

<b>Meeting</b>	OLC Board	<b>Agenda Item No.</b>	4
		<b>Paper No.</b>	92.4
<b>Date of meeting</b>	10 December 2018	<b>Time required</b>	5 Minutes

<b>Title</b>	<b>Finance Report (Month 8)</b>
<b>Sponsor</b>	Rob Powell, Chief Executive
<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 8. 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 <b>NOTE</b> the report.

10 December 2018

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## Finance report – month 8

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### 1. Introduction

This paper provides an overview of the OLC's financial position at the end of month 8, and a commentary on the key issues in the usual management accounts (**Appendix 1**). The figures reflect the reforecast prepared by departments in October 2018.

MoJ work to the Treasury performance measure that public bodies should deliver an outturn position within 1% of the budget. Budgeted expenditure after MoJ uplift was estimated to be £14.81m therefore a target expenditure was £14.6 - £15m. MoJ have been informed of the underspend against budget and provided with the reforecast of £13.7m as the revised target.

### 2. YTD performance

At the end of month 8, across both legal and CMC we are reporting an underspend for the year to date of £91k (1.1%), which reflects the following areas:

- 0.8% (£58k) underspend on salary costs:
  - a £13k overspend on ombudsman as a result of pool ombudsmen case closures being higher than planned; a revised profiling is being prepared;
  - a £32k underspend on operational staffing arising from the timing of salary grading timing assumptions;
  - a £6k underspend on the General Enquiries Team as a result of availability of agency staff;
  - 2% (£20k) underspend on corporate staffing costs due to timing of staff arrivals and departure and grading changes; and
  - 3% (£14k) overspend on CMC staffing costs as a result of the timing of transfer of staff to legal;
- 3.2% (£24k) underspend on IT as a result of changes in the timing of work compared with the original profile, which may be compounded by the change freeze associated with the mandatory Version 9 upgrade to MS Dynamics; and
- 5% (£7k) underspend on fees.

Apportionment for the year for CMC is higher than *reforecast* as a result of a cumulative YTD correction.

Apportionment for the year to both legal and CMC is lower as a result of lower corporate costs than *budgeted* in IT and staffing.

### 3. Budget against forecast

The forecast has been updated after the end of Q2. The OLC has experienced a number of organisational changes which have changed the timing and allocation of costs between departments. The next reforecast is taking place at the end of P9 and will be reported in P10 numbers in line with MoJ requirements.

The forecast outturn currently shows a 7.5% underspend (£1.1m) across both jurisdictions. This comprises:

- £400k (32%) underspend in CMC (before apportionment) as a result of the reforecast in that jurisdiction - mainly relating to staffing but all other excess removed;
- £124k (2%) underspend on staffing in Corporate and legal operational as a result of vacancy timings, roles not filled and staff turnover;
- £13k (12%) underspend on training as a result of timing, demand and availability of training courses and staff;
- £23k (66%) underspend on travel as a result of savings due to the budget reflecting higher patterns of expenditure last financial year;
- £100k (31%) underspend on fees & consultancy as a result of the £130k reduction in research costs for the year and reallocation to other professional subscriptions and surveys;
- £112k (8%) underspend on IT as a result of the movement in timing of projects into 2019-20;
- £78k (13%) underspend on premises as the result of the service charge rebate in 2017-18 (£40k), and rent reallocation for rent free periods post break clause (£25k);
- £43k (23%) underspend on Legal operational print, scan and postage as a result of volume decreases and savings arising from the introduction of a new contract January 2019; and
- £80k (16%) underspend on depreciation.
- Other sundry items

### 4. Capital budget

The original 2018-19 capital budget was £250k. Capital spend is now being forecast as £163k, and in September the OLC Board approved the return of £87k of capital budget to the MoJ. This has been done through the Q2 reforecast.

## 5. Procurement

The procurement of a new print supplier was completed and the new supplier will be in place from January 2019.

The transfer of our payroll provision to a third party was completed successfully on 1<sup>st</sup> November 2018, and the October pay run took place successfully.

