

<b>Meeting</b>	OLC Board	<b>Agenda Item No.</b>	2
		<b>Paper No.</b>	89.2
<b>Date of meeting</b>	9 July 2018	<b>Time required</b>	10 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 3. 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.

9 July 2018

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## Finance report – month 3

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### 1. Introduction

This paper provides an overview of the financial position at the end of month 3.

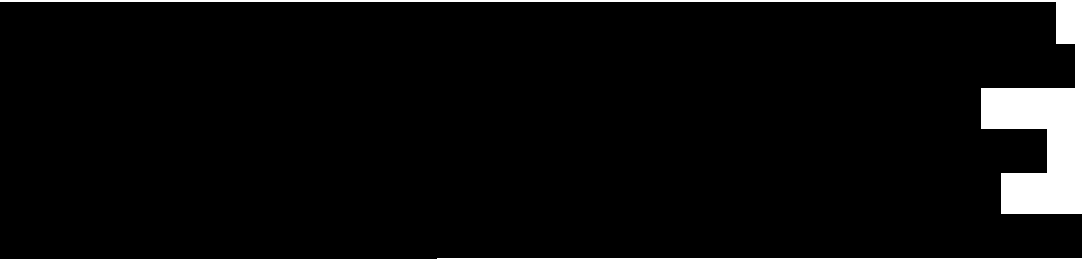
The paper provides Board with a commentary on the key issues in the usual management accounts which are available at Appendix 1. The figures reflects the original budget prepared in early February 2018 but re-allocated in line with the new departments and structure introduced since then.

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 is £14.93m and BV1 confirmation was received in June 2018.

### 2. Month 3 and YTD performance

At the end of month 3, we are reporting an underspend for the month of £141k (12%) and £411k (12%) for the year to date.

The year to date underspend is as a result of the net underspend in the following areas:

- 7% (£122k) on staffing costs direct legal staffing, comprising:
  - £50k underspend on ombudsman - pool ombudsmen numbers lower than profiled, savings from the revised staffing structure following the exit of the Director of Operations;
  - £78k underspend on investigators – timing of vacancies and leavers;
  - £22k overspend on the General Enquiries Team relating to agency staff in Q1, and it is likely additional headcount will be required which will utilise some of the underspend;
  -  and **FoI Exempt S.36 (2) (c)**
  - £4k other.
- 18.3% (£57k) on IT – this reflects profiling issues arising from the impact of transition to new systems in Q1; IT are currently reforecasting costs for the correct timing;

- 20.4% (£42k) on premises & facilities comprising:
  - £9k underspend on print year to date for operations
  - £32k underspend on the service charge for our premises which reflects receipt of the retrospective annual settlement for 2017-18 which is lower than anticipated, meaning this is a genuine in-year saving;
  - £9k overspend on building maintenance which is being examined; and
  - £10k underspend comprising small values across other areas (post, rates, archive, and electricity).
- 19.5% (£53k) on staffing costs in CMC, reflecting lower investigator numbers than budgeted due to lower demand, and the need to control unit costs; it is likely the CMC underspend will remain or even grow for these reasons; and
- 10% (£72k) on corporate staffing costs because of the timing of vacancies and changes in staffing roles and requirements.

### 3. Month 3 actuals against forecast

The forecast remains unchanged and remains as the budget at this point in time. The OLC has experienced a number of changes in structure and therefore the timing of budget is no longer in line with requirements. A reforecast is imminent and will be reported in P4. This will take into account the variances above to reflect timing of spend and reallocation of budget across areas of the operation.

### 4. Capital budget

The capital budget for the year is £250k. We are examining capital projects for this year in order to confirm at an early stages the full commitment and timing of projects.

### 5. Other items


#### **Delegations**

On 14 June, we received our 2018-19 delegations from the MoJ. These were in line with our expectations, and there have been some minor changes to the MoJ spending controls which are not material to the OLC.

Delegation letters have been issued to budget holders. We are now operating an interim control where we will only recruit operational staff on fixed term contracts until the end of the financial year to facilitate CMC transition and the absorption of legacy resources.

