

	Actual YTD Sep-17 £'000	Budget YTD Sep-17 £'000	Variance Sep-17 £'000	Full Year Budget Mar-18 £'000	Full Year Forecast Mar-18 £'000	Variance Mar-18 £'000	Full year outturn Mar-17 £'000
<b>Income</b>							
SBC Contract Income	8,436	8,436	1	16,871	16,871	0	16,458
Spot Contract Income	320	412	-92	860	860	0	811
Bordercare Income	163	165	-2	330	330	0	230
Other Income	106	110	-4	336	336	0	715
<b>Total Income</b>	<b>9,025</b>	<b>9,123</b>	<b>-98</b>	<b>18,397</b>	<b>18,397</b>	<b>0</b>	<b>18,214</b>
<b>Expenditure</b>							
Payroll Costs	-7,686	-7,870	184	-15,913	-15,913	0	-15,215
Travel Costs	-39	-41	2	-82	-82	0	-647
Training and Development	0	0	0	0	0	0	-15
<b>Total Staff Costs</b>	<b>-7,725</b>	<b>-7,911</b>	<b>186</b>	<b>-15,995</b>	<b>-15,995</b>	<b>0</b>	<b>-15,877</b>
<b>Non Staff Costs</b>							
Property Costs	-131	-140	9	-279	-279	0	-278
Energy Costs	-98	-106	8	-212	-212	0	-212
IT Costs	0	-1	1	-1	-1	0	-1
Community Equipment Service	-246	-246	-1	-465	-465	0	-163
Catering Costs	-117	-124	7	-248	-248	0	-253
Transport Costs	-185	-169	-16	-338	-338	0	-344
Supplies and Services	-203	-178	-26	-359	-359	0	-366
Printing and Stationary	-14	-23	9	-46	-46	0	-47
Audit Fees	-11	-12	1	-23	-23	0	-23
Professional Fees	0	0	0	0	0	0	0
Depreciation	-7	-6	-1	-12	-12	0	0
Other Finance Costs	-2	-2	0	-4	-4	0	-2
<b>Total Non Staff Costs</b>	<b>-1,014</b>	<b>-1,005</b>	<b>-10</b>	<b>-1,987</b>	<b>-1,987</b>	<b>0</b>	<b>-1,689</b>
<b>Total Expenditure</b>	<b>-8,739</b>	<b>-8,915</b>	<b>176</b>	<b>-17,982</b>	<b>-17,982</b>	<b>0</b>	<b>-17,566</b>
<b>Surplus / Loss as at 30th September 2017</b>	<b>286</b>	<b>208</b>	<b>79</b>	<b>415</b>	<b>415</b>	<b>0</b>	<b>648</b>

**Commentary**

There is a known issue in Spot Contract reporting which we are working with SBC to resolve. Spot Contract monthly income has been consistently understated due to this.

Income from Alarms Monitoring for individual clients only.  
Budget consists of Income from CES Private Sales (£39k), Alarms income from RSLs (£102k), Funding of PVG Income (£30k), Shopping Service Income (£33k), Private Homecare Income (£13k), Telecare Funding (£50k), and recharges for specialist care (£30k), mainly within LD Services. See comments by Outturn area.

Significant savings are reported within the Homecare service (£149k). Generally our ability to analyse and scrutinise variances within staff costs is very limited due to salaries reports from SBC HRSS not being available since the introduction of Business World. We are working with HRSS to resolve this.

The majority of transport costs are incurred within Older People Day Services and Learning Disability Day Services. Management are developing policy and processes to capture and recharge transport costs to clients or the commissioner.  
Recruitment fees £13k higher than expected. £10k licence costs incurred earlier than anticipated



Care Homes					
Actual Sep-17 £'000	Budget Sep-17 £'000	Variance Sep-17 £'000	Full Year Budget Mar-18 £'000	Full Year Forecast Mar-18 £'000	Variance Mar-18 £'000
2,551	2,552	-1	5,104	5,104	0
<b>2,551</b>	<b>2,552</b>	<b>-1</b>	<b>5,104</b>	<b>5,104</b>	<b>0</b>

