



## London Borough of Enfield

<b>Report Title</b>	<b>2023/24 Revenue Provisional Outturn Report</b>
<b>Report to</b>	Cabinet
<b>Date of Meeting</b>	11 <sup>th</sup> September 2024
<b>Cabinet Member</b>	Cllr Leaver
<b>Executive Director / Director</b>	Fay Hammond – Executive Director, Resources Annette Trigg – Finance Director, Corporate Finance
<b>Report Author</b>	Annette Trigg – Finance Director, Corporate Finance
<b>Ward(s) affected</b>	All
<b>Key Decision Number</b>	Non-key
<b>Classification</b>	Part 1 Public
<b>Reason for exemption</b>	N/A

### Purpose of Report

1. The report sets out the Council's revenue provisional outturn position compared to the budget for 2023/24. It also provides an update on the budgeted savings for 2023/24, collection fund performance, the Dedicated Schools Grant provisional outturn and impact on earmarked reserves balances.
2. Each year the Council sets out a plan for how it intends to make use of the ability to use capital receipts in a flexible manner to fund qualifying revenue expenditure, and then must submit this plan to DLUHC. For 2023/24 this formed part of the budget setting report approved in February 2023, with an extract and explanation submitted to DLUHC. The council can change this plan during the year, but the changes need to be approved and then resubmitted to DLUHC. This report sets out the proposed changes to the 2023/24 plan and requests approval of these changes.

## Recommendations

3. Cabinet is requested to note/approve the following:
  - a. An adverse variance at outturn of £39.4m is reported in respect of financial year 2023/24.
  - b. 2023/24 progress on savings set in the original 2023/24 budget as laid out in Appendices B and C, with a shortfall in delivery in-year of £3.4m.
  - c. The impact of the forecast on the reserves balances as set out in paragraphs 126-132/Table 5 and the consequences this has for longer-term financial resilience.
  - d. The in-year net underspend for Dedicated Schools Grant of £0.5m, £1.3m Early Years underspend offset by an overspend of £0.8m for High Needs cost pressures leading to a cumulative deficit of £14.752m.
  - e. Recommend to Council to approve the use of an additional £4.9m to fund Revenue expenditure, using the Flexible use of Capital Receipts (FUCR), bringing the total value of expenditure funded by FUCR to £7.1m for 2023/24 as set out in the revised schedule of projects in Appendix G.
  - f. Note that the Annual Internal Audit opinion was there is Reasonable Assurance on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control. (See paragraph 6).

## Background and Options

4. On 23 February 2023, the 2023/24 budget was set by full Council. Savings of £12.782m and income generation plans of £2.974m were agreed for the coming year. In addition to this, £45.956m of growth was included to reflect the demographic, inflationary, investment and capital financing needs of the council.
5. The budget covers the day-to-day operational expenditure and income of the Council and is funded from a combination of government grants, council tax and business rates income, as well as to a limited extent fees and charges and reserves drawdowns. Note that the agreed original budget included £3m contingency for unforeseen inflationary and demographic pressures.
6. The Public Sector Internal Audit Standards require the Head of Internal Audit to deliver an annual internal audit opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control. At Enfield this is achieved through a risk-based plan of work agreed with management and approved by the General Purposes Committee. The Head of Internal Audit presented the 2023/24 Annual Internal Audit Report to the General Purposes Committee on 24 July 2024 which stated that, in her opinion, there was Reasonable assurance that material risks, which could impact upon the achievement of the Council's services or objectives, were being identified and managed effectively.

7. This report is set out as follows:
  - i. [2023/24 Revenue Outturn – executive summary and overview](#)
  - ii. [2023/24 Revenue Outturn – variance commentary by Department](#)
  - iii. [Collection fund for council tax and business rates](#)
  - iv. [Update on 2023/24 savings delivered](#)
  - v. [Dedicated schools grant outturn](#)
  - vi. [Outturn reserve balances](#)

### **Relevance to Council Plans and Strategies**

8. This is a critical report for updating both members and officers on the council's financial resilience, which is one of the five principles in the Council Plan framework.
9. The report may also bring to light how the council has used its limited resources to deliver the Council Plan priorities in the projection through to March 2024. These priorities are:
  - a. Clean and green places
  - b. Strong, healthy and safe communities
  - c. Thriving children and young people
  - d. More and better homes
  - e. An economy that works for everyone
10. The budget for 2023/24 was set as part of the Medium-Term Financial Strategy endorsed by Council in February 2023.

### **Financial Implications**

#### **Executive Summary – 2023/24 Revenue Outturn**

11. The financial position for 2023/24 has been even more challenging than the previous year with the largest area of pressure arising from the continued growth in the cost of supporting households needing temporary accommodation. The overspend reported in the 2022/23 outturn of £21.186m (see item 11 of the Cabinet meeting held on 13 September 2023) included a significant proportion of ongoing pressures, some of which were addressed through growth added into the 2023/24 budget, but some of which continued have driven overspends in the current year.
12. Overall, the overspend for 2023/24 against the base £287m General Fund budget is £39.4m. The service departments have broadly remained in line with that previously reported with Temporary Accommodation service representing £17.4m. However, since period 8, two additional financial challenges have emerged. Firstly, a reassessment of the Dedicated Schools Grant has led to £2.2m being allocated to the General Fund, triggered by a directive received from the Department for Education (DfE). Secondly, there is an increasing material discrepancy between the housing benefit subsidy level and the amount that can be reclaimed from the

government. There is an action plan in progress to use all the levers available to reduce this cost pressure.

13. To address these further cost pressures and maintain the level of reserves a review has been undertaken to maximise the ability to flexibly use capital receipts.
14. Consequently, the risk reserves held by the council have reduced significantly. However, the Council has concluded the financial year 2023/24 with a Section 151 balance of £14.4m, a £3.5m risk reserve and created a £10m earmarked for Temporary Accommodation. The position at the end of March 2023 (excluding HRA, Schools, Insurance and General Fund reserves) was a balance of £83.6m, this balance has reduced to £56.9m at the end of March 2024.
15. An overview of the variances by department is set out below, with further detail set out in **Appendix A**:

**Table 1: Summary of 2023/24 Forecast Variances**

Department	Net Budget £ms	Outturn £ms	Variance £ms
Adult Social Care & Public Health	98.400	97.020	(1.380)
Children & Families	52.571	57.113	4.542
Education	4.424	7.333	2.909
Housing & Regeneration	7.437	26.004	18.567
Environment & Communities	36.730	39.871	3.141
Resources	33.246	39.107	5.861
Chief Executive	10.360	10.021	(0.339)
<b>Service Net Costs</b>	<b>243.168</b>	<b>276.469</b>	<b>33.301</b>
Corporate Expenses	41.937	44.811	2.874
Housing Benefit	(1.163)	5.669	6.832
<b>Net Expenditure</b>	<b>40.774</b>	<b>50.480</b>	<b>9.706</b>
Expenditure financed by:			
Business Rates	(111.567)	(112.044)	(0.477)
Council Tax	(149.144)	(149.144)	-
Other non-ring-fenced Gov. Grants	(26.231)	(26.344)	(0.113)
<b>General Fund Financing</b>	<b>(286.942)</b>	<b>(287.532)</b>	<b>(0.590)</b>
Contingency	3.000	0.000	(3.000)
Risk Reserve	-	(39.417)	(39.417)
<b>Final Outturn Position</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

NB: Budgets shown in Table 1 are controllable departmental budgets excluding capital and asset impairment charges, which are not directly controlled by departments.

16. The Savings Tracker can be found in Appendix B (in overview) and Appendix C (in detail by Department by proposal). Of the overall target of £15.8m, £3.4m has been identified as either deferred to a later year (£2.7m) or unachievable (£0.7m). This has already been reflected

17. The table below sets out the key variance drivers and themes affecting the outturn forecast for the year by department:

**Table 2: Net Variance and Key Themes**

Department	Net Variance (£m)	Key Themes
People – Adult Social Care & Public Health	(1.380)	<p>a. Overall ASC (excluding Public Health) reporting a favourable variance of £1.376m. However, two Medium-Term Financial Plan (MTFP) savings of £0.113m and £0.104m have been unavoidably deferred.</p> <p>b. ASC pressures are offset by increased fees and charges income, improved shared care costs with partners, grant maximisation and service efficiencies. Some £6.050m of these offsets are non-recurrent in nature.</p> <p>c. PH is contributing an additional one-off £0.5m towards PH activities across Children's &amp; Families.</p>
People – Children's & Families	4.542	<p>d. £5.982m overspend on Looked After Children, of which External Care Purchasing £5.048m is due to increased demand and delays to savings from children's homes; £0.245m on UASC/former UASC.</p> <p>e. Disabled Children's service £0.259m overspend on client budgets due to increased demand.</p> <p>f. Other net various underspend totalling £0.363m</p> <p>g. £1.3 m drawn from reserves to mitigate overspend reducing variance to £4.542m net adverse variance.</p>
People - Education	2.909	<p>h. The overspend of £2.909m in part relates to a review of DSG funding allocations as required by the Department of Education. The review resulted in £1.8m of Education Services expenditure transferring to General Fund. Another £0.4m in the wider Council Services has also moved to general fund from DSG funding.</p> <p>i. The impact of this has reduced the P8 forecast DSG overspend from £2.660m to a net underspend of £0.483m..</p> <p>j. Other overspends include; £0.500m SEN staffing costs, £0.111m Education Psychology, £0.116m additional property maintenance and council tax costs for vacant caretakers houses, Education PFI costs £0.119m School Improvement staffing costs £0.086m, Admissions Service staffing costs £0.073m</p> <p>k. DSG the had an overspend for High Needs costs of £0.779m and an underspend for Early Years of £1.263m, this predominantly relates to the lower take up of 2, 3 and 4 year olds places, resulting in a net DSG underspend of £0.483m cumulative DSG deficit of £14.752. m.</p>
Housing	18.567	<p>l. £17.347m due to TA, of which £16.598m on cost of properties/hotels, HB subsidy loss over by £1.654m, £0.396m incentives, £0.952 nomination fees, running costs £0.508m, other variance costs £0.857m and HGL SLA £0.689m offset by £1m HSF, £0.992m additional refugee</p>