#### **Procurement**

Following a tender exercise to replace our printing provider, we have decided to cease the procurement in order to run a single, integrated process for a print/scanning supplier when the scanning contract expires in Q3. This offers opportunities to achieve synergies in delivery and reduced procurement and contract management overhead. The existing print



supplier has agreed to roll the print service over until the new procurement concludes in Q3.

### **Annual report and accounts 2017-18**

Following final ARAC comments on 2 July, Board approved signing the annual report and accounts on 3 July. They were submitted to the C&AG for certification and we remain on track to publish the annual report and accounts on 19 July. The NAO's audit completion report indicated their expectation of an unqualified audit opinion.

## **6. Implications and next steps**

The reforecast is being prepared for all departments to reflect the re-profiling of heads and timings of spend throughout the year in order to improve the monthly reporting.

## **Finance Report**

### **Contents**

- 1. Overall Position**
- 2. Legal Jurisdiction**
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- 4. Cost Centre Analysis**
- 5. Spending Approvals Required**
- 6. Direct legal excluding corporate**
- 7. CMC - layout two**
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**Legal Ombudsman: Consolidated Income & Expenditure, and Capital Expenditure  
As At 30 June 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	871.4	931.1	(59.7)	2,518.5	2,732.6	(214.1)	2,650.0	11,536.5	11,536.5	-
Grant In Aid	-	-	-	-	-	-	-	-	-	-
Income - Case fees	68.0	109.8	(41.8)	158.0	287.5	(129.5)	229.2	1,294.2	1,294.2	-
Income - Other	1.0	13.0	(12.0)	39.5	39.0	0.5	0.1	156.0	156.0	-
<b>Total Income</b>	<b>940.3</b>	<b>1,053.9</b>	<b>(113.5)</b>	<b>2,716.0</b>	<b>3,059.1</b>	<b>(343.1)</b>	<b>2,879.3</b>	<b>12,986.7</b>	<b>12,986.7</b>	<b>-</b>
Staff Costs	868.4	953.8	85.4	2,511.3	2,767.0	255.7	2,548.5	11,472.7	11,472.7	-
Travel & Subsistence	1.3	3.4	2.1	4.1	10.3	6.2	8.3	40.6	40.6	-
Fees & Consultancy	29.4	23.4	(6.0)	58.8	69.7	10.9	89.8	394.9	394.9	-
IT & Telecoms	92.9	103.7	10.8	255.2	311.2	56.0	307.7	1,465.6	1,465.6	-
Premises & Facilities	37.6	71.1	33.5	168.4	212.8	44.4	205.6	850.0	850.0	-
Other costs	1.6	9.0	7.4	13.0	27.2	14.2	33.7	110.4	110.4	-
<b>Total Cash Expenditure</b>	<b>1,031.2</b>	<b>1,164.4</b>	<b>133.2</b>	<b>3,010.8</b>	<b>3,398.2</b>	<b>387.4</b>	<b>3,193.6</b>	<b>14,334.2</b>	<b>14,334.2</b>	<b>-</b>
Interest & Charges	(5.1)	(3.4)	1.7	(14.6)	(8.3)	6.3	(5.1)	(27.5)	(27.5)	-
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	34.5	40.7	6.2	103.9	121.7	17.8	108.0	498.0	498.0	-