## 6. Next steps

The key focus in Q3 and Q4 will be work to develop the 2019-20 budget proposals. An initial paper was considered by the Legal Services Board on 29 November, and we are expecting some minor changes to the draft budget acceptance criteria as a result. Final budget proposals will be presented to the OLC Board on 20 March 2019, and will be immediately submitted to the LSB for approval at its meeting on 26 March 2019.

The interim External Audit will take place in January 2019 and the continued focus on the year end quality of information will continue.

We have experienced some issues with data quality in CMS 2 and have undertaken extensive work to assure ourselves that case fee income is being correctly recognised. This impact invoicing of case fees in the short term, but the corrective action is due to be completed by the end of December. A more detailed report on this issue was discussed by ARAC on 10 December.

We are currently recruiting to two vacancies in the finance team.

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**Legal Ombudsman: Consolidated Income & Expenditure, and Capital Expenditure  
As At 30 November 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	868.1	982.3	(114.2)	6,878.7	7,093.9	(215.1)	6,887.9	11,305.4	11,536.5	(231.1)
Grant In Aid	-	-	-	-	-	-	-	-	-	-
Income - Case fees	129.2	110.4	18.8	748.0	680.5	67.5	674.9	1,121.4	1,294.2	(172.8)
Income - Other	0.1	-	0.1	117.6	78.5	39.0	4.0	78.5	156.0	(77.5)
<b>Total Income</b>	<b>997.4</b>	<b>1,092.8</b>	<b>(95.3)</b>	<b>7,744.3</b>	<b>7,852.9</b>	<b>(108.6)</b>	<b>7,566.8</b>	<b>12,505.3</b>	<b>12,986.7</b>	<b>(481.4)</b>
Staff Costs	905.4	940.7	35.3	6,975.9	7,034.4	58.5	6,525.0	10,929.8	11,472.7	542.8
Travel & Subsistence	1.8	0.8	(1.0)	10.1	9.4	(0.7)	25.9	12.6	40.6	28.0
Fees & Consultancy	18.0	20.7	2.6	131.2	138.8	7.6	198.0	238.8	394.9	156.1
IT & Telecoms	96.9	111.7	14.8	721.3	745.0	23.7	870.2	1,354.0	1,465.6	111.6
Premises & Facilities	60.7	61.5	0.7	471.7	470.0	(1.7)	513.6	716.4	850.0	133.6
Other costs	3.6	9.3	5.7	49.5	53.5	4.0	89.4	89.6	110.4	20.8
<b>Total Cash Expenditure</b>	<b>1,086.5</b>	<b>1,144.7</b>	<b>58.2</b>	<b>8,359.7</b>	<b>8,451.2</b>	<b>91.4</b>	<b>8,222.1</b>	<b>13,341.2</b>	<b>14,334.2</b>	<b>992.9</b>
Interest & Charges	(6.2)	(5.8)	0.4	(43.2)	(42.6)	0.5	(13.2)	(63.2)	(27.5)	35.7
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	32.5	34.3	1.9	277.0	276.3	(0.7)	285.9	417.8	498.0	80.2
<b>Non Cash Expenditure</b>	<b>32.5</b>	<b>34.3</b>	<b>1.9</b>	<b>277.0</b>	<b>276.3</b>	<b>(0.7)</b>	<b>285.9</b>	<b>417.8</b>	<b>498.0</b>	<b>80.2</b>
<b>Total Revenue Expenditure before tax</b>	<b>1,112.8</b>	<b>1,173.2</b>	<b>60.4</b>	<b>8,593.5</b>	<b>8,684.8</b>	<b>91.3</b>	<b>8,494.7</b>	<b>13,695.8</b>	<b>14,804.7</b>	<b>1,108.9</b>
Taxation	-	-	-	-	-	-	-	7.1	7.1	-
<b>Total Revenue Expenditure</b>	<b>1,112.8</b>	<b>1,173.2</b>	<b>60.4</b>	<b>8,593.5</b>	<b>8,684.8</b>	<b>91.3</b>	<b>8,494.7</b>	<b>13,702.9</b>	<b>14,811.8</b>	<b>1,108.9</b>
<b>Capital Expenditure</b>	<b>10.4</b>	<b>-</b>	<b>(10.4)</b>	<b>86.1</b>	<b>98.6</b>	<b>12.5</b>	<b>328.9</b>	<b>163.1</b>	<b>250.0</b>	<b>86.9</b>
Fixed Assets - IT	10.4	-	(10.4)	83.2	95.7	12.5	328.9	160.2	250.0	89.8
Fixed Assets - Premises	-	-	-	2.9	2.9	-	-	2.9	-	(2.9)