Department	Net Variance (£m)	Key Themes
		grant and additional £2.2m Homelessness Prevention Grant. There was also a transfer from Reserves of £0.115m. £1.145m due to NRPF properties where both the number of units and their cost has increased substantially.
Environment & Communities	3.141	<p>n. Environment &amp; Street Scene £2.625m adverse variance,)</p> <p>o. Leisure, Parks &amp; Culture £0.748m adverse variance, mainly due to GLL.</p> <p>p. Planning &amp; Growth £0.356m net adverse variance</p> <p>q. Customer &amp; Communications £0.452m favourable variance from across all the services in the division</p> <p>r. Exec and Corporate Strategy £0.136m favourable variance, which is related to vacant posts.</p>
Resources	5.861	<p>s. Digital Services £2.9m overspend is due to planned project expenditure not being applied to capital budgets as originally planned. Additional pressures mainly on contracts and unachievable savings on CRM.</p> <p>t. Property - £3.2m reactive maintenance and servicing (R&amp;M), plus due to income shortfall on investment and operational properties.</p> <p>u. £0.4m deferred saving on bringing the Bailiff Enforcement team in-house.</p> <p>v. Other budget savings; Financial Assessments team (£0.2m), Exchequer Services (£0.4m); leaving a net overspend variance of £5.9m.</p>
Chief Executive	(0.339)	<p>w. Legal Service overspend of £0.1m – driven by the volume of caseloads for safeguarding and external fees higher costs have been absorbed fully by Internal Audit &amp; Insurance revenue budget savings. The P12 position across Law &amp; Governance is an overall saving of (£0.4m).</p> <p>x. Meridian Water is reporting a budgeted shortfall in rental income of £0.3m.</p> <p>y. Other net underspends of (£0.2m) are due mainly to holding vacant posts and a reduction on other planned activity.</p>
Corporate	6.116	<p>z. Pay awards anticipated to exceed provision by £3.3m, adverse variance.</p> <p>aa. Capital financing impact from MRP, interest and treasury management charges £2.9m, favourable variance.</p> <p>bb. Technical adjustment to reflect a stricter approach to capitalisation of costs £2.1m, adverse variance.</p> <p>cc. £0.7m forecast pressure in energy and business rates for Council buildings, adverse variance.</p> <p>dd. Offset by Corporate Contingency £3m released plus £0.9m lower concessionary fares, favourable variance.</p>

Department	Net Variance (£m)	Key Themes
		<p>ee. Income for court costs forecast to exceed budget by £0.9m favourable variance.</p> <p>ff. Other minor variances totalling £0.6m, favourable variance.</p> <p>gg. Housing Benefit Subsidy £6.8m adverse variance.</p> <p>hh. The sundry bad debt provision which includes Adult Social Care debt has had to be topped up by £2m more than budgeted.</p>

## 2023/24 Revenue Forecast – Departmental Commentary

### People – Departmental Overview

18. The People Department represents a significant proportion of the Council's overall service expenditure with an aggregate net budget of some £155m out of the total £287m net expenditure budget. It comprises Adult Social Care, Public Health, Children's Social Care and Education.
19. The departments outturn is a gross overspend of £6.059m. The details of which are explained in the sections below (paragraphs 21 to 60).

### People – Adult Social Care

20. The directorate outturn is £96.470m, resulting in an overall favourable net variance of £1.322m against the budget of £97.792m.
21. Although the directorate's position is favourable, the services has experienced a significant increase in demographic and inflationary pressures. The underlying overspend stands at £6.249m. This has been offset by exceeding the expected income from fees and charges, improved allocation of shared care costs with health partners, and an increase in grant income from various sources. However, up to £6.050m of this mitigation is temporary for the fiscal year 2023/24 or is projected to decrease in 2024/25. These factors will be closely monitored during the 2024/25 budget review to ensure the directorate's financial health remains stable.
22. The Customer Pathway, which includes services for Older People and Physical Disabilities and associated internal care homes and day care units, is reporting a £5.450m overspend. This is attributed to demographic and inflationary pressures experienced within the year, coupled with charges from the previous year that have been accounted for in the current fiscal year.
23. Learning Difficulties (LD) is showing an overspend of £3.107m reflecting an overall increase in demand for the service coupled with an increase in the average costs of packages driven by an increase in client acuity and also inflationary pressures.
24. Director position is showing an underspend of £8.277m driven by considerable management actions that has resulted in an increase in non-

recurrent grant allocations from the partners in year, that have been used to offset pressures held elsewhere within the service.

25. Mental Health is reflecting an underspend of £1.502m. This is related to an underspend due to vacancies, prior year over accrual resulting in credits being received in year, as well as increase in contributions towards client care from our partners, after the service rigorously engaged in assessments and panels to ensure full recovery of health costs, which should have been free at the point of use to clients.
26. Strategy and Resources includes commissioning, care equipment and related services, Transport, and a portfolio of key contracts with the VCS sector which save and restrain spend and help manage demand on the front door. This service is reporting a £0.173m overspend due to stock adjustments and an increase in equipment purchases.
27. Supporting People is reporting an underspend of £0.273m. This is due to additional unbudgeted income, reduced spend on floating support offset against an uplift that was issued this year.
28. Adult Social Care has a savings programme of £4.955m this year. This is comprised of the original savings programme in the 2023/24 budget of £3.689m and additional to this the service is has made a further contribution of £1.266m towards mitigating council pressures in-year. All but two items have been realised or have alternative delivery. The items currently anticipated as not on target relates to the Reardon Court extra care unit, where the building was not completed in time to achieve savings this year, meaning the saving of £0.113m has been deferred, and the saving of £0.104m relating to the Transport Review, which has not been achieved as the consultation process is still ongoing. The full revenue saving from this new facility is projected to be £0.490m and the profile of savings delivery will therefore be recalculated.
29. The service overall presents a position which both balances and mitigates any in-year pressures, while also allowing for and contributing to the wider council requirement for in-year savings. These additional savings are derived from a combination of increased fees and charges, spend to save activity and increased efforts by the service to optimise their staffing establishment.

### **People – Public Health**

30. The service is projecting a balanced position with respect to ring-fenced grant activity. An additional £0.500m has been identified to invest in Children and Families services that contribute towards Public Health outcomes, over and above £5.556m already reflected in budget through the MTFP process for 2023/24. This results in a total PH investment of £6.056m (£5.556m+£0.500m) for the year in public health activity in other service areas and directorates across the council.
31. The underlying reported position before reserve top-up indicates a balance to budget. This arises from an overspend on 0–19-year-olds of £0.123m inclusive of agenda for change and the reduction of unfilled vacancies; Core Services and Leadership £0.104m related to the transfer of staff from Adult Social Care to Public Health; and an overspend of £0.014 on Commissioned services, related to an increase in contraception usage. This



has been driven by an increased efforts by the council to reduce teenage pregnancies.

32. There continues to be several lease related issues in this area identified as a potential draw upon the reserve and a further substantial demand from the prior landlord; however, it is not considered that LBE is liable for this demand of over £0.533m and so is excluded from the reported position but is highlighted as a risk.
33. The team also supports and delivers the activity for additional grants coming into Enfield of circa £1.000m and is actively bidding for further funding. These are all specific and fully funded. The team also runs the supplementary grant for substance misuse and a rough sleepers grant. These are very focused grants with clear rules on spend and will not affect or contribute to the reported position (for example the supplementary grant for substance misuse is provided on the basis that we do not disinvest in treatment services using 2021 spend as benchmark). All grants are being reviewed for any savings or contributions to overheads and other costs where possible.
34. The Data and Intelligence Team is also managed in Public Health and is part funded by the General Fund rather than any grants. It is reporting an underspend of £0.004m against a budget of £0.608m.
35. The Agenda for Change impact has been felt in this financial year as the cost impact from pay settlements in the NHS has now been reflected within our position through our contracts and shared arrangements. The adverse impacts from this have been managed through the use of the PH reserve. However, from 2024/25, the public health grant will have to absorb the full impact of inflation from this, despite it being expected to only go up by an indicative 1.3% next year. It is difficult to anticipate the full extent of the impact, but with inflation currently remaining high and some NHS pay increases still to be agreed, this poses a significant future risk. The estimated impact based on current rates (pending settlement and a new grade for nursing and possibly doctors) could be £0.5m - £0.6m per annum, from 2024/25. Management have now put mitigations in place to ensure that the rise in costs received from our partners does not result in the depletion of Public Health related reserves.

### **People - Children's Social Care**

36. The Children and Family Services division outturn is £57.387m with a net overspend of £4.542m with the two largest variances being in external care purchasing for Looked After Children £5.982m and Joint Services for Disabled Children £0.533m, both demand-led services. The position is exacerbated by deferred savings of £0.907m.
37. The Children in Need service is underspent by a net variance of £1.373m due to vacancies and reduced agency spend and including in-year savings from the service reserves drawdown, grant utilisation and a one-off £0.500m substitution from the Public Health reserve.
38. The service continues to experience ongoing recruitment difficulties, and a high number of vacancies are filled by agency staff, particularly in the child protection teams. Agency staff will be replaced by recruiting through a bespoke microsite built by Sanctuary for Enfield. The cost of the recruitment

through Sanctuary is less than the additional costs of recruiting an agency worker for a year.

