

NOT PROTECTIVELY MARKED

Public Board Meeting

**March 2019
Item 13**

THIS PAPER IS FOR DISCUSSION

SUMMARY FINANCIAL PERFORMANCE TO 28 FEBRUARY 2019

Lead Director Author	Julie Carter, Interim Director of Finance and Logistics Maria McFeat, Interim Assistant Director of Finance
Action required	Board members are asked to:- 1. Note the financial position to the end of February 2019. 2. Note the financial forecast and trajectory for year ending March 2019.
Key points	This paper updates Board members on the financial position at 28 February 2019. February Position: <ul style="list-style-type: none"> • Revenue Resource limit : (£0.2 million) • Capital Resource limit : break even • Cash Target: £4.1 million held at end of the month <p>The paper describes the actions in place to deliver a balanced budget in line with the approved Financial Plan. This demonstrates further improvement in the financial position with the continued focus on management of cost pressures and putting increased pace to deliver the agreed efficiency plans.</p>
Timing	During 2018/19 the Board is provided with updates at each meetings of the financial position.
Link to Corporate Objectives	The Corporate Objective this paper relates to is Goal 6 - Develop a model that is financially sustainable and fit for purpose in 2020.
Contribution to the 2020 vision for Health and Social Care	Efficient and effective use of resources is important to the Scottish Ambulance Service to enable it to deliver change in service delivery to meet the aspirations of the 2020 vision.
Benefit to Patients	Efficient and effective use of resources enables the Service to provide the best level of safe and effective care to patients as it can within the resources available.
Equality and Diversity	An Equality Impact Assessment (EQIA) was conducted and presented to the Board in March 2018 when the budget for 2018/19 was set.

SCOTTISH AMBULANCE SERVICE BOARD

FINANCIAL PERFORMANCE TO 28 FEBRUARY 2019

JULIE CARTER, INTERIM DIRECTOR OF FINANCE AND LOGISTICS

This paper sets out the financial position at 28 February 2019 for the Scottish Ambulance Service. The Board is asked to note the financial position to the end of February 2019.

CORE REVENUE RESOURCE ANALYSIS

The revenue position for the financial year to the end of February is a deficit of £0.2 million, an improvement of £0.3 million on last month. This is in line with our forecast trajectory. Expenditure was broadly in line with forecast with similar themes reported as in previous months with continued cost pressures in overtime, fuel, air ambulance costs and incremental drift. Cost control measures and delivery of savings plans continue to reduce the spend trend as seen in previous months.

The pay position remains within budget as additional controls and scrutiny have helped to reduce overtime volumes, with total pay costs now showing an under spend against budget of £0.9 million. An element of this under spend relates to the timing of recruitment against the Enhancing Specialist Response & Capabilities programme.

Total supplies costs to date remain above budget with a number of ongoing cost pressures:

- Air Ambulance costs are over budget through a combination of price increases and increased usage. Fuel prices and out of hours landing charges have increased significantly adding £0.2 million while usage of our fixed wing aircraft have risen 7% adding £0.1 million.
- Average diesel prices remain 10% higher than last year adding £0.5 million to our cost base and diesel consumption is 4% higher adding £0.2 million.

Non pay costs relating to staffing are £0.27 million higher than last year with the main factors being accommodation (for training) and uniform costs up on last year by 24% and 20% respectively. On a positive note vehicle maintenance costs have fallen £0.3 million due to the fleet replacement strategy and management control.

In terms of delivery of efficiency savings this pace continues to increase with total savings realised to date of £8.80 million year to date compared to £7.67 million in month 10. In line with most Boards, the reliance on non recurring savings continues to be a feature in this financial year, with the Best Value Programme continuing to reduce this reliance for future

Doc: 2019-03-28 February Financial Performance V1	Page 2	Author: Director of Finance & Logistics
Date 2019-03-28	Version 1.0	Review Date: April 2019

years and has been recognised within our three year financial plan. This has also been recognised within the updated financial forecast.

Key financial risk of delivery of efficiency plans and management of unavoidable cost pressures continues with the added risk of the impact of Brexit uncertainty.

