

<b>Meeting</b>	OLC Board	<b>Agenda Item No.</b>	5
		<b>Paper No.</b>	88.4
<b>Date of meeting</b>	4 June 2018	<b>Time required</b>	5 minutes

<b>Title</b>	<b>Finance Report</b>
<b>Sponsor</b>	Rob Powell
<b>Status</b>	OFFICIAL
<b>To be communicated to:</b>	Members and those in attendance

<b>Executive summary</b>
This paper provides a report on the financial position at the end of month 1. The paper provides a commentary on the key issues in the management accounts which are available in <b>Appendix 1</b> .
<b>Recommendation/action required</b>
Board is asked to: <ul style="list-style-type: none"> <li>• <b>NOTE</b> the report; and</li> <li>• <b>DELEGATE</b> to the Audit and Risk Assurance Committee the final recommendation to the OLC to approve signing the 2017-18 annual report and accounts.</li> </ul>

4 June 2018

---

## Finance report – month 1

---

### 1. Introduction

This paper provides an overview of the financial position at the end of month 1. The paper provides Board with a commentary on the key issues in the usual management accounts which are available at **Appendix 1**.

The figures reflects the original budget prepared in early February 2018. Subsequently, further changes have been made to the establishment to reflect changes being introduced by the new Chief Ombudsman and refinements to the new business process. An updated forecast will be prepared at the end of month 2 in order to align the changes.

### 2. Month 1 performance

At the end of month 1, we are reporting an under-spend for the month of £149k (13%). The under-spend is as a result of the net underspend in the following main areas:

- Staffing costs:
  - 11% (£67k) on legal jurisdiction staffing costs which is being re-profiled as part of the reforecast exercise; this relates to movements in forecast pool ombudsman costs, implementation of the new senior operational structure and the timing of new starters joining in June; this has been partially offset by a £6k overspend on the General Enquiries Team for agency staff to help support transition to the new business process;
  - 17% (£16k) on staffing costs CMC – lower investigator numbers that budgeted; and
  - 7% (£15k) on corporate staffing costs arising from the timing of vacancies and changes in staffing roles.
  
- 50% (£10k) on fees and the release of Judicial Review provisions in the month as cases have been resolved in our favour; and
  
- 25% (£25k) on IT due to movement in the profile of spend due to the timing of work.

The timing of the quarterly licence fee for occupation of the first floor by another public body anticipated a monthly recharge which has subsequently been agreed as quarterly - we will alter this in the reforecast.

Current bad debt has increased as a result of one CMC which is in discussion with liquidators.

### 3. Month 1 actuals against forecast

The forecast has not been altered and remains as the budget at this point in time. There have been a number of minor changes in the establishment to reflect priorities for the new Chief Ombudsman, which means the profiling of the budget is no longer in line with our original assumptions. A reforecast will take place after P2 taking account of timing changes. This exercise will re-profile but not amend the total forecast for the year.

### 4. Capital budget

The capital budget for the year is £250k. Expenditure in the month represents the purchase of end user devices in line with the asset refresh programme. We have now reached final agreement with our supplier for final CMS project costs.

### 5. Annual report and accounts

Members of ARAC have provided helpful feedback on the draft annual report and accounts. The external audit of the annual report and accounts commenced on 21 May.

On 23 May, a copy of the Annual Report & Accounts was sent to OLC members who are not members of ARAC to provide an opportunity for comment. This version was also shared with MoJ on 25 May to aid preparation for our meeting with the Minister in June.

Approval of the Annual Report & Accounts is a matter reserved for the full OLC Board. On that basis, we propose that OLC delegate final review of the annual report and accounts to ARAC on 2 July, and ask them to make a recommendation to the full Board to approve the annual report and publication outside of committee. The turnaround for this is likely to be just 48 hours to allow us to meet our target laying date.

Please note the following key dates:

- **23 May:** Draft Annual Report sent to OLC Board;
- **W/B 11 June:** Meeting of OLC Chair, CEO and Chief Ombudsman with MoJ Minister to discuss the annual report and accounts (exact date TBC);
- **2 July:** ARAC meeting and final review of Annual Report, with recommendation to the OLC about whether to approve for publication;
- **4 July:** Deadline for final OLC Board approval of Annual Report
- **W/B 16 July:** Lay Annual Report in Parliament (exact date TBC)

### 6. Implications and next steps

The Reforecast is being prepared at the end of month 2 to reflect the minor changes in the operational establishment and re-profiling of IT spend.