39. The Looked After Children service is overspent by £5.982m against a net budget of £30.140m with the biggest cost pressure being in external care purchasing. The service includes external care placements, leaving care and unaccompanied asylum-seeking children (UASC), reporting an overspend outlined below with remaining variance coming from minor changes in other cost centres within the LAC service. The drivers of the issues and variances are as follows:
40. The budget for external care purchasing is overspent by £5.048m due to a higher than anticipated increase in demand, including several large sibling groups. Deferred savings, due to unexpected delays in sourcing suitable properties for the two in-house children's homes, has put pressure on this year's budget.
41. The agency fostering budget is experiencing higher demand and increased unit costs.
42. Similarly, the residential care budget is under pressure due to increased numbers of looked after children and complexity of needs. At the same time, average rates for new placements have increased by 25% due to market factors and a continued lack of supply.
43. Recruitment and retention of in-house foster carers continues to be a challenge. In addition, many children must be placed in residential care due to foster placements breakdown and many children requiring additional hours of support. An invest-to-save incentive is being launched to provide a wraparound support service for foster carers to prevent placement breakdown which includes early intervention through to intensive support.
44. Some anticipated moves into semi-independent accommodation have not taken place as soon as expected due to the needs of young people. The progress that children in care make is tracked and reviewed through a weekly placement panel.
45. There is an increased cost of mother and baby assessment placements due to the court now requesting siblings and fathers to join the residential assessments, which significantly increases the cost per assessment.
46. There is increased demand for secure welfare placements and for high-cost residential placements when stepping down from secure welfare.
47. Since the last report, the cost for care purchasing has increased by £1.426m due to a significant increase in demand for residential, fostering and semi-independent placements and increase in support cost. The service undertakes regular reviews of the packages to ensure stepping down when appropriate.
48. Leaving Care is overspent by £0.414m due to a combination of increased numbers and higher client costs. Housing benefit offsets the costs for most clients over 18, although some clients with more complex needs are not claiming the benefits they are entitled to. A monthly care leavers panel is in place to track and review support offered to care leavers including actions to help them access all their entitlements.
49. Stepping Stones provision for nine care leavers has been delayed due to the difficulties in sourcing suitable properties. The extension of the contract

for semi-independent provision attracted a rate uplift, causing further pressure.

50. It is taking longer for care leavers who are bidding to be offered a tenancy due to housing shortages. Reviews are being undertaken via the leaving care panel and individually with the social work teams to ensure speedy transition to permanent tenancy.
51. UASC & former UASC budget is overspent by £0.245m. Of this, £0.170m is due to a realignment of budget last year to create a number of posts to deal with high caseloads and the anticipated increase in demand. Due to pressures in housing, it is taking longer for those eligible care leavers who were former UASCs to be offered their permanent tenancy.
52. Young People and Community Safety is reporting an underspend of £0.403m due to identified in-year saving opportunities to offset escalating pressures in other services and drawdown from reserves of £0.192K offered as one of savings.
53. Joint Services for Disabled Children is reporting an overspend of £0.533m with a £0.182m overspend in the client budget due to a significant increase in demand above estimated levels. This increase stems from existing and new clients due to the economic climate.
54. The service is also experiencing an unusually high number of children requiring expensive care packages, ten packages with an estimated cost of £0.663m, whilst the average over the last three years was only three cases per annum. However, this support has prevented children coming into local authority care and putting further pressure on the external care purchasing budget.
55. In addition, the staffing budget is £0.99m overspent due to a vacancy factor.
56. Robust processes are in place to regularly review packages of support to children in care, care leavers and disabled children. However, some children require very high levels of care to remain safely at home or prevent placement breakdown.

### **People - Education**

57. Overall, the general fund Education service net outturn variance to budget is £2.909m.
58. £1.760m of the overspend relates to education services where the DSG allocations have been realigned following a review of the use of DSG as required by DFE. This resulted in the DSG being applied against other eligible expenditure thus resulting in an overall DSG net underspend of £0.483m which includes £1.263m underspend for early years. This predominantly relates to the lower take up of 2, 3 and 4 year old places.
59. The overspends prior to the DSG changes above include; £0.500m SEN staffing costs, £0.111m Education Psychology, £0.116m additional property maintenance and council tax costs for vacant caretakers houses, Education PFI costs £0.119m School Improvement staffing costs £0.086m, Admissions Service staffing costs £0.073m

## Environment & Communities

60. The overall Environment and Communities net variance to budget is £3.141m adverse – the main reasons for the variances are as follows:
61. The Environment and Street Scene directorate's outturn was an adverse variance of £2.625m. This is due to the following factors:
- Highway Services and Traffic and Transportation £0.2m favourable variance, which is due to Traffic Orders and New Roads Works Act income.
  - Street Lighting energy costs were higher than budget by £0.2m as the actual procurement cost came in higher than the assumed budget uplift in the 2023/24 MTFP.
  - Parking services were reporting a £1.0m pressure in P8, however the service has seen an improvement across on and off-street parking receipts and moving traffic enforcement resulting in a reduction to a £0.5m adverse variance at outturn.
  - Street scene services outturn is a £0.6m adverse variance. This is due to increase in service demands and vehicle damage.
  - Waste Operation budget pressures of £0.6m, were due to increased demand and the effect of behavioural changes following Covid but were mitigated through various actions.
  - The Fleet budget pressure of £0.5m is mainly due to delays in the replacement programme, i.e., ageing vehicles requiring increased repairs and maintenance.
  - Passenger Transport Service reported pressure is £0.4m, which was mainly due to the increase of the out of Borough provisions – up by 16.5% but has been mitigated following reviews of personal travel budgets and greater utilisation of seating on buses.
  - The Regulatory Services £0.2m pressure is due to an increase in Mortuary and funerals since Covid £0.100m, Waste Enforcement tendering delays £0.171m offset by minor variances of £0.059m.
  - These pressures are mitigated by favourable variances through the NLWA commercial waste disposal rebate £0.2m.
62. The Planning and Growth directorate is reporting an adverse variance of £0.4m. This is due to declining numbers in planning applications creating a £0.6m adverse variance, along with an in-year budget pressure of £0.151m related to planning appeals and decisions. This has been partly mitigated through a favourable variance in Planning Enforcement £0.174m and an in-year favourable variance in the journeys and places service of £0.237m.
63. Leisure, Parks & Culture £0.8m adverse variance, which is predominantly due to costs associated with the new leisure centres operator. There was a need for significant investment in the centres to address maintenance and health and safety liabilities left when the previous contract ended. In addition to these liabilities were also mobilisation costs associated with the new operator. In total the liabilities and mobilisation costs were £0.9m.

64. The Customer and Communications directorate is projecting a favourable variance of £0.4m from across the division, which is made of £0.140m operational under spend and £0.100m efficiency from freezing recruitment of vacant posts in the Customer Operations Services. Utilisation of grant funding has helped generate a favourable variance in the Community Hubs of £0.3m.
65. £3.4m of the total E&C directorate's saving/income target of £3.9m set for 2023/24 is classified as deliverable, £0.4m is deferred, due to the time it has taken to implement the proposed changes, restructures, and procurement exercises to deliver the planned outcomes.

## **Housing**

66. The overall Housing Advisory Service variance to budget is £18.5m adverse, predominantly due to Temporary Accommodation (£17.347m) and NRPF (£1.145m) with the main reasons for the variance as follows:
67. The Temporary Accommodation (TA) service is forecasting an overspend of £17.347m, which has been predominantly caused by a rise in the number of households becoming homeless due to the cost of living crisis, a lack of available temporary accommodation at affordable rates and hence a sustained reliance on expensive hotel accommodation. The net property overspend alone is £16.598m in TA (with a further property overspend of £1.145m for NRPF). Related to this there is also a housing benefit subsidy overspend of £1.654m, an overspend in incentive payments of £0.396m, an overspend on nomination fees of £0.952m, a shortfall in the HGL SLA of £0.689m, various other small differences totalling £0.857m and an additional £0.508m in running costs. Additional income is forecast through a £1m Household Support Fund award, £0.992 of additional refugee funding, income from Reserves of £0.115m and a further £2.2m of Homelessness Prevention Grant. The £1m HSF was awarded to partly offset the increase in incentive payments through Out of Borough procurement. Mitigations continue to be worked upon with the aim of reducing and eliminating reliance on hotels and other expensive block booked accommodation hence reducing the projected overspend in the coming months. The number of families in hotel accommodation is now reducing and is currently at the lowest level it has fallen to in 2023/24.
68. All the Housing saving/income target of £0.320m set for 2023/24 are delivered.

## **Resources**

69. There is an overall reported overspend of £5.861m in the Resources department which consists of the following variances:
70. In Digital Services a net overspend of £2.855m is reported, which relates to technology contract costs and project expenditure that was originally planned to be applied to capital budgets. This occurred because the Council continually review its recharging and staff capitalisation policy to ensure that only appropriate expenditure is charged to capital and the HRA and stands up to scrutiny by external auditors. The overspend is also due to unachievable MTFP savings of £0.675m relating to CRM/CMS as well as

£0.150m regarding additional contract costs. This cost pressure has been addressed in the 2024/25 budget setting. Other residual overspends are also inflation driven such as bulk print and postage costs and increase in mobile phone call costs.

71. The Property directorate is reporting an overspend of £3.198m, which is primarily due to reactive maintenance and servicing works (R&M) £1.8m and £0.907m Corporate Condition Programme (CCP), £0.267m Security, loss of rental rent income on investment and operational properties £1.3m, this is mitigated by various operational and staffing under spends of (£0.170m). A further £0.5m overspend was because of a one-off VAT correction relating to prior years and current year rental income.
72. There is an adverse variance of £0.479m within the Income Collection Team mostly in respect of a saving planned to bring the Bailiff Enforcement team in-house (covering council tax, business rates and parking), which is deferred to 2024/25 due to delays in implementation.
73. There are other remaining overspends such as agency staff covering substantive roles however these have been absorbed by holding vacant posts as well as additional income generation and maximising grant income where possible giving an overall remaining net saving of £0.280m across the department.
74. Within Exchequer Services, additional payroll traded service income (£0.2m) and Pensions Team recharge income (£0.2m) has generated budget savings of (£0.4m) overall.
75. Of the £3.9m 2023/24 MTFP savings target, £2.2m of these have been delivered as planned, £1.1m has been deferred to 2024/25 and £0.6m is no longer achievable. Those no longer achievable are:
76. £0.4m relating to the CRM project (along with £0.4m from the prior year) and the £0.140m relating to reletting John Wilkes House are no longer deemed to be achievable.
77. Those deferred include £0.150m saving relating to an IT contract and the originally planned saving will instead be delivered through an alternative means on SIM contracts. The £0.300m saving relating to the bringing the Bailiff Enforcement team in-house has been delayed, as has £0.065m relating to the Digital staff restructure. The savings relating to the review cleaning and rent reviews have partly been achieved and therefore residual balance to be delivered in 2024/25.

