

<b>REPORT TO:</b>	<b>Cabinet 22 June 2022</b>
<b>SUBJECT:</b>	<b>Financial Performance Report - Period 11 (February 2022)</b>
<b>LEAD OFFICER:</b>	<b>Jane West, Corporate Director of Resources (Section 151)</b>
<b>CABINET MEMBER:</b>	<b>Councillor Jason Cummings Cabinet Member for Finance</b>

**SUMMARY OF REPORT:**

This report provides the Council's current forecasts for the end of year position for 2021/22 for the Council's General Fund (GF), Housing Revenue Account (HRA) and the capital programme. The detailed analysis is based on the Month 11 position (which has not been previously published due to the pre-election period), updated to reflect a number of issues which have emerged during the closedown of the 2021/22 accounts currently underway. The report forms part of the Council's financial management process of publically reporting financial performance against its budgets on a monthly basis. A final outturn position will be reported once the annual closedown of accounts has been completed, prior to the annual accounts for 2021/22 being published. The latter will be delayed until the autumn 2022 due to outstanding issues in relation to the external audit of the accounts for 2019/20 and 2020/21.

**FINANCIAL IMPACT**

The Month 11 position indicated a net underspend of £1.907m against budget, representing a £0.337m favourable movement against the Month 10 forecast.

However, during the exercise currently underway to closedown the 2021/22 accounts, a number of further underspends have emerged. Further work is required to test the accuracy of the additional underspends but for transparency early information is shared in this report.

The HRA is indicating an overspend of £0.878m (Month 10 £1.281m) against budget. This overspend is further detailed within Section 5 of the report.

The Capital Programme is projecting £187.77m by the end of the financial year against a budget of £315.10m.

**1. RECOMMENDATIONS:**

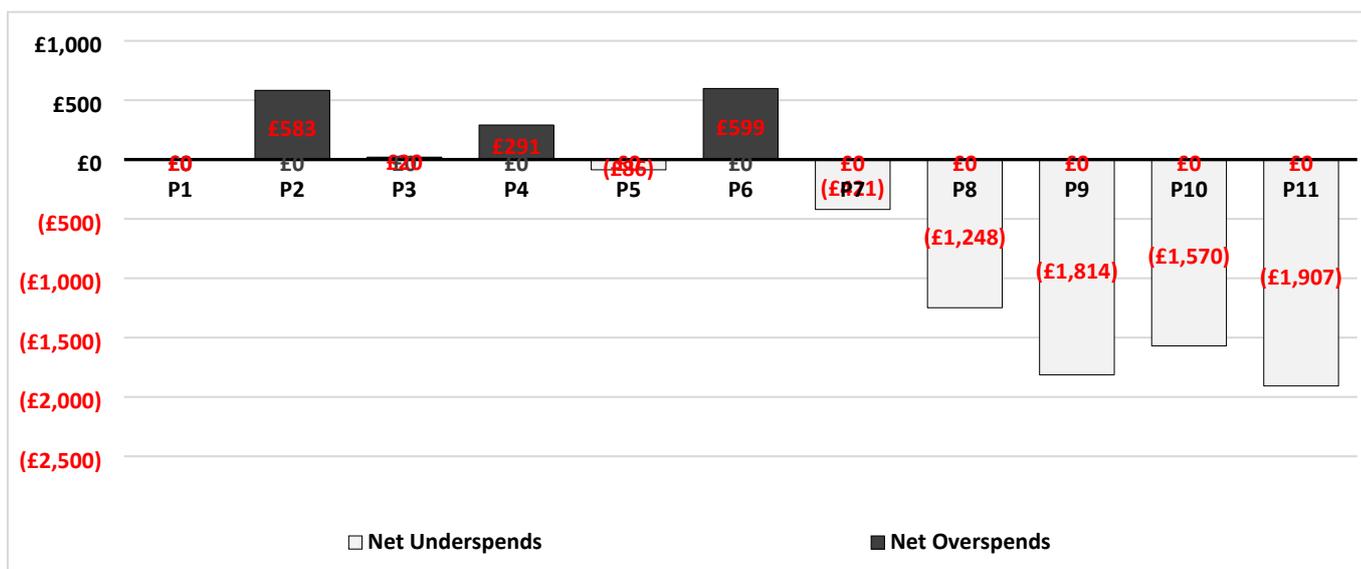
- 1.1 Note the General Fund is projecting a further favourable movement in the Council's financial position for the end of 2021/22 and that the Council is likely to have a larger underspend for 2021/22 than the £1.907m forecast at the end of Month 11.

- 1.2 Note the Housing Revenue Account (HRA) is projecting a £0.878m (Month 10 £1.281m) overspend for 2021/22. If no further mitigations are found to reduce this overspend the HRA will need to drawdown reserves from HRA balances. There are sufficient balances to cover this expenditure.
- 1.3 Note, as indicated in Table 3, the capital spend to date for the General Fund of £55.670m (against a budget of £131.897m) and for the HRA of £13.931m (against a budget of £183.209m), with a projected forecast variance of £11.702m on the General Fund against budget and £115.636m forecast variance against budget for the Housing Revenue Account. All variances are projected to be slipped into future years, but this will be reviewed once the outturn position has been confirmed.
- 1.4 Note, the above figures are predicated on forecasts from Month 11 to the year end, updated for information that has become available during the annual account's closedown process, and therefore could be subject to change as forecasts are made based on the best available information at this time.

## **2. EXECUTIVE SUMMARY**

- 2.1. The Financial Performance Report (FPR) is presented to each Cabinet meeting. It provides a detailed breakdown of the Council's financial position and the in-year challenges it faces. It covers the GF, HRA and capital programme and ensures there is transparency in our financial position. It enables scrutiny by the Mayor and Cabinet Members, and offers reassurance in regard to the commitment by Chief Officers to more effective financial management and discipline.
- 2.2. The Month 11 General Fund revenue projected outturn forecast improved by £0.337m from a forecast underspend position of £1.570m in Month 10. Further information has emerged during the accounts closedown process which indicates that the Council's GF underspend for 2021/22 will indeed be higher.
- 2.3. The chart below illustrates the trend in the monthly monitoring reports and shows both the forecast as well as quantum of risks and opportunities together with the projected impact at each month during the year had all risks, and opportunities fully materialised (dashed line). It has been predicted since the Month 7 (October 2021) that the Council would underspend. The underspend is currently expected to be higher than the £1.907m forecast at the end of Month 11.

