



LONDON AMBULANCE SERVICE NHS TRUST

Finance Report

For the Month Ending 31 October 2005 (Month 07)

£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 | 17,359 | 17,706 | (346)U | 124,061 | 124,377 | (316)U | (0.3)U | 215,653 | 211,623 | 4,030F |
| Total Expenditure | 18,211 | 17,624 | (587)U | 123,309 | 121,902 | (1,408)U | 1.2 F | 214,353 | 211,623 | (2,730)U |
| Trust Result | (852) | 82 | (933)U | 752 | 2,475 | (1,723)U | (69.6)U | 1,300 | 0 | 1,300F |



LONDON AMBULANCE SERVICE NHS TRUST

Finance Report

For the Month Ending 31 October 2005 (Month 07)

1. Month

- 1.1. Trust income was £346k lower than expected in the month of October, this is due to an under recovery on ECP income since there has been a delay in the roll out of ECPs in the North West.
- 1.2. Trust expenditure was £587k higher than expected due largely to overtime worked in A&E and the payment of double time rates at the weekend. PTS continues to overspend on private ambulance and agency staff but provisions against excess activity invoices and a provision for payment to Surrey Ambulance for early termination of the Hammersmith agreement have further contributed to the unfavourable movement.

2. Year to Date

- 2.1. Income is slightly below target for the year to date, due to the shortfall in ECP income as above.
- 2.2. Expenditure is higher than budget to date by £1408K or 1.2%. This is largely due to A&E overtime double time weekend payments. PTS has also reported high level of expenditure on third party transport and agency staff. This has reduced in recent months, however is above budget.

3. Annual

3.1. The forecast at month 7 is £1.3million underspent. This takes into account the following:

3.2.

- Receipt of CBRN funding (£10m). Last year CBRN funding of £8m was received in January 2005.
- Receipt of £5m relating to the terrorist incidents in July.
- Achieve £1.5m savings for the year (Savings YTD are £1.0m).
- Additional AFC costs (£1.3 million for EMT4).
- Weekend double-time overtime payment will cease in December 05.
- The PTS recovery plan will deliver savings of £250k.

3.3. More work is being undertaken to deliver a Trust surplus of £2m as originally requested by the SWL SHA and the DoH. Failure to receive either the £10m CBRN or the £5m additional emergency funding will result in a potential deficit of £13.7m which the funding parties are aware of as well as any potential remedies which would include the immediate suspension of any overtime payments. In November 2005, the SWL SHA asked the LAS to increase its planned surplus to £3m. Any surplus generated would be brokered on a recoverable basis with the SHA. At the moment, we will maintain our stated forecast of £1.3m.



LONDON AMBULANCE SERVICE NHS TRUST

Income & Expenditure - Analysis by Function

For the Month Ending 31 October 2005 (Month 07)

