



LONDON AMBULANCE SERVICE NHS TRUST

Finance Report

For the Month Ending 31 December 2005 (Month 09)

£000s

	<i>IN THE MONTH</i>			<i>YEAR TO DATE</i>				<i>ANNUAL</i>		
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>% Variance</u>	<u>Forecast</u>	<u>Budget</u>	<u>Variance</u>
Total Income	17,205	17,174	31F	158,777	158,779	(2)U	0.0 U	213,780	211,639	2,141F
Total Expenditure	18,981	18,222	(759)U	158,684	156,458	(2,226)U	1.4 F	213,530	211,639	(1,891)U
Trust Result	(1,776)	(1,048)	(728)U	93	2,321	(2,228)U	(96.0)U	250	0	250F



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Finance Report

For the Month Ending 31 December 2005 (Month 09)

1. Month

- 1.1. Trust income was £31k higher than expected in the month of December. This is mainly due to unanticipated income for the Multi-Agency Task Force until March 2006.
- 1.2. Trust expenditure was £759k higher than budget, this was expected and was in line with previous forecasts. It is mostly as a result of the payment of double time rates over the Christmas period plus the offer of one day off taken in lieu or paid; for accounting purposes it is assumed that all staff who worked on the 3 applicable days (Christmas Day, Boxing Day and Holiday Tuesday) will take the payment option for the additional day in lieu.
- 1.3. PTS also contributed to the adverse movement in the month due to an under recovery on Extra Contractual Journeys in the month and expenditure on third party transport.

2. Year to Date

- 2.1. Overall income is on target for the year to date.
- 2.2. Expenditure is higher than budget to date by £2.226 million or 1.4%. This is due largely to A&E overtime double time weekend payments, the payment of enhanced rates to crew staff over the Christmas period and PTS which has reported high levels of expenditure on agency staff and third party transport.

3. Annual

- 3.1 The forecast at Month 9 is £250K underspent, this takes into account the following:
 - Receipt of £10m CBRN funding, recurrent from 2004/05.
 - Receipt of £3m relating to the terrorist incidents in July (this has been revised downwards from £5m in previous months).
 - The achievement of £2.0m savings in the year (this has been revised upwards from £1.5m in previous months).
 - Additional AfC costs for EMT4 (£1.3m).
 - Weekend double time payments to crew staff are assumed to continue to the end of the financial year, this is estimated to cost in the region of £500k.
- 3.2 The Trust continues to actively pursue the Department of Health to secure the £10m CBRN and the £5m additional emergency funding.



LONDON AMBULANCE SERVICE NHS TRUST

Income & Expenditure - Analysis by Function

For the Month Ending 31 December 2005 (Month 09)

£000s

	IN THE MONTH			YEAR TO DATE				ANNUAL		
	Actual	Budget	Variance	Actual	Budget	Variance	% Variance	Forecast	Budget	Variance
Income	16,387	16,301	86F	149,800	149,792	8F	0.0F	202,494	200,033	2,461F
A&E Operations Cost										
Sector	11,886	11,263	(623)U	95,678	93,743	(1,935)U	0.0U	126,673	125,965	(708)U
Control Services	1,051	1,044	(7)U	10,160	10,163	3F	0.0F	13,639	14,009	370F
A&E Operational Suppo	673	645	(28)U	7,124	7,230	106F	0.0F	10,303	10,300	(3)U
Education and Developmen	779	694	(85)U	5,749	5,797	48F	0.0F	8,105	8,285	180F
Total Operations Cost	14,389	13,646	(743)U	118,711	116,933	(1,778)U	0U	158,720	158,558	(162)U
A&E gross surplus/(deficit)	1,998	2,655	(657)U	31,089	32,860	(1,771)U	0U	43,774	41,474	2,300F
A&E Gross Margin	12.3%	16.4%	(4.1)%U	20.8%	22.0%	(1.2)U	5.4%U	21.6%	20.8%	(0.8)U
Corporate Support										
Medical Director	10	12	2F	89	104	15F	0.1F	121	139	18F
Service Development	62	80	19F	565	590	25F	0.0F	811	811	0F
Communications	114	118	4F	993	1,015	22F	0.0F	1,369	1,370	1F
Human Resources	352	351	(1)U	3,039	3,200	161F	0.1F	4,129	4,204	75F
IM&T	587	586	(2)U	4,803	4,977	174F	0.0F	6,719	6,976	257F
Finance	1,146	1,171	26F	11,627	11,626	(1)U	0.0U	15,391	15,422	31F
Chief Executive	124	116	(8)U	1,032	1,034	2F	0.0F	1,373	1,368	(5)U
Centrally Held Funds	1,306	1,306	0F	8,322	8,322	0F	0.0F	12,873	11,178	(1,695)U
Total Corporate	3,700	3,740	40F	30,469	30,868	399F	0F	42,786	41,468	(1,318)U
A&E net surplus/(deficit)	(1,702)	1,085	(617)U	620	1,992	(1,372)U	68.9U	988	6	982F
A&E Net Margin	(10.4%)	(6.7)%	(3.8)%U	0.4%	1.3%	(0.9)U	68.9%U	0.5%	0.0%	0.5F
PTS										
Income	818	873	(55)U	8,977	8,987	(9)U	0.0U	11,286	11,606	(320)U
Expenditure	892	836	(56)U	9,504	8,658	(846)U	0.1U	12,024	11,612	(412)U
Surplus / (Deficit)	(74)	37	(111)U	(527)	329	(856)U	(260)U	(738)	(6)	(732)U
Margin	(9.0)%	4.3%	(13.3)U	(5.9)%	3.7%	(9.5)U	260.4U	6.5%	0.1%	6.5F
Trust Result	(1,776)	1,048	(728)U	93	2,321	(2,228)U	(96)U	250	0	250F