Table 1 – Scottish Ambulance Service high level overview

**SCOTTISH AMBULANCE SERVICE BOARD
REVENUE RESOURCE ANALYSIS
PERIOD TO 28TH FEBRUARY 2019**

	Full Year Budget £'000	Year to Date			Current Month		
		Budget £'000	Actual £'000	Variance £'000	Budget £'000	Actual £'000	Variance £'000
Income							
Revenue Allocation	251,909	228,225	228,225		22,333	22,333	
Health Board	5,195	4,823	4,811	(12)	537	544	7
Other Healthcare	800	738	733	(5)	81	77	(4)
Fleet	206	189	114	(75)	17	7	(10)
Staff Car Deductions	311	285	218	(67)	26	22	(4)
Other Operating	2,735	2,667	2,643	(24)	110	109	(1)
Total Income	261,156	236,927	236,744	(183)	23,104	23,092	(12)
Expenditure							
Accident & Emergency	174,852	159,841	160,973	(1,132)	15,490	15,154	336
Non Emergency Service	22,801	20,944	21,066	(122)	1,944	1,922	22
Air Ambulance	14,143	12,961	13,186	(225)	1,244	1,173	71
Overheads	49,360	43,181	41,702	1,479	4,426	4,485	(59)
Total Expenditure	261,156	236,927	236,927	0	23,104	22,734	370
Core Expenditure Variance				(183)			358
Non Core Expenditure							
Depreciation (DEL)	13,000		11,875			1,097	
Depreciation (Donated)	100		80			8	
Non Cash DEL	300						
Impairments (AME)	100		46			0	
Provisions (AME)	230						
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Total Non Core	13,730		12,001			1,105	

INCOME AND EXPENDITURE BY REGION

Table 2 – Income and Expenditure

**SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE SUMMARY
PERIOD TO 28 FEBRUARY 2019**

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
Service Delivery Directorate	Income	(6,881)	(6,755)	(127)	-2%	(662)	(644)	(19)	-3%
	Salaries	169,902	169,106	795	0%	16,263	15,809	453	3%
	Supplies	33,444	34,566	(1,122)	-3%	3,367	3,129	237	7%
	Sav Target	(3,613)		(3,613)	100%	(328)		(328)	100%
	Sav Realised	2,326		2,326	100%	122		122	100%
					(1,741)			466	
Support Services Directorates	Income	(1,821)	(1,765)	(56)	-3%	(108)	(115)	6	6%
	Salaries	16,535	16,432	103	1%	1,522	1,516	6	0%
	Supplies	29,065	28,825	241	1%	3,053	3,385	(332)	-11%
	Sav Target	(5,205)		(5,205)	100%	(798)		(798)	100%
	Sav Realised	6,475		6,475		1,009		1,009	-100%
					1,558			(108)	
SCOTTISH AMBULANCE SERVICE	Income	(8,702)	(8,519)	(183)	-2%	(771)	(759)	(12)	-2%
	Salaries	186,437	185,538	899	0%	17,785	17,325	460	3%
	Supplies	62,509	63,390	(881)	-1%	6,420	6,514	(94)	-1%
	Sav Target	(8,818)		(8,818)	100%	(1,126)		(1,126)	100%
	Sav Realised	8,800		8,800		1,130		1,130	
					(183)			358	

Table 3 – Service Delivery

Service delivery is £1.7 million over budget at 28 February. Savings of £2.3 million have been realised against a target of £3.6 million to date, giving a net savings deficit of £1.3 million at month 11. Service areas have confirmed total efficiency savings forecast of £3.0 million.

Non pay costs are £1.9 million higher compared with February 2018 with increased budget of only £1.6 million associated with these pressures. This is due to the increases in air ambulance, non pay staffing costs and diesel pressures highlighted earlier in this paper.