£000s

| | IN THE MONTH | | | YEAR TO DATE | | | | ANNUAL | | |
|--|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|----------------|----------------|-----------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | % Variance | Budget | Forecast | Variance |
| Income | 16,507 | 16,754 | (247)U | 116,775 | 117,141 | (366)U | 0.0U | 204,111 | 200,022 | 4,089F |
| A&E Operations Cost | | | | | | | | | | |
| Sector | 10,755 | 10,229 | (526)U | 68,642 | 67,189 | (1,453)U | 0.0U | 120,796 | 119,409 | (1,387)U |
| Control Services | 1,086 | 1,109 | 23F | 7,928 | 7,940 | 13F | 0.0F | 13,761 | 14,204 | 442F |
| A&E Operational Suppo | 1,099 | 1,121 | 21F | 5,533 | 5,712 | 178F | 0.0F | 10,239 | 10,222 | (16)U |
| Education and Developmen | 675 | 651 | (25)U | 4,298 | 4,513 | 215F | 0.0F | 8,219 | 8,370 | 151F |
| Total Operations Cost | 13,615 | 13,110 | (506)U | 86,401 | 85,354 | (1,047)U | 0U | 153,014 | 152,205 | (810)U |
| A&E gross surplus/(deficit) | 2,891 | 3,645 | (753)U | 30,374 | 31,787 | (1,413)U | 0U | 51,097 | 47,817 | 3,280F |
| A&E Gross Margin | 17.6% | 21.9% | (4.3)%U | 26.1% | 27.2% | (1.1)U | 4.1%U | 25.0% | 24.0% | (1.0)U |
| Corporate Support | | | | | | | | | | |
| Medical Director | 1 | 4 | 3F | 12 | 27 | 16F | 0.6F | 35 | 47 | 12F |
| Service Development | 66 | 71 | 4F | 448 | 477 | 29F | 0.1F | 879 | 886 | 6F |
| Communications | 125 | 80 | (45)U | 770 | 777 | 7F | 0.0F | 1,368 | 1,368 | 0F |
| Human Resources | 309 | 346 | 37F | 2,376 | 2,500 | 124F | 0.0F | 4,137 | 4,193 | 56F |
| IM&T | 596 | 479 | (117)U | 3,619 | 3,794 | 175F | 0.0F | 6,779 | 6,998 | 219F |
| Finance | 1,212 | 1,291 | 79F | 9,118 | 9,125 | 7F | 0.0F | 15,507 | 15,616 | 109F |
| Chief Executive | 113 | 105 | (8)U | 797 | 795 | (2)U | 0.0U | 1,317 | 1,349 | 32F |
| Centrally Held Funds | 1,265 | 1,265 | 0 | 12,107 | 12,107 | 0U | 0.0U | 19,061 | 17,347 | (1,713)U |
| Total Corporate | 3,686 | 3,640 | (46)U | 29,247 | 29,603 | 355F | 0F | 49,083 | 47,804 | (1,278)U |
| A&E net surplus/(deficit) | 795 | 4 | (799)U | 1,126 | 2,184 | (1,058)U | 48.4U | 2,014 | 13 | 2,001F |
| A&E Net Margin | (4.8%) | 0.0% | (4.9)%U | 1.0% | 1.9% | (0.9)U | 48.3%U | 1.0% | 0.0% | 1.0F |
| PTS | | | | | | | | | | |
| Income | 853 | 952 | (99)U | 7,286 | 7,236 | 50F | 0.0F | 11,542 | 11,601 | 59U |
| Expenditure | 909 | 874 | (35)U | 7,661 | 6,945 | (716)U | 0.1U | 12,256 | 11,614 | 642U |
| Surplus / (Deficit) | (57) | 77 | (134)U | (375) | 291 | (665)U | (229)U | (714) | (13) | (701)U |
| Margin | (6.6)% | 8.1% | (14.8)U | (5.1)% | 4.0% | (9.2)U | 228.0U | 6.2% | 0.1% | 6.1F |
| Trust Result | 852 | 82 | (933)U | 752 | 2,475 | (1,723)U | (70)U | 0 | 1,300 | 1,300F |

LONDON AMBULANCE SERVICE NHS TRUST

Income & Expenditure - Analysis by Function For the Month Ending 31st October 2005 (Month 07)

Notes

1. Income

- Unfavourable movement in the month of £247k relates mainly to the delay in the roll-out of ECPs in the North-West.

2. A&E Sectors

- A&E has moved adversely in month on both Pay (270K) and Non-Pay (£255K).
- The crew staff variance £373k (in the month) was in part offset by other staff vacancies. The adverse movement in crew staff was made up of several items including – unfunded Decon £23K, 5 weeks double time in month (£95K) and additional bank holiday costs of £62K. This month, the budget for paramedics and team leaders was uplifted for AFC (£670) but did not include funds for back-pay.
- Subsistence moved £77K 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 £80K in the month due to a back-dated recharge from PTS for A&E support.
- Accident repairs continues to exceed budget £39K in month across most complexes. 3rd Party accident damage has moved £70K in month (£127K ytd) due to revised data from ZMI insurance.
- The forecast for Sectors assumes that the payment of double time for crew staff will cease at the end of this calendar year. The overtime forecast is dependent on several variables including skill mix, hours, double-time/flat rate mix, and marginal NI rates.

3. A&E Control

- Pay is underspent mainly due to vacancies on EMDs (£47K in month, £117K ytd).
- Non pay is overspent on private ambulances £39k in month, £46K ytd.
- Language line while only marginally overspent in the month £1k is overspent £24K ytd.
- The forecast underspend reflects vacancies in the directorate. To date the savings associated with savings have been transferred to the Trust's efficiency target.