<b>Non Cash Expenditure</b>	<b>34.5</b>	<b>40.7</b>	<b>6.2</b>	<b>103.9</b>	<b>121.7</b>	<b>17.8</b>	<b>108.0</b>	<b>498.0</b>	<b>498.0</b>	<b>-</b>
<b>Total Revenue Expenditure before tax</b>	<b>1,060.6</b>	<b>1,201.7</b>	<b>141.1</b>	<b>3,100.1</b>	<b>3,511.6</b>	<b>411.5</b>	<b>3,296.5</b>	<b>14,804.7</b>	<b>14,804.7</b>	<b>-</b>
Taxation	-	-	-	-	-	-	-	7.1	7.1	-
<b>Total Revenue Expenditure</b>	<b>1,060.6</b>	<b>1,201.7</b>	<b>141.1</b>	<b>3,100.1</b>	<b>3,511.6</b>	<b>411.5</b>	<b>3,296.5</b>	<b>14,811.8</b>	<b>14,811.8</b>	<b>-</b>
<b>Capital Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37.9</b>	<b>37.9</b>	<b>-</b>	<b>-</b>	<b>250.0</b>	<b>250.0</b>	<b>-</b>
<b>Fixed Assets - IT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37.9</b>	<b>37.9</b>	<b>-</b>	<b>-</b>	<b>250.0</b>	<b>250.0</b>	<b>-</b>
<b>Fixed Assets - Premises</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Legal Jurisdiction: Income & Expenditure, and Capital Expenditure  
As At 30 June 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	871.4	931.1	(59.7)	2,518.5	2,732.6	(214.1)	2,650.0	11,536.5	11,536.5	-
Grant In Aid	-	-	-	-	-	-	-	-	-	-
Income - Case fees	57.2	94.0	(36.8)	133.6	256.0	(122.4)	179.6	1,105.2	1,105.2	-
Income - Other	1.0	13.0	(12.0)	39.5	39.0	0.5	0.1	156.0	156.0	-
<b>Total Income</b>	<b>929.5</b>	<b>1,038.1</b>	<b>(108.5)</b>	<b>2,691.6</b>	<b>3,027.6</b>	<b>(336.0)</b>	<b>2,829.7</b>	<b>12,797.7</b>	<b>12,797.7</b>	<b>-</b>
Staff Costs	794.9	861.2	66.3	2,291.5	2,494.0	202.5	2,295.0	10,372.8	10,372.8	-
Travel & Subsistence	1.2	3.0	1.8	4.0	9.0	5.0	8.3	35.5	35.5	-
Fees & Consultancy	29.4	20.9	(8.5)	58.6	62.3	3.7	76.4	344.0	344.0	-
IT & Telecoms	91.9	103.7	11.8	254.3	311.2	56.9	305.2	1,465.6	1,465.6	-
Premises & Facilities	35.2	68.2	33.0	162.3	204.0	41.7	196.3	814.6	814.6	-
Other costs	(52.5)	(56.2)	(3.7)	(168.4)	(166.3)	2.1	(154.4)	(712.4)	(712.4)	-
<b>Total Cash Expenditure</b>	<b>900.1</b>	<b>1,000.8</b>	<b>100.7</b>	<b>2,602.3</b>	<b>2,914.2</b>	<b>311.9</b>	<b>2,726.8</b>	<b>12,320.1</b>	<b>12,320.1</b>	<b>-</b>
Interest & Charges	(5.1)	(3.4)	1.7	(14.6)	(8.3)	6.3	(5.1)	(27.5)	(27.5)	-
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	34.5	40.7	6.2	103.9	121.7	17.8	108.0	498.0	498.0	-
<b>Non Cash Expenditure</b>	<b>34.5</b>	<b>40.7</b>	<b>6.2</b>	<b>103.9</b>	<b>121.7</b>	<b>17.8</b>	<b>108.0</b>	<b>498.0</b>	<b>498.0</b>	<b>-</b>
<b>Total Revenue Expenditure before tax</b>	<b>929.5</b>	<b>1,038.1</b>	<b>108.6</b>	<b>2,691.6</b>	<b>3,027.6</b>	<b>336.0</b>	<b>2,829.7</b>	<b>12,790.6</b>	<b>12,790.6</b>	<b>-</b>
Taxation								7.1	7.1	-
<b>Total Revenue Expenditure</b>	<b>929.5</b>	<b>1,038.1</b>	<b>108.6</b>	<b>2,691.6</b>	<b>3,027.6</b>	<b>336.0</b>	<b>2,829.7</b>	<b>12,797.7</b>	<b>12,797.7</b>	<b>-</b>

