

SB Cares

Monthly Management Accounts - Income & Expenditure Overview

As at 28th February 2018

ITEM 7 - APPENDIX 1



	YTD -February 2018			Full Year to 28/2/18			Commentary on YTD position
	Actual £'000	Forecast £'000	Variance £'000	Original Budget £'000	Revised Forecast £'000	Variance £'000	
Income							
SBC Contract-Based Income							
SBC Contract Income	15,560	15,543	17	16,871	16,978	107	
Spot Contract Income	485	536	(51)	860	585	(275)	Continuing shortfall in the utilisation of the spot contract.
Bordercare Income	306	303	4	330	330	-	
Other Income							
Other Income	539	523	16	336	571	235	
Total Income	16,890	16,905	(15)	18,397	18,464	67	
Expenditure							
Staff Costs							
Payroll Costs	(14,390)	(14,398)	8	(15,853)	(15,707)	146	
Travel Costs	(71)	(75)	4	(82)	(82)	-	
Training and Development	-	-	-	-	-	-	
Total Staff Costs	(14,461)	(14,473)	12	(15,935)	(15,789)	146	
Non Staff Costs							
Property Costs	(248)	(256)	8	(279)	(279)	-	
Energy Costs	(186)	(194)	8	(212)	(212)	-	
IT Costs	-	-	-	(1)	(1)	-	
Community Equipment Service	(408)	(408)	(0)	(465)	(445)	20	
Catering Costs	(233)	(227)	(6)	(248)	(248)	-	
Transport Costs	(328)	(310)	(18)	(338)	(338)	-	
Supplies and Services	(406)	(436)	30	(419)	(476)	(57)	Retrospective refund of rates charges relating to the Community Equipment Service.
Printing and Stationary	(28)	(42)	14	(46)	(46)	-	
Audit Fees	(25)	(21)	(4)	(23)	(23)	-	
Professional Fees	-	-	-	-	-	-	
Depreciation	(119)	(149)	30	(12)	(162)	(150)	Lower than forecast depreciation charge.
Other Finance Costs	(3)	(4)	1	(4)	(4)	-	
Total Non Staff Costs	(1,984)	(2,047)	63	(2,047)	(2,234)	(187)	
Total Expenditure	(16,445)	(16,520)	75	(17,982)	(18,023)	(41)	
Surplus / (Loss)	445	385	60	415	441	26	

SB Cares
Monthly Management Accounts - Service Analysis
As at 28th February



Care Homes							
	YTD - February 2018			Full Year to 31/3/18			Commentary on YTD position
	Actual £'000	Forecast £'000	Variance £'000	Original Budget £'000	Current Forecast £'000	Variance £'000	
Income	4,795	4,707	88	5,104	5,135	31	Additional contract funding towards Waverley staff costs post reconfiguration.
Expenditure							
Staff Costs	(4,302)	(4,300)	(2)	(4,612)	(4,691)	(79)	
Transport Costs		-	-	-	-	-	
Property/ Energy Costs	(206)	(214)	8	(233)	(233)	-	
Other Non staff costs	(316)	(305)	(11)	(306)	(333)	(27)	
Total Expenditure	(4,824)	(4,818)	(6)	(5,151)	(5,257)	106	
Surplus / (Loss)	(29)	(111)	82	(47)	(122)	(75)	

Older People Day Centres							
	YTD - February 2018			Full Year to 31/3/18			Commentary on YTD position
	Actual £'000	Forecast £'000	Variance £'000	Original Budget £'000	Current Forecast £'000	Variance £'000	
Income	697	697	0	758	760	2	
Expenditure							
Staff Costs	(361)	(343)	(18)	(372)	(374)	(2)	
Transport Costs	(206)	(196)	(10)	(214)	(214)	-	
Property/ Energy Costs	(28)	(25)	(3)	(27)	(27)	-	
Other Non staff costs	(22)	(22)	(0)	(24)	(24)	-	
Total Expenditure	(617)	(585)	(32)	(637)	(639)	2	
Surplus / (Loss)	80	111	(31)	122	122	-	

SB Cares
Monthly Management Accounts - Service Analysis
As at 28th February



LD Day Services, HCSS and BDDS							
	YTD - February 2018			Full Year to 31/3/18			Commentary on YTD position
	Actual £'000	Forecast £'000	Variance £'000	Original Budget £'000	Current Forecast £'000	Variance £'000	
Income	1,746	1,733	13	1,844	1,891	47	
Expenditure							
Staff Costs	(1,371)	(1,424)	53	(1,638)	(1,586)	52	Forecast overstated for cover required for secondment of KEC manager not needed (£18k) Savings related to overtime, sleep-ins and travel costs (£34k)
Transport Costs	(79)	(86)	7	(94)	(94)	-	
Property/ Energy Costs	(93)	(103)	10	(112)	(112)	-	
Other Non staff costs	(27)	(39)	12	(43)	(43)	-	
Total Expenditure	(1,570)	(1,652)	82	(1,887)	(1,835)	(52)	
Surplus / (Loss)	176	81	95	(43)	56	99	