## Monthly Forecast, Risk & Opportunity Tracker



- 2.4. The Housing Revenue Account is forecasting an overspend of £0.878m (a decrease of £0.402m on the Month 10 forecast of £1.281m). This favourable projected variance will be met from HRA reserves.
- 2.5. The capital programme for both the General Fund and HRA is reporting expenditure to date of £69.601m against overall budget of £315.106m, with a forecast underspend of £127.338m.
- 2.6. The previous financial year (2020/21) was a very difficult year for the Council. The Council issued two Section 114 notices as the Council had insufficient resources to meet its in year expenditure pressures. This led to the Department for Levelling Up, Housing and Communities (DLUHC) providing an capitalisation direction of up to £150m over the four year period 2020/21, 2021/22, 2022/23 and 2023/24 in the sums of £70m, £50m, £25m and £5m to support the Council as it transitioned to a sustainable in-year budget.
- 2.7. The 2021/22 forecast includes the £50m agreed capitalisation direction, which is currently used to underpin the Council's budget.
- 2.8. The Council has had the benefit of a number of recommendations from various stakeholders and scrutiny panels such as the external auditor's Report in the Public Interest and the Non-statutory Rapid Review by DLUHC's predecessor, the Ministry of Housing, Communities and Local Government (MHCLG). Their recommendations have been taken on board and the Croydon Renewal and Improvement Plan has been developed which will, over the medium term financial strategy period; restore the Council's finances, improve culture and practice and develop a more effective system of internal control amongst other improvements to the Council.
- 2.9. As of 26<sup>th</sup> January 2022, the Council's external auditors, Grant Thornton issued a second Report in Public Interest report in relation to capital expenditure on Fairfield Halls. Whilst this report indicates significant governance and financial management breakdowns in the past, the report will not result in additional financial costs to the

Council going forward. All accounting corrections and financial implications have been included within 2019/20 and 2020/21 accounts. The Council has already begun work on the 12 recommendations in this second RIPI and these recommendations will be monitored through the delivery of the Council Renewal and Improvement Plan Version 2a.

- 2.10. This report forms part of the reporting framework on the delivery of the Croydon Renewal and Improvement Plan by ensuring the delivery of the Council's budget is reported monthly and transparently.
- 2.11. The Council is still working with the external auditors on finalising the 2019/2020 and 2020/2021 audit of accounts.

### **3. FINANCIAL POSITION**

- 3.1. The detailed Month 11 monitoring projected that the Council was forecast to have a General Fund net underspend variance of £1.907m, a favourable movement of £0.337m on the net forecast reported at Month 10.
- 3.2. Throughout the year, directorate teams and Finance colleagues met monthly to review the forecast position for each area and including risks to reduce any overspends and identify further options to mitigate these. An updated list of risks and opportunities were provided in each month's FPR report to Cabinet.
- 3.3. The detailed Month 11 forecast of the General Fund is shown below in Table 1.

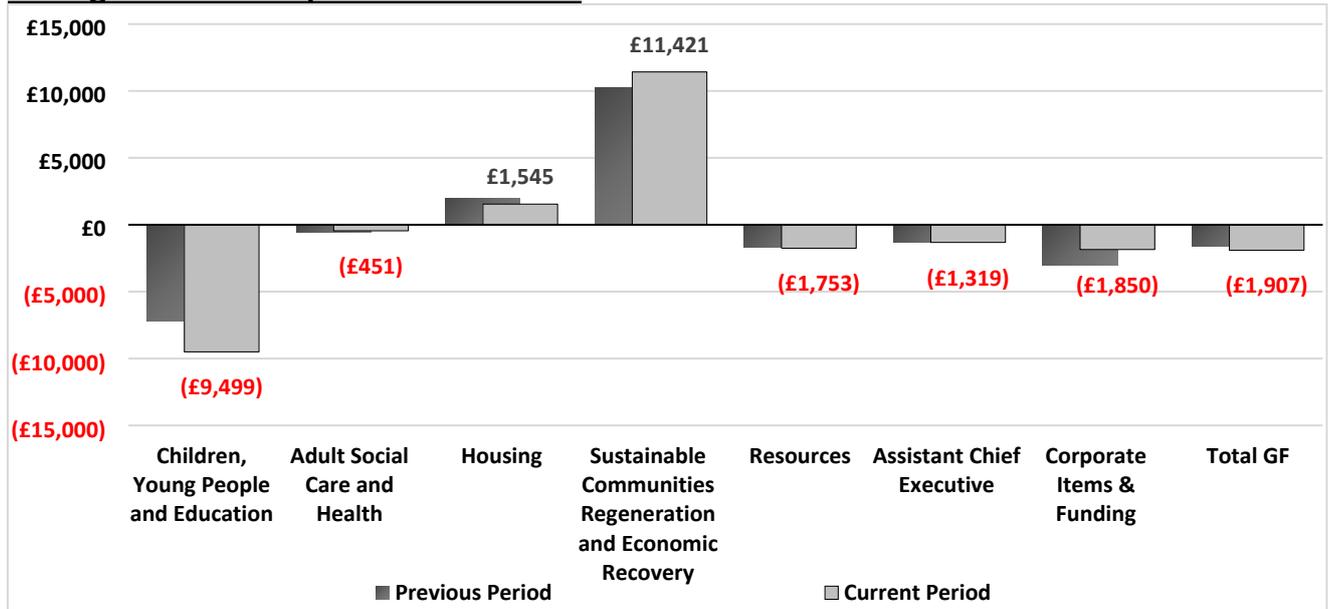
**Table 1 – Month 11 Projection per Directorate**

	Month 11		Month 10			
	Forecast Variance		Forecast Variance From Previous month	Change from previous month		Savings Non-Delivery
	(£,000's)		(£,000's)	(£,000's)		(£,000's)
						Other Pressures
						(£,000's)
Children, Young People and Education	(9,499)		(7,179)	(2,320)	118	(9,617)
Adult Social Care and Health	(451)		(569)	118	-	(451)
Housing General Fund	1,545		1,984	(439)	-	1,545
Sustainable Communities Regen & Economic Recovery	11,421		10,265	1,156	5,135	6,286
Resources	(1,753)		(1,701)	(52)	-	(1,753)
Assistant Chief Executive	(1,319)		(1,320)	0		(1,319)
<b>Departmental Total</b>	<b>(56)</b>		<b>1,480</b>	<b>(1,537)</b>	<b>5,253</b>	<b>(5,309)</b>
Corporate Items & Funding	(1,851)		(3,050)	1,199	-	(1,851)
<b>Total General Fund</b>	<b>(1,907)</b>		<b>(1,570)</b>	<b>(337)</b>	<b>5,253</b>	<b>(7,160)</b>

3.4. Net overspends and underspends within the service budgets are presented as forecast variance (as per Table 1) and are additionally classified as either non-delivery of agreed in-year savings or other pressures which were not foreseen. The non-delivery of £5.253m savings relates to the non-achievement of the approved MTFs savings whilst other net benefits are as a result of various efficiencies and other pressures due to external factors not previously budgeted for within 2021/22. Further explanations of these under and overspends are provided within Section 4 of this report.