Final budget allocations and delegations are expected from MoJ in late May and any numbers will be adjusted in arrears. Final delegations will be confirmed to budget holders as soon as the MoJ delegations are received.

**Appendix 1**

**Finance Report**

**Contents**

- 1. Overall Position**
- 2. Legal Jurisdiction**
- 3. CMC Jurisdiction**
- 4. Cost Centre Analysis**
- 5. Spending Approvals Required**
- 6. Direct legal excluding corporate**
- 7. CMC - layout two**
- 8. Corporate only**

**Appendix 1**  
**Legal Ombudsman: Consolidated Income & Expenditure, and Capital Expenditure**  
**As At 30 April 2018**

	Month			Year to Date				Full Year		
	Actual	Forecast	Variance	Actual	Forecast	Variance	Previous Yr	Forecast	Budget	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Income - Levy	800.8	904.2	(103.4)	800.8	904.2	(103.4)	831.5	11,536.5	11,536.5	-
Grant In Aid	-	-	-	-	-	-	-	-	-	-
Income - Case fees	31.6	95.0	(63.4)	31.6	95.0	(63.4)	86.8	1,294.2	1,294.2	-
Income - Other	38.5	13.0	25.5	38.5	13.0	25.5	0.1	156.0	156.0	-
<b>Total Income</b>	<b>870.9</b>	<b>1,012.2</b>	<b>(141.3)</b>	<b>870.9</b>	<b>1,012.2</b>	<b>(141.3)</b>	<b>918.4</b>	<b>12,986.7</b>	<b>12,986.7</b>	<b>-</b>
Staff Costs	804.5	905.0	100.5	804.5	905.0	100.5	840.7	11,472.7	11,472.7	-
Travel & Subsistence	1.5	3.4	1.9	1.5	3.4	1.9	1.7	40.6	40.6	-
Fees & Consultancy	10.3	23.3	13.0	10.3	23.3	13.0	18.0	394.9	394.9	-
IT & Telecoms	78.6	103.7	25.1	78.6	103.7	25.1	82.5	1,465.6	1,465.6	-
Premises & Facilities	73.8	70.9	(2.9)	73.8	70.9	(2.9)	68.4	969.8	969.8	-
Other costs	6.8	9.2	2.4	6.8	9.2	2.4	12.2	110.4	110.4	-
<b>Total Cash Expenditure</b>	<b>975.5</b>	<b>1,115.5</b>	<b>140.0</b>	<b>975.5</b>	<b>1,115.5</b>	<b>140.0</b>	<b>1,023.5</b>	<b>14,454.0</b>	<b>14,454.0</b>	<b>-</b>
Interest & Charges	(4.1)	(1.2)	2.9	(4.1)	(1.2)	2.9	(1.1)	(27.5)	(27.5)	-
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	34.5	40.5	6.0	34.5	40.5	6.0	37.6	498.0	498.0	-
<b>Non Cash Expenditure</b>	<b>34.5</b>	<b>40.5</b>	<b>6.0</b>	<b>34.5</b>	<b>40.5</b>	<b>6.0</b>	<b>37.6</b>	<b>498.0</b>	<b>498.0</b>	<b>-</b>
<b>Total Revenue Expenditure before tax</b>	<b>1,005.8</b>	<b>1,154.7</b>	<b>148.9</b>	<b>1,005.8</b>	<b>1,154.7</b>	<b>148.9</b>	<b>1,060.0</b>	<b>14,924.5</b>	<b>14,924.5</b>	<b>-</b>
Taxation	-	-	-	-	-	-	-	7.1	7.1	-
<b>Total Revenue Expenditure</b>	<b>1,005.8</b>	<b>1,154.7</b>	<b>148.9</b>	<b>1,005.8</b>	<b>1,154.7</b>	<b>148.9</b>	<b>1,060.0</b>	<b>14,931.6</b>	<b>14,931.6</b>	<b>-</b>
<b>Capital Expenditure</b>	<b>21.6</b>	<b>21.6</b>	<b>0.0</b>	<b>21.6</b>	<b>21.6</b>	<b>-</b>	<b>-</b>	<b>250.0</b>	<b>250.0</b>	<b>-</b>
Fixed Assets - IT	21.6	21.6	0.0	21.6	21.6	-	-	250.0	250.0	-
Fixed Assets - Premises	-	-	-	-	-	-	-	-	-	-