LONDON AMBULANCE SERVICE NHS TRUST

Income & Expenditure - Analysis by Function For the Month Ending 31st December 2005 (Month 09)

Notes

1. Income

- The favourable movement on income in the month is mainly due to unanticipated income for the Multi-Agency Task Force until March 2006, along with a significant level of income due to staff on secondment. This is reduced slightly by income being well below target on PTS and Community Resus training.

2. A&E Sectors

- The majority of the overspend on Sectors stems from the impact of the enhanced rates paid over Christmas (double time plus one day off in lieu). Booked overtime hours per week averaged 8201 for December compared to 10256 for November.
- Almost 600 wte crew staff moved to EMT 4 in month from EMT3 with the associated budget transferred from reserves.
- DSOs are overspent £258K ytd due to Decon/MAIAT (£126k), spine point increments (£36K) and additional DSO support (£94K). This is in part offset by an underspend on Stadia payments to managers (£149K).
- Admin staff are £276K underspent YTD due to vacancies.
- Subsistence moved £80K adverse in the month due budget profiling rather than increased spend. The profile assumed the mid-year introduction of meal breaks.
- 3rd Party transport is overspent £130K ytd due to private ambulance and PTS support for A&E performance.
- Medical equipment is underspent £125K ytd due mostly to Decon.
- Oxygen Cylinder rental continues to be problematic and cylinder quantities and type are under investigation (£69K ytd). This overspend is offset in part by an underspend on gasses (£40K ytd). Medical and Surgical items are overspent across most complexes (£50K ytd) and due to 7/7 purchases (£29K).
- Accident repairs continues to exceed budget. The variance is £345K adverse ytd.
- Capital items on the EBS project have now been moved to capital codes which has led to a £48K favourable movement on IT in the month.
- The forecast for Sectors has moved adverse due to the assumed extension of double time payments to crew staff at week-ends until 31st March 2006. The forecast is very dependent on hours worked and skill mix used.

3. A&E Control

- Pay is underspent mainly due to vacancies on EMDs (£75K ytd). £150K excess budget has been transferred to the efficiency savings budget in reserves.
- The favourable 3rd Party movement is due to an adjustment to the Cross Boundary Charges accrual.
- The forecast underspend is due to staff vacancies.

4. Education & Development

- Pay is overspent £61K ytd due to a frontloaded ambitious savings target £311K (£272k ytd). In the month there is an overspend due to the commencement of new trainees in December.
- Staff related costs are underspent £43K due to uniforms which will be spent later in the year.
- Course fees are overspent £103K in the month due to a recode of IHCD course costs (£52K) from consultancy fees to course fees.
- Fleet costs are underspent £53K ytd due to low accident rates.
- Information Technology is overstated (£54K ytd) awaiting a transfer of expenditure to a capital project. There has also been expenditure of £30k on furniture & fittings some of which also relates to the Learning Resource Centre project.
- The underspent forecast is dependent on management development and CPD. £45K expenditure has been included in the forecast for outstanding fees for Kingston University.

5. A&E Operational Support

- The overspend in the month stems from both Fleet and Logistics. Expenditure on vehicle maintenance within Fleet increased in December as was expected with the pressures of winter. Within Logistics there is a small overspend due to the re-profiling of the budget for the stocking of new A&E ambulances. The year to date position is underspent

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Income & Expenditure - Analysis by Function

For the Month Ending 31st December 2005 (Month 09)

due to an underspend on vehicle maintenance. Expenditure on vehicle maintenance is expected to continue to increase towards the end of the year which is reflected in the overall forecast financial position.

6. Service Development

- The monthly favourable swing stems from a budget addition to account for funding received for a research project which will be spent in the last quarter of the financial year. The year to date variance is explained by admin vacancies in the directorate.