4. Education & Development

- An overspend on trainers £57K ytd is due to a frontloaded ambitious savings target £311K (£222k ytd). This is offset by the underspend on EMD1s due to a shorter course duration than budget (£28K) and a vacancy on Community Resus Management £25K
- Training is underspent on course and conference fees due to delayed CPD implementation £35K, (£98K ytd).
- Information Technology is overstated (£54Kytd) awaiting a transfer of expenditure to a capital project. There has also been expenditure of £30k in the month on furniture of fittings some of which also relates to the Learning Resource Centre project.
- The underspent forecast is dependent on course and conference fees underspend within Management Development and there is some uncertainty on additional training and accommodation costs for the expanded training program.

5. A&E Operational Support

- The monthly underspend stems primarily from Logistics due to vacancies and a lower than average spend on agency staff. The year to date position reflects vacancies within the Fleet workshops and an underspend on vehicle maintenance. There are also projects funded by ISONs which have no expenditure to date. The forecast reflects expected increases in expenditure due to winter pressures, higher vehicle maintenance expenditure in the latter half of the year and expenditure occurring on ISON projects.

6. Service Development

- The in month and year to date underspend are as a result of Admin and Management vacancies within A&E Development. The forecast position reflects the recruitment to some of these vacancies before the end of the financial year.

LONDON AMBULANCE SERVICE NHS TRUST

Income & Expenditure - Analysis by Function

For the Month Ending 31st October 2005 (Month 07)

7. Communications

- The overspend in the month stems from a budget transfer from the communications directorate budget to the Trust's efficiency savings reserve. This accounted for the year to date underspend on management vacancies. The directorate has a full complement of staff from November 05.

8. Human Resources

- The in month and 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 overspend in the month results from a budget transfer from IM&T to the trust's efficiency reserve. This reflects year to date underspends within non pay budgets (primarily Systems & Networks) and management vacancy savings. 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 Estates where a rates rebate of £82k has been received. The year end position reflects underspends expected to occur within estates for the rest of the year. In addition the legal provisions expected expenditure has been revised downwards in light of recent activity being less than expected.

11. PTS

- Adverse income in the month relates to an increase in the provision for bad debts, specifically for Whipps Cross and Barnet Enfield and Haringey Mental Health NHS Trust. The remainder relates to the ambitious income targets for Central Services which will not be met. The adverse expenditure variance of £35k relates to the recognition of contractual liabilities from the Hammersmith Hospital contract, where it was previously thought no liability existed. A back-dated internal charge to A&E for journeys completed in previous months, and for high-dependency journeys previously charged to PTS offsets the continued unfavourable operating position of approximately £100k.



LONDON AMBULANCE SERVICE NHS TRUST

Analysis by Expense Type

For the Month Ending 31 October 2005 (Month 07)