**Legal Jurisdiction: Income & Expenditure, and Capital Expenditure  
As At 30 April 2018**

	Month			Year to Date				Full Year		
	Actual	Forecast	Variance	Actual	Forecast	Variance	Previous Yr	Forecast	Budget	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Income - Levy	800.8	904.2	(103.4)	800.8	904.2	(103.4)	831.5	11,536.5	11,536.5	-
Grant In Aid	-	-	-	-	-	-	-	-	-	-
Income - Case fees	21.2	79.2	(58.0)	21.2	79.2	(58.0)	70.8	1,105.2	1,105.2	-
Income - Other	38.5	13.0	25.5	38.5	13.0	25.5	0.1	156.0	156.0	-
<b>Total Income</b>	<b>860.5</b>	<b>996.4</b>	<b>(135.9)</b>	<b>860.5</b>	<b>996.4</b>	<b>(135.9)</b>	<b>902.4</b>	<b>12,797.7</b>	<b>12,797.7</b>	-
Staff Costs	729.8	814.6	84.8	729.8	814.6	84.8	751.1	10,372.8	10,372.8	-
Travel & Subsistence	1.5	3.0	1.5	1.5	3.0	1.5	1.7	35.5	35.5	-
Fees & Consultancy	10.3	20.8	10.5	10.3	20.8	10.5	16.4	344.0	344.0	-
IT & Telecoms	78.1	103.7	25.6	78.1	103.7	25.6	81.6	1,465.6	1,465.6	-
Premises & Facilities	71.9	68.0	(3.9)	71.9	68.0	(3.9)	65.3	814.6	814.6	-
Other costs	(61.4)	(52.9)	8.5	(61.4)	(52.9)	8.5	(50.2)	(705.3)	(705.3)	-
<b>Total Cash Expenditure</b>	<b>830.2</b>	<b>957.2</b>	<b>127.0</b>	<b>830.2</b>	<b>957.2</b>	<b>127.0</b>	<b>865.9</b>	<b>12,327.2</b>	<b>12,327.2</b>	-
Interest & Charges	(4.1)	(1.2)	2.9	(4.1)	(1.2)	2.9	(1.1)	(27.5)	(27.5)	-
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	34.5	40.5	6.0	34.5	40.5	6.0	37.6	498.0	498.0	-
<b>Non Cash Expenditure</b>	<b>34.5</b>	<b>40.5</b>	<b>6.0</b>	<b>34.5</b>	<b>40.5</b>	<b>6.0</b>	<b>37.6</b>	<b>498.0</b>	<b>498.0</b>	-
<b>Total Revenue Expenditure before tax</b>	<b>860.5</b>	<b>996.4</b>	<b>135.9</b>	<b>860.5</b>	<b>996.4</b>	<b>135.9</b>	<b>902.4</b>	<b>12,797.7</b>	<b>12,797.7</b>	-
Taxation								7.1	7.1	-
<b>Total Revenue Expenditure</b>	<b>860.5</b>	<b>996.4</b>	<b>135.9</b>	<b>860.5</b>	<b>996.4</b>	<b>135.9</b>	<b>902.4</b>	<b>12,804.8</b>	<b>12,804.8</b>	<b>(0.0)</b>