7. Communications

- The year to date underspend stems from the conference and corporate induction budget. This is expected to be spent by the end of the financial year and this is reflected in the forecast, which is breakeven.

8. Human Resources

- The year to date position is due to unproductive salaries where number of staff classed a “permanently unfit for work” is less than planned. The forecast position reflects this trend.

9. IM&T

- The directorate has a breakeven position for the month of November. The year to date position reflects underspends within some non pay budgets (primarily Systems & Networks) and vacant posts. The forecast position reflects further expenditure expected on ISON and on IM&T consultants currently working on the CAD project and others.

10. Finance

- The underspend in the month is due to the level of legal provisions and claims expenditure being less than originally anticipated. It is assumed that the legal provisions expenditure will spend to budget for the rest of the year and this is reflected in the forecast.

11. PTS

- The main cause of the negative contribution in the month is Central Services, which makes up £41k of the £74k negative contribution in PTS. Activity levels for Extra Contractual Journeys have not been as high as anticipated and staffing levels and private ambulance usage have not been adjusted to reflect this. In addition, there are one-off charges in the month of £16k and £8k, for backdating a reduced contract price on one of the contracts and for a write-off of uniform stock.



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Analysis by Expense Type

For the Month Ending 31 December 2005 (Month 09)

£000s

	IN THE MONTH			YEAR TO DATE				ANNUAL		
	Actual	Budget	Variance	Actual	Budget	Variance	% Variance	Forecast	Budget	Forecast Variance
Payroll Expenditure										
A&E Operational Staff	8,500	8,386	(114)U	67,767	67,582	(186)U	0.3U	92,740	93,510	770F
A&E Overtime	1,740	1,178	(562)U	12,759	11,871	(888)U	7.5U	15,861	13,949	(1,912)U
PTS Operational Staff	563	565	2F	5,478	5,363	(115)U	2.1U	7,238	7,010	(228)U
Corporate Support	2,785	2,785	(1)U	24,616	24,819	204F	0.8F	32,323	33,399	1,076F
	13,588	12,913	(675)U	110,620	109,635	(984)U	0.9U	148,162	147,867	(295)U
Non Pay Expenditure										
Staff Related	446	333	(114)U	3,773	3,669	(104)U	2.8U	5,127	4,728	(399)U
Staff Welfare	31	34	2F	305	302	(2)U	0.8U	410	403	(7)U
Training	265	152	(114)U	1,503	1,579	77F	4.9F	2,006	2,244	238F
Medical & Ambulance Equipment	(82)	(9)	73F	833	959	127F	13.2F	1,408	1,673	265F
Medical Consumables	284	249	(34)U	2,201	2,047	(153)U	7.5U	2,947	2,706	(241)U
Fuel & Oil	331	351	20F	2,819	2,898	79F	2.7F	3,749	3,836	87F
Third Party Transport - A&E	36	37	1F	612	466	(145)U	31.2U	852	660	(192)U
Third Party Transport - PTS	84	53	(31)U	1,322	625	(697)U	111.4U	1,592	774	(818)U
Vehicle Maintenance	202	167	(35)U	1,609	1,673	64F	3.8F	2,263	2,308	45F
Other Fleet Costs	564	612	48F	5,289	4,987	(301)U	6.0U	7,291	7,078	(213)U
Rent, rates & utilities	219	192	(27)U	1,945	1,999	54F	2.7F	2,399	2,503	104F
Office and Station cleaning	162	156	(6)U	1,321	1,402	82F	5.8F	1,889	2,009	120F
Security & Fire Safety	3	20	17F	181	180	(1)U	0.3U	242	240	(2)U
Estates Maintenance	13	71	58F	1,161	1,217	56F	4.6F	1,587	1,645	58F
Other Estates Costs	51	27	(24)U	292	244	(48)U	19.8U	382	325	(57)U
Telephones	185	178	(8)U	1,874	1,967	93F	4.7F	2,573	2,721	148F
Information Technology	26	73	47F	861	727	(133)U	18.3U	1,108	1,017	(91)U
Office & Station Expenses	159	140	(18)U	1,443	1,442	0U	0.0U	1,952	1,942	(10)U
Legal Expenses	93	135	42F	1,253	1,170	(84)U	7.2U	1,658	1,554	(104)U
Consultancy	(17)	34	51F	223	151	(72)U	47.4U	291	229	(62)U
Advertising & PR	59	17	(43)U	263	169	(94)U	55.6U	374	226	(148)U
Catering & Hospitality	30	15	(15)U	194	123	(71)U	57.3U	245	165	(80)U
Depreciation	537	536	(1)U	4,801	4,814	13F	0.3F	6,260	6,470	210F
Reserves	1,285	1,278	(7)U	8,140	8,027	(113)U	1.4U	11,531	10,904	(627)U
Radio Equipment	121	130	9F	996	1,023	27F	2.7F	1,386	1,412	26F
Others	(9)	0	9F	34	0	(34)U	100.0U	25	51	26F
	5,079	4,980	(99)U	45,247	43,864	(1,383)U	3.2U	61,547	59,827	(1,720)U
Financial Expenditure										
Interest Payable	15	15	0	137	137	0	0.0	183	183	0
Interest Receivable	(35)	(18)	17F	(326)	(161)	164F	102.0U	364	(215)	149F
PDC Dividend	311	311	0	2,800	2,800	0	0.0	3,733	3,733	0
Others	22	20	(2)U	206	183	(24)U	13.0U	269	244	(25)U
	314	329	15 F	2,818	2,959	141 F	4.8F	3,821	3,945	124F
Total Trust Expenditure	18,981	18,222	(759)U	158,684	156,458	2,226U	(1.4)F	213,530	211,639	(1,891)U
WTE	3,763.07	4,214.34	451.27 F							