3.5. The chart below shows the Month 11 forecast by service department for both Month 11 and previous month:

## Change in forecast position Month 11



3.6. The main areas of movement from Month 10 were as follows:

- Adult Social Care and Health moved **adversely** by £0.118m in Month 11 due to the additional service pressures in relation to the transition of younger people with disabilities to adult social care. However further work during the accounts closedown has identified that there may be further underspends.
- Sustainable Communities, Regeneration and Economic Recovery indicated an **adverse** movement of £1.156m due to further lower than expected income from parking services. This additional pressure was previously flagged as a risk and due to further analysis and it is now expected to crystallise by year end. As previously reported detailed work has been ongoing with the parking service to better understand parking transactions and the impact Covid 19 has had on the service and forecasting income. The ongoing impact of Covid on parking behaviours and reduced demand for car parking is the cause of the reduced parking income and as such the service has not been able to balance its budget. There is a strong likelihood that the majority of this overspend will recur in 2022/23. Work is underway to establish if newly identified underspends across the Council will mitigate this projected overspend in 2022/23 or if further actions are required to offset it.
- Resources indicated a £0.052m **favourable** movement in Month 11 relating to continued staffing underspends across various teams.
- Housing indicated a £0.439m **favourable** movement due to lower than expected demand levels for homelessness which is putting less pressure on service delivery. Furthermore, a detailed review of historic grants on the balance sheet has been completed which has identified further application of monies to support the revenue position.

- Children, Young People and Education indicated an overall £2.320m **favourable** movement due to further reductions within the placement spend. It is anticipated that the eventual underspend will be greater.
- The Corporate budgets underspend reduced by £1.19m with the Council taking advantage of its improving end of year financial forecast to contribute a further £1.19m of the £11.250m Covid grant received at the start of the year to reserves. The total transfer of Covid grant to reserve is now £8.99m and the balance £2.26m has been used to support other pressures.

3.7 Further work is currently underway to finalise the Council's financial position at the end of 2021/22 and this has identified areas of new underspend. Fortuitously the current projections suggest that the Council will have the option to place a larger underspend into reserves than the Month 11 forecast of £1.907m. Areas adding to the overall underspend include:

- Accruals in CYPE and ASCH from the 2020/21 financial year closedown which were not required
- Lower than anticipated numbers of children being take into care during 2021/22
- Overly cautious forecasts in ASCH in relation to the potential costs arising from Winter Pressures in winter 2021/22 which in the event was much milder than anticipated and had low incidences of influenza, possibly due to the knock on impact of vulnerable residents changing their behaviours to protect themselves from Covid
- Increased salary underspends due to difficulties in recruitment across Council services.

3.8 Work is in progress by the Finance team to investigate these unexpected underspends and to finalise the Council's overall position for 2021/22. The final outturn will be reported to Cabinet later this summer.

3.9 It should be noted that the publishing of the 2021/22 accounts for the Council will be delayed until the autumn due to the need to first sign off the audited 2019/20 and 2020/21 accounts with the external auditors, Grant Thornton. Work is currently taking place to finalise 2019/20.

#### **4. SERVICE VARIANCE DETAIL FROM MONTH 11**

##### **4.1. Children, Young People and Education (CYPE)**

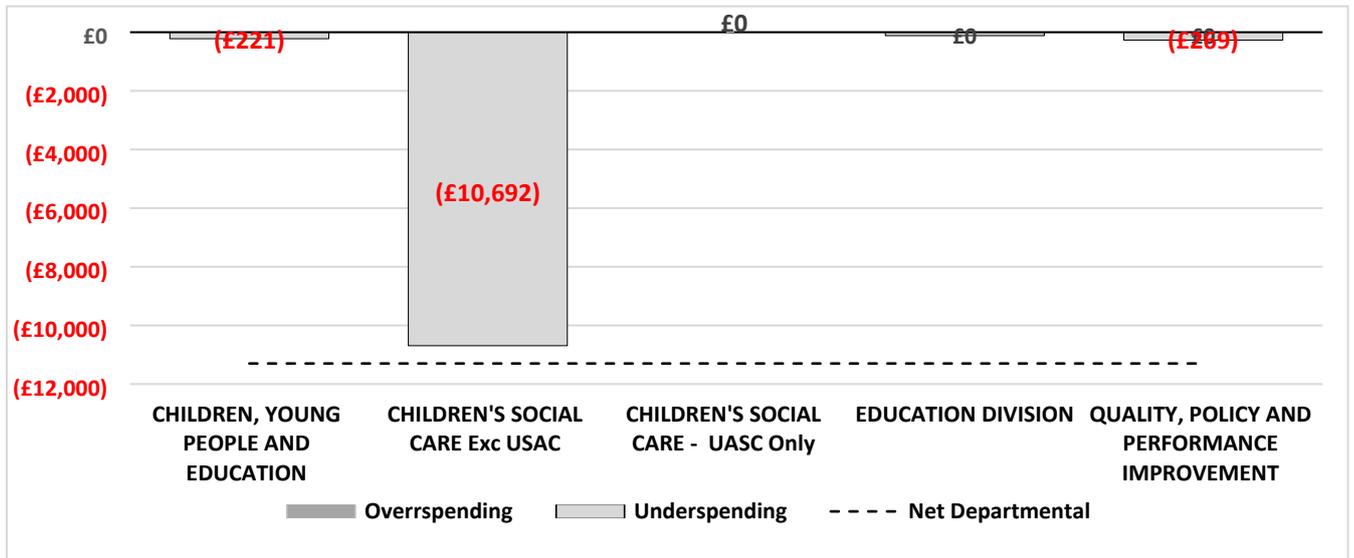
The CYPE directorate forecasted a £9.499m underspend in Month 11 (favorable movement of £2.320m from Month 10) within the directorate.

The main causes of the underspend were a continued reduction in the number of Croydon children in care coupled with improved commissioning resulting in reduced spend on placements. Additional grant income has been received and used to release general fund spend. In the Children with Disabilities service the Covid pandemic has had a significant impact with reduced take up of short breaks outside the home as well as home-based care packages as families sought to shield children vulnerable to the virus. Underspend on staffing budgets has also played a part but this is a result of a

challenging and volatile market for social care staff which has resulting in a number of unfilled vacancies.