**CMC: Income & Expenditure, and Capital Expenditure  
As At 30 April 2018**

	Month			Year to Date				Full Year		
	Actual	Forecast	Variance	Actual	Forecast	Variance	Previous Yr	Forecast	Budget	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Income - Levy	-	-	-	-	-	-	-	-	-	-
Grant In Aid	-	-	-	-	-	-	-	-	-	-
Income - Case fees	10.4	15.8	(5.4)	10.4	15.8	(5.4)	16.0	189.0	189.0	-
Income - Other	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>10.4</b>	<b>15.8</b>	<b>(5.4)</b>	<b>10.4</b>	<b>15.8</b>	<b>(5.4)</b>	<b>16.0</b>	<b>189.0</b>	<b>189.0</b>	<b>-</b>
Staff Costs	74.7	90.4	15.7	74.7	90.4	15.7	89.6	1,099.9	1,099.9	-
Travel & Subsistence	-	0.4	0.4	-	0.4	0.4	-	5.1	5.1	-
Fees & Consultancy	-	2.5	2.5	-	2.5	2.5	1.6	50.9	50.9	-
IT & Telecoms	0.5	-	(0.5)	0.5	-	(0.5)	0.9	-	-	-
Premises & Facilities	1.9	2.9	1.0	1.9	2.9	1.0	3.1	155.2	155.2	-
Other costs	68.2	62.1	(6.1)	68.2	62.1	(6.1)	62.4	822.8	822.8	-
<b>Total Cash Expenditure</b>	<b>145.3</b>	<b>158.3</b>	<b>13.0</b>	<b>145.3</b>	<b>158.3</b>	<b>13.0</b>	<b>157.6</b>	<b>2,133.9</b>	<b>2,133.9</b>	<b>-</b>
Interest & Charges	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
<b>Non Cash Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue Expenditure</b>	<b>145.3</b>	<b>158.3</b>	<b>13.0</b>	<b>145.3</b>	<b>158.3</b>	<b>13.0</b>	<b>157.6</b>	<b>2,133.9</b>	<b>2,133.9</b>	<b>-</b>

**Total Expenditure By Cost Centre  
As At 30 April 2018**

	Month			Year to date					Full Year		
	Actual £'000	Forecast £'000	Variance £'000	Actual £'000	Forecast £'000	Variance £'000	Previous Yr £'000	Forecast £'000	Original Budget £'000	Variance £'000	
CEO	35.1	36.2	1.1	35.1	36.2	1.1	34.4	434.8	434.8	-	
Compliance	-	-	-	-	-	-	0.3	-	-	-	
Ombudsman team	42.1	68.7	26.6	42.1	68.7	26.6	66.1	824.5	824.5	-	
Legal	4.2	16.8	12.6	4.2	16.8	12.6	18.5	204.7	204.7	-	
External Affairs	10.4	22.5	12.1	10.4	22.5	12.1	29.7	274.1	274.1	-	
Insight	2.2	2.5	0.3	2.2	2.5	0.3	-	118.8	118.8	-	
Operational Transformation	5.2	10.9	5.7	5.2	10.9	5.7	-	130.6	130.6	-	
Operations Hub	26.3	30.5	4.2	26.3	30.5	4.2	-	366.0	366.0	-	
Operations Delivery	43.8	46.0	2.1	43.8	46.0	2.1	43.7	501.8	501.8	-	
Resolution Centre	336.1	394.5	58.4	339.6	394.5	54.9	328.2	5,224.6	5,224.6	-	
Assessment Centre	-	-	-	-	-	-	80.7	-	-	-	
RCT	-	-	-	-	-	-	18.4	-	-	-	
GET	41.7	36.0	(5.6)	41.7	36.0	(5.6)	-	432.4	432.4	-	
Legacy	75.0	51.7	(23.3)	75.0	51.7	(23.3)	-	620.7	620.7	-	
Data and Information	-	-	-	-	-	-	19.4	-	-	-	
CPD Course	(0.5)	-	0.5	-	-	-	0.1	-	-	-	
Facilities	58.2	52.1	(6.1)	58.2	52.1	(6.1)	50.4	622.3	622.3	-	
Finance	22.1	21.7	(0.3)	18.1	21.7	3.7	23.8	282.5	282.5	-	
HR	36.7	35.6	(1.1)	36.7	35.6	(1.1)	34.2	431.7	431.7	-	
IT & Telecoms	122.2	153.2	31.0	122.2	153.2	31.0	132.5	2,059.5	2,059.5	-	
Recruitment	(0.4)	4.1	4.4	(0.4)	4.1	4.4	4.8	91.9	91.9	-	
Corporate Overhead	14.4	14.8	0.4	14.4	14.8	0.4	9.5	177.0	177.0	-	
Training	11.8	2.6	(9.1)	11.8	2.6	(9.1)	3.5	162.5	162.5	-	
PMO	8.2	8.7	0.6	8.2	8.7	0.6	-	104.9	104.9	-	
CMC	135.3	158.4	23.1	135.3	158.4	23.1	149.5	2,098.3	2,098.3	0.0	
CMC Reapportionment	(58.2)	(59.1)	(0.9)	(58.2)	(59.1)	(0.9)	(54.4)	(787.1)	(787.1)	-	
Modernising LeO	-	-	-	-	-	-	12.1	-	-	-	
Quality	-	-	-	-	-	-	9.0	-	-	-	
<b>Total Cost excl. Reserves</b>	<b>971.9</b>	<b>1,108.3</b>	<b>136.4</b>	<b>971.9</b>	<b>1,108.3</b>	<b>136.4</b>	<b>1,014.4</b>	<b>14,376.6</b>	<b>14,376.6</b>	<b>0.0</b>	
Contingency	-	-	-	-	-	-	-	-	-	-	
Provision for Doubtful Debts	3.5	7.1	3.6	3.5	7.1	3.6	9.1	84.5	84.5	-	
	<b>975.4</b>	<b>1,115.4</b>	<b>140.0</b>	<b>975.4</b>	<b>1,115.4</b>	<b>140.0</b>	<b>1,023.5</b>	<b>14,461.1</b>	<b>14,461.1</b>	<b>0.0</b>	
Interest & Charges	(4.1)	(1.2)	2.9	(4.1)	(1.2)	2.9	(1.1)	(27.5)	(27.5)	0.0	
Depreciation	34.5	40.5	6.0	34.5	40.5	6.0	37.6	498.0	498.0	-	
	<b>1,005.8</b>	<b>1,154.7</b>	<b>148.9</b>	<b>1,005.8</b>	<b>1,154.7</b>	<b>148.9</b>	<b>1,060.0</b>	<b>14,931.6</b>	<b>14,931.6</b>	<b>-</b>	