£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 | 7,610 | 7,653 | 43F | 49,342 | 49,296 | (46)U | 0.1U | 88,085 | 91,825 | 3,739F |
| A&E Overtime | 1,477 | 1,124 | (353)U | 9,092 | 8,294 | (798)U | 9.6U | 14,498 | 11,757 | (2,741)U |
| PTS Operational Staff | 578 | 555 | (23)U | 4,312 | 4,223 | (89)U | 2.1U | 7,564 | 6,789 | (775)U |
| Corporate Support | 2,377 | 2,521 | 144F | 17,739 | 17,996 | 257F | 1.4F | 31,277 | 31,076 | (201)U |
| | 12,041 | 11,853 | (188)U | 80,486 | 79,809 | (677)U | 0.8U | 141,424 | 141,447 | 23F |
| Non Pay Expenditure | | | | | | | | | | |
| Staff Related | 393 | 318 | (75)U | 2,882 | 2,958 | 76F | 2.6F | 5,084 | 4,727 | (357)U |
| Staff Welfare | 28 | 34 | 6F | 246 | 235 | (11)U | 4.7U | 494 | 403 | (91)U |
| Training | 263 | 267 | 4F | 968 | 1,208 | 240F | 19.9F | 1,707 | 2,245 | 537F |
| Medical & Ambulance Equipment | 344 | 225 | (120)U | 852 | 839 | (13)U | 1.5U | 1,463 | 1,700 | 237F |
| Medical Consumables | 241 | 256 | 15F | 1,672 | 1,574 | (98)U | 6.3U | 2,837 | 2,699 | (138)U |
| Fuel & Oil | 318 | 327 | 9F | 2,163 | 2,225 | 62F | 2.8F | 3,725 | 3,835 | 110F |
| Third Party Transport - A&E | 135 | 15 | (120)U | 493 | 361 | (132)U | 36.6U | 1,006 | 689 | (317)U |
| Third Party Transport - PTS | 84 | 53 | (31)U | 1,143 | 528 | (615)U | 116.5U | 1,346 | 774 | (571)U |
| Vehicle Maintenance | 211 | 192 | (19)U | 1,191 | 1,314 | 123F | 9.3F | 2,323 | 2,307 | (16)U |
| Other Fleet Costs | 675 | 591 | (85)U | 4,062 | 3,758 | (304)U | 8.1U | 7,328 | 7,078 | (250)U |
| Rent, rates & utilities | 151 | 246 | 94F | 1,510 | 1,622 | 112F | 6.9F | 2,639 | 2,731 | 92F |
| Office and Station cleaning | 163 | 154 | (9)U | 998 | 1,055 | 56F | 5.3F | 1,884 | 2,023 | 139F |
| Security & Fire Safety | 31 | 20 | (11)U | 148 | 140 | (8)U | 5.4U | 246 | 240 | (6)U |
| Estates Maintenance | 173 | 136 | (37)U | 942 | 947 | 4F | 0.5F | 1,665 | 1,650 | (15)U |
| Other Estates Costs | 25 | 27 | 2F | 203 | 190 | (13)U | 6.9U | 377 | 325 | (52)U |
| Telephones | 232 | 399 | 168F | 1,439 | 1,570 | 131F | 8.3F | 2,720 | 2,745 | 25F |
| Information Technology | 125 | 55 | (71)U | 627 | 584 | (43)U | 7.3U | 1,099 | 1,031 | (68)U |
| Office & Station Expenses | 191 | 175 | (16)U | 1,060 | 1,110 | 51F | 4.6F | 2,004 | 1,953 | (51)U |
| Legal Expenses | 166 | 129 | (37)U | 1,072 | 910 | (162)U | 17.8U | 1,705 | 1,554 | (151)U |
| Consultancy | 52 | 18 | (35)U | 198 | 99 | (98)U | 99.1U | 290 | 276 | (14)U |
| Advertising & PR | 22 | 19 | (4)U | 200 | 133 | (67)U | 50.3U | 353 | 230 | (123)U |
| Catering & Hospitality | 13 | 14 | 1F | 140 | 95 | (45)U | 47.2U | 208 | 164 | (43)U |
| Depreciation | 531 | 533 | 2F | 3,720 | 3,735 | 15F | 0.4F | 6,140 | 6,470 | 331F |
| Reserves | 1,239 | 1,225 | (14)U | 11,927 | 11,828 | (99)U | 0.8U | 19,030 | 16,969 | (2,061)U |
| Radio Equipment | 122 | 16 | (107)U | 741 | 774 | 34F | 4.4F | 1,398 | 1,412 | 14F |
| Others | (58) | 0 | 58F | 57 | 0 | (57)U | 100.0U | 1 | 0 | (1)U |
| | 5,873 | 5,443 | (430)U | 40,653 | 39,791 | (861)U | 2.2U | 69,070 | 66,231 | (2,839)U |
| Financial Expenditure | | | | | | | | | | |
| Interest Payable | 15 | 15 | 0 | 107 | 107 | 0 | 0.0 | 183 | 183 | 0 |
| Interest Receivable | (46) | (18) | 28F | (242) | (125) | 116F | 92.6U | 302 | (215) | 87F |
| PDC Dividend | 311 | 311 | 0 | 2,178 | 2,178 | 0 | 0.0 | 3,733 | 3,733 | 0 |
| Others | 17 | 20 | 4F | 128 | 142 | 14F | 9.8F | 245 | 244 | (1)U |
| | 297 | 329 | 31 F | 2,171 | 2,301 | 130 F | 5.7F | 3,859 | 3,945 | 86F |
| Total Trust Expenditure | 18,211 | 17,624 | (587)U | 123,309 | 121,902 | 1,408U | (1.2)F | 214,353 | 211,623 | (2,730)U |
| WTE | 3,687.41 | 4,209.84 | 522.43 F | | | | | | | |



LONDON AMBULANCE SERVICE NHS TRUST

Analysis by Expense Type

For the Month Ending 31 October 2005 (Month 07)

£000s

Notes

1. A&E Operational Staff

- The overspend on crew staff £144K is offset by the underspend on EMDs £117K.