The following chart illustrates the divisional forecast variances within Children Young People and Education:

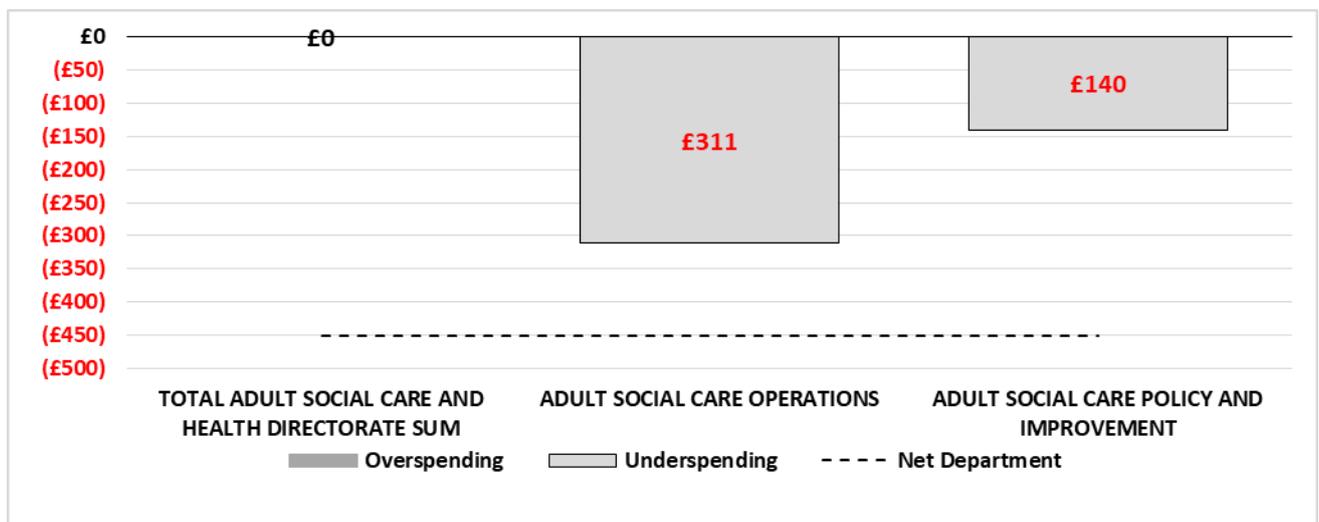
**Divisional View of Children, Young People & Education Forecasts**



**4.1 Adult Social Care and Health (ASCH)**

The ASCH directorate were forecasting an underspend of £0.451m in Month 11, an adverse movement of £0.118m from Month 10. This movement was due to transitions pressures, which were previously reported as risks.

**Divisional View of Adult Social Care and Health Forecasts**



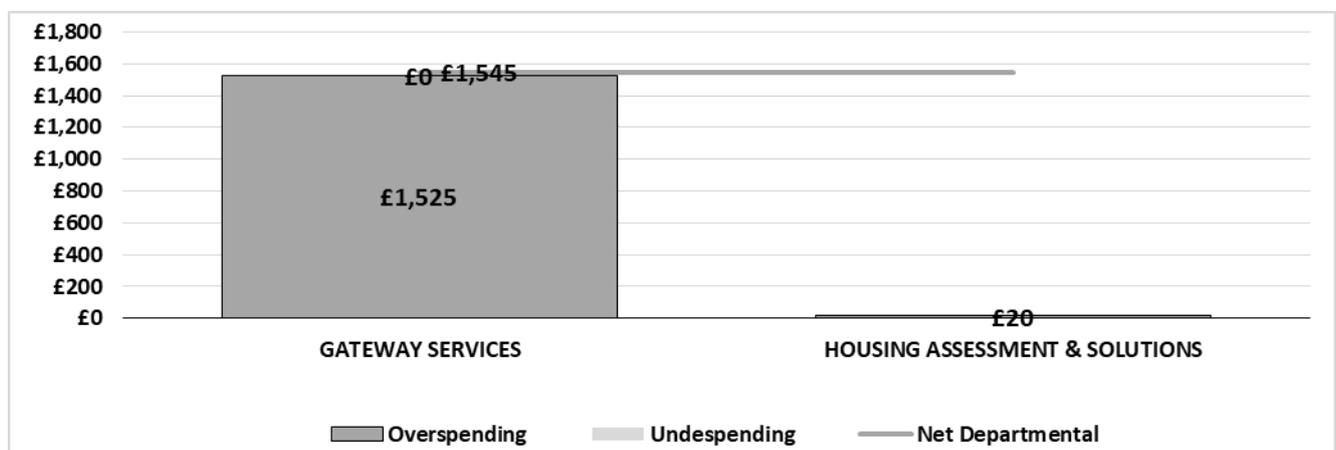
## 4.2 Housing

The Housing Directorate was forecasting an overspend of £1.545m at Month 11. This was a favourable movement of £0.439m to the projection reported at Month 10.

The cause of this movement relates to lower than expected demand for homelessness than projected in previous months. Lower demand for homelessness results in the Council reducing the costs it incurs from paying rent to landlords and costs associated with related services such as safeguarding. Furthermore, the service has also carried out a review of historic balances of grants received in previous years and has identified drawdown opportunities to support the in-year spend. These are reflected within the P11 forecast.

The following chart illustrates the divisional forecasts within the Housing directorate:

### Divisional View of Housing Forecast



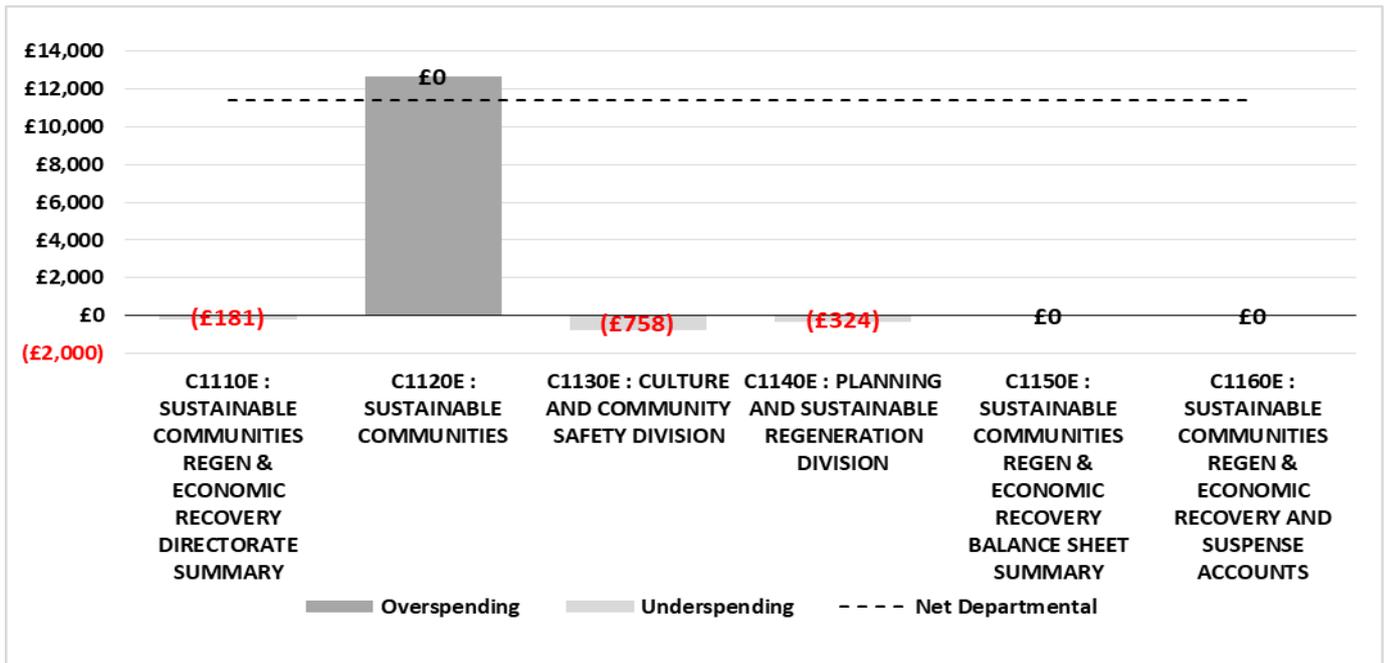
## 4.3 Sustainable Communities, Regeneration & Economic Recovery (SCRER)

The SCRER directorate was forecasting a net overspend of £11.421m, which is an **adverse** movement of £1.156m from Month 10. The pressures continue to be around Highways (including Parking Services), Special Educational Needs Transport and Environmental Services.