Home Care					
Actual Sep-17 £'000	Budget Sep-17 £'000	Variance Sep-17 £'000	Full Year Budget Mar-18 £'000	Full Year Forecast Mar-18 £'000	Variance Mar-18 £'000
4,065	4,169	-104	8,368	8,368	0
<b>4,065</b>	<b>4,169</b>	<b>-104</b>	<b>8,368</b>	<b>8,368</b>	<b>0</b>

**Income**  
Total Income

**Expenditure**

Staff Costs  
Travel /Transport Costs  
Property/ Energy Costs  
Non staff costs  
**Total Expenditure**

-2,284	-2,292	8	-4,612	-4,612	0
0	0	0	0	0	0
-117	-117	-1	-233	-233	0
-143	-153	10	-306	-306	0
<b>-2,544</b>	<b>-2,561</b>	<b>17</b>	<b>-5,151</b>	<b>-5,151</b>	<b>0</b>

-3,746	-3,895	149	-7,840	-7,840	0
-23	-24	1	-47	-47	0
0	0	0	0	0	0
-44	-63	19	-157	-157	0
<b>-3,813</b>	<b>-3,982</b>	<b>169</b>	<b>-8,044</b>	<b>-8,044</b>	<b>0</b>

**Commentary**

**Care Homes**

**Homecare**

Shortfall in Spot Contract Income due to reporting issue as described in comments on front page

Although the overall staff costs position is within budget, there are variances within facilities. Particularly adverse variances within Deanfield (£30k) and Saltgreens (£20k), and a favourable variance within Waverley (£44k). Discussions with service management have identified that adverse variances within Deanfield and Saltgreens are within expectations given Long Term Sickness and the need to put in place cover arrangements. The favourable variance in Waverley reflects a longer than anticipated period where the facility was operating at less than full capacity.

Savings are reported in all homecare areas other than in Teviot, which reflects the fact that Teviot is the last area to move on to the pilot scheme.

Older People Day Centres					
Actual Sep-17 £'000	Budget Sep-17 £'000	Variance Sep-17 £'000	Full Year Budget Mar-18 £'000	Full Year Forecast Mar-18 £'000	Variance Mar-18 £'000
380	379	1	758	758	0
<b>380</b>	<b>379</b>	<b>1</b>	<b>758</b>	<b>758</b>	<b>0</b>

CES and Bordercare					
Actual Sep-17 £'000	Budget Sep-17 £'000	Variance Sep-17 £'000	Full Year Budget Mar-18 £'000	Full Year Forecast Mar-18 £'000	Variance Mar-18 £'000
790	803	-13	1,728	1,728	0
<b>790</b>	<b>803</b>	<b>-13</b>	<b>1,728</b>	<b>1,728</b>	<b>0</b>

**Income**  
Total Income

**Expenditure**

Staff Costs  
Travel /Transport Costs  
Property/ Energy Costs  
  
Non staff costs  
**Total Expenditure**

-179	-185	6	-372	-372	0
-106	-107	1	-214	-214	0
-12	-14	2	-27	-27	0
-20	-12	-8	-24	-24	0
<b>-316.4</b>	<b>-317</b>	<b>1</b>	<b>-637</b>	<b>-636.5</b>	<b>0</b>

-313	-312	-2	-627	-627	0
-31	-33	2	-65	-65	0
-43	-57	14	-113	-113	0
-292	-298	6	-534	-534	0
<b>-679</b>	<b>-698</b>	<b>19</b>	<b>-1,339</b>	<b>-1,339</b>	<b>0</b>

**Older People Day Services**

**CES and Bordercare**

Shortfall in income from alarm monitoring for RSLs due to contract cancellations

LD Day Services, HCSS and BDSS					
Actual Sep-17 £'000	Budget Sep-17 £'000	Variance Sep-17 £'000	Full Year Budget Mar-18 £'000	Full Year Forecast Mar-18 £'000	Variance Mar-18 £'000
943	922	21	1,844	1,844	0
<b>943</b>	<b>922</b>	<b>21</b>	<b>1,844</b>	<b>1,844</b>	<b>0</b>