**Legal Jurisdiction: Income & Expenditure  
As At 30 November 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	868.1	982.3	(114.2)	6,878.7	7,093.9	(215.1)	6,887.9	11,305.4	11,536.5	(231.1)
Grant In Aid	-	-	-	-	-	-	-	-	-	-
Income - Case fees	118.0	99.6	18.4	652.8	592.5	60.3	544.5	990.2	1,105.2	(115.0)
Income - Other	0.1	-	0.1	117.6	78.5	39.0	4.0	78.5	156.0	(77.5)
<b>Total Income</b>	<b>986.2</b>	<b>1,082.0</b>	<b>(95.7)</b>	<b>7,649.1</b>	<b>7,764.9</b>	<b>(115.8)</b>	<b>7,436.4</b>	<b>12,374.1</b>	<b>12,797.7</b>	<b>(423.6)</b>
Staff Costs	854.8	890.9	36.0	6,443.7	6,497.1	53.4	5,957.2	10,168.7	10,372.8	204.0
Travel & Subsistence	1.8	0.8	(1.0)	9.5	8.9	(0.6)	25.2	12.1	35.5	23.4
Fees & Consultancy	18.0	20.6	2.6	130.8	138.4	7.6	177.0	238.2	344.0	105.8
IT & Telecoms	96.9	111.7	14.8	720.4	744.1	23.7	862.7	1,353.1	1,465.6	112.5
Premises & Facilities	59.2	59.6	0.4	457.1	455.4	(1.6)	498.2	694.3	814.6	120.3
Other costs	(70.8)	(30.1)	40.6	(346.2)	(312.7)	33.5	(356.4)	(454.0)	(712.4)	(258.4)
<b>Total Cash Expenditure</b>	<b>960.0</b>	<b>1,053.5</b>	<b>93.5</b>	<b>7,415.3</b>	<b>7,531.2</b>	<b>115.9</b>	<b>7,163.8</b>	<b>12,012.4</b>	<b>12,320.1</b>	<b>307.7</b>
Interest & Charges	(6.2)	(5.8)	0.4	(43.2)	(42.6)	0.5	(13.2)	(63.2)	(27.5)	35.7
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	32.5	34.3	1.9	277.0	276.3	(0.7)	285.9	417.8	498.0	80.2
<b>Non Cash Expenditure</b>	<b>32.5</b>	<b>34.3</b>	<b>1.9</b>	<b>277.0</b>	<b>276.3</b>	<b>(0.7)</b>	<b>285.9</b>	<b>417.8</b>	<b>498.0</b>	<b>80.2</b>
<b>Total Revenue Expenditure before tax</b>	<b>986.2</b>	<b>1,082.0</b>	<b>95.8</b>	<b>7,649.1</b>	<b>7,764.9</b>	<b>115.8</b>	<b>7,436.4</b>	<b>12,367.0</b>	<b>12,790.6</b>	<b>423.6</b>
Taxation								7.1	7.1	-
<b>Total Revenue Expenditure</b>	<b>986.2</b>	<b>1,082.0</b>	<b>95.8</b>	<b>7,649.1</b>	<b>7,764.9</b>	<b>115.8</b>	<b>7,436.4</b>	<b>12,374.1</b>	<b>12,797.7</b>	<b>423.6</b>