Included within the total projected overspend is £5.134m of lower than anticipated parking income. The adverse movement from month 10 to 11 is purely related to parking income which has continued to be impacted by lower demand for car parking as cautiousness remains due to risks of Covid. The additional pressure was identified as a risk and has now been fully forecasted as it is evident the risk will materialise. As stated previously, a significant proportion of this overspend is likely to recur next financial year and further work is underway to assess the risk and mitigations for this.

The following chart illustrates the nature of the overall SCRER Directorate forecast position by Division:

## Divisional View of SCRER Forecasts

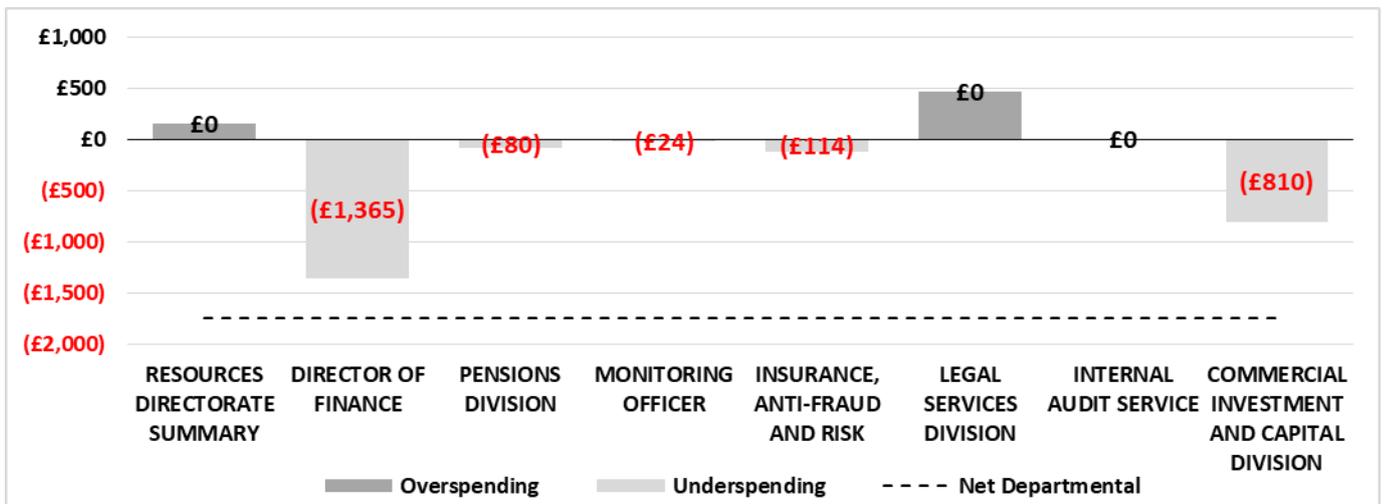


## 4.4 Resources

The Resources directorate was forecasting an underspend position of £1.753m at month 11 (underspend £1.701m in Month 10). This is a net position after factoring all budgeted income and expenditure within the directorate. The main reasons for this underspend relate to better than projected collection of court cost income in relation to Revenue & Benefits activities and various staffing related underspends. Main causes of staff related underspends are for vacancies not being filled.

The following illustrates the split of the overall directorate forecast at a divisional level:

## Divisional View of Resources Forecast



## 4.5 Assistant Chief Executive

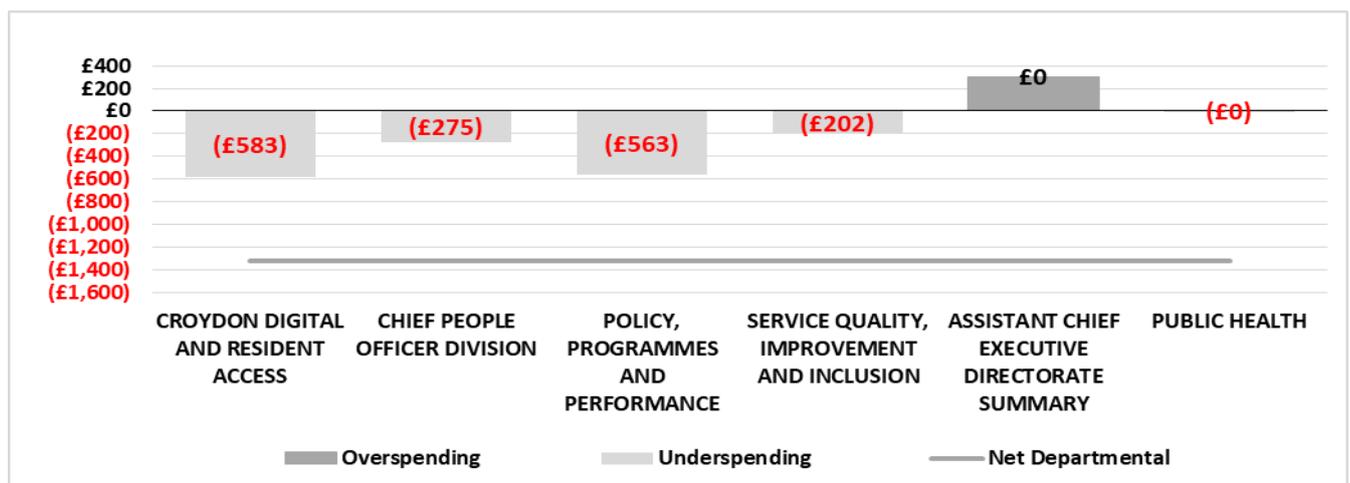
The ACE directorate was forecasting an underspend position of £1.320m at Month 11 (underspend £1.320m in Month 10), a net nil movement. This is a net position after factoring all budgeted income and expenditure within the directorate.

The main reasons for this underspend relate to various staffing related underspends and identification of grant monies that can be applied within the current financial year. These grants include usage of Brexit funding and drawdown of Community Fund grants. Main causes of staff related underspends are for vacancies not being filled.

At Month 11, ACE identified a further £0.123m (£0.248m in Month 10) of opportunities which would arise from increased income from contractual reviews. These have materialised and the ACE underspend will be higher than £1.320m at the end of the year.

The following illustrates the split of the overall directorate forecast at a divisional level.

