

TABLE 1: BUDGET AND EXPENDITURE BY EXPENSE TYPE (December 2007)

Budget Type	Current Month (December 07)				To Date (APR TO DEC 07)				2007/08 Q2 FORECAST - UDPATED				07/08 vs 06/07	
	Expenditure In Month	Budget in Month	Variance In Month	% Variance	Cumulative Expenditure	Cumulative Budget	Variance to date	% Variance	Forecast Expenditure	Annual Budget (Current)	Forecast Variance	% Variance	06/07 Outturn	Q2 Forecast as % of 06/07
Pay Costs	5,582	6,278	696	11%	50,961	55,883	4,921	9%	69,143	74,711	5,567	7%	68,490	101%
Temporary Staff	172	7	(165)	(2342)%	1,344	59	(1,285)	(2180)%	1,561	80	(1,480)	(1847)%	1,101	142%
External Practitioners	797	621	(176)	(28)%	6,418	5,359	(1,059)	(20)%	9,025	7,215	(1,810)	(25)%	9,730	93%
TOTAL WORKFORCE	6,550	6,905	355	5%	58,724	61,300	2,577	4%	79,729	82,006	2,277	3%	79,321	101%
Running Costs	1,427	1,442	15	1%	11,292	11,521	229	2%	16,699	15,910	(789)	(5)%	15,133	110%
Accommodation	520	640	120	19%	4,776	4,796	20	0%	6,995	6,666	(329)	(5)%	6,706	104%
Contingency Reserve	0	(5)	(5)	100%	41	15	(27)	(180)%	1,317	(92)	(464)	502%	0	0%
Partnerships/ACPC	236	215	(21)	(10)%	1,990	1,955	(36)	(2)%	2,833	2,854	21	1%	1,099	235%
Capital	0	0	0	0%	265	285	20	7%	330	285	(45)	(16)%	2,536	13%
Income	(7)	(36)	(29)	80%	(91)	(145)	(54)	37%	(209)	(254)	(45)	18%	(121)	172%
Depreciation/Cost of Capital/Diminution	107	105	(2)	(2)%	947	945	(2)	(0)%	1,260	1,260	0	0%	1,413	89%
TOTAL NON STAFF COSTS	2,283	2,361	77	3%	19,221	19,371	150	1%	29,224	26,628	(2,595)	(10)%	26,766	109%
TOTAL COSTS	8,834	9,266	432	5%	77,944	80,671	2,727	3%	108,953	108,634	(318)	0%	106,087	103%

Notes:

All figures shown in £000's

A figure in brackets is a negative figure and indicates an overspend

Accommodation includes rent, rates, service charge etc

Contingency Reserve is a centrally held "general" contingency which over time will be allocated to other budget areas in line with budget pressures/priorities.

TABLE 2: BUDGET AND EXPENDITURE BY BUDGET HOLDER (December 07)