### **Chief Executive**

78. There is an overall reported saving of (£0.339m) which consists of the following variances:
79. Within Law and Governance, there is a net (£0.385m) saving overall. Legal Services is reporting an overspend of £0.336m. In the prior year, the service received Covid funding of £0.450m to provide the necessary funds for increases in staffing and external legal costs of barristers and court fees due to higher case volumes. In 2023/24 the budget has been increased by £0.300m as this funding has now ceased, this is however a reduction in funding on the prior year of £0.150m. Of the current predicted overspend, £0.200m is due to managing the volume of caseloads for safeguarding,

external legal spend and court fees. There is also a pressure on the income budget (£0.150m) with a shortfall predicted on S106 and 3rd party development agreements due to a reduction in the number of major planning applications. These pressures have been offset entirely by other savings (£0.170m) across the department as well as significant Audit and Insurance budget underspends (£0.551m).

80. In Electoral Services an overspend of £0.077m is reported. There are increased costs in postage & printing in carrying out statutory electoral functions due to a variety of factors such as inflation, biannual increases in Royal Mail's postal rates and increases in the volume of mailouts due to the growth in the borough's population.
81. Meridian Water outturn is a £0.258m adverse variance, which is due to rental income shortfalls and service charges which are not collectable due to the terms of the lease agreements.
82. Other net underspends of £0.295m are due to holding vacant posts and a reduction on other planned activity. Although there have been timing delays in the delivery of MTFP savings associated with the Placements & Apprenticeship Team (£0.039m) these have been offset by additional schools traded income being projected.

### **Corporate Items**

83. There is an overall net underspend of £0.7m which consists of the following variances:
84. The 2023/24 final pay award has now been agreed and pay award budget now allocated directly to departmental budgets. The impact of which has led to an adverse variance of circa £3.3m. A 4% pay award had been allowed for in the 2023/24 budget setting. The final pay award was a 3.5% for JNC level grades and a flat cash increase of £2,226 for NJC grades, alongside a final 4% increase for Soulbury graded staff. This equated to an average 5.71% increase as the final 2023/24 pay award. The impact of which has been included in the 2024/25 budget setting.
85. The final Business rates for Council assets was £0.1m over budget, which was an improved position to that previously forecast, whilst energy across the Councils' assets outturn was £0.6m over budget.
86. The Minimum Revenue Provision is a charge that Councils are required to make in their accounts for the repayment of debt (as measured by the underlying need to borrow, rather than actual debt). The underlying debt is needed to finance the capital programme.
87. Revenue Capital Financing charges are made up of three elements – (i) interest that is not capitalised, (ii) repaying a proportion of debt every year (Minimum Revenue Provision) and (iii) treasury management charges. The total capital financing charge was £2.9m under the ongoing revenue budget £28.8m. This reflects an improved position compared to the £1.2m reported in period 8. This is because of not applying a voluntary MRP for Meridian Water and the ongoing review of the capital programme.
88. A technical adjustment has been made whereby there will be a stricter approach to costs being attributed to capital which lead to an adverse variance to budget of £2.1m.

89. A favourable variance of £0.9m is forecast for the Concessionary Travel charges paid to London Councils and Transport for London (TfL). This reflects passenger numbers but is expected to increase as passenger numbers increase post-covid and latest forecasts indicate that growth will be required for the next couple of years.
90. The income from court costs has improved significantly and shows a favourable variance of circa £0.9m.
91. Other minor variances total circa £0.6m favourable and include the corporate levies and the joint Coroners service, external audit and valuations fees, whilst the corporate contingency, set at £3m, has been used to mitigate against the variances noted above.
92. Due to several corporate debt write-offs and collection rates there is a £2m pressure on the sundry bad debt provision (BDP) budget.

### **Housing Benefit Subsidy Loss**

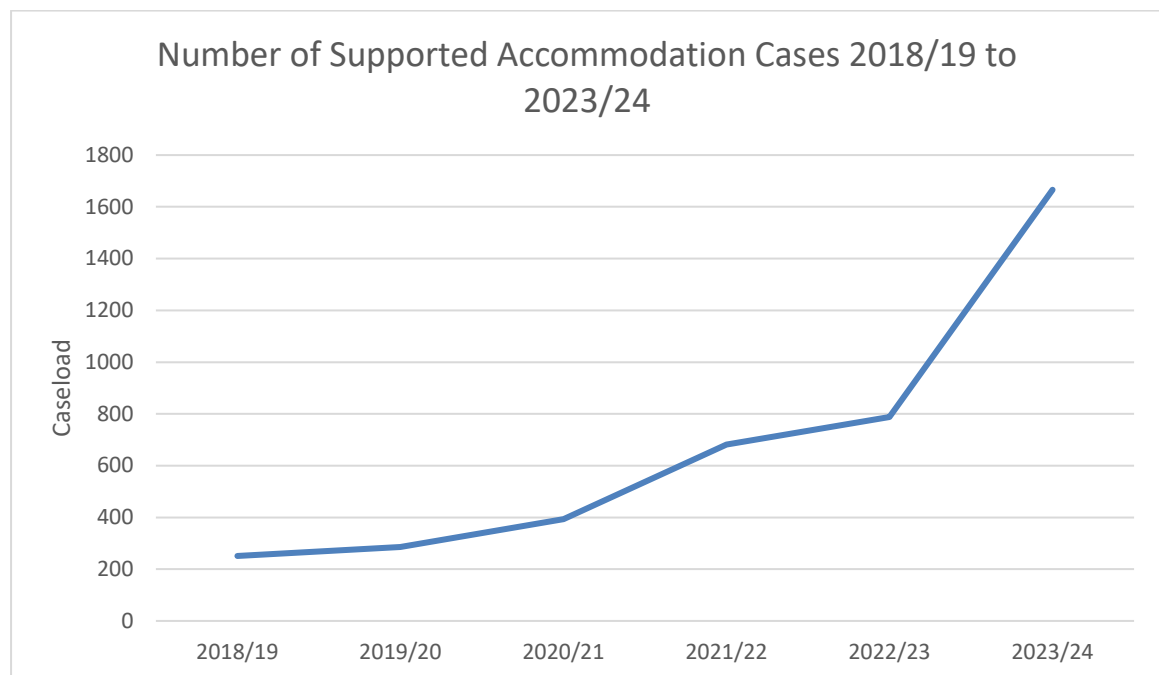
93. The Council administers Housing Benefit on behalf of the government to meet the housing costs of the unemployed, those on a low income or claiming benefits. A new claim for Housing Benefit can only be made if:
  - the claimant has reached pensionable age
  - the claimant lives in supported accommodation
  - the claimant lives in temporary accommodation
94. All other claimants claim their housing costs through Universal Credit when they make a new claim. Existing Housing Benefit claimants have been and will continue migrating to Universal Credit by December 2024, with a final cohort of ESA claimants migrating by December 2025. It is only the groups mentioned above that will continue claiming their housing costs through Housing Benefit. As residents move from “legacy” benefits to universal credit the number of claims will reduce as residents will receive housing costs directly via Universal Credit.
95. Enfield has one of the highest levels of Housing Benefit nationally. This is audited annually externally to ensure that the regulations are compliant and Enfield audits have been compliant. A subsidy loss occurs when the government funding is less than the rental cost and the Council must make up this shortfall.
96. This cost pressure is specifically related to “exempt or supported living arrangements”. This type of accommodation is typically an HMO type setting where several adults receive enhanced services as part of their housing setting, because there is a need for care, support, and supervision, which must be more than minimal. Personal costs relating to care, support and supervision are not eligible for Housing Benefit. The level of rent charged by the provider is higher because it covers service charges for housing-related support services, such as adaptations for disabilities, increased wear and tear, intensive housing management. The housing benefit regulations say that where a service charge is not specifically prescribed as ineligible it must be a condition of the tenancy and connected with the provision of adequate accommodation. Examples of ineligible



charges could be personal gas and electricity use. Examples of eligible charges could be communal area charges (garden, gas, electricity).

97. The subsidy loss occurs because the council (under subsidy rules) has to meet the difference between the rent officer decision (often shared room rate) and the cost of the accommodation. In some cases the council can claim 60% above the rent officer decision, but only if:
  - the claimant is a pensioner
  - the claimant is responsible for a child
  - the claimant has limited capability for work (decided by the DWP)
98. Most of our non-registered providers do not meet the criteria to claim the additional 60%. Where accommodation is provided by a registered provider, such as a housing association, the Council can claim the full amount and there is no subsidy loss. Up until recently, around 40% of the providers were registered and therefore not incurring a subsidy loss.
99. The people in supported accommodation can be referred to us by charities, other LAs, probation services, self-referrals and housing and homeless prevention teams. The proportion of internal referrals is small in Enfield.
100. In 2022/23 there were 788 unregulated arrangements, as 2023/24 has progressed the number of this type of accommodation has increased significantly and we have closed the year with 1666. This also presents a housing issue and potential adult social care issue, although the client group is low/medium care need and does not meet the care act threshold in most cases and providers are not CQC registered. It could present a housing issue if we have a duty under the homelessness act. The HB team challenge the rates set by the providers, such as base rent, communal charges, intensive housing management charges, number of hours support provided, and whether there are sufficient staff members to provide the number of hours of support quoted.

**Chart 1 Number of Supported Accommodation cases**



## 2024/25 and beyond impact

101. Other councils across London are identifying this issue. This pressure will increase in 2024/25 resulting from the full year effect of the existing arrangements. The Council is exploring all possible levers in terms of the legislation relating to challenging costs, tenant eligibility and provider eligibility to address this material financial issue. Three workstreams have been set up to focus on new entrants, existing caseload, and provider scrutiny. In addition, the Council is investing in a Council wide team including Housing Officers, Fraud Investigator, Financial Assessment Officers and utilising the existing Welfare Benefits Advise team to maximise benefits if they are not being claimed.
102. The Council will be reviewing the 2024/25 and 2025/26 financial risks in the light of this outturn report. As referenced in the Section 25 statement in the budget report, the Section 151 balance must be preserved. Given our financial challenges around housing (both Temporary Accommodation and Housing Benefit Subsidy Loss) the requirement to use capital receipts flexibly will be necessary to protect the Councils reserves.