### Divisional View of Assistant Chief Executive Forecasts



## 4.6 Corporate

The Corporate forecast moved by £1.199m from £3.050m underspend in month 10 to an underspend of £1.851m in month 11. This included the full release of the one off non-ringfenced Covid grant and increased pressures as a result of additional minimum revenue provision costs and non-delivery of savings related to £1m for fees and charges.

The Council received a non-ringfenced grant of £11.250m from Central Government in relation to additional costs in 2021/22 as a result of Covid 19 which was announced in the December 2020 Local Government Finance Settlement. As the Council's overall Month 11 position indicated, the budget was underspent, so the Council made a prudent decision to appropriate £8.99m of Covid Grant into an earmarked reserve to support future year pressures and ongoing Covid challenges. This contribution to

reserves is in addition to the £10m of reserves that was proposed when the Budget was set for 2021/22 in March 2021.

The 2022/23 Budget Report presented to Full Council on 7<sup>th</sup> March 2022 indicated that the Council was planning on contributing £22m to earmarked reserves, however with the further improved position, the Council will be able to add a further to its earmarked reserves. This is subject to final consideration when the final outturn has been produced.

The cost of financing the capital programme is retained corporately. Further work on managing the capital programme will be required in 2022/23 to ensure the budget profile accurately meets the delivery plan.

## **5 HOUSING REVENUE ACCOUNT (HRA)**

- 5.1 Table 2 provides a summary of the HRA Month 11 monitor, which is currently indicating a £0.878m overspend (Month 10 £1.281m). The HRA is a self-financing ring-fenced account and will need to ensure it remains within the resources available, taking into account levels of HRA reserves. The favourable movement from the Month 10 forecast is largely due to specific works being reviewed and now capitalised.
- 5.2 The HRA has incurred significant disrepair settlement costs over the past month and due to legislative change and staff constraints these costs are projected to increase. The new forecast is based on an assessment of likely case settlement during the remainder of this financial year. In addition, the HRA continues to experience loss of income from garage rent along with increased demand for responsive repairs. The forecast overspend of £0.878m reported in Table 2 can be contained within HRA reserves provisionally forecast at £27.6m as at 31st March 2021.

**Table 2 – Housing Revenue Account (HRA) at Month 11**

SERVICES	Projected Variance For Month P11	Variance For Previous Month P10	Change From Previous Month	Explanation of Variations
	£'000	£'000	£'000	
Responsive Repairs and Safety	632	944	(312)	Additional spend due to high volume and value of Price per Property excluding works - These works are not covered under the PPP fixed costs.  Favourable movement due to identification of some costs being capital in nature and therefore they are being capitalised.
Asset Planning and Capital Delivery	(902)	(894)	(7)	Vacancies within the service
Allocations Lettings and Income Collection	729	766	(37)	Pressures due to: <ul style="list-style-type: none"> <li>• Lower demand in home safety equipment</li> <li>• Legal commitments increase is offset by other departmental underspend</li> <li>• Charges that are incurred when tenants make payment using debit/credit cards &amp; at local points.</li> <li>• £50k - Income budget no longer achievable</li> <li>• Increase in Leaseholder's insurance premium for 2021-22</li> </ul>
Tenancy and Resident Engagement	4	(4)	8	Overspend on costs combined with a high level of voids based on 20/21 outturn
Homelessness and Assessments	150	200	(50)	Overspend on costs combined with a high level of voids based on 20/21 outturn
Directorate & Centralised costs	266	269	(3)	Unbudgeted Executive Director/Corporate Director posts plus support costs
	<b>878</b>	<b>1,281</b>	<b>(402)</b>	

5.3 Further work is taking place within the Housing and Legal service to address the number of outstanding disrepair claims. This could have a further impact on the HRA budget in 2022/23 if it transpires that additional compensation and legal costs are due to tenants.

## 6 CAPITAL PROGRAMME AS MONTH 11

6.1 The General Fund and HRA capital programme have currently spent a gross £69.601m to the end of the Month 11 against approved budgets of £373.790m. Forecast spend is £187.768m resulting in a forecast variance of £127.338m.

6.2 The table below summarises the capital spend to date by directorate with further details of individual schemes provided in Appendix 2.

**Table 3 – Capital Programme**

Department	Revised Approved Budget as at 24/01/2022	Actuals 2021/22 as at Month 11	Forecasts 2021/22 as at Month 11	Variance
	£'000	£'000	£'000	£'000
HOUSING	3,393	558	3,101	(292)
ADULT SOCIAL CARE AND HEALTH	68	4	34	(34)
ASSISTANT CHIEF EXECUTIVE	11,867	1,663	6,687	(5,180)
CHILDREN, YOUNG PEOPLE AND EDUCATION	15,451	10,725	15,451	0
SUSTAINABLE COMMUNITIES REGENERATION & ECONOMIC RECOVERY	45,269	8,354	39,046	(6,223)
RESOURCES	3,456	1,033	3,483	28
CORPORATE ITEMS & FUNDING	52,393	33,333	52,393	0
<b>General Fund Total</b>	<b>131,897</b>	<b>55,670</b>	<b>120,195</b>	<b>(11,702)</b>
HOUSING REVENUE ACCOUNT	183,209	13,931	67,573	(115,636)
<b>LBC CAPITAL PROGRAMME TOTAL</b>	<b>315,106</b>	<b>69,601</b>	<b>187,768</b>	<b>(127,338)</b>

6.3 The variance column is projected to be slipped into the new financial year, subject to Cabinet approval at year end and further due diligence on state of the projects and their future delivery.

## 7 FINANCIAL AND RISK ASSESSMENT CONSIDERATIONS

7.1 Finance comments have been provided throughout this report.

(Approved: Matt Davis – Interim Director of Finance)

## 8 LEGAL CONSIDERATIONS

8.1 The Council is under a statutory duty to ensure that it maintains a balanced budget and to take any remedial action as required in year.

8.2 The Council is required by section 151 of the Local Government Act 1972 to make arrangements for the proper administration of its financial affairs. The Council's Chief Finance Officer has established financial procedures to ensure the Council's proper financial administration. These include procedures for budgetary control. It is consistent with these arrangements for Cabinet to receive information about the revenue and capital budgets as set out in this report.

- 8.3 The monitoring of financial information is also a significant contributor to meeting the Council's Best Value legal duty and therefore this report also complies with that legal duty.

(Approved by: Doutimi Aseh - Interim Director of Legal Services & Deputy Monitoring Officer)

## **9 HUMAN RESOURCES IMPACT**

- 9.1 There are no immediate workforce implications as a result of the recommendations in this report. Any mitigation on budget implications that may have effect on direct staffing will be managed in accordance with relevant human resources policies and were necessary consultation with recognised trade unions.

(Approved by: Gillian Bevan Head of Human Resources (Resources and ACE))

## **10 EQUALITIES IMPACT**

- 10.1 There are no specific equalities issues set out in this report.