2. A&E Overtime

- Overtime spend has exceeded the year to date allocated budget and any additional vacancy factor available year to date.

3. PTS Operational Staff

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

4. Corporate Support Staff

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

5. Staff Related

- Within A&E areas there has been an adverse movement of £77K due mainly to profiling of the subsistence budget.

6. Training

- Management Development is £138K underspent year to date on course fees due to delay in CPD.

7. Medical & Ambulance equipment

- The Decontamination Unit has not spent to year to date budget, £101K favourable

8. Medical Consumables:

- Within A&E areas both gas cylinder rental £50K and medical and surgical items £59K are overspent year to date

9. Third Party Transport – PTS

- The underlying third party usage trend is now flat, with a continued unfavourable position. An in month credit of £31k for invoices relating to CAC usage was offset by the recognition of the £37k liability on the Sussex Ambulance Service contract.

10. Vehicle Maintenance

- Expenditure is less than planned so far this year. This is expected to increase in the latter half 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 £285K overspent year to date and revised ZMI data has moved 3rd Party accident damage by £70K to £127K year to date.

12. 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 two months has seen the level of claims fall compared to the first five months of the financial year.

13. Advertising

- Advertising reports an underspend 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.

14. Radio Equipment

- The overspend in month 7 results from a budget transfer from IM&T to the trust’s efficiency reserve. This reflects a year to date underspend on the non pay budget within Systems & Networks.

15. Reserves

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



LONDON AMBULANCE SERVICE NHS TRUST

Analysis of Income

For the Month Ending 31st October 2005 (Month 07)

(£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 | 106,953 | 106,953 | 0U | 0.0U | 182,420 | 182,420 | 0F |
| A&E Variable Activity Formula | 0 | 0 | 0 | 0 | 0 | 0 | 100.0 | 0 | 816 | (816)U |
| CBRN Income | 744 | 744 | 0 | 5,366 | 5,366 | 0 | 0.0 | 14,700 | 9,087 | 5,613F |
| ECP Revenue | 170 | 439 | (269)U | 712 | 988 | (277)U | 28.0U | 1,062 | 1,427 | (365)U |
| BETS & SCBU Income | 30 | 47 | (17)U | 266 | 332 | (65)U | 19.7U | 441 | 569 | (127)U |
| A & E Long Distance Journey | 41 | 1 | 41F | 269 | 263 | 6F | (2.3)F | 459 | 517 | (58)U |
| Stadia Attendance | 39 | 39 | 0 | 374 | 374 | 0F | 0.0F | 582 | 582 | 0F |
| Heathrow BAA Contract | 24 | 24 | 0U | 136 | 137 | 0U | 0.2U | 256 | 256 | 0F |
| Resus Training Fees NHS | 24 | 11 | 13F | 78 | 77 | 1F | (1.1)F | 133 | 132 | 1F |
| Resus Training Fees Non NHS | 0 | 16 | (16)U | 3 | 110 | (107)U | 96.9U | 28 | 189 | (161)U |
| HEMS Funding | 2 | 2 | 0 | 17 | 17 | 0 | 0.0 | 28 | 28 | 0U |
| A&E Income | 16,168 | 16,417 | (249)U | 114,174 | 114,617 | (442)U | 0.4 U | 200,110 | 196,023 | 4,087F |
| PTS Income | 853 | 952 | (99)U | 7,286 | 7,236 | 50 F | 0.7 F | 11,542 | 11,601 | (59)U |
| Other Income | 339 | 337 | 1 F | 2,601 | 2,524 | 77 F | 3.0 F | 4,001 | 3,999 | 2F |
| Total Income | 17,359 | 17,706 | (346)U | 124,061 | 124,377 | (316)U | 0.3 U | 215,653 | 211,623 | 4,030F |

Notes

1. ECP Revenue

- The £269k adverse variance in the month relates largely to a delay in the roll-out of ECP's in the North-West (Brent, Hillingdon, Ealing). These will now be going live in January.

2. BETS and SCBU Income

- The year to date adverse variance of £65k is due to actual journeys not running at the expected level.

3. A&E Long Distance Journeys

- The £41k favourable variance in the month is due to a budget adjustment to reduce the budget in line with the actual level of journeys being carried out. Journeys are running at approximately £40,000 compared to an original budget of £50,000.