Region/Department	Current Month (December 07)				To Date (APRIL TO DEC 07)				2007/08 Q2 FORECAST - Updated				07/08 vs 06/07	
	Expenditure in Month	Budget in Month	Variance In Month	% Variance	Cumulative Expenditure	Cumulative Budget	Variance to date	%	Forecast Expenditure	Annual Budget (Current)	Forecast Variance	% Variance	06/07 Outturn	Q2 Forecast as % of 06/07 Outturn
NE	668	568	(100)	(18)%	4,908	4,999	91	2%	6,703	6,703	0	0%	6,001	112%
NW	1,363	1,373	10	1%	10,372	11,087	715	6%	14,468	14,811	343	2%	14,308	101%
YH	1,231	1,058	(173)	(16)%	9,179	9,248	69	1%	12,381	12,401	20	0%	11,980	103%
WM	925	813	(112)	(14)%	7,192	7,130	(62)	(1)%	9,662	9,563	(99)	(1)%	9,857	98%
EM	645	618	(27)	(4)%	5,045	5,499	454	8%	6,758	7,341	584	8%	6,764	100%
EA	733	593	(140)	(24)%	5,300	5,341	41	1%	7,237	7,123	(115)	(2)%	7,521	96%
LO	1,230	1,191	(39)	(3)%	9,852	10,674	821	8%	13,689	14,245	557	4%	13,743	100%
SE	535	537	3	0%	4,563	4,772	210	4%	6,119	6,385	266	4%	6,145	100%
SW	746	696	(50)	(7)%	5,973	6,303	330	5%	8,352	8,460	107	1%	8,132	103%
SO	545	496	(49)	(10)%	4,177	4,198	21	1%	5,861	5,673	(189)	(3)%	5,605	105%
REGIONAL TOTAL	8,619	7,943	(676)	(9)%	66,561	69,251	2,690	4%	91,230	92,704	1,473	2%	90,058	101%
BOARD	14	15	1	7%	134	138	3	3%	187	184	(3)	(2)%	179	104%
GOVERNANCE	32	32	(0)	(0)%	256	278	22	8%	362	366	5	1%	310	116%
CASE RECORDING	49	36	(13)	(34)%	213	227	14	6%	316	337	20	6%	278	114%
FINANCE	50	54	4	7%	445	482	37	8%	623	643	19	3%	523	119%
IT	402	355	(48)	(13)%	3,383	3,357	(26)	(1)%	4,725	4,640	(85)	(2)%	4,185	113%
CUSTOMER SERVICES	59	48	(11)	(23)%	570	431	(139)	(32)%	758	575	(183)	(32)%	886	86%
FIT OUT	0	2	2	100%	27	1	(26)	(2624)%	88	88	0	0%	112	78%
ESTATES	0	5	5	100%	14	42	28	66%	20	56	36	64%	96	21%
CHILDRENS RIGHTS	24	25	1	5%	203	203	1	0%	284	279	(4)	(2)%	214	133%
HR	104	89	(15)	(17)%	1,021	897	(124)	(14)%	1,493	1,206	(286)	(24)%	526	284%
KLD	150	108	(42)	(39)%	641	690	49	7%	1,226	1,079	(147)	(14)%	620	198%
COMMUNICATIONS	33	38	6	15%	465	360	(105)	(29)%	566	474	(92)	(19)%	289	196%
COMMS NCP	10	9	(0)	(5)%	42	52	11	20%	80	80	0	0%	80	67%
CORPORATE LEGAL	3	4	1	36%	6	38	32	84%	19	50	31	62%	28	66%
PRACTICE LEARNING PROGRAM	(7)	4	12	262%	(22)	18	40	226%	40	31	(9)	(30)%	61	66%
LEGAL SERVICES	109	112	4	3%	872	1,012	139	14%	1,185	1,349	164	12%	1,296	91%
CORPORATE DIRECTORS	57	34	(22)	(65)%	356	310	(45)	(15)%	443	414	(29)	(7)%	427	104%
PARTNERSHIPS	16	37	20	55%	130	215	85	40%	499	547	48	9%	66	761%
SERVICE DELIVERY	23	18	(6)	(34)%	146	158	11	7%	202	210	8	4%	163	124%
PERFORMANCE MANAGEMENT	22	21	(2)	(8)%	175	185	9	5%	233	252	19	7%	191	122%
CHILD CONTACT CENTRES	125	125	0	0%	1,125	1,125	0	0%	1,500	1,500	0	0%	0	0%
CHANGE PROGRAM	(4)	(14)	(10)	72%	(10)	(68)	(58)	85%	0	(451)	0	0%	3,673	0%
CONTACT POINT	14	11	(3)	(25)%	35	48	13	27%	89	81	(8)	(9)%	N/A	N/A
PERFORMANCE DEVELOPMENT	22	34	12	35%	70	137	67	49%	263	245	0	0%	N/A	N/A
NATIONAL OFFICE TOTAL	1,307	1,203	(104)	(9)%	10,297	10,335	38	0%	15,203	14,236	(967)	(7)%	14,123	108%
CENTRAL (Contingency & Non Cash)	(1,093)	120	1,213	1009%	1,085	1,085	0	0%	2,519	1,696	(823)	(49)%	1,906	132%
TOTAL	8,834	9,266	432	5%	77,943	80,671	2,728	3%	108,953	108,634	(318)	0%	106,087	103%