- 10.2 The Council has a statutory duty to comply with the provisions set out in the Sec 149 Equality Act 2010. The Council must therefore have due regard to:

- (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
- (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it
- (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

- 10.3 In setting the Council's budget for 2021/2022, all savings proposals were required to complete an Equality Impact Assessment. As Officers deliver against the approved budget, including the savings within it, they will continue to monitor for any unanticipated equality impacts.

- 10.4 The Council's core priority is to tackle ingrained inequality and poverty and tackling the underlying causes of inequality and hardship, like structural racism, environmental injustice and economic injustice. The budget should take due regard to this objective in relation to each protected characteristic. The Borough's responsibility to asylum seekers, young people, and disabled people and families is key to this regard.

- 10.5 The proposal to increase parking charges is likely to have an adverse impact on poverty and a socio-economic impact on residents. Deprivation in borough is largely focused in the north and the east where most ethnic residents reside. Any increase in parking is likely to impact further on communities already suffering from poverty and the impact of Covid 19 and job losses because of this

- 10.6 The full impacts of Covid 19 and long Covid on the Adult Social Care Service may not be apparent at this time and could possibly lead to more adults experiencing disabilities and additional pressure on Adult Social Care. There may also be a subsequent impact on disabled children along with their parents. It is essential to ensure that both groups receive an appropriate standard of care despite the pressure on services to reduce costs. Subsequently young people transitioning from Children's social care to Adults Social Care could impact heavily on budget dependent on the needs of individuals identified.
- 10.7 The impact on poverty and inequality may be increased for those residents who were economically affected by Covid 19 and are currently in rent arrears. The rent increase may exacerbate this, and mitigation has already been identified to this regard. However, rent increases could potentially increase the number of homeless people and families.
- 10.8 Departments should ensure that they pay due regard to all protected characteristics regarding potential mitigation to proposals.

(Approved by: Denise McCausland, Equalities Programme Manager, Policy Programmes and Performance)

## **11 ENVIRONMENTAL IMPACT**

11.1 There are no specific environmental impacts set out in this report

## **12 CRIME AND DISORDER REDUCTION IMPACT**

12.1 There are no specific crime and disorder impacts set out in this report

## **13 DATA PROTECTION IMPLICATIONS**

### **13.1 WILL THE SUBJECT OF THE REPORT INVOLVE THE PROCESSING OF 'PERSONAL DATA'?**

NO

### **13.2 HAS A DATA PROTECTION IMPACT ASSESSMENT (DPIA) BEEN COMPLETED?**

NO, as the report contains no sensitive/personal data

Approved by Nish Popat – Interim Head of Corporate Finance

## APPENDIX 1 – SERVICE BUDGETS AND FORECASTS MONTH 11

	Approved Budget	Current Actuals	(%age)	Full-Yr Forecast	Projected Variance
	(£,000's)	(£,000's)	(%age)	(£,000's)	(£,000's)
C1410E : ADULT SOCIAL CARE OPERATIONS	114,242	97,826	86%	113,931	(311)
C1405E : TOTAL ADULT SOCIAL CARE AND HEALTH DIRECTORATE SUMMARY	7,697	(1,047)	-14%	7,697	-
C1420E : ADULT SOCIAL CARE POLICY AND IMPROVEMENT	5,412	(538)	-10%	5,272	(140)
<b>TOTAL ADULTS</b>	<b>127,351</b>	<b>96,241</b>	<b>76%</b>	<b>126,900</b>	<b>(451)</b>
C1305E : RESIDENT ENGAGEMENT AND ALLOCATIONS	14,253	6,952	49%	15,778	1,525
C1310E : ESTATES AND IMPROVEMENT	66	285	432%	86	20
<b>TOTAL HOUSING</b>	<b>14,319</b>	<b>7,238</b>	<b>51%</b>	<b>15,864</b>	<b>1,545</b>
C1110E : SUSTAINABLE COMMUNITIES REGEN & ECONOMIC RECOVERY DIRECTORATE SUMMARY	(167)	981	-588%	(348)	(181)
C1120E : SUSTAINABLE COMMUNITIES	37,911	43,023	113%	50,596	12,685
C1130E : CULTURE AND COMMUNITY SAFETY DIVISION	12,005	3,421	28%	11,247	(758)
C1140E : PLANNING AND SUSTAINABLE REGENERATION DIVISION	2,482	3,763	152%	2,158	(324)
<b>TOTAL SUSTAINABLE COMMUNITIES REGEN &amp; ECONOMIC RECOVERY</b>	<b>52,231</b>	<b>51,188</b>	<b>98%</b>	<b>63,652</b>	<b>11,421</b>
C1605E : RESOURCES DIRECTORATE SUMMARY	145	353	244%	307	162
C1610E : DIRECTOR OF FINANCE	11,272	118,156	1048%	9,907	(1,365)
C1620E : PENSIONS DIVISION	1	1,267	126746%	(79)	(80)
C1625E : MONITORING OFFICER	3,801	1,705	45%	3,777	(24)
C1630E : INSURANCE, ANTI-FRAUD AND RISK	32	2,880	8999%	(82)	(114)
C1640E : LEGAL SERVICES DIVISION	766	(1,577)	-206%	1,237	471
C1650E : INTERNAL AUDIT SERVICE	8	248	3099%	14	6
C1690E : COMMERCIAL INVESTMENT AND CAPITAL DIVISION	19,050	8,648	45%	18,240	(810)
<b>TOTAL RESOURCES</b>	<b>35,075</b>	<b>131,681</b>	<b>375%</b>	<b>33,322</b>	<b>(1,753)</b>

C1205E : CHILDREN, YOUNG PEOPLE AND EDUCATION	10,265	530	5%	10,044	(221)
C1210E : CHILDREN'S SOCIAL CARE	78,689	53,293	68%	68,995	(9,694)
UNACCOMPANIED ASYLUM SEEKING CHILDREN (UASC) AND CARE LEAVERS	795	(2,136)	-269%	(203)	(998)
C1220E : EDUCATION DIVISION - exc DSG	12,533	36,315	290%	12,416	(117)
C1230E : QUALITY, POLICY AND PERFORMANCE IMPROVEMENT	4,935	3,689	75%	4,666	(269)
<b>TOTAL CHILDRENS, FAMILIES AND EDUCATION</b>	<b>107,217</b>	<b>91,690</b>	<b>86%</b>	<b>95,918</b>	<b>(11,299)</b>

C1505E : ASSISTANT CHIEF EXECUTIVE DIRECTORATE SUMMARY	(56)	81	-145%	248	304
C1510E : CROYDON DIGITAL AND RESIDENT ACCESS	13,809	26,311	191%	13,226	(583)
C1520E : CHIEF PEOPLE OFFICER DIVISION	5	2,356	47120%	(270)	(275)
C1530E : POLICY, PROGRAMMES AND PERFORMANCE	7,208	6,919	96%	6,645	(563)
C1540E : PUBLIC HEALTH	-	(2,893)	0%	0	(0)
C1550E : SERVICE QUALITY, IMPROVEMENT AND INCLUSION	181	1,329	735%	21	(202)
<b>TOTAL ASSISTANT CHIEF EXECUTIVE</b>	<b>21,147</b>	<b>34,103</b>	<b>161%</b>	<b>19,828</b>	<b>(1,319)</b>