Table 3

**SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE - SERVICE DELIVERY
PERIOD TO 28 FEBRUARY 2019**

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
NORTH REGION	Income	(866)	(837)	(28)	-3%	(136)	(111)	(25)	-19%
	Salaries	28,746	28,666	79	0%	2,717	2,668	49	2%
	Supplies	3,426	3,587	(161)	-5%	442	397	46	10%
	Sav Target	(862)		(862)	100%	(78)	0	(78)	100%
	Sav Realised	358		358	100%	34	0	34	100%
				(614)			25		
EAST REGION	Income	(1,481)	(1,492)	11	1%	(185)	(147)	(38)	-21%
	Salaries	45,437	45,792	(356)	-1%	4,538	4,238	300	7%
	Supplies	5,424	5,718	(293)	-5%	586	491	95	16%
	Sav Target	(1,038)		(1,038)	100%	(94)		(94)	100%
	Sav Realised	359		359	100%	17		17	100%
				(1,317)			278		
WEST REGION	Income	(3,795)	(3,775)	(19)	-1%	(277)	(309)	32	12%
	Salaries	65,254	64,921	333	1%	6,108	6,097	10	0%
	Supplies	7,178	7,642	(464)	-6%	689	646	43	6%
	Sav Target	(1,230)		(1,230)	100%	(112)		(112)	100%
	Sav Realised	542		542	100%	39		39	100%
				(838)			13		
NATIONAL OPS	Income	(739)	(649)	(90)	-12%	(65)	(78)	13	20%
	Salaries	30,465	29,727	738	2%	2,900	2,806	94	3%
	Supplies	17,415	17,619	(204)	-1%	1,649	1,595	54	3%
	Sav Target	(483)		(483)	100%	(44)		(44)	100%
	Sav Realised	1,066		1,066	100%	33		33	100%
				1,028			149		
TOTAL SERVICE DELIVERY	Income	(6,881)	(6,755)	(127)	-2%	(662)	(644)	(19)	-3%
	Salaries	169,902	169,106	795	0%	16,263	15,809	453	3%
	Supplies	33,444	34,566	(1,122)	-3%	3,367	3,129	237	7%
	Sav Target	(3,613)		(3,613)	100%	(328)		(328)	100%
	Sav Realised	2,326		2,326	100%	122		122	100%
				(1,741)			466		

Table 3a

**SCOTTISH AMBULANCE SERVICE BOARD
STAFF AND OVERTIME SUMMARY
PERIOD TO 28 FEBRUARY 2019**

		East Region	North Region	West Region	National Ops	Service Delivery
Current Year	Average WTE	1,213	684	1,684	712	4,293
	Overtime Hours	135,743	104,465	214,248	61,963	516,419
	Overtime Cost (£'000)	2,961	2,317	4,678	982	10,938
Prior Year	Average WTE	1,167	656	1,664	675	4,162
	Overtime Hours	153,074	97,678	224,378	59,244	534,374
	Overtime Cost (£'000)	3,140	2,006	4,550	887	10,583
Variance	Average WTE	46	28	20	37	131
	Overtime Hours	(17,331)	6,787	(10,130)	2,719	(17,955)
	Overtime Cost (£'000)	(179)	311	128	95	355

Table 3a illustrates that the average WTE has increased by 131 WTE on the same period last year. Approximately a third of the increase relates to additional resources funded with additional monies e.g. Enhanced Capability, Major Trauma and Strategy. This is a positive position despite the increase in overtime costs of £0.36 million compared to last year. This cost pressure is due to incremental drift and pay award.

The trend in overtime hours is demonstrated in the graph below. Significant work has taken place to put additional controls and scrutiny in the management of overtime and this has seen an improving position as part of the recovery actions by operational managers.

Overtime hours were 9% higher on a cumulative basis at the end of June but this has now fallen to the point where cumulative hours are 3% lower at the end of February. The East and West regions in particular have seen a significant fall in the level of overtime over this period.