LONDON AMBULANCE SERVICE NHS TRUST

Income & Expenditure - Analysis by Expense Type For the Month Ending 31st December 2005 (Month 09)

Notes

1. A&E Operational Staff

- 600 EMT4 have been assimilated on AfC rates which was covered by a transfer of budget from reserves. The unfavourable swing in the month stems mostly from CAC and A&E Trainees. Within CAC, budget was transferred to the Trust's efficiency reserve to account for YTD savings made on vacant posts, causing and unfavourable swing. Within Training, expenditure has increased due to new trainees which started in December.

2. A&E Overtime

- The overspend in the month is a result of the double time paid over the Christmas period plus the additional day paid as time off in lieu.

3. PTS Operational Staff

- Crew staff pay continues to be above budget, with overtime, some over-establishment and Central Services agency usage presenting a continued problem

4. Corporate Support Staff

- The biggest area of underspend continues to be within Admin & Clerical staff. Vacancies continue amongst the station administrators and in the Recruitment Centre.

5. Staff Related

- Subsistence is over budget due to non allocation of crew staff meal breaks.

6. Training

- Course fees are overspent in the month due to IHCD courses and a foundation degree course costs.

7. Medical & Ambulance equipment

- The favourable swing in the month stems from a change to the budget profile for the A&E ambulance equipment budget, correcting the year to date position.

8. Medical Consumables:

- Medical consumables are overspent on sectors across most complexes.

9. Third Party Transport – PTS

- Third party transport expenditure continues to trend with an average unfavourable position of approximately £40k per month.

10. Vehicle Maintenance

- Expenditure is less than planned so far this year. This is expected to increase in the latter quarter of the year due to winter pressures.

11. Other Fleet costs

- Both accident damage and 3rd party continues to be problematic for A&E operations. Accident damage is £354K overspent year to date and the year to date position exceeds the annual budget. 3rd Party accident damage moved £50K favourable in the month due to amended liability data from ZMI.

12. Rent Rates and Utilities

- The overspend in the month is due to the transfer of budget out of the Fixed Satellite Units budget to the Trust's efficiency reserve. This ISoN will not spend as much as originally estimated in 2005/06.

13. Office & Station Cleaning.

- The year to date favourable position is due to an underspend on the Make Ready budget. This budget is not expected to be considerably underspent at the end of the year.

14. Legal Expenses

- The cumulative overspend is as a result of the level of legal provisions made to date being higher than planned. Provisions are made for staff retiring through ill health and for third party claims (staff claims or members of the public). The last four months has seen the level of claims fall compared to the first five months of the financial year.

15. Telephones

- The year to date underspend is on land line calls and mobile calls & rental.

16. Information Technology

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Income & Expenditure - Analysis by Expense Type For the Month Ending 31st December 2005 (Month 09)

- IT has had a favourable move in month on EBS and training due to the move of expenditure to capital projects

17. Consultancy

- Consultancy has underspent in the month as miscoded IHCD course fees were moved from consultancy to course fees.

18. Advertising

- Advertising reports an overspend because there is no budget for all non A&E and PTS crew staff adverts. Adverts are normally funded from the “spare” budget created by a person leaving the Trust where their replacements starts at a later date.

19. Reserves

- The overspend on reserves in the month is represented by the Finance Directorate efficiency savings target; where actual savings are lower than budget. The forecast on reserves reflects further expenditure on EMTs as a result of Agenda for Change.