**CMC: Income & Expenditure, and Capital Expenditure  
As At 30 June 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	10.8	15.8	(5.0)	35.2	47.3	(12.1)	49.6	189.0	189.0	-
Income - Other	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>10.8</b>	<b>15.8</b>	<b>(5.0)</b>	<b>24.4</b>	<b>31.5</b>	<b>(7.1)</b>	<b>49.6</b>	<b>189.0</b>	<b>189.0</b>	<b>-</b>
Staff Costs	73.5	92.6	19.1	219.8	273.0	53.2	253.5	1,099.9	1,099.9	-
Travel & Subsistence	0.1	0.4	0.3	0.1	1.3	1.2	-	5.1	5.1	-
Fees & Consultancy	0.1	2.5	2.4	0.2	7.4	7.2	13.4	50.9	50.9	-
IT & Telecoms	1.0	-	(1.0)	0.9	-	(0.9)	2.5	-	-	-
Premises & Facilities	2.4	2.9	0.5	6.1	8.8	2.7	9.3	35.4	35.4	-
Other costs	54.1	65.2	11.1	181.4	193.5	12.1	188.1	822.8	822.8	-
<b>Total Cash Expenditure</b>	<b>131.2</b>	<b>163.6</b>	<b>32.4</b>	<b>408.5</b>	<b>484.0</b>	<b>75.5</b>	<b>466.8</b>	<b>2,014.1</b>	<b>2,014.1</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>131.2</b>	<b>163.6</b>	<b>32.4</b>	<b>408.5</b>	<b>484.0</b>	<b>75.5</b>	<b>466.8</b>	<b>2,014.1</b>	<b>2,014.1</b>	<b>-</b>



**Total Expenditure By Cost Centre  
As At 30 June 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	37.1	36.1	(1.1)	103.9	108.3	4.4	103.6	434.8	434.8	-
Compliance		-	-	-	-	-	-	1.1	-	-	-
Ombudsman team	201	59.0	68.7	9.7	153.4	206.1	52.8	199.1	824.5	824.5	-
Legal	202	20.6	16.6	(4.0)	40.4	49.7	9.2	66.0	204.7	204.7	-
External Affairs	203	11.9	22.0	10.1	35.6	66.5	30.9	-	274.1	274.1	-
Insight	204	2.4	2.5	0.0	7.0	7.4	0.3	-	118.8	118.8	-
Operational Transformation	205	9.5	10.9	1.4	24.8	32.6	7.8	132.8	130.6	130.6	-
Operations Hub	206	33.2	30.5	(2.7)	88.6	91.5	2.9	-	366.0	366.0	-
Operations Delivery	301	35.1	41.3	6.2	111.8	128.6	16.8	1,018.0	501.8	501.8	-
Resolution Centre	302	386.2	438.9	52.7	1,083.6	1,232.9	149.2	-	5,224.6	5,224.6	-
Assessment Centre		-	-	-	-	-	-	200.2	-	-	-
RCT		-	-	-	-	-	-	55.8	-	-	-
GET	305	32.3	36.0	3.7	130.8	108.1	(22.7)	-	432.4	432.4	-
Legacy	307	76.0	51.7	(24.3)	225.7	155.2	(70.5)	-	620.7	620.7	-
Data and Information		-	-	-	-	-	-	-	-	-	-
CPD Course	403	-	-	-	(0.5)	-	0.5	0.1	-	-	-
Facilities	502	22.2	51.8	29.6	123.9	155.8	31.9	148.1	622.3	622.3	-
Finance	503	22.1	23.0	0.8	65.7	68.9	3.1	72.8	282.5	282.5	-
HR	504	35.7	36.0	0.3	106.4	107.3	0.9	101.4	431.7	431.7	-
IT & Telecoms	505	143.9	153.2	9.3	393.7	459.6	65.9	457.2	2,059.5	2,059.5	-
Recruitment	506	7.8	8.6	0.9	7.4	21.3	13.9	53.7	91.9	91.9	-
Corporate Overhead	507	10.5	14.8	4.2	39.6	44.2	4.6	-	177.0	177.0	-
Training	508	2.2	7.5	5.3	12.4	16.2	3.8	9.7	162.5	162.5	-
PMO	510	8.1	8.7	0.7	24.3	26.2	2.0	-	104.9	104.9	-
CMC	310	130.4	160.6	30.3	392.2	474.8	82.6	452.4	1,978.5	1,978.5	0.0
CMC Reapportionment		(53.4)	(62.2)	(8.8)	(165.2)	(184.4)	(19.2)	(173.7)	(787.1)	(787.1)	-
Office of the Chief Ombudsman		-	-	-	-	-	-	96.1	-	-	-
Research		-	-	-	-	-	-	64.7	-	-	-
Modernising LeO		-	-	-	-	-	-	34.7	-	-	-
Quality		-	-	-	-	-	-	28.2	-	-	-
<b>Total Cost excl. Reserves</b>		<b>1,033.0</b>	<b>1,157.3</b>	<b>124.3</b>	<b>3,005.7</b>	<b>3,376.9</b>	<b>371.2</b>	<b>3,122.0</b>	<b>14,256.8</b>	<b>14,256.8</b>	<b>0.0</b>
Contingency		-	-	-	-	-	-	-	-	-	-
Provision for Doubtful Debts		(1.7)	7.1	8.8	4.5	21.3	16.8	27.1	84.5	84.5	-
Holiday Accruals		-	-	-	-	-	-	44.8	-	-	-
		<b>1,031.3</b>	<b>1,164.4</b>	<b>133.1</b>	<b>3,010.1</b>	<b>3,398.2</b>	<b>388.0</b>	<b>3,193.9</b>	<b>14,341.3</b>	<b>14,341.3</b>	<b>0.0</b>
Interest & Charges		(5.1)	(3.4)	1.7	(14.0)	(8.3)	5.7	(5.4)	(27.5)	(27.5)	0.0
Depreciation		34.5	40.7	6.3	103.9	121.7	17.8	108.0	498.0	498.0	-
		<b>1,060.6</b>	<b>1,201.7</b>	<b>141.1</b>	<b>3,100.1</b>	<b>3,511.6</b>	<b>411.5</b>	<b>3,296.5</b>	<b>14,811.8</b>	<b>14,811.8</b>	<b>-</b>