Notes:

All figures shown in £000's

A figure in brackets is a negative figure and indicates an overspend

TABLE 3: BALANCE SHEET December 07

	March 2007 (Y/E 2006/07)	November 2007	December 2007	Variance (Dec 07 v Nov 07)	Variance (Dec 07 v Y/E 06/07)
Tangible Fixed Assets	6,402	5,722	5,617	(105)	(785)
Current Assets					
Debtors	1,241	1,013	1,346	333	105
Cash in Bank and In Hand	27	28	26	(2)	(1)
Bank	0	1,161	766	(395)	766
	1,268	2,202	2,138	(64)	870
Creditors <1 year	(6,223)	(7,453)	(7,452)	1	(1,229)
Net Current Liabilities	(4,955)	(5,251)	(5,314)		
Creditors >1 year	0	0	0	0	0
Provision for Liabilities	(734)	(700)	(682)	18	52
Total Net Assets (Exc Pension Liabilities)	713	(229)	(379)	(150)	(1,092)
Pension Liabilities	(47,747)	(47,747)	(47,747)	0	0
rounding	0	(1)	0	1	0
	(47,034)	(47,977)	(48,126)	(150)	(1,092)
Capital and Reserves					
General Reserve	(47,829)	(48,757)	(48,906)	(149)	(1,077)
Revaluation Reserve	795	780	780	0	(15)
	(47,034)	(47,977)	(48,126)	(149)	(1,092)

Reserves Breakdown 07/08	Y/E 06/07	Movement 07/08	YTD 07/08
960100 - Pension Liabilities	(45,289)	0	(45,289)
970100 - Revaluation Reserve	795	(15)	780
970200 - Retained Earnings	(119,996)	(77,680)	(197,676)
970500 - GIA Reserve	104,373	76,603	180,976
General Reserves (970300, 970350, 970400)	13,083	0	13,083
	(47,034)	(1,092)	(48,126)

TABLE 4: Cash Spend 2007-08

	Provisional Budget		Actual Draw			Actual Expenditure		Actual Draw 2006-07	
	Monthly GIA	Cafcass Total Cumulative Budget	Monthly GIA	Additonal Funding	Cumulative Draw	Monthly Expenditure	Cumulative Expenditure	Monthly Cash Draw	Cumulative Draw
April	9,632	9,632	9,632	0	9,632	8,342	8,342	9,022	9,022
May	8,009	17,641	8,009	0	17,641	8,079	16,422	7,403	16,425
June	8,755	26,396	8,155	0	25,796	9,428	25,849	8,475	24,900
July	8,477	34,873	8,477	0	34,273	7,860	33,709	8,302	33,202
August	8,485	43,358	8,285	0	42,557	8,158	41,867	8,528	41,730
September	8,284	51,642	7,844	0	50,401	8,464	50,331	8,179	49,909
October	9,017	60,659	9,347	0	59,749	7,938	58,269	8,563	58,472
November	8,850	69,509	8,109	0	67,858	8,333	66,602	7,926	66,398
December	8,214	77,722	8,654	0	76,512	9,500	76,102	8,021	74,419
January	8,638	86,360			76,512		76,102	9,466	83,885
February	8,542	94,903			76,512		76,102	9,732	93,617
March	12,521	107,423			76,512		76,102	10,756	104,373
Total	107,423		76,512	0		76,102		104,373	

Notes

Additional Funding - Child Contact Centres (£1.5m), Parenting Plans (£0.1m), Commisioning Contact Services (£0.255m)

Provisional Budget Column - as submitted to DCSF.

Actual Draw - These are the actual monthly amounts drawn down from DCSF to date.

Actual Expenditure - This is the actual cash spend figure per month to date. The actual cash spend to date may differ from the cash drawn down as a result of cash carried forward from the previous month and timing differences such as uncleared cheques.