4. Resus Training Fees Non-NHS

- The £100k 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.

5. PTS Income

- The £99k unfavourable variance in the month relates primarily to an increase in bad-debt provisions relating to Whipps Cross University Hospital and Barnet Enfield and Haringey Mental Health.

6. Other Income

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



LONDON AMBULANCE SERVICE NHS TRUST

Income & Expenditure - Analysis of Staff Numbers

For the Month Ending 31 October 2005 (Month 07)

| | <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 | 3,104.56 | 3,129.01 | 24.45 |
| Control Services | 389.26 | 387.32 | (1.94) |
| A&E Operational Support | 98.97 | 99.11 | 0.14 |
| Education & Development | 151.81 | 156.46 | 4.65 |
| | 3,744.60 | 3,771.90 | 27.30 |
| Corporate Support | | | |
| Medical Director | 0.00 | 0.00 | 0.00 |
| Service Development | 12.72 | 12.72 | 0.00 |
| Communications | 20.44 | 21.48 | 1.04 |
| Human Resources | 92.09 | 89.65 | (2.44) |
| IM&T | 47.68 | 49.86 | 2.18 |
| Finance | 59.26 | 59.44 | 0.18 |
| Chief Executive | 20.83 | 19.61 | (1.22) |
| Total Corporate | 253.02 | 252.76 | (0.26) |
| PTS | 338.83 | 330.13 | (8.70) |
| Trust Total | 4,336.45 | 4,354.79 | 18.34 |



LONDON AMBULANCE SERVICE NHS TRUST

Income & Expenditure - Analysis of Staff Numbers

For the Month Ending 31 October 2005 (Month 07)

1. A&E Sectors

- The increase is due to the increased double time hours in the month and the part month effect of new staff.

2. A&E Control

- WTE reduction reflects a change to the overtime accrual.

3. A&E Operational Support

- The movement is represented by a slight increase in Fleet overtime in October compared to September.

4. A&E Education Development & Support

- WTE change reflects an adjustment for the number of trainees in the training centre.

5. Communications

- The change reflects recruitment to a vacant position within the Communications Department.

6. Human Resources

- The movement stems from a reduction in staff classed a "permanently unfit for work" within unproductive salaries".

7. IM&T

- The increase stems from a wte budget adjustment within the Software Development Support Directorate and it is not a real increase.

8. Finance

- The slight increase reflects overtime worked the previous month.

9. Chief Exec

- The decrease stems from a WTE budget adjustment within the PSU and it is not a real decrease.

10. PTS

- A reduction of 8.7 WTE reflects the continued reduction of overtime usage by PTS crews, though overtime remains a problem.



LONDON AMBULANCE SERVICE NHS TRUST

Capital Expenditure Report

For the Month Ending 31 October 2005 (Month 07)

