand led	(118)	
Housing Extensive Void Works - Fewer than expected calls on the budget which is demand led	(437)	
Stock Survey - The project was delayed and will be completed next year. A request to carry forward the under spend is made.	(140)	
Boiler Replacement - Fewer than expected calls on the budget which is demand led	(1,130)	
Capitalised Voids Works - This is a demand led budget, there were additional calls to turn around void properties for rental.	145	
Decent Homes: - Due to the under performance of the Contractors and the Compliance teams the programme is subject to slippage. The funding is requested to be carried forward.	(11,494)	
Mechanical & Electrical Works - Works delayed due to challenges with the mobilisation of the new major works framework	(2,614)	
Fire Protection Work - Delay due to the re-design of the sprinkler system to be installed at Campbell Court	(123)	
Supported Living Scheme - Extra scheme was added to the project leading to delays.	(110)	
Security/CCTV - Scheme delayed as framework contractors gave priority to Decent Homes work. A request to carry forward the underspend has been made.	(200)	
Internal Communal Flooring - Scheme delayed as framework contractors gave priority to the Decent Homes programme. A request to carry forward underspend has been made.	(200)	
Minor under/overspends on other projects under £50k	(121)	
Total Capital variances - Housing Revenue Account		(17,969)

APPENDIX 3

Capital Carry Forward Requests Outturn 2014/15		Variation	
		£000	£000
General Fund			
Requests for Capital Carry Forward			
Chief Operating officer			
ECS			
Corporate Management of Property:- The request is to carry forward this budget to complete the delayed energy improvement works through the Re-Fit programme (£93k) and remainder to address the high priority repair improvements in line with the condition assessments, now due by October 2015.		339	
Highway schemes: Elements of 2014-15 planned programme where spend will occur in 2015-16		136	
Section 106 schemes: 2014-15 slipped works, planned programme spend will occur in 2015-16		472	
Section 278 schemes: 2014-15 slippage works, programme will occur in 2015-16		49	
Priory Park - Tennis court refurbishment landscaping works - the works are part of a contractual commitment to the external funders and could not be completed within the last financial year due to the need for the ground to settle prior to commencement of the landscaping portion of the scheme. The landscaping works are £25k and the remaining £5k is retention payment.		30	
Bruce Castle - Consultant review completed with options for accessing HLF and other funding; work delayed until corporate approach is confirmed in respect to funding and regeneration approaches and a Programme Manager needs to be appointed to deliver requirements.		154	
Information Technology:- 2014-15 Slippage on IT spend was as direct impact of slippage and rescheduling of projects within the evergreening programme. IT works to support the Evergreening schemes will occur in 15/16 plus spend in relation to corporate IT initiatives to support the digital strategy and Smart working will also occur in this financial year.		461	
Customer Services - the 2014-15 slippage on this programme was largely due to delays in the tender process. The contract has now been let and the Council is committed to incurring expenditure, expected early 2015-16.		704	
Ever Greening - 2014-15 slipped works implementation phase of Evergreening projects has been re-scheduled to spend in 2015-16.		487	
Energy Efficiency Programme - this funding is fully committed now and spend is expected to complete within the first 6 months of 2015-16		925	
Electoral Registration - This scheme continues into 2015-16 and has conditions that stipulate funding must be used for the purposes of electoral transformation programme only.		5	
Alexandra Palace - this spend is fully committed and projects are expected to complete within the first quarter of 2015-16		66	
Sub-total Chief Operating Officer			3,828
Regeneration, Planning & Development			
Accommodation Strategy/Smart Working Programme - Budget required to cover residual commitments and a new phase of Accommodation Strategy to deal with set up of the Shared Service Centre and achieving vacant possession of surplus office accommodation.		540	
Hornsey Town Hall - the carry forward of unspent budget for the HTH project is requested to fund an options appraisal on retention of Mountview Theatre Academy in a Wood Green location and to support the procurement of a new partner for the HTH project.		261	
Technopark. The unspent budget relates to vacant possession costs which have yet to be paid out.		123	
Green Lanes (OLF). Budget required to complete committed scheme.		277	
Alexandra Palace Landscaping - Budget required to fund existing commitments		117	
Tottenham Regeneration Masterplanning. Budget is required to cover planned commitments		390	
Growth on the High Road - Holcombe Market. Budget is required to complete the project.		325	
West Green Tropical Park - budget required to complete committed project		70	
Low Carbon Zones - budget reserved for work on district heating		243	
Sub-total Regeneration, Planning and Development			2,346

APPENDIX 3

Capital Carry Forward Requests Outturn 2014/15		Variation	
		£000	£000
Children's Services			
Bad weather has delayed a project to improve the sports pitch drainage at Fortismere School. The project will complete in 15/16 and the budget will need to be carried forward.	88		
Rhodes Primary expansion Phase 3. The project has now completed but final costs are still to come through following settlement of the final account.	182		
Rhodes Avenue Contract Resolution - This budget is reserved to cover the legal costs of resolving issues on Phases 1 and 2 of the Rhodes expansion contract.	170		
Kitchen works to support free infant school meals. Grant contributions have been agreed for various schools to improve their kitchen and dining facilities. A number of schools have yet to complete works in order to draw down these funds.	219		
Various projects to provide additional 2 year old places are being progressed. Two projects at Stamford Hill and Ilse Amlot centre have required more time to progress than originally planned.	327		
The programme risk contingency was not required in 14/15 and will be carried forward.	1,890		
Sub-total Children's Services Programme			2,876
Adult's Services			
Department of Health allocates the Community Capacity Grant to local authorities, providing capital funding to support development in three key areas: personalisation, reform and efficiency. A number of projects, mainly the development of Mosaic for charging and deferred payment and Haricare development requirements of the Care Act slipped during the year.	181		
Sub-total Adult's Services Programme			181
Total Capital carry forward requests - General Fund			9,231
Housing Revenue Account			
Capital carry forward requests			
Stock Survey: To cover contractual commitments to complete the survey work	140		
Mechanical & Electrical Works: Works delayed due to challenges with mobilisation of new framework. Carry forward required to cover contractual commitments from 2014/15	2,575		
Security/CCTV: Works delayed due to challenges with the mobilisation of the new major works framework. Carry forward required to cover contractual commitments from 2014/15	200		
Internal Communal Flooring: Works delayed due to challenges with the mobilisation of the new major works framework. Carry forward required to cover contractual commitments from 2014/15	200		
Decent Homes: Works delayed due to challenges with mobilisation of new framework. Carry forward required to continue works agreed in Leaders signing of 2013.	2,014		
Housing New Build Programme: Delay in the Implementation of the new build programme	4,760		
Housing Combined with New Work Programme: Works delayed due to challenges with the mobilisation of the new framework for the conversion of properties	433		
Total Capital carry forward requests - Housing Revenue Account			10,322