**Cashflow**

	Month Actual £'000	Year to Date Actual £'000	Full year Forecast £'000
<b>Expenditure</b>	<b>(1,005.8)</b>	<b>(1,005.8)</b>	<b>(14,931.6)</b>
<b>Income</b>	<b>870.9</b>	<b>870.9</b>	<b>12,986.7</b>
Add Back Non Cash expenditure	34.5	34.5	498.0
Add back P&L on Asset disposals	-	-	-
Increase / (Decrease) in Creditors	(3.4)	(3.4)	(585.7)
(Increase) / Decrease in Debtors	(833.0)	(833.0)	(64.7)
<b>Net Operating Cashflow</b>	<b>(936.7)</b>	<b>(936.7)</b>	<b>(2,097.3)</b>
Purchase of IT Equipment & Software development	(21.6)	(21.6)	(250.0)
Purchase of Premises Equipment & leasehold Improvements	-	-	-
Proceeds	-	-	-
<b>Cashflows from Investing Activities</b>	<b>(21.6)</b>	<b>(21.6)</b>	<b>(250.0)</b>
<b>Grant in Aid</b>			<b>1,191.9</b>
<b>Cashflow for the Period</b>	<b>(958.3)</b>	<b>(958.3)</b>	<b>(1,155.4)</b>
Opening Bank Balance	16,708.4	16,708.4	16,708.4
Closing Bank Balance	15,750.1	15,750.1	15,453.0
<b>Cash Movement</b>	<b>(958.3)</b>	<b>(958.3)</b>	<b>(1,155.4)</b>