| Cost Centre | Cost centre description | Total Project Budget | CURRENT YEAR | | | | | Goods Ordered/ Not Received | TOTAL PROJECT | | |
|-------------|---------------------------------|----------------------|------------------|------------------|------------------|------------------|----------------|-----------------------------|---------------------|-------|----------|
| | | | Annual Budget | YEAR TO DATE | | | Spend | | Variance | Spend | Variance |
| | | | | Budget | Spend | Variance | | | | | |
| S91 | Total Vehicle Projects | | | | | | | | | | |
| 80234 | Replacement RRU 2005/06 | 400,000 | 400,000 | 0 | 0 | 0 | 836,519 | 836,519 | (436,519)U | | |
| S933 | Minor Fleet Projects | 49,404 | 49,404 | 0 | 76 | (76)U | 53,159 | 53,235 | (3,831)U | | |
| | Total Vehicle Projects | 449,404 | 449,404 | 0 | 76 | (76)U | 889,678 | 889,754 | (440,350)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 | 627 | 627 | 0 U | 82,309 | 82,936 | 16,939 F | | |
| | Total Equipment Projects | 2,438,040 | 513,040 | 386,650 | 386,650 | 0 U | 965,606 | 4,098,016 | (1,659,976)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 | 637,043 | 637,043 | 0 U | 7,251 | 1,046,489 | 126,798 F | | |
| 80158 | Whipps Cross Workshop Impro | 520,000 | 169,116 | 166,068 | 166,247 | (179)U | 1,203 | 516,826 | 3,174 F | | |
| 80176 | Poplar Ambulance Station Rep | 265,000 | 0 | 0 | 75 | (75)U | 0 | 265,075 | (75)U | | |
| 80179 | Bow Office Changes | 728,000 | 496,625 | 260,013 | 260,013 | 0 F | 8,041 | 499,429 | 228,571 F | | |
| 80192 | Bounds green additional accomo | 156,875 | 154,129 | 0 | 0 | 0 | 0 | 2,746 | 154,129 F | | |
| 80197 | Relocate Central Store | 235,000 | 135,000 | 114,599 | 114,599 | 0 F | 2,401 | 211,000 | 24,000 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 | 148,817 | 0 | 0 | 149,852 | 36,973 F | | |
| 80228 | New Rotherhithe Station | 155,100 | 155,100 | 155,100 | 172,568 | (17,468)U | 1,350 | 173,918 | (18,818)U | | |
| 80238 | Barnehurst Roof Replacement | 210,000 | 210,000 | 83,719 | 83,719 | 0 F | 0 | 83,719 | 126,281 F | | |
| 80240 | Gold Control | 211,500 | 211,500 | 6,732 | 6,732 | 0 F | 8,307 | 15,039 | 196,461 F | | |
| 80242 | Croydon Refurbishment | 315,000 | 315,000 | 19,446 | 19,446 | 0 U | 0 | 19,446 | 295,554 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 | 39,069 | 39,069 | 0 F | 0 | 39,069 | 86,431 F | | |
| 80248 | Edmonton Roof Replacement | 125,000 | 125,000 | 0 | 0 | 0 | 0 | 0 | 125,000 F | | |
| S932 | Minor Estates Projects | 365,198 | 332,198 | 44,872 | 48,153 | (3,281)U | 456 | 53,579 | 311,619 F | | |
| | Total Estates Projects | 5,631,318 | 4,254,073 | 1,683,233 | 1,704,236 | (21,003)U | 29,008 | 3,110,051 | 2,521,267 F | | |



LONDON AMBULANCE SERVICE NHS TRUST

Capital Expenditure Report

For the Month Ending 31 October 2005 (Month 07)

| 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 | | | |
| 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 | 42,640 | 42,640 | 0 U | 69,567 | 112,207 | 22,793 F |
| 80232 | ISON 50 Define CAD 2010 | 212,736 | 212,736 | 74,044 | 74,368 | (324)U | -6,875 | 67,493 | 145,243 F |
| 80252 | ISON 51 CAD Phase 1 Capital | 129,350 | 129,350 | 0 | 0 | 0 | 0 | 0 | 129,350 F |
| S934 | Minor Technology Projects | 256,153 | 256,153 | 155,631 | 155,632 | (1)U | 413,162 | 568,794 | (312,641)U |
| | Total Technology Projects | 856,767 | 856,767 | 367,255 | 367,581 | (326)U | 722,909 | 1,090,490 | (233,723)U |
| S97 | Approved ISONs not Committe | | | | | | | | |
| 89998 | Approved ISONs not Committe | 4,531,449 | 4,414,449 | 0 | 0 | 0 | 0 | 0 | 4,531,449 F |
| | Approved ISONs not Committed | 4,531,449 | 4,414,449 | 0 | 0 | 0 | 0 | 0 | 4,531,449 F |
| S98 | Total Old Projects | | | | | | | | |
| | Total Old Projects | 9,447,902 | 0 | 0 | 552,568 | (552,568)U | 34,880,315 | 62,242,020 | (52,794,118)U |
| S99 | Un Allocated Capital Funds | | | | | | | | |
| S99 | Un Allocated Capital Funds | 1,192,670 | 430,767 | 0 | 0 | 0 | 0 | 0 | 1,192,670 F |
| | Un Allocated Capital Funds | 1,192,670 | 430,767 | 0 | 0 | 0 | 0 | 0 | 1,192,670 F |
| | Total Programme | 24,547,550 | 10,918,500 | 2,437,138 | 3,011,111 | (573,973)U | 37,487,517 | 71,430,331 | (46,882,781)U |