## Dedicated Schools Grant (DSG)

103. There is a provisional overspend of £0.568m for the DSG. The table below sets out how this then impacts the DSG reserve brought forward:

**Table 3 – DSG Reserve movement**

<b>DSG Reserve</b>	<b>£m</b>
B/fwd 23/24/23 DSG reserve overspend	15.236
In year underspend	(0.484)
<b>C/Fwd 23/24 DSG Reserve Deficit</b>	<b>14.752</b>

The outturn net underspend is mainly due to the below:

104. The P8 forecast position reported an overspend of £2.660m. The main reason for the reduction in the overspend is due a review of DSG allocations following a request from the Department of Education which was sent to all Local Authorities. £2.2m was removed from the DSG allocations in total £1.8m for education services and £0.4m for other related education services. This change has had an adverse impact on the general fund budgets of £2.2m.
105. The overall net DSG position for 2023/24 is £0.483m underspend. Of this £1.263m relates to Early Years lower take up of 2-, 3- and 4-year-old places and £0.779m relates to high needs placements costs pressures.
106. The high needs cost pressures mainly relate to placements in independent provision. The Early Years underspend mainly relates to the actual take up placements being lower anticipated.

## Collection Fund

107. The outturn below in Table 4 below shows a total Collection Fund surplus at the end of 2023/24 of £7.5m. Enfield's share of the surplus is £2.3m.

108. It should be noted that the surplus does not affect the 2023/24 General Fund revenue outturn and will be accounted for as part of future years' revenue budgets.

**Table 4: Collection Fund Forecast Outturn Summary**

	<b>Council Tax (£m)</b>	<b>Business Rates (£m)</b>	<b>Total (£m)</b>
<b>Collection Fund (Surplus)/Deficit B/fwd 1 April 2023</b>	<b>(4.055)</b>	<b>8.083</b>	<b>4.028</b>
Surplus distributed/ deficit recovered (income) re 2022/23 forecast surplus/deficit*	2.841	(10.520)	<b>(7.678)</b>
In year collection fund forecast (surplus)/deficit	1.065	(4.874)	<b>(3.810)</b>
<b>(Surplus)/Deficit Outturn 31 March 2024</b>	<b>(0.149)</b>	<b>(7.311)</b>	<b>(7.460)</b>
<b>Allocation of Collection Fund Outturn Balance</b>			
London Borough of Enfield	(0.116)	(2.193)	(2.309)
Greater London Authority	(0.033)	(2.705)	(2.738)
Central Government	0.000	(2.413)	(2.413)
<b>Total Allocations</b>	<b>(0.149)</b>	<b>(7.311)</b>	<b>(7.460)</b>

### **Council Tax and Business Rates Collection Performance**

109. The collection rate for **Council Tax** for 2023/24 was 93.67% of the £194.729m total Council Tax income. This is 1.33% below the in-year target of 95%, however it is an increase of 0.33% compared to the position in 2022/23, when the total Council Tax income was £183.276m.
110. The collection rate for **Business Rates** for 2023/24 was 95.6% of the £120.562m total Business Rates income. This is 0.4% below the in-year target of 96% and is a decrease of 0.42% compared to the position in 2022/23 when the total Business Rates income was £112.194m.
111. It is important to note that whilst the collection rate percentages are slightly lower than the in-year targets the income from the Council Tax and Business Rates has increased significantly from 2022/23.
112. Tables detailing the Council Tax and Business Rates performance are included in **Appendix D**.

### **Achievement of Savings (Appendix B and Appendix C)**

113. A risk-based approach to the monitoring of savings is undertaken as part of the monthly budget monitoring, where a score is given in relation to the value of saving or income and the likelihood of delivery, these are then multiplied together, and the total score provides the following risk ratings:
- Blue - Saving/ income has been fully delivered
  - Green - Saving/ income is on target for delivery
  - Amber - Saving/ income is at risk of delivery
  - Red - Saving/ income is high risk or undeliverable

114. In the budget for 2023/24, the Council set itself a target of delivering £15.756m of savings and income growth in order to close the budget gap and deliver a balanced budget. The savings include those that are new for 2023/24 (£14.218m) plus the full year effect of previous decisions (£1.538m).
115. Of these, £12.3m are delivered. However, £2.7m and £0.7m are expected to be deferred to a later year or will not be delivered at all. These shortfalls have impacted on the outturn and are reflected in the variances for each department. Departments will continue to work on mitigating actions to bring delivery back on track, or to offset these alongside any other pressures in their services with alternative savings.
116. Those deemed no longer deliverable prior to the Budget Report have where possible been adjusted for in the 2024/25 budget setting. Those that weren't identified previously will continue to create a pressure in 2024/25 and will be considered in the review of the 2025/26 MTFP.
117. Further details for each department are summarised in the tables in [Appendix B](#) and [Appendix C](#).

### Earmarked Reserves

118. The table below summarises the final balances for 2022/23 and the forecast outturn position for 2023/24.

**Table 5 – Forecast Reserves balances.**

	<b>2022/23 Outturn Balance</b>	<b>2023/24 Outturn Balance</b>
	<b>£m</b>	<b>£m</b>
<b>Risk Reserve</b>	<b>(3.440)</b>	<b>(3.550)</b>
Temporary Accommodation Reserve	0.000	10.000
Balance Sheet Management	(2.295)	0.000
Collection Fund Pooling Reserve	(2.059)	(4.524)
Collection Fund Equalisation Reserve	(13.628)	0.000
Housing Benefit Smoothing Reserve	0.726	0.000
Adult Social Care Smoothing Reserve	(3.697)	0.000
NLWA Reserve	(0.514)	(1.566)
Meridian Water Reserve	(1.297)	(1.429)
<b>MTFP Smoothing Reserves</b>	<b>(22.763)</b>	<b>(24.774)</b>
Adult Social Care Fund ( <b>specific ICB funding</b> )	0.000	(7.658)
Companies Reserve	0.000	(1.032)
Capital Financing	(23.428)	0.000
Service Specific	(12.066)	(7.678)
Property	(0.925)	(0.411)
Grants & Other Contributions	(20.930)	(19.043)
<b>Sub-total</b>	<b>(83.587)</b>	<b>(56.891)</b>

Insurance	(7.513)	(7.492)
General Fund Balance	(13.949)	(14.350)
<b>Total GF Earmarked Reserves &amp; Balances (excl. HRA &amp; Schools)</b>	<b>(105.049)</b>	<b>(78.733)</b>

119. Whilst the risk reserve had been strengthened in the two years prior to 2022/23, this trend reversed significantly in last year's outturn. A review of all earmarked reserves was carried out and where balances were available, they were transferred to the risk reserve. Given, the adverse forecast outturn of £39m it has been necessary to significantly reduce various useable reserve balances and leave a minimal balance for future years.
120. It should however be noted that a specific Temporary Accommodation reserve has been established with a balance of £10m to managed expected 2024/25 homelessness pressure.
121. The General Fund balance has been increased to £14.4m to represent 5% of the net budget of £287m. The minimum level of unallocated reserve balances is a decision reserved for the Section 151 Officer, to ensure operational efficacy and sustainability of the Council's financial position.

### **Flexible Use of Capital Receipts**

122. With effect from 2016/17 the Government provided a general capitalisation directive to all councils, enabling them to utilise new capital receipts to finance projects that are designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery to reduce costs and/or transform service delivery in a way that reduces costs or demand for services in future years for any of the public sector delivery partners. This arrangement has been extended in subsequent Local Government Finance Settlements most recently in the 2022/23 settlement, with the flexibility under which local authorities can fund transformative revenue costs from capital receipts extended for a further three years.
123. In respect of 2023/24 projects, the Council approved the plan for the use of FCRs as part of the budget setting paper in the 23 February 2023 meeting (KD 5484). Originally £2.201m of spend on projects was planned to be funded by FCRs. A review of the proposed projects was undertaken mid-year with several initiatives removed from the list because they are no longer proceeding, can be funded from other sources, or are no longer deemed to be qualifying expenditure. In addition, new expenditure planned in respect of activity to dispose of certain land and property assets which is proposed was added to the list. The revised total of projects planned to be funded through FCRs as reported in the Quarter 3 2023/24 Revenue Forecast update and in the Budget Report 2023/34 both reported to Cabinet in February 2024 was at £2.184m.
124. Since Quarter 3 a further review has been undertaken given the financial pressures on the Council and potential draw on already limited reserves. The table in Appendix sets out the revised strategy at outturn. The change in strategy now totalling £7.133m is predominantly the decision to fund statutory redundancy and pension strain costs incurred in 2023/24 that resulted from the delivery of the savings programme set out in the 2023/24 Medium Term Financial Strategy. A number of other changes were planned to funded from the Invest to Save reserve. By swapping out the funding to

Flexible Use of Capital Receipts, the Council can protect the earmarked useable reserves balances.

### **Legal Implications**

125. The report proposes to use Capital Receipts flexibly to fund the Council' Revenue expenditure. The Council may be able to use the capital receipt in the proposed way, provided the proposed investment meets the legal requirements set out in legislation and statute.
126. The Local Government Act 2003, section 15(1) requires a local authority to have regard to such guidance as the Secretary of State may issue, and to such other guidance as the Secretary of State may by regulations specify.
127. The Government has published a guidance on use of capital receipts flexibility. Local authorities are required to have regard to Part 2 of the guidance which was issued under section 15(1) of the Act.
128. Furthermore, two codes of practice issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) contain guidance on capital receipts and local authority accounting that complement the Department for Levelling Up, Housing and Communities (DLUHC) guidance. These publications are:
  - (1) The Prudential Code for Capital Finance in Local Authorities
  - (2) The Code of Practice on Local Authority Accounting
129. Local authorities are required to have regard to the current edition of The Prudential Code for Capital Finance in Local Authorities by regulation 2 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 and to the Local Authority Accounting Code as proper practices for preparing accounts under section 21(2) of the Act.