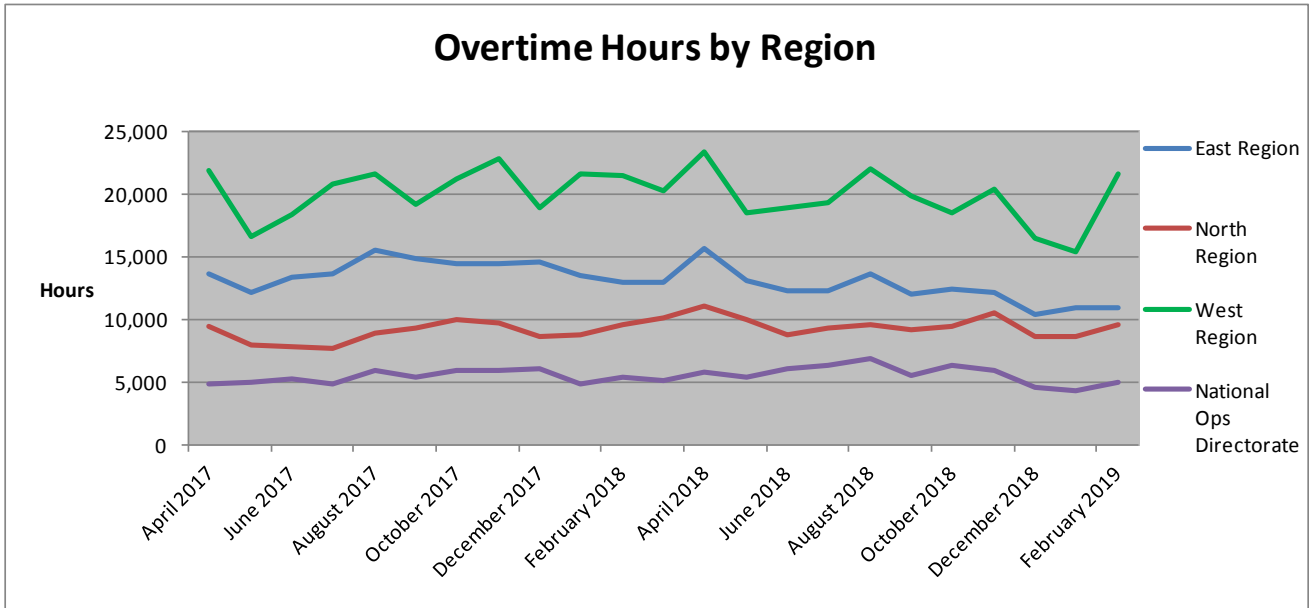


Table 4 – Support Services Directorates

Support services are being reported as £1.6 million under budget. Within table 4 the Finance & Logistics savings target includes the budgeted vacancy factor of £2 million. Non recurring slippage and vacancy savings amount to £4.2 million and we are currently £1.3 million ahead of savings target.

Table 4

SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE BY DIRECTORATE
PERIOD TO 28 FEBRUARY 2019

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
BOARD AND CHIEF EXECUTIVE	Income	(116)	(122)	6	5%	(1)	24	(26)	-1731%
	Salaries	1,559	1,551	8	1%	142	119	23	16%
	Supplies	180	176	4	2%	39	61	(22)	-56%
	Sav Target	(7)		(7)	100%	(1)		(1)	100%
	Sav Realised	29		29	100%	18		18	100%
				41			(7)		
FINANCE AND LOGISTICS	Income	(1,532)	(1,547)	15	1%	(91)	(104)	13	14%
	Salaries	7,601	7,578	23	0%	700	668	32	5%
	Supplies	26,107	25,726	382	1%	2,607	2,831	(225)	-9%
	Sav Target	(5,105)		(5,105)	100%	(788)		(788)	100%
	Sav Realised	6,222		6,222	100%	907		907	100%
				1,537			(61)		
HUMAN RESOURCES	Income	(40)	(46)	6	14%	(4)	(4)	0	11%
	Salaries	1,765	1,762	3	0%	157	156	1	1%
	Supplies	825	900	(75)	-9%	96	69	27	28%
	Sav Target	(21)		(21)	100%	(2)		(2)	100%
	Sav Realised	51		51	100%	22		22	100%
				(37)			48		
MEDICAL	Income	(31)	(8)	(24)	-75%	(3)	(1)	(2)	-60%
	Salaries	1,114	1,106	7	1%	118	123	(5)	-4%
	Supplies	379	440	(61)	-16%	36	43	(6)	-17%
	Sav Target	(13)		(13)	100%	(1)		(1)	100%
	Sav Realised	50		50	0%	50		50	0%
				(40)			36		
CARE QUALITY AND STRATEGIC DEVELOPMENT	Income	(101)	(42)	(59)	-58%	(9)	(4)	(5)	-57%
	Salaries	4,496	4,434	62	1%	405	424	(19)	-5%
	Supplies	1,574	1,583	(9)	-1%	275	381	(106)	-39%
	Sav Target	(59)		(59)	100%	(5)	0	(5)	100%
	Sav Realised	123		123	100%	12	0	12	0%
				58			(124)		
TOTAL SUPPORT SERVICES	Income	(1,821)	(1,765)	(56)	-3%	(108)	(89)	(19)	-18%
	Salaries	16,535	16,432	103	1%	1,522	1,490	32	2%
	Supplies	29,065	28,825	241	1%	3,053	3,385	(332)	-11%
	Sav Target	(5,205)		(5,205)	100%	(798)		(798)	100%
	Sav Realised	6,475		6,475	100%	1,009		1,009	100%
				1,558			(108)		

Table 5 – Strategy Investment

The Scottish Government is investing an additional £6.7 million in 2018/2019 to support the delivery of “Towards 2020: Taking Care to the Patient” bringing the total investment to date to £18 million.