**CMC: Income & Expenditure  
As At 30 November 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	11.2	10.8	0.4	95.2	88.0	7.2	130.4	131.2	189.0	(57.8)
Income - Other	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>11.2</b>	<b>10.8</b>	<b>0.4</b>	<b>95.2</b>	<b>88.0</b>	<b>7.2</b>	<b>130.4</b>	<b>131.2</b>	<b>189.0</b>	<b>(57.8)</b>
Staff Costs	50.5	49.8	(0.7)	532.2	537.3	5.1	567.8	761.1	1,099.9	338.8
Travel & Subsistence	-	-	-	0.6	0.5	(0.1)	0.7	0.5	5.1	4.6
Fees & Consultancy	0.1	0.1	-	0.4	0.4	-	21.1	0.6	50.9	50.3
IT & Telecoms	-	-	-	0.9	0.9	(0.0)	7.4	0.9	-	(0.9)
Premises & Facilities	1.6	1.9	0.3	14.7	14.6	(0.1)	15.4	22.1	35.4	13.3
Other costs	74.5	39.3	(35.1)	395.7	366.2	(29.5)	445.8	543.6	822.8	279.2
<b>Total Cash Expenditure</b>	<b>126.6</b>	<b>91.1</b>	<b>(35.5)</b>	<b>944.4</b>	<b>919.9</b>	<b>(24.5)</b>	<b>1,058.3</b>	<b>1,328.8</b>	<b>2,014.1</b>	<b>685.3</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>126.6</b>	<b>91.1</b>	<b>(35.5)</b>	<b>944.4</b>	<b>919.9</b>	<b>(24.5)</b>	<b>1,058.3</b>	<b>1,328.8</b>	<b>2,014.1</b>	<b>685.3</b>

**Total Expenditure By Cost Centre  
As At 30 November 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	101	32.7	34.7	2.0	261.5	268.8	7.3	249.4	404.3	434.8	30.5
Compliance	102	-	-	-	-	-	-	2.5	-	-	-
Ombudsman team	201	72.4	79.0	6.7	500.4	505.1	4.7	534.3	822.4	824.5	2.1
Legal	202	14.0	20.8	6.8	93.7	103.9	10.2	142.6	184.7	204.7	20.0
External Affairs	203	14.3	14.2	(0.1)	102.3	101.9	(0.4)	234.8	166.1	274.1	108.0
Insight	204	1.8	4.1	2.3	19.9	22.3	2.4	-	46.3	118.8	72.6
Operational Transformation	205	15.4	12.6	(2.8)	81.3	78.5	(2.8)	-	132.7	130.6	(2.1)
Operations Hub	206	31.1	33.6	2.5	255.8	261.3	5.5	-	410.5	366.0	(44.5)
Operations Delivery	301	60.1	54.9	(5.3)	336.3	332.7	(3.6)	337.2	533.8	501.8	(31.9)
Resolution Centre	302	362.0	377.9	15.8	2,995.5	3,007.8	12.3	2,867.0	4,598.1	5,224.6	626.5
Assessment Centre	303	-	-	-	-	-	-	416.9	-	-	-
RCT	306	-	-	-	-	-	-	135.3	-	-	-
GET	305	46.8	58.8	12.0	342.3	353.3	11.0	-	601.9	432.4	(169.4)
Legacy	307	75.4	77.4	2.0	606.3	606.1	(0.3)	-	915.8	620.7	(295.2)
Data and Information	402	-	-	-	-	-	-	-	-	-	-
CPD Course	403	-	-	-	(0.5)	(0.5)	0.0	1.9	(0.5)	-	0.5
Facilities	502	45.4	46.5	1.1	354.7	354.6	(0.0)	375.8	546.4	622.3	75.9
Finance	503	25.9	22.6	(3.3)	183.5	179.7	(3.7)	180.5	290.0	282.5	(7.5)
HR	504	39.4	37.9	(1.5)	287.0	287.1	0.1	249.9	438.5	431.7	(6.8)
IT & Telecoms	505	146.7	169.9	23.2	1,112.5	1,140.2	27.7	1,238.5	1,974.7	2,059.5	84.7
Recruitment	506	8.8	12.7	3.9	32.6	45.2	12.5	119.1	85.0	91.9	6.9
Corporate Overhead	507	3.4	10.5	7.1	77.4	84.2	6.8	68.6	126.4	177.0	50.6
Training	508	24.6	4.6	(20.0)	50.3	43.1	(7.2)	37.1	89.9	162.5	72.6
PMO	510	12.1	13.2	1.1	83.9	84.9	0.9	-	130.8	104.9	(25.9)
CMC	310	130.3	88.1	(42.2)	920.0	889.3	(30.7)	1,021.9	1,328.8	1,978.5	649.6
CMC Reapportionment		(78.2)	(36.3)	41.8	(371.3)	(335.5)	35.8	(409.4)	(501.6)	(787.1)	(285.5)
Research	401	-	-	-	-	-	-	185.9	-	-	-
Modernising LeO	403	-	-	-	-	-	-	86.4	-	-	-
Quality	509	-	-	-	-	-	-	74.3	-	-	-
<b>Total Cost excl. Reserves</b>		<b>1,084.5</b>	<b>1,137.6</b>	<b>53.1</b>	<b>8,325.3</b>	<b>8,414.0</b>	<b>88.7</b>	<b>8,150.4</b>	<b>13,324.8</b>	<b>14,256.8</b>	<b>931.9</b>
Contingency		-	-	-	-	-	-	-	-	-	-
Provision for Doubtful Debts - Legal & cmc		2.1	7.0	4.9	34.4	37.2	2.9	71.7	22.6	84.5	61.9
Holiday Accruals		-	-	-	-	-	-	-	-	-	-
		<b>1,086.7</b>	<b>1,144.6</b>	<b>58.0</b>	<b>8,359.7</b>	<b>8,451.3</b>	<b>91.6</b>	<b>8,222.1</b>	<b>13,347.4</b>	<b>14,341.3</b>	<b>993.9</b>
Interest & Charges		(6.3)	(5.8)	0.5	(43.2)	(42.6)	0.5	(13.2)	(62.3)	(27.5)	34.8
Depreciation		32.5	34.3	1.9	277.0	276.3	(0.7)	285.9	417.8	498.0	80.2
		<b>1,112.8</b>	<b>1,173.2</b>	<b>60.3</b>	<b>8,593.5</b>	<b>8,684.9</b>	<b>91.4</b>	<b>8,494.7</b>	<b>13,702.9</b>	<b>14,811.8</b>	<b>1,108.9</b>