### **Other Implications**

130. There are no other implications relevant in the context of this report.

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**Report Author:** Annette Trigg  
Director of Finance – Corporate (Interim)  
Annette.Trigg@enfield.gov.uk

**Date of report:** 16<sup>th</sup> July 2024

### **Appendices**

[Appendix A: Breakdown of Departmental Variances](#)

[Appendix B: Achievement of Savings](#)

[Appendix C: Savings & Income Monitor](#)

[Appendix D: Collection Fund](#)

[Appendix E: Flexible use of capital receipts in 2023/24 – revised list](#)

### **Background Papers**

The following papers have been relied upon in the preparation of this report:

- [Budget report 2023/24 and Medium-Term Financial Plan 2023/24 to 2027/28](#)

Appendix A: General Fund Revenue Outturn 2023/24

Directorate	Current Budget £'ms	Draft Outturn £'ms	Gross Variance £'ms	Flexible use of Capital Receipts £'ms	Specific Reserves £'ms	Full Year Net Variance £'ms
<b>PEOPLE (ADULTS)</b>						
Customer Pathway	48.333	54.083	5.750	(0.054)	(0.300)	5.396
Learning Disabilities	31.131	34.238	3.107			3.107
Mental Health	7.706	6.204	(1.502)			(1.502)
Strategy & Resources	8.098	8.291	0.193		(0.020)	0.173
Supporting People	2.709	2.436	(0.273)			(0.273)
Director	(0.185)	(16.025)	(15.840)	(0.095)	7.658	(8.277)
<b>PEOPLE (PUBLIC HEALTH)</b>						
PH Grant	-	0.755	0.755		(0.755)	-
PH Other grants	-	0.241	0.241		(0.241)	-
Data and Intelligence	0.608	0.604	(0.004)			(0.004)
<b>People (Adults and Public Health) Total</b>	<b>98.400</b>	<b>90.827</b>	<b>(7.573)</b>	<b>(0.149)</b>	<b>6.342</b>	<b>(1.380)</b>
<b>PEOPLE (CHILDREN &amp; FAMILIES)</b>						
Children in Need	9.842	8.346	(1.496)		0.122	(1.374)
Looked After Children	30.140	36.378	6.238		(0.255)	5.983
Young People and Community Safety	2.639	2.649	0.010		(0.412)	(0.402)
Joint Service for Disabled Children	5.203	5.736	0.533	(0.274)		0.259
Other Services	4.747	4.866	0.119	(0.043)		0.076
<b>People (Children) Total</b>	<b>52.571</b>	<b>57.975</b>	<b>5.404</b>	<b>(0.317)</b>	<b>(0.545)</b>	<b>4.542</b>
<b>PEOPLE (EDUCATION - GF)</b>						
Enhanced Pension Costs	1.716	1.724	0.008			0.008
SEN Services	1.081	2.339	1.258			1.258
Educational Psychology Service	0.629	1.427	0.798			0.798
Schools Improvement Service	0.371	0.360	(0.011)			(0.011)
Early Years	0.167	0.156	(0.011)			(0.011)
Asset Management & Development	0.053	0.226	0.173			0.173
Other Services	0.407	(0.411)	(0.818)		1.512	0.694
<b>People (Education) Total</b>	<b>4.424</b>	<b>5.821</b>	<b>1.397</b>	<b>-</b>	<b>1.512</b>	<b>2.909</b>



Directorate	Current Budget	Draft Outturn	Gross Variance	Flexible use of Capital Receipts	Specific Reserves	Full Year Net Variance
<b>PEOPLE TOTAL</b>	<b>155.395</b>	<b>154.623</b>	<b>(0.772)</b>	<b>(0.466)</b>	<b>7.309</b>	<b>6.071</b>
<b>HOUSING</b>						
Temporary Accommodation	6.120	22.128	16.008	-	1.392	17.400
Families with NRPF	0.905	2.050	1.145	-	-	1.145
Other	0.412	0.434	0.022	-	-	0.022
<b>Housing Total</b>	<b>7.437</b>	<b>24.612</b>	<b>17.175</b>	<b>-</b>	<b>1.392</b>	<b>18.567</b>
E&C Director & Corporate Strategy	2.384	2.248	(0.136)	-	-	(0.136)
Environment & Street Scene directorate	23.534	24.478	0.944	-	1.681	2.625
Planning and Growth	2.432	3.862	1.431	(0.142)	(0.933)	0.356
HRD Direction & Business Management	-	-	-	-	-	-
Leisure, Parks & Culture directorate	3.612	4.204	0.592	(0.066)	0.222	0.748
Customer & Communications directorate	4.768	5.180	0.412	(0.869)	0.005	(0.452)
<b>Environment &amp; Community Total</b>	<b>36.730</b>	<b>39.972</b>	<b>3.243</b>	<b>(1.077)</b>	<b>0.975</b>	<b>3.141</b>
<b>RESOURCES</b>						
Digital Services	13.047	16.874	3.827	(0.910)	(0.062)	2.855
Property	5.775	11.075	5.300	(0.890)	(1.212)	3.198
Corporate Finance	2.982	2.924	(0.058)	-	-	(0.058)
Capital & Procurement	2.084	2.055	(0.029)	-	-	(0.029)
Financial Assessments	4.922	4.915	(0.007)	(0.015)	(0.171)	(0.193)
Income Collection	2.514	3.052	0.538	(0.059)	-	0.479
Exchequer Services	1.291	0.902	(0.389)	-	-	(0.389)
Executive Director	0.631	0.629	(0.002)	-	-	(0.002)
<b>Resources Total</b>	<b>33.246</b>	<b>42.426</b>	<b>9.180</b>	<b>(1.874)</b>	<b>(1.445)</b>	<b>5.861</b>
<b>CHIEF EXECUTIVE</b>						
Chief Executive	0.479	0.336	(0.143)	-	-	(0.143)
HR & OD	2.513	2.363	(0.150)	-	-	(0.150)
Law & Governance	6.988	6.616	(0.372)	(0.008)	-	(0.380)
Corporate Strategy	-	-	-	-	-	-

Directorate	Current Budget	Draft Outturn	Gross Variance	Flexible use of Capital Receipts	Specific Reserves	Full Year Net Variance
Meridian Water	(0.256)	0.102	0.358	-	(0.101)	0.257
Electoral Services	0.636	0.639	0.003	-	0.074	0.077
<b>Chief Executive Total</b>	<b>10.360</b>	<b>10.056</b>	<b>(0.304)</b>	<b>(0.008)</b>	<b>(0.027)</b>	<b>(0.339)</b>
<b>NET SERVICE BUDGETS</b>	<b>243.168</b>	<b>271.689</b>	<b>28.522</b>	<b>(3.425)</b>	<b>8.204</b>	<b>33.301</b>
<b>% of net revenue expenditure over/(under) budget</b>						<b>14%</b>
Corporate Budgets	44.938	46.899	1.961	(3.708)	1.621	(0.126)
Corporate Budgets - funding	-	(4.167)	(4.167)	-	3.577	(0.590)
Housing Benefit Subsidy	(1.163)	5.669	6.832	-	-	6.832
<b>Corporate Total</b>	<b>43.775</b>	<b>48.401</b>	<b>4.626</b>	<b>(3.708)</b>	<b>5.198</b>	<b>6.116</b>
<b>GRAND TOTAL - NET COUNCIL EXPENDITURE</b>	<b>286.943</b>	<b>320.090</b>	<b>33.148</b>	<b>(7.133)</b>	<b>13.402</b>	<b>39.417</b>
<b>% of budget over/(under)</b>						<b>14%</b>

## Achievement of Savings and Income Targets

Savings + Income Totals							
Total by Department	CEX £m	People £m	Housing £m	E&C £m	Resources £m	Corporate £m	Grand Total £m
FYE	0.000	(0.588)	0.000	0.060	(1.010)	0.000	(1.538)
New 2023/24	(0.368)	(5.156)	(0.320)	(3.920)	(2.950)	(1.504)	(14.218)
<b>Total</b>	<b>(0.368)</b>	<b>(5.744)</b>	<b>(0.320)</b>	<b>(3.860)</b>	<b>(3.960)</b>	<b>(1.504)</b>	<b>(15.756)</b>
Risk Status							
Total by Department	CEX £m	People £m	Housing £m	E&C £m	Resources £m	Corporate £m	Grand Total £m
Blue	(0.368)	(0.230)	(0.100)	(2.128)	(0.383)	(1.504)	(4.713)
Green	0.000	(4.151)	(0.220)	(0.977)	(1.231)	0.000	(6.579)
Amber	0.000	(0.656)	0.000	(0.755)	(1.506)	0.000	(2.917)
Red	0.000	(0.707)	0.000	0.000	(0.840)	0.000	(1.547)
<b>Total</b>	<b>(0.368)</b>	<b>(5.744)</b>	<b>(0.320)</b>	<b>(3.860)</b>	<b>(3.960)</b>	<b>(1.504)</b>	<b>(15.756)</b>
Financial Impact							
Total by Department	CEX £m	People £m	Housing £m	E&C £m	Resources £m	Corporate £m	Grand Total £m
Delivered	(0.325)	(4.620)	(0.320)	(3.363)	(2.175)	(1.504)	(12.307)
Deferred	(0.043)	(1.124)	0.000	(0.375)	(1.164)	0.000	(2.706)
Unachievable	0.000	0.000	0.000	(0.122)	(0.621)	0.000	(0.743)
<b>Total</b>	<b>(0.368)</b>	<b>(5.744)</b>	<b>(0.320)</b>	<b>(3.860)</b>	<b>(3.960)</b>	<b>(1.504)</b>	<b>(15.756)</b>