This allows the Service to continue enhancements within Ambulance Control Centres, and to take forward Specialist and Advanced Paramedic recruitment and the implementation of enhanced Developing Future Leaders and Managers (DFLM) time.

The table below provides a breakdown of the full investment along with the expenditure committed and anticipated in 2018/19.

SCOTTISH AMBULANCE SERVICE BOARD
STRATEGY INVESTMENT REPORT
PERIOD TO 28 FEBRUARY 2019

	Previous Investment £'000	2018/19 Investment £'000	Total Investment £'000	Released to Date £'000
Divisions Low Acuity	833		833	833
ACC Low Acuity	255		255	255
ACC Urgent Tier desk	120		120	120
ACC Additional Call takers	330		330	330
Ambulance Control Centres	1,185	1,655	2,840	2,440
Out of Hospital Cardiac Arrest	199	11	210	210
DFLM	323	327	650	323
Training - additional training staff	600		600	600
Training - additional non pay costs	312		312	312
Specialist Paramedics B6	2,258	4,650	6,908	4,206
Implementation Support	392		392	392
Workforce Development	4,400		4,400	4,400
Telehealth	93	57	150	54
Total Strategy Investment	11,300	6,700	18,000	14,475

Table 6 – Progress against our Efficiency Plans

The following table shows the progress against our efficiency plans.

**SCOTTISH AMBULANCE SERVICE
2018/19 EFFICIENCY SAVINGS REPORT
PERIOD TO 28TH FEBRUARY**

	Annual Target £'000	Agreed Savings Plans £'000	Savings Recognised to date £'000
Service Totals	7,917	3,800	3,339
Funding	2,000		1,230
Vacancy Factor			1,871
Non recurrent Slippage			2,360
SAVINGS TO DATE	9,917		8,800

The efficiency plans are split into three specific areas:

- Directorate Savings Targets
- Best value programme and
- Carry forward initiatives

Directorate Savings Target

Each Directorate within the Service has been allocated a 1% efficiency target recognising the requirement to continually review our costs and ensuring reinvestment in our services to meet ongoing cost pressures. The savings plans that have been submitted by the directorate teams are now in line with the target of £2.5 million. Detailed monitoring and tracking of savings is in place with £2.9 million identified to date.

Best Value Initiatives

Director leads have been appointed to lead on the various work streams identified and already a small number of initiatives have delivered a reduction in spend in comparison to the same period last financial year. This includes accommodation costs and lease car charges. A number of pilot schemes have also commenced which aim to report on deliverable savings over the next few months.

A best value pipeline of savings has been developed including a total of 48 potential schemes with saving potential of £10.5 million and these are being developed in a 3 year planning cycle and a key feature of our 3 year financial plan.

Carry Forward Initiatives

The Service has now appointed an interim insurance claims administrator to pursue the recovery of third party liabilities. Our vehicle insurance policy is £0.59 million per annum with an additional £0.86 million forecast for vehicle damages. It is planned that this will be in place for the last quarter of this financial year and will work with the Service to reduce this cost pressure over the next twelve months.

The majority of the medical gases savings (£0.25 million vs. a forecast spend of £0.92 million) are predicated on reducing cylinder rentals. However there is a key issue to resolve in terms of the actual stock level held and that being charged by our supplier. Detailed work has been done on this with a meeting taking place with the supplier to agree how this can be taken forward. This remains a key focus of the Best Value Group.

The use of supermarket and “Keyfuel” sites has been widely promoted in the Service in an effort to reduce diesel costs. The average use of these sites across the Service is 65% against a target of 80%, generating £135,000 of cost reduction to date. There are variations between areas and targeted work is being undertaken in those areas where usage is below target. This is being monitored closely by the Best Value Group and it will consider potential options to further increase this target.