HQ					
Actual Sep-17 £'000	Budget Sep-17 £'000	Variance Sep-17 £'000	Full Year Budget Mar-18 £'000	Full Year Forecast Mar-18 £'000	Variance Mar-18 £'000
296	298	-2	595	595	0
<b>296</b>	<b>298</b>	<b>-2</b>	<b>595</b>	<b>595</b>	<b>0</b>

**Income**  
Total Income

**Expenditure**

Staff Costs  
Travel /Transport Costs  
Property/ Energy Costs  
  
Non staff costs  
**Total Expenditure**

-798	-814	16	-1,638	-1,638	0
-64	-47	-17	-94	-94	0
-57	-56	-1	-112	-112	0
-24	-9	-15	-43	-43	0
<b>-943.6</b>	<b>-926</b>	<b>-17</b>	<b>-1,887</b>	<b>-1,887</b>	<b>0</b>

-366	-372	6	-824	-824	0
0	0	0	0	0	0
0	-3	3	-6	-6	0
-77	-54	-23	-97	-97	0
<b>-443</b>	<b>-429</b>	<b>-14</b>	<b>-927</b>	<b>-927</b>	<b>0</b>

**LD Day Services, HCSS and BDSS**

**HQ**

Higher than expected level of recharges for specialist care to SBC.

Recruitment fees £13k higher than expected. £10k licence costs incurred earlier than anticipated

**SB Cares**  
**Balance Sheet**  
**as at 30th September 2017**

	<b>Consolidated accounts</b>	<b>As at 30/09/2017</b>
<b>Non Current Assets</b>	678	673
<b>Current Assets</b>		
Stock	74	74
Debtors	650	730
Cash at bank and in hand	2,950	1,517
Total Current Assets	<u>3,674</u>	<u>2,321</u>
Total Assets	4,352	2,994
<b>Creditors</b>	- 4,718	- 3,074
Total Assets less current liabilities	- 366	- 80
Provision for liabilities - pension	- 3,624	- 3,624
Net Liabilities	<u>- 3,990</u>	<u>- 3,704</u>
<b>Reserves</b>		
Pension Reserve	- 3,624	- 3,624
Other Reserves	- 366	- 366
to date surplus loss	286	286
	<u>- 3,990</u>	<u>- 3,704</u>



**SB Cares**  
**Cashflow Forecasting**  
**2017-18**  
**as at 30th September 2017**



	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	Actual	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Income</b>												
SBC Income	0	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025
Spot Contract Income	53	53	53	53	53	53	70	70	70	70	70	70
Other Income	21	21	21	21	21	21	30	30	30	30	30	30
<b>Total Income</b>	<b>75</b>	<b>2,099</b>	<b>2,099</b>	<b>2,099</b>	<b>2,100</b>	<b>2,100</b>	<b>2,125</b>	<b>2,125</b>	<b>2,125</b>	<b>2,125</b>	<b>2,125</b>	<b>2,125</b>
<b>Expenditure</b>												
Payroll (including recharges)	(805)	(804)	(805)	(803)	(811)	(802)	(805)	(805)	(900)	(900)	(805)	(805)
PAYE	(257)	(255)	(257)	(255)	(256)	(250)	(255)	(255)	(285)	(285)	(255)	(255)
Pension and other payroll	(217)	(217)	(217)	(217)	(217)	(216)	(217)	(217)	(243)	(243)	(217)	(217)
VAT	(634)	(126)	(126)	(820)	(126)	(126)	(900)	(126)	(126)	(620)	(126)	(126)
Supplier payments	(279)	(288)	(279)	(275)	(265)	(999)	(279)	(279)	(279)	(279)	(279)	(279)
<b>Total Expenditure</b>	<b>-2,192</b>	<b>-1,690</b>	<b>-1,684</b>	<b>-2,370</b>	<b>-1,675</b>	<b>-2,393</b>	<b>-2,456</b>	<b>-1,682</b>	<b>-1,833</b>	<b>-2,327</b>	<b>-1,682</b>	<b>-1,682</b>
Balance B/f	2,950	833	1,242	1,657	1,386	1,810	1,517	1,186	1,629	1,921	1,719	2,163
Balance C/f	833	1,242	1,657	1,386	1,810	1,517	1,186	1,629	1,921	1,719	2,163	2,606