LONDON AMBULANCE SERVICE NHS Trust

Balance Sheet

For the Month Ending 31 October 2005 (Month 07)

| | <u>Mar-05</u> | <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> | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|
| | £'000s | £'000s | £'000s | £'000s | £'000s | £'000s | £'000s | £'000s | |
| Fixed Assets | | | | | | | | | |
| Intangible assets | 415 | 429 | 414 | 388 | 382 | 384 | 458 | 405 | |
| Tangible assets | 104,707 | 103,910 | 107,076 | 107,310 | 107,590 | 107,965 | 107,851 | 107,749 | |
| | <u>105,122</u> | <u>104,339</u> | <u>107,490</u> | <u>107,698</u> | <u>107,972</u> | <u>108,349</u> | <u>108,309</u> | <u>108,154</u> | |
| Current Assets | | | | | | | | | |
| Stocks & WIP | 1,938 | 1,933 | 1,933 | 1,933 | 1,933 | 1,936 | 1,936 | 1,935 | |
| Debtors A&E | 2,776 | 1,604 | 2,795 | 3,789 | 6,804 | 6,341 | 8,744 | 7,322 | £789k > 60 days (41.02%), Sept - £677k > 60 days (15.67%) |
| Debtors PTS | 1,796 | 1,464 | 1,767 | 1,038 | 808 | 625 | 943 | 851 | £145k > 60 days (17.10%), Sept - £146k > 60 days (15.53%) |
| Prepayments, Vat Recoverable, Other Debtors | 2,467 | 2,979 | 3,409 | 2,754 | 1,959 | 2,461 | 2,472 | 3,124 | |
| Back to Backed Debtors - PCTs | 9,902 | 10,517 | 10,299 | 10,682 | 10,517 | 10,864 | 9,683 | 9,355 | |
| Investments - Short Term Deposits | 0 | 1,600 | 3,000 | 5,100 | 6,800 | 6,700 | 4,300 | 8,800 | |
| Cash at Bank and in Hand | 664 | 471 | 91 | 46 | 429 | 308 | 1,805 | 344 | |
| Total Current Assets | <u>19,543</u> | <u>20,568</u> | <u>23,294</u> | <u>25,342</u> | <u>29,250</u> | <u>29,235</u> | <u>29,883</u> | <u>31,731</u> | |
| Creditors: Amounts falling due within one year | | | | | | | | | |
| Bank Overdraft | 101 | 40 | 22 | 340 | 36 | 31 | 13 | 93 | |
| Creditors - NHS | 2,774 | 2,408 | 2,103 | 2,012 | 2,077 | 2,212 | 2,133 | 2,427 | PSPP - This month (76 %), Last month (74%), Ytd (72%) |
| Creditors - Other | 12,213 | 9,495 | 9,547 | 8,623 | 9,994 | 9,552 | 11,718 | 10,639 | PSPP - This month (81%), Last month (86%), Ytd (83%) |
| Dividend Provision | 0 | 311 | 622 | 933 | 1,244 | 1,555 | 0 | 311 | |
| Total Current Liabilities | <u>15,088</u> | <u>12,254</u> | <u>12,294</u> | <u>11,908</u> | <u>13,351</u> | <u>13,350</u> | <u>13,864</u> | <u>13,470</u> | |
| Net Current Assets | 4,455 | 8,314 | 11,000 | 13,434 | 15,899 | 15,885 | 16,019 | 18,261 | |
| Total Assets less current liabilities | 109,577 | 112,653 | 118,490 | 121,132 | 123,871 | 124,234 | 124,328 | 126,415 | |
| 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 | |
| Total Net Assets | <u>85,155</u> | <u>86,200</u> | <u>90,167</u> | <u>90,133</u> | <u>91,939</u> | <u>90,412</u> | <u>90,403</u> | <u>89,538</u> | |
| Capital & Reserves | | | | | | | | | |
| Donated Assets | 698 | 698 | 676 | 658 | 639 | 621 | 603 | 585 | |
| Income & Expenditure account | 4,595 | 5,427 | 5,996 | 6,083 | 7,907 | 6,398 | 6,494 | 5,647 | |
| Other Reserves | 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 | |
| Revaluation Reserve | 39,875 | 40,088 | 43,508 | 43,405 | 43,406 | 43,406 | 43,319 | 43,319 | |
| Total Capital & Reserves | <u>85,155</u> | <u>86,200</u> | <u>90,167</u> | <u>90,133</u> | <u>91,939</u> | <u>90,412</u> | <u>90,403</u> | <u>89,538</u> | |



LONDON AMBULANCE SERVICE NHS Trust

Cashflow Statement
For the Month Ending 31 October 2005 (Month 07)

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

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 |