**Cashflow**

	Month Actual £'000	Year to Date Actual £'000	Full year Forecast £'000
<b>Expenditure</b>	<b>(1,060.6)</b>	<b>(3,100.0)</b>	<b>(14,931.6)</b>
<b>Income</b>	<b>940.3</b>	<b>2,726.7</b>	<b>12,986.7</b>
Add Back Non Cash expenditure	34.5	103.9	498.0
Add back P&L on Asset disposals	-	-	-
Increase / (Decrease) in Creditors	(81.5)	39.2	(177.4)
(Increase) / Decrease in Debtors	(778.0)	(2,484.3)	(77.7)
<b>Net Operating Cashflow</b>	<b>(945.3)</b>	<b>(2,714.5)</b>	<b>(1,702.0)</b>
Purchase of IT Equipment & Software development	-	(37.9)	(250.0)
Purchase of Premises Equipment & leasehold Improvements	-	-	-
Proceeds	-	-	-
<b>Cashflows from Investing Activities</b>	<b>-</b>	<b>(37.9)</b>	<b>(250.0)</b>
<b>Grant In Aid</b>	<b>-</b>	<b>-</b>	<b>1,387.6</b>
<b>Cashflow for the Period</b>	<b>(945.3)</b>	<b>(2,752.3)</b>	<b>(564.4)</b>
Opening Bank Balance	16,708.4	16,708.4	16,708.4
Closing Bank Balance	13,956.1	13,956.1	16,044.0
<b>Cash Movement</b>	<b>(945.3)</b>	<b>(2,752.3)</b>	<b>(564.4)</b>