**Balance Sheet**

	Month Movement £'000	As At 30 April 2018 £'000	Full year Forecast £'000
Premises	(9.2)	534.4	342.5
IT Hardware & Software	(10.2)	761.8	735.6
<b>Total Non Current Assets</b>	<b>(19.4)</b>	<b>1,296.2</b>	<b>1,078.2</b>
Cash & Bank	(958.3)	15,750.1	15,453.0
Debtors	799.3	914.6	130.0
Prepayments	40.3	276.7	286.4
<b>Total Current Assets</b>	<b>(118.8)</b>	<b>16,941.3</b>	<b>15,869.4</b>
<b>Total Assets</b>	<b>(138.2)</b>	<b>18,237.5</b>	<b>16,947.6</b>
Creditors	169.0	(332.4)	(500.0)
Accruals	(147.0)	(1,246.4)	(500.0)
Lease Commitments	(18.6)	(302.4)	(248.9)
<b>Total Current Liabilities</b>	<b>3.4</b>	<b>(1,881.2)</b>	<b>(1,298.9)</b>
<b>Net Current Assets</b>	<b>(115.4)</b>	<b>15,060.1</b>	<b>14,570.5</b>
<b>Net Assets</b>	<b>(134.8)</b>	<b>16,356.3</b>	<b>15,648.7</b>
Retained Earnings		-	-
Grant in Aid PY / Levy/ Reserves	134.8	(16,356.3)	(15,648.7)
<b>Reserves</b>	<b>134.8</b>	<b>(16,356.3)</b>	<b>(15,648.7)</b>

**Trade debtors analysis**

Current	30 days	60 days	90 days +	total
£'000	£'000	£'000	£'000	£'000
92.4	21.0	11,608.4	48,932	173.9
53.1%	12.1%	6.7%	28.1%	

Provision for doubtful debts

-71.5

Net trade debtors

102.44



## Board Level Project Spending Authorisations

Reporting Date  
Year  
Reporting Month:

New Approvals			
Cost Category	Description	Supplier	Contract Value

none

### Spend updates - for information only

The above represent requests for authorisation to spend which are in excess of the spend authorisations delegated to the executive

**Direct Legal Only: Income & Expenditure, and Capital Expenditure  
As At 30 April 2018**

	Month			Year to Date				Full Year		
	Actual	Forecast	Variance	Actual	Forecast	Variance	Previous Yr	Forecast	Budget	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Income - Levy	800.8	904.2	(103.4)	800.8	904.2	(103.4)	831.5	11,656.3	11,656.3	-
Income - Set up Levy	-	-	-	-	-	-	-	-	-	-
Income - Case fees	21.2	79.2	(58.0)	21.2	79.2	(58.0)	70.8	1,105.2	1,105.2	-
Income - Other	38.5	13.0	25.5	38.5	13.0	25.5	0.1	156.0	156.0	-
<b>Total Case Income</b>	<b>860.5</b>	<b>996.4</b>	<b>(135.9)</b>	<b>860.5</b>	<b>996.4</b>	<b>(135.9)</b>	<b>902.4</b>	<b>12,917.5</b>	<b>12,917.5</b>	-
Staff Costs	520.0	587.1	67.1	520.0	587.1	67.1	530.1	7,439.6	7,439.6	-
Travel & Subsistence	0.1	0.4	0.3	0.1	0.4	0.3	0.1	3.8	3.8	-
Fees & Consultancy	(7.5)	4.0	11.5	(7.5)	4.0	11.5	5.4	48.5	48.5	-
IT & Telecoms	1.0	-	(1.0)	1.0	-	(1.0)	0.9	-	-	-
Premises, Facilities & Administration	12.9	15.5	2.6	12.9	15.5	2.6	14.8	186.1	186.1	-
Other costs	(3.5)	5.5	9.0	(3.5)	5.5	9.0	4.0	65.8	65.8	-
Corporate Cost Reapportionment	338.1	383.9	45.8	338.1	383.9	45.8	347.1	5,173.7	5,173.7	-
<b>Total Cash Expenditure</b>	<b>861.1</b>	<b>996.4</b>	<b>135.3</b>	<b>861.1</b>	<b>996.4</b>	<b>135.3</b>	<b>902.4</b>	<b>12,917.5</b>	<b>12,917.5</b>	-
Interest & Charges	(0.6)	-	0.6	(0.6)	-	0.6	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
<b>Non Cash Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue Expenditure</b>	<b>860.5</b>	<b>996.4</b>	<b>135.9</b>	<b>860.5</b>	<b>996.4</b>	<b>135.9</b>	<b>902.4</b>	<b>12,917.5</b>	<b>12,917.5</b>	-