## Savings &amp; Income Monitor

## Chief Executive

Description	Total Risk Score	2023/24 Target (£000)	2023/24 Deliverable (£000)	2023/24 Deferred (£000)	2023/24 Unachievable (£000)
Schools Personnel – increased traded service income	0.0	(30)	(30)	0	
Human Resources – HRA recharge income	0.0	(30)	(30)	0	
Registrars - Income Generation through additional fees & charges	0.0	(50)	(50)	0	
Psychometric Testing saving	0.0	(10)	(10)	0	
Workforce & Performance Analyst & Pay Reward & Benefits Advisor posts	0.0	(102)	(102)	0	
Post from full time to part time	0.0	(6)	(6)	0	
Employee relations post (0.8 FTE)	0.0	(30)	(30)	0	
HR Apprenticeships Team deletion	0.0	(98)	(55)	(43)	
OD Restructure	0.0	(12)	(12)	0	
		<b>(368)</b>	<b>(325)</b>	<b>(43)</b>	<b>0</b>

## Adult Social Care

Description	Total Risk Score	2023/24 Target (£000)	2023/24 Deliverable (£000)	2023/24 Deferred (£000)	2023/24 Unachievable (£000)
Reardon Court – Extra Care	10.0	(113)	0	(113)	
Increased income through fees and charges for chargeable Adult Social Care Services	0.0	(100)	(100)		
Consolidate VCS offer (Posts and grants)	0.0	(40)	(40)		
Care Purchasing/Demand Management	0.0	(900)	(900)		
Day Services and Transport Reviews	5.0	(700)	(596)	(104)	
Grant & Income Maximisation	0.0	(800)	(800)		
Efficiencies & running costs	0.0	(150)	(150)		
Pause SW apprenticeship recruitment	0.0	(100)	(100)		
Proposed 5% staffing reductions	0.0	(786)	(786)		
		<b>(3,689)</b>	<b>(3,472)</b>	<b>(217)</b>	<b>0</b>

## Children & Families

Description	Total Risk Score	2023/24 Target (£000)	2023/24 Deliverable (£000)	2023/24 Deferred (£000)	2023/24 Unachievable (£000)
Reduction in operational costs	7.5	(100)	(68)	(32)	
Reduction in external care purchasing costs through in-borough developments of fostering and residential provision	10.5	(594)	(32)	(562)	
Re-tender home care provision for disabled children	4.5	(56)	0	(56)	
Use of NCIL to substitute Youth Services funding for 1 year	0.0	(180)	(180)	0	
Pause SW apprenticeship recruitment	5.0	(200)	(87)	(113)	
New children's home	10.5	(300)	(156)	(144)	
		<b>(1,430)</b>	<b>(523)</b>	<b>(907)</b>	<b>-</b>

## Education

Description	Total Risk Score	2023/24 Target (£000)	2023/24 Deliverable (£000)	2023/24 Deferred (£000)	2023/24 Unachievable (£000)
Vacant post deletion - Early Years	0.0	(20)	(20)		
Part funding of an existing post from the Holiday & Food Grant	0.0	(10)	(10)		
Careers Service Restructure	0.0	(20)	(20)		
		<b>(50)</b>	<b>(50)</b>	<b>0</b>	<b>0</b>

## Public Health

Description	Total Risk Score	2023/24 Target (£000)	2023/24 Deliverable (£000)	2023/24 Deferred (£000)	2023/24 Unachievable (£000)
Redistribution of the Public Health grant	0.0	(375)	(375)		
Reduction in running costs - Sexual Health	0.0	(100)	(100)		
Reduce Out of Borough Sexual Health costs	0.0	(100)	(100)		
		<b>(575)</b>	<b>(575)</b>	<b>0</b>	<b>0</b>

## Environment & Communities

Description	Total Risk Score	2023/24 Target (£000)	2023/24 Deliverable (£000)	2023/24 Deferred (£000)	2023/24 Unachievable (£000)
Consolidation of ASB unit	0.0	(100)	(100)		
Waste Enforcement Contract Optimisation	7.0	(270)	(128)	(142)	
Green Waste Collection Dates	2.5	(200)	(200)	0	
Increase Garden Waste Charges	3.5	(400)	(349)	(51)	
Commercial workshop- expand 3rd party service change	0.0	(100)	(100)		
Consumer Protection review	2.5	(127)	(107)	(20)	
Staffing Review ( Culture)	0.0	(100)	(100)		
Streetworks savings	0.0	(50)	(50)		
Staffing Review (Place)	0.0	(120)	(120)		
Inflation uplift on external clients and receipts income	0.0	(180)	(180)		
Across Place-external fees and charges	0.0	(200)	(200)		
Place Service Reviews - Crossover team review	0.0	(45)	(45)		
Place Service Reviews - Licensing Scheme	0.0	(220)	(220)		
Making climate change a departmental responsibility	0.0	(200)	(200)		
Southgate Cemetery - Mausoleum and Vaulted graves sales	0.0	(10)	(10)		
Grow Commercial Waste Service	0.0	(75)	(75)		
Review of Parking Permit charging	0.0	(60)	(60)		
Traffic order/ permit performance Income	0.0	(50)	(50)		
Vacant Comms (PO1) post	0.0	(50)	(50)		
Customer Operations	0.0	(50)	(50)		
New visa verification contract	5.0	(200)	(78)		(122)



Description	Total Risk Score	2023/24 Target (£000)	2023/24 Deliverable (£000)	2023/24 Deferred (£000)	2023/24 Unachievable (£000)
Schools Catering Closure	5.0	(235)	(73)	(162)	
Commercial Team vacant post deletions (MM1 & SO2)	0.0	(100)	(100)		
STS Admin post deletion (part-time)	0.0	(18)	(18)		
Place Service Review - Holly Hill Landscaping	0.0	(250)	(250)		
Extension of Holly Hill land improvement	0.0	200	200		
Place Service Reviews - Staffing review Planning	0.0	(150)	(150)		
Enfield Strategic Partnership review of reserves	0.0	100	100		
Voluntary & Community Sector budget savings	0.0	(300)	(300)		
Strategy & Policy Team - HRA recharge income	0.0	(15)	(15)		
Strategy & Policy Team - Operating Budget savings	0.0	(35)	(35)		
Policy Team restructure proposal	0.0	(200)	(200)		
CCTV income opportunities	4.5	(50)	(50)		
		<b>(3,860)</b>	<b>(3,363)</b>	<b>(375)</b>	<b>(122)</b>

## Housing – General Fund

Description	Total Risk Score	2023/24 Target (£000)	2023/24 Deliverable (£000)	2023/24 Deferred (£000)	2023/24 Unachievable (£000)
Resources under the business support manager	0.0	(100)	(100)	0	0
Housing Enabling Posts - Utilise Grant Funding	0.0	(100)	(100)	0	0
Departmental training budget	0.0	(80)	(80)	0	0
Increase income from GF community spaces	0.0	(40)	(40)	0	0
		<b>(320)</b>	<b>(320)</b>	<b>0</b>	<b>0</b>

## Resources

Description	Total Risk Score	2023/24 Target (£000)	2023/24 Deliverable (£000)	2023/24 Deferred (£000)	2023/24 Unachievable (£000)
Procurement saving resulting from replacing our digital customer platform	10.5	(400)			(400)
Internal Enforcement Team	10.5	(300)		(300)	
Digital Services restructure	0.0	(656)	(591)	(65)	
Civica contract saving	10.0	(150)		(150)	
Income & Debt team vacant post deletions	0.0	(125)	(125)		
Relet rather than sell John Wilkes House and Charles Babbage House	10.0	(140)	0	0	(140)
Security Savings	0.0	(200)	(133)	(67)	0
Morson Road Service Charge	10.0	(30)	(5)	0	(25)
Staffing Review (Property)	10.0	(36)	0	0	(36)
CMFM restructure	0.0	(500)	(425)	(75)	0
Montagu Industrial Estate Redevelopment	0.0	(300)	(300)	0	0
Cleaning Review	10.5	(500)	(193)	(307)	0
Place Service Reviews - Consolidate B Block North into South (energy)	0.0	(97)	(97)		
Market Rentals for Council Properties	0.0	(10)	(10)		
Business Rate Charges, Reduce costs on empty properties	0.0	(100)	(100)		
Income from Rent Reviews	7.5	(240)	(60)	(180)	

Description	Total Risk Score	2023/24 Target (£000)	2023/24 Deliverable (£000)	2023/24 Deferred (£000)	2023/24 Unachievable (£000)
Insource current removal contract	10.0	(20)	0	(20)	
Trespass and Enforcement Budget	0.0	(50)	(50)		
Relet Marsh House meanwhile use (temp saving 2-3 years)	10.0	(20)	0		(20)
Staffing Review (Place)	0.0	(86)	(86)		
		<b>(3,960)</b>	<b>(2,175)</b>	<b>(1,164)</b>	<b>(621)</b>

## Corporate

Description	Total Risk Score	2023/24 Target (£000)	2023/24 Deliverable (£000)	2023/24 Deferred (£000)	2023/24 Unachievable (£000)
Saving from reducing Employers Pension Contribution rate from 20.2% to 19.1% based on actuarial review	0.0	(1,450)	(1,450)	0	0
Increase in court cost income. Look to increase court charges to the London average	0.0	(54)	(54)	0	0
		<b>(1,504)</b>	<b>(1,504)</b>	<b>0</b>	<b>0</b>

## Appendix D

### Collection Fund – Outturn in detail

The performance on collection of council tax and business rates is set out in the tables below:

**Table D1 - Council Tax Collection Performance 2023/24 - Outturn**

	2023/24 Net Collectable Debit (£m)	2023/24 Net Amount Collected (£m)	2023/24 Collected %	23/24 Target %	+/- Against Target %	2022/23 Net Collectable Debit (£m)	2022/23 Net Amount Collected (£m)	2022/23 Collected %
April 2023	195.076	21.540	11.04%	10.00%	+1.04%	182.445	20.527	11.25%
May 2023	195.106	38.213	19.59%	18.00%	+1.59%	182.566	36.099	19.77%
June 2023	195.095	54.830	28.10%	27.50%	+0.60%	182.549	51.465	28.19%
July 2023	195.157	71.134	36.45%	35.50%	+0.95%	182.370	66.950	36.71%
Aug 2023	195.339	88.123	45.11%	44.00%	+1.11%	182.401	82.394	45.17%
Sept 2023	195.181	104.309	53.48%	52.75%	+0.73%	182.562	99.016	54.24%
Oct 2023	195.330	121.267	62.08%	61.50%	+0.58%	183.168	114.314	62.41%
Nov 2023	195.025	137.820	70.67%	70.25%	+0.42%	183.235	129.886	70.88%
Dec 2023	195.128	154.147	79.00%	79.00%	+0.00%	183.387	145.344	79.26%
Jan 2024	194.946	170.552	87.49%	87.75%	-0.26%	183.192	164.583	87.86%
Feb 2024	194.853	175.896	90.27%	91.50%	-1.23%	183.306	164.583	89.84%
Mar 2024	194.729	182.412	93.67%	95.00%	-1.33%	183.276	171.064	93.34%

**Table D2 - Business Rates Collection Performance 2023/24 Outturn**

	2023/24 Net Collectable Debit (£m)	2023/24 Net Amount Collected (£m)	2023/24 Collected %	23/24 Target %	+/- Against Target %	2022/23 Net Collectable Debit (£m)	2022/23 Net Amount Collected (£m)	2022/23 Collected %
April 2023	123.159	10.322	8.38%	8.0%	+0.38%	110.506	10.575	9.57%
May 2023	123.383	22.110	17.92%	16.5%	+1.42%	113.176	19.339	17.09%
June 2023	122.933	32.079	26.09%	24.0%	+2.09%	113.986	27.941	24.51%
July 2023	123.493	42.107	34.10%	32.5%	+1.60%	114.106	36.550	32.03%
Aug 2023	122.739	52.427	42.71%	40.5%	+2.21%	115.079	48.271	41.95%
Sept 2023	121.710	65.725	54.00%	50.0%	+4.00%	114.494	56.727	49.55%
Oct 2023	121.590	76.018	62.50%	59.0%	+3.52%	115.131	68.249	59.28%
Nov 2023	120.741	86.415	71.57%	68.0%	+3.57%	114.853	78.386	68.25%
Dec 2023	121.280	96.410	79.49%	77.0%	+2.49%	114.316	86.785	75.92%
Jan 2024	120.790	105.319	87.19%	86.0%	+1.19%	113.856	94.556	83.05%
Feb 2024	120.708	110.383	91.45%	92.00%	-0.55%	112.203	103.160	91.94%
Mar 2024	120.562	115.257	95.60%	96.00%	-0.40%	112.194	107.731	96.02%

## Collection Fund - Council Tax

The Council Tax outturn in year position is a £1.065 deficit as shown in Table D3 below. The main reason for the variance is the increased cost of the Council Tax Support Scheme £2.911m, of which £0.935m is funded from the Council Tax Support Fund grant. There has also been an increased level of discounts and exemptions £0.927m which are offset by increased Council Tax income £0.113m.

**Table D3 – Collection Fund Council Tax**

	% Shares	Budget 2023/24 (£m)	Outturn 2023/24 (£m)	Variance (£m)
Gross Council Tax income for 23/24		(255.817)	(255.930)	(0.113)
Less: Council Tax Support		39.142	42.053	2.911
Less: Other discounts		19.302	20.229	0.927
<b>Net Collectible Council Tax</b>		<b>(197.373)</b>	<b>(193.648)</b>	<b>3.725</b>
Council Tax Support Fund		0	(0.935)	(0.935)
Discounts funded by General Fund		0	(0.115)	(0.155)
Increase/ (decrease) to bad debt provision		8.388	6.778	(1.610)
<b>Council Tax Income</b>		<b>(188.985)</b>	<b>(187.920)</b>	<b>1.065</b>
<b>Allocation of Council Tax Income</b>				
London Borough of Enfield	77.76%	(146.963)	(146.127)	0.836
Greater London Authority	22.24%	(42.022)	(41.793)	0.229
<b>Total Allocation</b>		<b>(188.985)</b>	<b>(187.920)</b>	<b>1.065</b>

## Collection Fund - Business Rates

The Business Rates outturn position is a surplus of £4.874m as shown below in Table D4, compared to the £5.754m forecast in November. The variance is £0.880m.

The net collectable business rates increase by £4.213m compared to the budgeted position, with an increase of £0.735m for transitional protection contributing to the surplus position. As a result of gross business rates being higher, reliefs were also higher. Largely supporting small business relief which was £1.069m higher and the transitional protection relief (mentioned above) which was £0.735m higher than at budget setting. Both reliefs are funded by central government, so the increase does not negatively impact the council's income. Empty reliefs are £2.345m higher than anticipated at budget setting, these reliefs are unfunded and therefore do impact the income.

This position is sensitive to several risks, principally the uncertainty around the appeals against the rateable values as set by the Valuation Office which were subject to a revaluation effective from 1st April 2023. We have seen the impact of the Valuation Office working to clear the appeals relating to the prior 2017 valuation list which should result in a more settled position regarding these appeals going forward. However, the current 2023 list appeals remain an area of high uncertainty.

**Table D4: Collection Fund Business Rates**

	% Shares	Budget 2023/24  (£m)	Outturn 2023/24  (£m)	Variance  (£m)
Gross Business Rates Income		(162.063)	(163.699)	(1.636)
Appeals in 2023/24		4.530	1.855	(2.675)
Impact of adjustment to prior years*		0	0.936	0.936
Transitional protection relief (see below)		13.906	14.641	0.735
Unfunded reliefs		14.383	17.296	2.913
Funded reliefs		14.458	15.143	0.685
		(114.786)	(113.828)	0.958
Increase/ (decrease) to bad debt provision		7.466	2.295	(5.171)
<b>Net Collectable Business Rates</b>		<b>(107.320)</b>	<b>(111.533)</b>	<b>(4.213)</b>
Transitional protection payment due to Authority		(13.906)	(14.641)	(0.735)
Cost of Collection Allowance		0.329	0.329	0.000
Interest paid on appeals refunds		0	0.074	0.074
<b>Net Business Rates Income Total</b>		<b>(120.897)</b>	<b>(125.771)</b>	<b>(4.874)</b>
<b>Allocation of Business Rates Income</b>				
London Borough of Enfield	30%	(36.269)	(37.731)	(1.462)
Greater London Authority	37%	(44.732)	(46.535)	(1.803)
Central Government	33%	(39.896)	(41.504)	(1.608)
<b>Total Allocations</b>		<b>(120.897)</b>	<b>(125.771)</b>	<b>(4.874)</b>

## Appendix E – Flexible use of capital receipts in 2023/24 – revised list

Service Area	Revised Plan £000s	Final Plan £000s	Planned savings and demand reductions
Transformation	900	869	Portfolio of programmes delivering corporate and customer facing change across the organisation to reduce demand failure, improve customer experience, cost prevention and create efficiencies through improved processes and enhanced technology. Individual programmes may have specific MTFP savings targets. Cost prevention projects & programmes are designed to reduce demand prior to incurring costs.
Digital Services	600	910	To develop business cases for new projects as part of the Portfolio's pipeline. This will include reducing the cost of laptops and devices; procurement savings; application rationalisation; reduction in mobile phone usage and costs. Including the delivery costs of the pilot of the 365 co-pilot transformation project
Property	495	891	Various external fees directly attributable to, and essential for, the disposal of property assets to deliver capital receipts. Gross capital receipts forecast to total £65m over the five-year period 2023-29. There will no ongoing costs associated with each property asset disposal upon completion of each sale. There will also be reduced MRP and interest charges if the receipts are used to repay borrowing. In addition, the revenue costs associated with the recent Civic Centre moves (initially funded by Invest to Save reserve) now form part of the new strategy. The moves have freed up space in B Block South which will result in reduced energy costs for 2023/24.
Income & Debt	189	59	Analyse Local Business Rate growth project. Aim of the project is to increase Business Rate Income through identifying missing hereditaments within the borough and establishing new working partnerships across the Council to ensure maximisation of the tax base in future years.

Service Area	Revised Plan £000s	Final Plan £000s	Planned savings and demand reductions
Redundancy and pension strain	0	3,707	Statutory Redundancy and pension strain costs related with the delivery of the 2023/24 savings programme as set out in the Council's Medium Term Financial Plan for 2023/24.
Council Tax Support	0	23	The cost of consultation and implementation costs incurred in 2023/24 associated with the Council Tax Support changes to be made in 2024/24 and agreed at Council in February 2024.
Children's & Families	0	317	Due to difficulties in recruiting social workers, the service has created a project to implement a different approach to traditional strategies and looks to encourage take up of opportunities to join our team from overseas. In addition, the Joint Service for Disabled Children have implemented an invest to save scheme to create additional capacity to review 160 direct payment and care at home packages. The outcome of which has delivered in year financial savings for the service.
Adult Social Care (ASC)	0	149	Two transformational projects in ASC are now included in the revised strategy: North Central London Sustainability & Transform Partnership – the partnership is hosted by several NHS organisations with the support of officials from the area's local authorities. The organisations within the STP work together in collaboration to propose changes to the way services are delivered. Making them more effective and efficient. Areas covered (removal of duplicate service, creating provisions closer to home, improving mental health provisions etc). Reardon Court extra care facility – mobilisation and implementation costs associated with the creation of a new extra care facility on the existing Reardon Court site. The MTFP includes the delivery of £490k savings resulting from this project, principally from diverting from more expensive forms of care and there is a considerable evidence base for this, as well as the wider benefits of providing extra care.



Service Area	Revised Plan £000s	Final Plan £000s	Planned savings and demand reductions
Leisure, Culture & Parks	0	66	Costs included are the consultation costs related to the delivery of the soil importation project at Holly Hill. This invest to save project is generating additional income for the Council which are included in the MTFP for future years.
Planning	0	142	This Invest to Save project creates additional capacity to manage Planning backlogs and therefore mitigate the risk of lost income, whilst also generating additional income for the service.
<b>TOTAL</b>	<b>2,184</b>	<b>7,133</b>	