**Balance Sheet**

	Month Movement £'000	As At 30 June 2018 £'000	Full year Forecast £'000
Premises	(8.9)	514.5	427.6
IT Hardware & Software	(25.7)	726.2	640.0
<b>Total Non Current Assets</b>	<b>(34.6)</b>	<b>1,240.8</b>	<b>1,067.6</b>
Cash & Bank	(945.3)	13,956.1	16,052.9
Debtors	834.5	2,604.1	173.0
Prepayments	(56.5)	240.8	256.4
<b>Total Current Assets</b>	<b>(167.3)</b>	<b>16,800.9</b>	<b>16,482.3</b>
<b>Total Assets</b>	<b>(201.8)</b>	<b>18,041.6</b>	<b>17,549.9</b>
Creditors	48.1	(400.9)	(503.9)
Accruals	(9.9)	(1,247.6)	(973.3)
Lease Commitments	43.3	(275.3)	(230.0)
<b>Total Current Liabilities</b>	<b>81.5</b>	<b>(1,923.8)</b>	<b>(1,707.2)</b>
<b>Net Current Assets</b>	<b>(85.8)</b>	<b>14,877.1</b>	<b>14,775.1</b>
<b>Net Assets</b>	<b>(120.3)</b>	<b>16,117.8</b>	<b>15,842.7</b>
Retained Earnings	-	-	-
Grant in Aid PY / Levy/ Reserves	120.3	(16,117.8)	(15,842.7)
<b>Reserves</b>	<b>120.3</b>	<b>(16,117.8)</b>	<b>(15,842.7)</b>

**Trade debtors analysis**

Current	30 days	60 days	90 days +	total
£'000	£'000	£'000	£'000	£'000
50.2	15.6	8	42.9	116.7
43.0%	13.4%	6.9%	36.8%	

Provision for doubtful debts

-36

Net trade debtors

80.70

## Board Level Project Spending Authorisations

Year 2018-19  
 Reporting Month: 30 June 2018

New Approvals Cost Category	Description	Supplier	Contract Value
IT software	Annual microsoft licences for all Office365, Visio, Project, Dynamics365 and sharepoint server. Azure commitment for the year before overage	Bytes	£286,251.65 gross

**Spend updates - for information only**  
 Request for approval sent to W Goldwag and R Hilsenrath 26/6/18 in accordance with delegations. Approval received

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 June 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	871.4	931.1	(59.7)	2,518.5	2,732.6	(214.1)	2,650.0	11,536.5	11,536.5	-
Income - Set up Levy	-	-	-	-	-	-	-	-	-	-
Income - Case fees	57.2	94.0	(36.8)	133.6	256.0	(122.4)	179.6	1,105.2	1,105.2	-
Income - Other	1.0	13.0	(12.0)	39.5	39.0	0.5	0.1	156.0	156.0	-
<b>Total Case Income</b>	<b>929.5</b>	<b>1,038.1</b>	<b>(108.5)</b>	<b>2,691.6</b>	<b>3,027.6</b>	<b>(336.0)</b>	<b>2,829.7</b>	<b>12,797.7</b>	<b>12,797.7</b>	-
Staff Costs	572.2	620.2	48.0	1,653.2	1,784.0	130.8	1,582.6	7,439.7	7,439.7	-
Travel & Subsistence	0.3	0.4	0.1	0.8	1.1	0.3	0.3	3.8	3.8	-
Fees & Consultancy	7.6	4.0	(3.6)	3.7	12.1	8.4	30.0	48.5	48.5	-
IT & Telecoms	(1.0)	-	1.0	1.0	-	(1.0)	2.5	-	-	-
Premises, Facilities & Administration	12.8	15.5	2.7	38.1	46.5	8.4	48.1	186.1	186.1	-
Other costs	0.7	5.5	4.8	(3.8)	16.5	20.3	18.1	65.8	65.8	-
Corporate Cost Reapportionment	336.9	392.5	55.6	999.3	1,167.4	168.1	1,148.4	5,053.8	5,053.8	-
<b>Total Cash Expenditure</b>	<b>929.5</b>	<b>1,038.1</b>	<b>108.6</b>	<b>2,692.3</b>	<b>3,027.6</b>	<b>335.3</b>	<b>2,830.0</b>	<b>12,797.7</b>	<b>12,797.7</b>	-
Interest & Charges	-	-	-	(0.7)	-	0.7	(0.3)	-	-	-
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>929.5</b>	<b>1,038.1</b>	<b>108.6</b>	<b>2,691.6</b>	<b>3,027.6</b>	<b>336.0</b>	<b>2,829.7</b>	<b>12,797.7</b>	<b>12,797.7</b>	-