Financial Forecast 2018/19

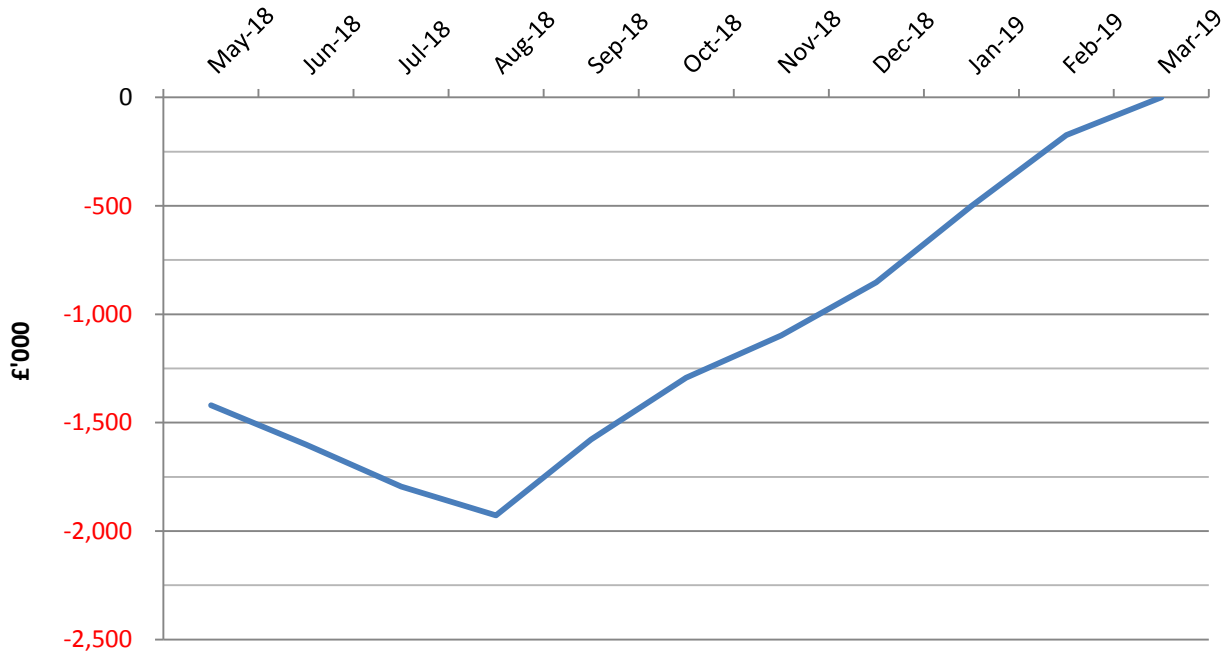
A detailed full year forecast has been completed, and updated on a monthly basis which demonstrates a balanced budget and break even position by March 2019. The position however remains very tight and is being closely monitored.

Key risks, in addition to the management of key cost pressures identified in this report and delivery of efficiency savings, now include the financial impact of winter pressures and the full impact of incremental drift.

The following shows the improved financial position in line with previous months and this trend continuing until March 2019. The delivery of this is reliant upon increased pace in efficiency savings, continued scrutiny on all expenditure including management of rosters, reductions in overtime and the impact of a number of best value programmes. The positive signs of this improvement continue to be demonstrated in this month’s financial position.

Doc: 2019-03-28 February Financial Performance V1	Page 11	Author: Director of Finance & Logistics
Date 2019-03-28	Version 1.0	Review Date: April 2019

Forecast Financial Position



The forecast as described in the paper to the Board in November shows the detail of how we plan to achieve this. It is also assumed, as confirmed by Scottish Government, that the pay award will be fully funded. There also continues to be non recurring slippage in some of our developments due to, in the main staff recruitment, given the scale of the change this is not unexpected as these developments are embedded into our Service.

CAPITAL

Table 7 shows the Capital Expenditure report for the year.