LONDON AMBULANCE SERVICE NHS TRUST

Analysis of Income

For the Month Ending 31st December 2005 (Month 09)

(£000s)

	IN THE MONTH			YEAR TO DATE				ANNUAL		
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>% Variance</u>	<u>Forecast</u>	<u>Budget</u>	<u>Forecast Variance</u>
A&E Income										
A&E Services Contract	15,093	15,093	0U	137,140	137,140	0U	0.0U	182,419	182,420	(1)U
A&E Variable Activity Formula	0	0	0	0	0	0	100.0	0	816	(816)U
CBRN Income	789	744	44F	7,121	6,854	267F	(3.9)F	12,800	9,087	3,713F
ECP Revenue	3	0	3F	758	988	(231)U	23.3U	1,135	1,427	(292)U
BETS & SCBU Income	34	47	(14)U	341	427	(85)U	20.0U	440	569	(129)U
A & E Long Distance Journey	42	22	20F	336	335	0F	(0.1)F	441	488	(47)U
Stadia Attendance	38	38	0	448	448	0F	0.0F	582	582	0U
Heathrow BAA Contract	24	24	0U	184	184	0U	0.1U	255	256	(1)U
Resus Training Fees NHS	18	11	7F	116	99	16F	(16.6)F	170	132	38F
Resus Training Fees Non NHS	2	16	(14)U	6	142	(136)U	95.6U	11	189	(178)U
HEMS Funding	2	2	0	21	21	0	0.0	27	28	(1)U
A&E Income	16,045	15,997	47 F	146,471	146,639	(168)U	0.1 U	198,280	195,994	2,286F
PTS Income	818	873	(55)U	8,977	8,987	(10)U	0.1 U	11,286	11,606	(320)U
Other Income	343	304	39 F	3,329	3,153	176 F	5.6 F	4,214	4,039	175F
Total Income	17,205	17,174	31 F	158,777	158,779	(2)U	0.0 U	213,780	211,639	2,141F

Notes

1. ECP Revenue

- The £231k adverse variance year-to-date is due to a delay in the roll-out of ECPs in the North-West (Brent, Hillingdon, Ealing). These will now be going live in January.

2. CBRN Income

- Favourable movement in the month of £44k relates to unbudgeted income for the extension of a Multi-Agency Task Force until March 2006. The forecast has been reduced by £2m to reflect the expected reduction in the successful value of the bid.

3. BETS and SCBU Income

- The year to date adverse variance of £85k is due to actual journeys not running at the expected level.

4. A&E Long Distance Journeys

- The £20k favourable movement in the month reflects the change to the budget to take account of the lower number of journeys.

5. Resus Training Fees Non-NHS

- The £135k adverse variance year to date is due to an ambitious income target. The Performance Improvement Manager is currently working on a strategy to increase the level of income generated in this area.

6. PTS Income

- The £55k unfavourable movement in the month is a combination of the ECJ targets not being met, along with an adjustment to reflect the reduction in value of one of the contracts.

7. Other Income

- The favourable year to date variance on other income is due to pension indexation income of £28k, not included in the income budget as well as a higher number of chargeable secondments than originally planned.



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Income & Expenditure - Analysis of Staff Numbers

For the Month Ending 31 December 2005 (Month 09)

	<u>Last Month</u> <u>Actual Paid WTE</u>	<u>This Month</u> <u>Actual Paid WTE</u>	<u>Variance</u>
A&E Operations			
Sector	3,289.36	3,288.68	(0.68)
Control Services	411.37	387.38	(23.99)
A&E Operational Support	97.91	84.05	(13.86)
Education & Development	148.55	186.77	38.22
	3,947.19	3,946.88	(0.31)
Corporate Support			
Medical Director	0.00	1.80	1.80
Service Development	12.72	12.72	0.00
Communications	22.68	22.88	0.20
Human Resources	96.32	103.58	7.26
IM&T	49.76	45.93	(3.83)
Finance	57.74	58.24	0.50
Chief Executive	20.37	22.71	2.34
Total Corporate	259.59	267.86	8.27
PTS	316.06	298.92	(17.14)
Trust Total	4,522.84	4,513.66	(9.18)



LONDON AMBULANCE SERVICE NHS TRUST

Income & Expenditure - Analysis of Staff Numbers

For the Month Ending 31 December 2005 (Month 09)

1. A&E Sectors

- Overtime hours decreased in December compared to November but this has been offset by the increased double time at Christmas. Hours paid for the extra day off in lieu day given over the Christmas period are not included in these figures.

2. A&E Control

- The change stems from the reduced OT hours in December.

3. A&E Operational Support

- The decrease stems from week 36 pay which wasn't entered into the ledger. The associated expenditure has been accrued for in the accounts but the wte adjustment was not, hence the decrease.

4. A&E Education Development & Support

- The wte increase is due to EMT trainee courses commenced in December

5. Medical Director

- The change reflects a correction to last month's data

6. Communications

- The increase is due to the full time effect of recruitment into the PALS receptionist being realised in month 9.

7. Human Resources

- The movement stems from an increase in hours worked in Payroll and an increase in staff on maternity leave within unproductive salaries.

8. IM&T

- The decrease is mostly due to reduction in overtime hours in MI.

9. Finance

- The increase stems from a new member of staff in the Accounts Payable Department.