## CMC: Income & Expenditure, and Capital Expenditure (format 2)

As At 30 June 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	10.8	15.8	(5.0)	35.2	47.3	(12.1)	49.6	189.0	189.0	-
Income - Other	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>10.8</b>	<b>15.8</b>	<b>(5.0)</b>	<b>35.2</b>	<b>47.3</b>	<b>(12.1)</b>	<b>49.6</b>	<b>189.0</b>	<b>189.0</b>	-
Staff Costs	73.5	92.6	19.1	219.8	273.0	53.2	253.5	1,099.9	1,099.9	-
Travel & Subsistence	0.1	0.4	0.3	0.1	1.3	1.2	-	5.1	5.1	-
Fees & Consultancy	0.1	2.5	2.4	0.2	7.4	7.2	13.4	50.9	50.9	-
IT & Telecoms	1.0	-	(1.0)	0.9	-	(0.9)	2.5	-	-	-
Premises, Facilities & Administration	2.4	2.9	0.5	6.1	8.8	2.7	9.3	35.4	35.4	-
Other costs	0.7	3.0	2.3	16.2	9.1	(7.1)	14.4	35.7	35.7	-
Corporate Cost Reapportionment	53.4	62.2	8.8	165.2	184.4	19.2	173.7	787.1	787.1	-
<b>Total Cash Expenditure</b>	<b>131.2</b>	<b>163.6</b>	<b>32.4</b>	<b>408.5</b>	<b>484.0</b>	<b>75.5</b>	<b>466.8</b>	<b>2,014.1</b>	<b>2,014.1</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>131.2</b>	<b>163.6</b>	<b>32.4</b>	<b>408.5</b>	<b>484.0</b>	<b>75.5</b>	<b>466.8</b>	<b>2,014.1</b>	<b>2,014.1</b>	-

**Corporate Only: Income & Expenditure, and Capital Expenditure  
As At 30 June 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	222.7	241.0	18.3	638.3	710.0	71.7	712.5	2,933.1	2,933.1	-
Travel & Subsistence	0.9	2.6	1.7	3.2	7.9	4.7	8.0	31.7	31.7	-
Fees & Consultancy	21.8	16.9	(4.9)	54.9	50.2	(4.7)	46.4	295.5	295.5	-
IT & Telecoms	92.9	103.7	10.8	253.3	311.2	57.9	302.6	1,465.6	1,465.6	-
Premises, Facilities & Administration	22.4	52.7	30.3	124.2	157.5	33.3	148.2	628.5	628.5	-
Other Costs	0.2	0.5	0.3	0.6	1.6	1.0	1.2	8.8	8.8	-
Reapportion to Jurisdictions	(390.3)	(454.7)	(64.4)	(1,164.4)	(1,351.8)	(187.5)	(1,322.1)	(5,840.8)	(5,840.8)	-
<b>Total Cash Expenditure</b>	<b>(29.4)</b>	<b>(37.3)</b>	<b>(7.9)</b>	<b>(89.9)</b>	<b>(113.4)</b>	<b>(23.5)</b>	<b>(103.2)</b>	<b>(477.6)</b>	<b>(477.6)</b>	-
Interest & Charges	(5.1)	(3.4)	1.7	(14.0)	(8.3)	5.7	(4.8)	(27.5)	(27.5)	-
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	34.5	40.7	6.2	103.9	121.7	17.8	108.0	498.0	498.0	-
<b>Non Cash Expenditure</b>	<b>34.5</b>	<b>40.7</b>	<b>6.2</b>	<b>103.9</b>	<b>121.7</b>	<b>17.8</b>	<b>108.0</b>	<b>498.0</b>	<b>498.0</b>	-
<b>Total Revenue Expenditure before Tax</b>	-	-	-	-	-	-	-	(7.1)	(7.1)	-
Taxation	-	-	-	-	-	-	-	7.1	7.1	-
<b>Total Revenue Expenditure</b>	-	-	-	-	-	-	-	-	-	-