**Cashflow**

As At 30 November 2018

	Month Actual £'000	Year to Date Actual £'000	Full year Forecast £'000
<b>Expenditure</b>	<b>(1,112.8)</b>	<b>(8,593.5)</b>	<b>(13,702.9)</b>
<b>Income</b>	<b>997.4</b>	<b>7,744.3</b>	<b>12,505.3</b>
Add Back Non Cash expenditure	32.5	277.0	417.8
Add back P&L on Asset disposals	-	-	-
Increase / (Decrease) in Creditors	21.2	88.9	(404.5)
(Increase) / Decrease in Debtors	(851.2)	(7,150.0)	(66.0)
<b>Net Operating Cashflow</b>	<b>(912.8)</b>	<b>(7,633.4)</b>	<b>(1,250.3)</b>
Purchase of IT Equipment & Software development	(10.4)	(80.3)	(160.1)
Purchase of Premises Equipment & leasehold Improvements	-	(2.9)	2.90
Proceeds	-	-	-
<b>Cashflows from Investing Activities</b>	<b>(10.4)</b>	<b>(83.2)</b>	<b>(163.0)</b>
<b>Grant In Aid</b>		<b>1,258.0</b>	<b>1,197.6</b>
<b>Cashflow for the Period</b>	<b>(923.3)</b>	<b>(6,458.6)</b>	<b>(215.7)</b>
Opening Bank Balance	11,173.0	16,708.4	16,708.4
Closing Bank Balance	10,249.8	10,249.8	16,492.7
<b>Cash Movement</b>	<b>(923.3)</b>	<b>(6,458.6)</b>	<b>(215.7)</b>