10. Chief Executive

- The increase stems from an increase in admin staff within the secretarial pool, and within the PSU.

11. PTS

- A reduction of 17.14 paid WTE in PTS relates to a reduction in overtime levels for crew and control staff of 17.75, offset slightly by a net increase in contracted WTE of 0.61.



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Capital Expenditure Report

For the Month Ending 31 December 2005 (Month 09)

Cost Centre	Cost centre description	Total Project Budget	CURRENT YEAR					TOTAL PROJECT	
			Annual Budget	YEAR TO DATE			Goods Ordered/ Not Received	Spend	Variance
				Budget	Spend	Variance			
S91	Total Vehicle Projects								
80234	Replacement RRU 2005/06	400,000	400,000	400,000	615,005	(215,005)U	1,128,764	1,743,769	(1,343,769)U
S933	Minor Fleet Projects	49,404	49,404	893	893	0 F	53,729	54,622	(5,218)U
	Total Vehicle Projects	449,404	449,404	400,893	615,898	(215,005)U	1,182,493	1,798,391	(1,348,987)U
S92	Total Equipment Projects								
80055	Defibrillator Purchase	2,338,165	413,165	386,023	386,023	0 F	883,297	4,015,080	(1,676,915)U
80237	New Equipment Store: Fixtures	99,875	99,875	79,492	79,492	0 F	87,411	166,903	(67,028)U
	Total Equipment Projects	2,438,040	513,040	465,515	465,515	0 F	970,707	4,181,982	(1,743,942)U
S93	Total Estates Projects								
80045	Buckhurst Hill - Disposal	9,033	0	0	0	0	0	26,111	(17,078)U
80062	Streatham Improvement	1,173,287	788,080	777,381	777,382	(1)U	7,251	1,186,827	(13,540)U
80158	Whipps Cross Workshop Impro	520,000	169,116	167,116	177,960	(10,844)U	1,203	528,539	(8,539)U
80176	Poplar Ambulance Station Rep	265,000	0	0	0	0 F	0	265,000	0 F
80179	Bow Office Changes	728,000	496,625	292,785	292,785	0 F	8,041	532,201	195,799 F
80192	Bounds green additional accomo	156,875	154,129	0	1,035	(1,035)U	0	3,781	153,095 F
80197	Relocate Central Store	235,000	135,000	114,599	114,244	355 F	2,401	210,645	24,355 F
80204	Relocation Of Isleworth Ambul	200,000	200,000	0	0	0	0	0	200,000 F
80222	New Brixton Ambulance Stat	500,000	500,000	0	0	0	0	0	500,000 F
80225	Newham - Relocate messroom	186,825	186,825	148,817	148,607	210 F	0	149,642	37,183 F
80228	New Rotherhithe Station	155,100	155,100	135,306	135,306	0 F	1,350	136,656	18,444 F
80238	Barnehurst Roof Replacement	210,000	210,000	165,273	165,273	0 F	0	165,273	44,727 F
80240	Gold Control	211,500	211,500	105,113	105,113	0 U	8,307	113,421	98,079 F
80242	Croydon Refurbishment	315,000	315,000	91,293	91,293	0 F	0	91,293	223,707 F
80246	Station Fire Alarms	150,000	150,000	7,755	7,755	0	0	7,755	142,245 F
80247	Camden replacement of boiler	125,500	125,500	81,483	81,483	0 F	0	81,483	44,017 F
80248	Edmonton Roof Replacement	125,000	125,000	38,000	38,000	0	0	38,000	87,000 F
80253	Purchase of Tottenham A/s	452,000	452,000	0	981	(981)U	0	981	451,019 F
80255	Hayes semi open ambulance ga	160,975	160,975	0	0	0	0	0	160,975 F



LONDON AMBULANCE SERVICE NHS TRUST

Capital Expenditure Report

For the Month Ending 31 December 2005 (Month 09)