Table 7 – Capital Expenditure

**SCOTTISH AMBULANCE SERVICE BOARD
CAPITAL EXPENDITURE REPORT
PERIOD TO 28 FEBRUARY 2019**

	Planned Budget £'000	Actual to Date £'000	Forecast Variance £'000	Status
CAPITAL RESOURCE FUNDING				
Formula Allocation	1,794	830		
Project Specific Funding	10,698	3,128		Consists of Vehicle Replacement, Enhanced Capability and Defib Replacement Funding
Other Central Funding (ScotSTAR)	250			
Funding transferred to Revenue	(120)			
Funding transferred from Revenue	120			
Funding Returned to SG				
Defib Allocation Adjustment	(2,000)			
Capital Grant	(330)			Transfer of funding to SFRS for Lerwick
Capital Receipts		(51)		Gain on disposal of vehicles
Total Capital allocation	10,412	3,907		
EXPENDITURE				
Building Projects				
Lerwick		23		Completed in Sept 2018 - Final costs being calculated but funding has been deducted from budget to cover capital Grant
Cumnock Refurbishment				Deferred to 2019-20 due to option appraisal not been completed in time for project to start in 2018-19
Elgin Station Refurbishment	160			Minor refurbishment of Elgin Station to address overcrowding issues
Co-location Sites	100	7		Project underway - estimated completion Q4 2018/19
SORT Bases	300	26		Modification of Aberdeen SORT base - Estimated completion Q1 2019/20 - Tender process underway
ACC -Norseman Expansion Phase 2	320	71		Due for completion Sept/Oct 18 - final costs being calculated
Stirling Care Village	52	24		Final costs being calculated - funds to be transferred to NHS FV
Electric Charging Points	10			Estimated completion Q4 2018/19
	942	151		
Equipment				
Enhanced Capability	2,300			Details being finalised - mixture of estates, vehicles and equipment purchases
Defibrillator Replacement		7		Estimated budget - final details confirmed when FBC approved and contract award made
Medical Equipment	150	160		Project underway - estimated completion Q4 2018/19
ScotSTAR	160	33		Details being finalised - estimated completion Q4 2018/19
	2,610	200		
ICT Projects				
Network Infrastructure	216	213		Project underway - estimated completion Q4 2018/19
eHealth	62	10		Project underway - estimated completion Q4 2018/19
	278	223		
Vehicle Replacement	6,158	3,062		Project underway - estimated completion Q4 2018/19
Accident Damage	350	322		
Unallocated	74			
Capital Receipts		(51)		Gain on disposal of vehicles
Total Capital expenditure	10,412	3,907		

BALANCE SHEET

Table 8 shows the Balance Sheet, with cash balance at £4.1 million.

Table 8 – Balance Sheet

**SCOTTISH AMBULANCE SERVICE BOARD
BALANCE SHEET
AT 28 FEBRUARY 2019**

	Opening Balance £'000	Balance as at 28 Feb £'000	Month Change £'000	Forecast as at 31 Mar £'000
Non-Current Assets				
Property, Plant & Equipment	85,609	78,163	(496)	85,465
Intangible Fixed Assets	2,803	2,302	(46)	2,799
Financial Assets	3,622	3,603	(1)	500
Total non-current assets	92,034	84,068	(543)	88,764
Current Assets				
Assets held for sale	115	115	0	
Inventories	126	103	2	120
Trade & other receivables	21,938	13,223	(1,086)	26,438
Cash	60	4,125	518	60
Total current assets	22,239	17,566	(566)	26,618
Total assets	114,273	101,634	(1,109)	115,382
Current Liabilities				
Provisions	2,803	2,803	0	5,000
Trade & other payables	19,339	9,303	985	16,500
Total current liabilities	22,142	12,106	985	21,500
Non-Current Liabilities				
Provisions	14,968	14,968	0	12,500
Trade & other payables	60	60	0	
Total non-current liabilities	15,028	15,028	0	12,500
Total net assets	77,103	74,500	(2,094)	81,382
Taxpayers Equity				
General Fund	72,977	70,487	(2,084)	77,382
Revaluation Reserve	4,126	4,013	(10)	4,000
Total reserves	77,103	74,500	(2,094)	81,382

CONCLUSION

The reported financial position of £0.2 million over budget after 11 months reflects an improving position seen over the last few months and remains in line with our updated forecast and trajectory which is a breakeven position for the year end.

The Service is on target to deliver the required efficiency savings with the £8.8 million savings achieved to date as anticipated for the point in the year. Significant work has continued to strengthen and put pace into the Best Value Programme and a pipeline of projects is also in place providing assurance of additional recurring efficiency schemes being implemented. These assumptions have been incorporated into the detailed forecast and the 3 year financial plan commencing 2019/20.

Overtime hours are now more in line with previous years and plans have been developed to reduce this further over the remainder of this year and beyond.

Doc: 2019-03-28 February Financial Performance V1	Page 15	Author: Director of Finance & Logistics
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