**CMC: Income & Expenditure, and Capital Expenditure 2**  
**As At 30 April 2018**

	Month			Year to Date				Full Year		
	Actual	Forecast	Variance	Actual	Forecast	Variance	Previous Yr	Forecast	Budget	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Income - Levy	-	-	-	-	-	-	-	-	-	-
Grant in Aid	-	-	-	-	-	-	-	-	-	-
Income - Case fees	10.4	15.8	(5.4)	10.4	15.8	(5.4)	16.0	189.0	189.0	-
Income - Other	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>10.4</b>	<b>15.8</b>	<b>(5.4)</b>	<b>10.4</b>	<b>15.8</b>	<b>(5.4)</b>	<b>16.0</b>	<b>189.0</b>	<b>189.0</b>	-
Staff Costs	74.7	90.4	15.7	74.7	90.4	15.7	89.6	1,099.9	1,099.9	-
Travel & Subsistence	-	0.4	0.4	-	0.4	0.4	-	5.1	5.1	-
Fees & Consultancy	-	2.5	2.5	-	2.5	2.5	1.6	50.9	50.9	-
IT & Telecoms	0.5	-	(0.5)	0.5	-	(0.5)	0.9	-	-	-
Premises, Facilities & Administration	1.9	2.9	1.0	1.9	2.9	1.0	3.1	155.2	155.2	-
Other costs	10.0	3.0	(7.0)	10.0	3.0	(7.0)	8.0	35.7	35.7	-
Corporate Cost Reapportionment	58.2	59.1	0.9	58.2	59.1	0.9	54.4	787.1	787.1	-
<b>Total Cash Expenditure</b>	<b>145.3</b>	<b>158.3</b>	<b>13.0</b>	<b>145.3</b>	<b>158.3</b>	<b>13.0</b>	<b>157.6</b>	<b>2,133.9</b>	<b>2,133.9</b>	-
Interest & Charges	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
<b>Non Cash Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue Expenditure</b>	<b>145.3</b>	<b>158.3</b>	<b>13.0</b>	<b>145.3</b>	<b>158.3</b>	<b>13.0</b>	<b>157.6</b>	<b>2,133.9</b>	<b>2,133.9</b>	-

**Corporate Only: Income & Expenditure, and Capital Expenditure  
As At 30 April 2018**

	Month			Year to Date				Full Year		
	Actual	Forecast	Variance	Actual	Forecast	Variance	Previous Yr	Forecast	Budget	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Income - Levy	-	-	-	-	-	-	-	-	-	-
Income - Other	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	-	-	-	-	-	-	-	-	-	-
Staff Costs	204.1	218.8	14.7	204.1	218.8	14.7	221.1	2,828.1	2,828.1	-
Travel & Subsistence	1.4	2.6	1.2	1.4	2.6	1.2	1.6	31.7	31.7	-
Fees & Consultancy	17.8	16.7	(1.1)	17.8	16.7	(1.1)	11.0	295.5	295.5	-
IT & Telecoms	77.1	103.7	26.6	77.1	103.7	26.6	80.7	1,465.6	1,465.6	-
Premises, Facilities & Administration	59.1	52.5	(6.6)	59.1	52.5	(6.6)	50.4	628.5	628.5	-
Other Costs	0.2	0.7	0.5	0.2	0.7	0.5	0.2	16.0	16.0	-
Reapportion to Jurisdictions	(390.7)	(434.3)	(43.6)	(390.7)	(434.3)	(43.7)	(401.5)	(5,735.9)	(5,735.9)	-
<b>Total Cash Expenditure</b>	<b>(31.0)</b>	<b>(39.3)</b>	<b>(8.3)</b>	<b>(31.0)</b>	<b>(39.3)</b>	<b>(8.4)</b>	<b>(36.5)</b>	<b>(470.5)</b>	<b>(470.5)</b>	-
Interest & Charges	(3.5)	(1.2)	2.3	(3.5)	(1.2)	2.3	(1.1)	(27.5)	(27.5)	-
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	34.5	40.5	6.0	34.5	40.5	6.0	37.6	498.0	498.0	-
<b>Non Cash Expenditure</b>	<b>34.5</b>	<b>40.5</b>	<b>6.0</b>	<b>34.5</b>	<b>40.5</b>	<b>6.0</b>	<b>37.6</b>	<b>498.0</b>	<b>498.0</b>	-
<b>Total Revenue Expenditure before Tax</b>	-	-	-	-	-	-	-	-	-	-
Taxation	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue Expenditure</b>	-	-	-	-	-	-	-	-	-	-