Cost Centre	Cost centre description	Total Project Budget	CURRENT YEAR					TOTAL PROJECT	
			Annual Budget	YEAR TO DATE			Goods Ordered/ Not Received	Spend	Variance
				Budget	Spend	Variance			
80256	ARRP Accomodation	483,039	483,039	0	0	0	0	0	483,039 F
80259	ISoN 92 Establish Learning Re	174,066	174,066	83,493	83,493	0 U	0	83,493	90,573 F
S932	Minor Estates Projects	410,416	377,416	181,731	181,373	358 F	476	186,820	223,596 F
	Total Estates Projects	6,946,616	5,569,371	2,390,145	2,402,082	(11,937)U	29,029	3,807,918	3,138,698 F
S94	Total Technology Projects								
80226	Dynamic Veh Coverage	123,528	123,528	94,940	94,940	0	247,056	341,996	(218,468)U
80227	Cabling for Urgent Control	135,000	135,000	123,882	123,882	0 U	69,567	193,449	(58,449)U
80232	ISON 50 Define CAD 2010	212,736	212,736	130,588	75,988	54,600 F	-2,341	73,646	139,090 F
80252	ISON 51 CAD Phase 1 Capital	129,350	129,350	9,649	6,315	3,334 F	2,985	9,300	120,050 F
S934	Minor Technology Projects	280,899	280,899	233,105	272,871	(39,766)U	416,224	689,095	(408,196)U
	Total Technology Projects	881,513	881,513	592,164	573,996	18,168 F	733,489	1,307,486	(425,973)U
S97	Approved ISoNs not Committe								
89998	Approved ISoNs not Committe	3,922,174	3,805,174	0	0	0	0	0	3,922,174 F
	Approved ISoNs not Committed	3,922,174	3,805,174	0	0	0	0	0	3,922,174 F
S98	Total Old Projects								
	Total Old Projects	9,447,902	0	0	614,539	(614,539)U	34,880,891	62,304,567	(52,856,665)U
S99	Un Allocated Capital Funds								
S99	Un Allocated Capital Funds	972,901	210,998	0	0	0	0	0	972,901 F
	Un Allocated Capital Funds	972,901	210,998	0	0	0	0	0	972,901 F
	Total Programme	25,058,550	11,429,500	3,848,717	4,672,030	(823,313)U	37,796,610	73,400,344	(48,341,794)U

LONDON AMBULANCE SERVICE NHS TRUST

Capital Expenditure Report For the Month Ending 31st December 2005 (Month 09)

Notes

1. The two main area of capital overspend are on Replacement RRUs and Old Projects (2004/05 and before):
 - Replacement RRU's are overspent since more vehicles are being ordered than was assumed in the original business case. The business case is being revised to reflect the increased number and the budget will be revised.
 - The Old Projects overspend is on PTS vehicles. These vehicles will be sold on a "sale and leaseback" agreement and therefore will be moved out of capital and the associated lease cost will be a revenue cost.
2. Forecast
 - The forecast financial position on Capital is an underspend of £698k. This arises due to the delay in starting some estates projects. It has been agreed to broker our capital underspend to the SWL SHA.



LONDON AMBULANCE SERVICE NHS Trust

Balance Sheet

For the Month Ending 31 December 2005 (Month 09)

	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	
Fixed Assets											
Intangible assets	415	429	414	388	382	384	458	405	397	441	
Tangible assets	104,707	103,910	107,076	107,310	107,590	107,965	107,851	107,749	107,655	108,159	
	105,122	104,339	107,490	107,698	107,972	108,349	108,309	108,154	108,052	108,600	
Current Assets											
Stocks & WIP	1,938	1,933	1,933	1,933	1,933	1,936	1,936	1,935	1,933	1,933	
Debtors A&E	2,776	1,604	2,795	3,789	6,804	6,341	8,744	7,322	7,734	8,063	£628k > 60 days (40.18%), Nov - £572k > 60 days (32.94%)
Debtors PTS	1,796	1,464	1,767	1,038	808	625	943	851	570	573	£230k > 60 days (40.14%), Nov - £152k > 60 days (26.72%)
Prepayments, Vat Recoverable, Other Debtors	2,467	2,979	3,409	2,754	1,959	2,461	2,472	3,124	2,691	2,831	
Back to Backed Debtors - PCTs	9,902	10,517	10,299	10,682	10,517	10,864	9,683	9,355	9,376	9,429	
Investments - Short Term Deposits	0	1,600	3,000	5,100	6,800	6,700	4,300	8,800	7,000	3,000	
Cash at Bank and in Hand	664	471	91	46	429	308	1,805	344	-513	301	
Total Current Assets	19,543	20,568	23,294	25,342	29,250	29,235	29,883	31,731	28,791	26,130	
Creditors: Amounts falling due within one year											
Bank Overdraft	101	40	22	340	36	31	13	93	26	35	
Creditors - NHS	2,774	2,408	2,103	2,012	2,077	2,212	2,133	2,427	3,349	3,027	PSPP - This month (81%), Last month (73%), Ytd (72%)
Creditors - Other	12,213	9,495	9,547	8,623	9,994	9,552	11,718	10,639	13,036	11,925	PSPP - This month (80%), Last month (83%), Ytd (83 %)
Dividend Provision	0	311	622	933	1,244	1,555	0	311	622	933	
Total Current Liabilities	15,088	12,254	12,294	11,908	13,351	13,350	13,864	13,470	17,033	15,920	
Net Current Assets	4,455	8,314	11,000	13,434	15,899	15,885	16,019	18,261	11,758	10,210	
Total Assets less current liabilities	109,577	112,653	118,490	121,132	123,871	124,234	124,328	126,415	119,810	118,810	
Creditors: Amounts falling due after more than one year											
Provisions for Liabilities & Charges	24,422	26,453	28,323	30,999	31,932	33,822	33,925	36,877	29,782	30,109	
Total Net Assets	85,155	86,200	90,167	90,133	91,939	90,412	90,403	89,538	90,028	88,701	
Capital & Reserves											
Donated Assets	698	698	676	658	639	621	603	585	566	563	
Income & Expenditure account	4,595	5,427	5,996	6,083	7,907	6,398	6,494	5,647	6,156	4,861	
Other Reserves	10	10	10	10	10	10	10	10	10	10	
Public Dividend Capital	39,977	39,977	39,977	39,977	39,977	39,977	39,977	39,977	39,977	39,977	
Revaluation Reserve	39,875	40,088	43,508	43,405	43,406	43,406	43,319	43,319	43,319	43,290	
Total Capital & Reserves	85,155	86,200	90,167	90,133	91,939	90,412	90,403	89,538	90,028	88,701	