Home Care							
	YTD - February 2018			Full Year to 31/3/18			Commentary on YTD position
	Actual £'000	Forecast £'000	Variance £'000	Original Budget £'000	Current Forecast £'000	Variance £'000	
Income	7,368	7,447	(79)	8,368	8,146	(222)	Continued deterioration in the use of the spot contract due to scarcity of staff in the Hawick area
Expenditure							
Staff Costs	(7,027)	(7,013)	(14)	(7,840)	(7,651)	189	
Transport Costs	(52)	(43)	(9)	(47)	(47)	-	
Property/ Energy Costs		-	-	-	-	-	
Other Non staff costs	(141)	(144)	3	(157)	(157)	-	
Total Expenditure	(7,220)	(7,200)	(20)	(8,044)	(7,855)	(189)	
Surplus / (Loss)	148	247	(99)	324	291	(33)	

SB Cares
Monthly Management Accounts - Service Analysis
As at 28th February



CES and Bordercare							
	YTD - February 2018			Full Year to 31/3/18			Commentary on YTD position
	Actual £'000	Forecast £'000	Variance £'000	Original Budget £'000	Current Forecast £'000	Variance £'000	
Income	1,712	1,770	(58)	1,728	1,931	203	Shortfall in income from Residential Social Landlords Alarm Monitoring Income
Expenditure							
Staff Costs	(582)	(582)	0	(627)	(635)	(8)	
Transport Costs	(62)	(60)	(2)	(65)	(65)	-	
Property/ Energy Costs	(107)	(104)	(3)	(113)	(113)	-	
Other Non staff costs	(579)	(636)	57	(534)	(694)	(160)	Lower than anticipated depreciation charge in respect of rehabilitation equipment
Total Expenditure	(1,330)	(1,381)	51	(1,339)	(1,507)	168	
Surplus / (Loss)	382	389	(7)	389	424	35	

HQ							
	YTD - February 2018			Full Year to 31/3/18			Commentary on YTD position
	Actual £'000	Forecast £'000	Variance £'000	Original Budget £'000	Current Forecast £'000	Variance £'000	
Income	572	551	21	595	601	6	
Expenditure							
Staff Costs	(747)	(736)	(11)	(764)	(770)	(6)	
Transport Costs	-	-	-	-	-	-	
Property/ Energy Costs	-	(6)	6	(6)	(6)	-	
Other Non staff costs	(137)	(141)	4	(154)	(154)	-	
Total Expenditure	(884)	(883)	(2)	(924)	(930)	-	
Surplus / (Loss)	(312)	(332)	20	(329)	(329)	-	

SB Cares
Monthly Management Accounts - Balance Sheet
As at 28th February 2018



	Consolidated accounts as at 31 March 2017	as at 28 Feb 2018
Non Current Assets	678	773
Current Assets		
Stock	74	74
Debtors	650	1,646
Cash at bank and in hand	2,950	537
Total Current Assets	3,674	2,257
Total Assets	4,352	3,030
Creditors	(4,718)	(2,926)
Total Assets less Current Liabilities	(366)	104
Provision for liabilities - pension	(3,624)	(3,624)
Net Assets/(Liabilities)	(3,990)	(3,520)
Funded by Reserves		
Pension Reserve	(3,624)	(3,624)
Other Reserves	(366)	(341)
Current Year Trading Surplus/(Loss)		445
Total Reserves	(3,990)	(3,520)

SB Cares
Monthly Management Accounts - Cash Flow Forecast
Actuals to 28th February 2018



	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	Actual	Actual	Actual	Actual	Actual	Forecast
Opening Balance B/F	2,950	839	1,185	1,549	1,191	1,495	1,629	670	800	976	527	537
<u>Income</u>												
SBC Income	-	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,773	2,548
Spot Contract Income	60	69	63	72	53	62	70	51	43	53	53	53
Other Income	21	22	40	45	31	21	30	40	42	60	195	195
Total Income	81	2,036	2,048	2,062	2,029	2,028	2,045	2,036	2,030	2,058	2,021	2,796
<u>Expenditure</u>												
Payroll (including recharges)	(805)	(804)	(805)	(803)	(811)	(850)	(850)	(840)	(839)	(960)	(900)	(850)
PAYE	(257)	(255)	(257)	(255)	(256)	(250)	(300)	(350)	(342)	(340)	(420)	(350)
Pension and other payroll	(217)	(217)	(217)	(217)	(217)	(216)	(250)	(240)	(223)	(223)	(240)	(240)
VAT	(634)	(126)	(126)	(820)	(126)	(126)	(668)	(126)	(126)	(674)	(126)	(126)
Supplier payments	(279)	(288)	(279)	(325)	(297)	(452)	(936)	(350)	(324)	(310)	(325)	(325)
Purchase of fixed assets					(18)							
Total Expenditure	(2,192)	(1,690)	(1,684)	(2,420)	(1,725)	(1,894)	(3,004)	(1,906)	(1,854)	(2,507)	(2,011)	(1,891)
Closing Balance C/F	839	1,185	1,549	1,191	1,495	1,629	670	800	976	527	537	1,442