**Balance Sheet**

As At 30 November 2018

	Month Movement £'000	As At 30 September 2018 £'000	Full year Forecast £'000
Premises	(7.4)	475.6	451.2
IT Hardware & Software	(14.6)	646.3	607.8
<b>Total Non Current Assets</b>	<b>(22.0)</b>	<b>1,121.9</b>	<b>1,058.9</b>
Cash & Bank	(923.4)	10,249.8	16,492.7
Debtors	932.8	7,167.8	162.0
Prepayments	(81.8)	333.8	256.0
<b>Total Current Assets</b>	<b>(72.2)</b>	<b>17,751.4</b>	<b>16,910.7</b>
<b>Total Assets</b>	<b>(94.2)</b>	<b>18,873.3</b>	<b>17,969.6</b>
Creditors	63.8	(444.0)	(700.0)
Accruals	(71.0)	(1,252.3)	(550.0)
Lease Commitments	(14.1)	(277.3)	(230.0)
<b>Total Current Liabilities</b>	<b>(21.2)</b>	<b>(1,973.5)</b>	<b>(1,480.0)</b>
<b>Net Current Assets</b>	<b>(93.4)</b>	<b>15,777.9</b>	<b>15,430.7</b>
<b>Net Assets</b>	<b>(115.5)</b>	<b>16,899.8</b>	<b>16,489.6</b>
Retained Earnings	-	733.9	1,197.6
Grant in Aid PY / Levy/ Reserves	115.5	(17,633.7)	(17,687.3)
<b>Reserves</b>	<b>115.5</b>	<b>(16,899.8)</b>	<b>(16,489.6)</b>

**Trade debtors analysis**

Current	30 days	60 days	90 days +	total
£'000	£'000	£'000	£'000	£'000
43.2	83.5	28.0	51.9	206.6
20.9%	40.4%	13.6%	25.1%	

Provision for doubtful debts	-42.5
Net trade debtors	<u>164.07</u>

## Board Level Project Spending Authorisations

Year 2018-19  
Reporting Month: As At 30 November 2018

New Approvals Cost Category	Description	Supplier	Contract Value
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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: Income & Expenditure  
As At 30 November 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	868.1	982.3	(114.2)	6,878.7	7,093.9	(215.1)	6,887.9	11,305.4	11,536.5	(231.1)
Income - Set up Levy	-	-	-	-	-	-	-	-	-	-
Income - Case fees	118.0	99.6	18.4	652.8	592.5	60.3	544.5	990.2	1,105.2	(115.0)
Income - Other	0.1	-	0.1	117.5	78.5	39.0	4.0	78.5	156.0	(77.5)
<b>Total Case Income</b>	<b>986.3</b>	<b>1,082.0</b>	<b>(95.8)</b>	<b>7,649.0</b>	<b>7,764.9</b>	<b>(115.9)</b>	<b>7,436.4</b>	<b>12,374.1</b>	<b>12,797.7</b>	<b>(423.6)</b>
Staff Costs	630.5	639.1	8.7	4,684.9	4,696.7	11.7	4,261.4	7,360.5	7,439.8	79.3
Travel & Subsistence	0.2	0.1	(0.1)	2.2	2.1	(0.0)	2.8	2.5	3.8	1.3
Fees & Consultancy	2.1	2.8	0.7	0.8	1.9	1.0	31.0	13.2	48.5	35.3
IT & Telecoms	-	-	-	1.0	1.0	-	7.1	1.0	-	(1.0)
Premises, Facilities & Administration	13.5	12.6	(0.9)	100.0	98.0	(2.0)	116.1	143.3	186.1	42.8
Other costs	7.3	6.0	(1.3)	23.5	21.3	(2.2)	50.1	45.3	65.8	20.5
Corporate Cost Reapportionment	332.7	421.3	88.6	2,837.7	2,944.8	107.1	2,968.7	4,809.2	5,053.7	244.5
<b>Total Cash Expenditure</b>	<b>986.2</b>	<b>1,082.0</b>	<b>95.8</b>	<b>7,650.0</b>	<b>7,765.8</b>	<b>115.8</b>	<b>7,437.3</b>	<b>12,375.0</b>	<b>12,797.7</b>	<b>422.7</b>
Interest & Charges	0.0	-	(0.0)	(1.0)	(0.9)	0.1	(0.9)	(0.9)	-	0.9
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>986.2</b>	<b>1,082.0</b>	<b>95.8</b>	<b>7,649.0</b>	<b>7,764.9</b>	<b>115.9</b>	<b>7,436.4</b>	<b>12,374.1</b>	<b>12,797.7</b>	<b>423.6</b>