LONDON AMBULANCE SERVICE NHS Trust

Cashflow Statement
For the Month Ending 31 December 2005 (Month 09)

	<u>Apr-05</u>	<u>May-05</u>	<u>Jun-05</u>	<u>Jul-05</u>	<u>Aug-05</u>	<u>Sep-05</u>	<u>Oct-05</u>	<u>Nov-05</u>	<u>Dec-05</u>
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Opening Cash Balance	563	2,031	3,069	4,806	7,193	6,977	6,091	9,051	6,461
Operating Activities									
Trust I&E	1,159	885	299	1,940	-1,222	292	-565	1,404	-1,650
Depreciation	524	498	542	544	537	533	531	543	357
(Increase)/Decrease in Stocks	5	0	0	0	-3	1	1	1	0
(Increase)/Decrease in Debtors	367	-1,706	2	-1,819	-203	-1,552	1,191	280	-524
Increase/(Decrease) in Creditors	-383	1,670	800	-9,034	1,610	-7,204	-715	3,311	-1,558
Increase/(Decrease) in Stocks	0	0	0	0	0	0	0	0	0
Other	0	-121	322	11,983	-106	9,372	2,937	-7,727	929
Net Cashflow from operating activities	1,672	1,226	1,965	3,614	613	1,442	3,380	-2,188	-2,446
Financial Activities									
Interest received	25	27	33	42	39	43	46	49	35
Interest paid	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Net Cashflow from financial activities	25	27	33	42	39	43	46	49	35
Capital Expenditure									
Tangible fixed assets acquired	-229	-215	-261	-1,269	-868	-504	-466	-451	-784
Tangible fixed assets disposed	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Net Cashflow from capital expenditure	-229	-215	-261	-1,269	-868	-504	-466	-451	-784
PDC Dividends paid	0	0	0	0	0	-1,867	0	0	0
Financing - PDC Capital	0	0	0	0	0	0	0	0	0
Closing cash balance	2,031	3,069	4,806	7,193	6,977	6,091	9,051	6,461	3,266

Finance Risk Register Items - 2005/06 Risks

Risk	Priority <i>(High, Medium or Low)</i>	Lead Person <i>(OMG Member)</i>	Action Plan	Timescale
1. The funding for the increase for Agenda for Change is not sufficient to cover the additional costs the Trust will incur.	M	CH	Manage the implementation of Agenda for Change tightly	During 2005/06
2. The trust requires savings to be achieved to clear the efficiency target. These may not be achieved or yield sufficient funds.	H	SMG	Work up realistic plans. Make the most of other funding opportunities in 2005/06.	During 2005/06
3. The recurrent CBRN funding is not secured, but needs to be as this has been used to fund recurrent staffing costs.	H	SMG	Pursue SHA.	During 2005/07
4. Trust may not manage crew overtime within budget.	H	MF	Monitor closely and manage in year	During 2005/06
5. Any new and unforeseen cost pressures.	M	SMG	Hold contingency reserve	During 2005/06
6. Fuel prices in excess of the sums held in budgets, and Centrally Held Funds.	M			
7. Failing to manage and control third party expenditure.	H	MF/MD	Monitor closely and manage in year	During 2005/06
8. PTS: The demanding income levels within the central services budget may not be achieved.	M	MD	Monitor closely and manage in year	During 2005/06
9. Until more details of some capital projects are known, the levels of VAT and its recovery cannot be forecast accurately.	L			
10. Until tenders for each project are received, there is the possibility that costs will increase. That was the Trust's experience in 2003/04.	M	MD	Hold some capital back for this uncertainty	During 2005/06
11. The £5 million additional funding (terrorist incidents) will not be secured.	H	MD	Pursue SHA.	During 2005/06
12. Subsistence budget will materially overspend by up to £375K due to the non-introduction of meal breaks from 1st Oct 2005	H	MD		During 2005/06