**APPENDIX 2 – CAPITAL PROGRAMME MONTH 11**

<b>CAPITAL BUDGETS, MONITORING AND FORECASTS - PERIOD 11</b>	<b>Revised Approved Budget as at 24/01/2022</b>	<b>Actual to Date</b>	<b>Forecast for Year</b>	<b>Variance for Year</b>
<b>Scheme Name</b>	<b>2021/22</b>	<b>2021/22</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>£'000</b>	<b>(£,000's)</b>	<b>(£,000's)</b>	<b>(£,000's)</b>
Disabled Facilities Grant	2,993	767	2,701	(292)
Empty Homes Grants	400	(209)	400	-
<b>HOUSING</b>	<b>3,393</b>	<b>558</b>	<b>3,101</b>	<b>(292)</b>
Adults ICT	64	-	-	(64)
Adult Social Care Provision	4	4	4	-
Provider Services - Extra Care	-	-	-	-
Sheltered Housing	-	-	30	30
<b>ADULTS</b>	<b>68</b>	<b>4</b>	<b>34</b>	<b>(34)</b>
Bereavement Services	800	26	50	(750)
Community Ward Budgets	-	-	-	-
Finance and HR system	498	128	498	-
ICT Refresh & Transformation	6,430	314	2,000	(4,430)
People ICT	3,500	1,195	3,500	-
Uniform ICT Upgrade	140	-	140	-
Members Enquiries Transformation Bid	29	-	29	(0)
Core Contract Procurement Transformation	470	-	470	-
<b>ASSISTANT CHIEF EXECUTIVE</b>	<b>11,867</b>	<b>1,663</b>	<b>6,687</b>	<b>(5,180)</b>
Education - Fire Safety	450	-	450	-
Education - Fixed Term Expansions	69	24	69	-
Education - Major Maintenance	2,945	2,934	2,945	-
Education - Miscellaneous	366	383	366	-
Education - Permanent Expansion	425	139	425	-
Education - Secondary Estate	88	48	88	-
Education - SEN	11,108	7,197	11,108	-
<b>CHILDREN'S, FAMILIES &amp; EDUCATION</b>	<b>15,451</b>	<b>10,725</b>	<b>15,451</b>	<b>-</b>
Allotments	100	-	-	(100)
Asset management ICT database	-	-	-	-
Brick by Brick programme	3,797	-	3,797	-
Brick by Brick - Fairfield	4,000	-	4,000	-
Fixtures & Fittings FFH	574	-	574	-
CALAT Transformation	6	1	6	-
Devolution initiatives	-	-	-	-
Electric Vehicle Charging Points	-	-	-	-
Feasibility Fund	505	13	505	-
Fieldway Cluster	300	(121)	300	-
Growth Zone	2,500	98	993	(1,507)
Grounds Maintenance Insourced Equipment	1,000	-	1,000	-

Highways - maintenance programme	13,474	6,688	11,340	(2,134)
Highways - maintenance programme (staff recharges)	-	-	567	567
Highways - flood water management	1,076	481	959	(117)
Highways - bridges and highways structures	1,139	771	1,139	-
Highways - Tree works	89	7	89	0
Measures to mitigate travellers in parks and open spaces	73	-	73	-
Leisure Equipment Upgrade	628	13	628	-
Libraries Investment - General	300	76	76	(224)
Libraries investment – South Norwood library	100	-	-	(100)
Museum Archives	-	-	-	-
Neighbourhood Support Safety Measures	50	-	50	-
New Addington wellbeing centre	-	-	-	-
Parking	1,735	7	300	(1,435)
Park Life	-	-	-	-
Play Equipment	720	103	325	(395)
Safety - digital upgrade of CCTV	20	-	10	(10)
Section 106 Schemes	4,674	23	4,674	-
SEN Transport	-	-	-	-
Signage	137	-	137	-
South Norwood Good Growth	812	232	506	(306)
Kenley Good Growth	545	39	120	(425)
Sustainability Programme	60	-	-	(60)
TFL - LIP	3,884	(110)	3,906	22
Unsuitable Housing Fund	14	22	14	-
Walking and cycling strategy	-	-	-	-
Waste and Recycling Investment	1,558	-	1,558	-
Waste and Recycling - Don't Mess with Croydon	1,558	11	1,558	-
Schemes with completion date prior to 2020/21	(158)	-	(158)	-
<b>SUSTAINABLE COMMUNITIES, REGEN &amp; ECONOMIC</b>				
<b>DVLPT</b>	<b>45,269</b>	<b>8,354</b>	<b>39,046</b>	<b>(6,223)</b>
Asset Strategy - Stubbs Mead	250	-	250	-
Asset Strategy Programme	23	-	23	1
Asset Acquisition Fund	25	-	25	-
Clocktower Chillers	50	-	50	-
Corporate Property Maintenance Programme	2,794	1,004	2,794	-
Crossfield (relocation of CES)	146	8	146	-
Emergency Generator (Data Centre)	-	-	-	-
MHCLG Code Sharing Project	-	21	21	21
Croydon Healthy Homes (Project code 800156)	168	-	168	-
Unclassified Category	-	-	6	6
<b>RESOURCES</b>	<b>3,456</b>	<b>1,033</b>	<b>3,483</b>	<b>28</b>
Capitalisation Direction	50,000	33,333	50,000	-
Transformation Spend (Flexible Capital Receipts)	2,393	-	2,393	-

Transformation Spend (Flexible Capital Receipts)		-		-
Further CIL ( <i>to be allocated</i> )		-		-
<b>CORPORATE</b>	<b>52,393</b>	<b>33,333</b>	<b>52,393</b>	<b>-</b>

<b>NET GENERAL FUND TOTAL</b>	<b>131,897</b>	<b>55,670</b>	<b>120,195</b>	<b>(11,702)</b>
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Asset management ICT database	155	-	-	(155)
Fire safety (Sprinkler) programme	5,555	465	465	(5,090)
Larger Homes	1,339	-	-	(1,339)
Major Repairs and Improvements Programme	35,306	13,444	24,547	(10,759)
Affordable Housing	31,932	22	30,051	(1,881)
BBB Properties part funded by GLA and HRA RTB 141	108,120	-	5,310	(102,810)
Special Transfer Payments	802	-	-	(802)
BBB Land Transfers as Winding Up	-	-	7,200	7,200
<b>HOUSING REVENUE ACCOUNT CAPITAL</b>	<b>183,209</b>	<b>13,931</b>	<b>67,573</b>	<b>(115,636)</b>

<b>GROSS CAPITAL PROGRAMME</b>	<b>315,106</b>	<b>69,601</b>	<b>187,768</b>	<b>(127,338)</b>
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