**Direct CMC: Income & Expenditure, and Capital Expenditure  
As At 30 November 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	11.2	10.8	0.4	95.2	88.0	7.2	130.4	131.2	189.0	(57.8)
Income - Other	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>11.2</b>	<b>10.8</b>	<b>0.4</b>	<b>95.2</b>	<b>88.0</b>	<b>7.2</b>	<b>130.4</b>	<b>131.2</b>	<b>189.0</b>	<b>(57.8)</b>
Staff Costs	50.5	49.8	(0.7)	532.2	537.3	5.1	567.8	761.1	1,099.9	338.8
Travel & Subsistence	-	-	-	0.6	0.5	(0.1)	0.7	0.5	5.1	4.6
Fees & Consultancy	0.1	0.1	-	0.4	0.4	-	21.1	0.6	50.9	50.3
IT & Telecoms	-	-	-	0.9	0.9	(0.0)	7.4	0.9	-	(0.9)
Premises, Facilities & Administration	1.6	1.9	0.3	14.7	14.6	(0.1)	15.4	22.1	35.4	13.3
Other costs	(3.7)	3.0	6.7	24.5	30.6	6.2	36.4	42.0	35.7	(6.3)
Corporate Cost Reapportionment	78.2	36.3	(41.8)	371.3	335.6	(35.7)	409.4	501.6	787.1	285.5
<b>Total Cash Expenditure</b>	<b>126.6</b>	<b>91.1</b>	<b>(35.5)</b>	<b>944.4</b>	<b>919.9</b>	<b>(24.5)</b>	<b>1,058.3</b>	<b>1,328.8</b>	<b>2,014.1</b>	<b>685.3</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>126.6</b>	<b>91.1</b>	<b>(35.5)</b>	<b>944.4</b>	<b>919.9</b>	<b>(24.5)</b>	<b>1,058.3</b>	<b>1,328.8</b>	<b>2,014.1</b>	<b>685.3</b>

## Overheads & Corporate: Income & Expenditure

As At 30 November 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	224.4	251.7	27.4	1,758.9	1,800.4	41.6	1,695.8	2,808.4	2,933.1	124.7
Travel & Subsistence	1.6	0.7	(0.9)	7.3	6.8	(0.6)	22.3	9.5	31.7	22.2
Fees & Consultancy	15.9	17.8	1.9	130.0	136.6	6.6	145.9	225.0	295.5	70.5
IT & Telecoms	96.9	111.7	14.8	719.4	743.1	23.7	855.6	1,352.1	1,465.6	113.5
Premises, Facilities & Administration	45.7	47.0	1.3	357.1	357.4	0.3	382.1	550.9	628.5	77.6
Other Costs	0.2	0.2	(0.0)	1.5	1.5	(0.0)	2.9	2.3	8.8	6.5
Reapportion to Jurisdictions	(410.9)	(457.6)	(46.7)	(3,209.0)	(3,280.3)	(71.4)	(3,378.1)	(5,310.8)	(5,840.8)	(530.0)
<b>Total Cash Expenditure</b>	<b>(26.2)</b>	<b>(28.5)</b>	<b>(2.3)</b>	<b>(234.8)</b>	<b>(234.6)</b>	<b>0.2</b>	<b>(273.5)</b>	<b>(362.6)</b>	<b>(477.6)</b>	<b>(115.0)</b>
Interest & Charges	(6.3)	(5.8)	0.5	(42.2)	(41.8)	0.4	(12.3)	(62.3)	(27.5)	34.8
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	32.5	34.3	1.9	277.0	276.3	(0.7)	285.9	417.8	498.0	80.2
<b>Non Cash Expenditure</b>	<b>32.5</b>	<b>34.3</b>	<b>1.9</b>	<b>277.0</b>	<b>276.3</b>	<b>(0.7)</b>	<b>285.9</b>	<b>417.8</b>	<b>498.0</b>	<b>80.2</b>
<b>Total Revenue Expenditure before Tax</b>	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(7.1)	(7.1)	-
Taxation	-	-	-	-	-	-	-	7.1	7.1	-
<b>Total Revenue Expenditure</b>	-	-	-	-	-	-	-	-	-	-