

Annex B

Solicitors Disciplinary Tribunal Administration						
2012 Expenditure (to August 2012)						
	2012 budget (£)	Year to date expenditure	Year to date Budget	Year to date variance ± 5%	Year to date variance greater than ±£10,000	Please provide a detailed explanation for the causes for the variances.
Salary and related costs						
Permanent staff	560,874	334,166	373,916	10.60%	39,750	Recruitment of additional staff (budgeted for 2012) will proceed following completion of acquisition of 4th floor, which is imminent.
Employers' NI and pension contributions	145,827	51,827	97,218	47.00%	45,391	See above. Budget includes provision for contractual entitlement of all staff to employer contributions to company pension scheme regardless of whether staff opt in to scheme, on the basis that they could choose to do so at any time during the year.
Members' NI costs	93,550	16,523	62,367	73.00%	45,844	Members' NI costs were over-estimated in 2012 budget. Also includes provision for NI costs on fees for ABS appeals. No appeals have been filed to date (see also below). Figures shown separately in 2013 budget application.
Employee benefits	25,000	4,444	16,667	73.00%	12,233	Budget includes provision for contractual entitlement of all staff to other employee benefits e.g. private health insurance/annual health checks regardless of whether staff opt in to benefits, on the basis that they could choose to do so at any time during the year.
Agency staff	10,000	5,157	6,667	23.00%	1,510	One agency employee employed from June 2012 to cover vacant junior post pending staff restructure. Minimal annual underspend expected.
Recruitment costs/employment advice	35,000	2,059	23,333	91.00%	21,274	See above. Planned recruitment exercise pending completion of acquisition of additional office space.
Other staff costs (training)	5,000	6,185	3,333	-85.00%	-2,852	Underestimate of cost of staff training requirements in 2012 budget. This has now been identified as a priority area, resulting in increase under this head in 2013 budget application.
Total	875,251	420,360	583,501	28.00%	163,140	
General administration costs						
Printing, stationery, office costs	30,000	14,577	20,000	27.00%	5,423	Costs savings in 2012 to date. On budget by the end of the year.
Postage, courier, DX	35,000	21,088	23,333	10.00%	2,245	Savings in postage and DX costs as a result of a full year of use of the web-based approval system for Judgments and use of alternative supplier for registered postal services from July 2012. 2013 budget application reduced accordingly.
Remuneration for Solicitor Members	463,600	215,625	309,067	30.00%	93,442	In part due to ring-fenced allowance for ABS appeals, shown separately in 2013 budget application. Also resulting from hearings which have gone short/adjourned hearings in 2012 to date. On budget for latter element by end of year.

Remuneration for Lay Members	214,300	74,800	142,867	47.00%	68,067	In part due to ring-fenced allowance for ABS appeals, shown separately in 2013 budget application. Also resulting from hearings which have gone short/adjourned hearings in 2012 to date. On budget for latter element by end of year.
Members expenses	190,500	65,971	127,000	48.00%	61,029	In part due to ring-fenced allowance for ABS appeals, shown separately in 2013 budget application. Also resulting from hearings which have gone short/adjourned hearings in 2012 to date. On budget for latter element by end of year.
AGM/Training Days	29,450	16,548	19,633	16.00%	3,085	Lower than anticipated fees and expenses at Training Day in July. Additional training day to take place in November. On budget by end of year.
Board Meetings	6,250	3,500	4,167	16.00%	667	Budget allows for attendance by all board members at each meeting. No eventual underspend anticipated as board increased in size in 2012.
Practising Certificate fees	3,492	2,069	2,328	11.00%	259	Year to date expenditure relates to 2011 practising certificates. On budget by end of year.
Financial Controller/Company Secretary	30,000	11,422	20,000	43.00%	8,578	Savings achieved by bringing some finance functions in-house, with less reliance on external supplier. Savings reflected in 2013 budget application.
Audit	6,750	-430	4,500	109.00%	4,930	Audit costs not incurred until year end. Credit relates to 2011 spend. On budget by end of year.
Staff travel/subsistence & subscriptions	1,500	391	1,000	61.00%	609	Minor expenditure to date. On budget by end of year.
Working Party Consultancy fees	10,000	0	6,667	100.00%	6,667	No expenditure to date. On budget by end of year.
IT Support	19,790	10,732	13,193	19.00%	2,461	Additional costs anticipated from September 2012 onwards. On budget by end of year.
IT Projects	20,000	0	13,333	100.00%	13,333	No expenditure to date. IT projects are linked to technological improvements relating to imminent acquisition of 4th floor e.g. recording equipment in new courts.
General Computer running costs	10,000	6,507	6,667	2.40%	160	Minor underspend. May be small under or overspend by end of year.
Website	6,840	7,560	4,560	-66.00%	-3,000	Unbudgeted unexpected maintenance costs incurred during 1st quarter 2012. Future spend difficult to predict.
On-line Law Library subscription	17,342	11,561	11,561	0.00%	0	
Catering	27,000	6,829	18,000	62.00%	11,171	Includes provision for catering costs for ABS appeals. No appeals have been filed to date.
Legal Fees	75,000	24,204	50,000	51.50%	25,796	Current underspend. Further legal fees anticipated during final quarter of 2012. Close to budget by end of year.
Insurance	45,000	22,492	30,000	25.00%	7,508	
Bank charges	1,200	614	800	23.00%	186	Minor underspend. Close to budget by end of year.
Total	1,243,014	516,060	828,676	38.00%	312,616	

Building costs						
Rent & Service Charge	265,712	167,050	177,141	5.00%	10,091	Unexpected refund of service charge from managing agents in July 2012.
Costs related to 4th Floor acquisition	200,000	1,600	133,333	99.00%	131,733	Expenditure pending completion of acquisition of 4th floor. On budget by end of year.
Rates	62,430	23,393	41,620	44.00%	18,227	Current underspend due to delivery date of demand for payment. On budget by end of year.
Rates/Service charge 4th Floor	90,000	0	60,000	100.00%	60,000	Expenditure pending completion of acquisition of 4th floor. On budget by end of year.
Maintenance/Security& Cleaning	40,000	21,505	26,667	19.00%	5,162	Expenditure pending completion of acquisition of 4th floor. On budget by end of year.
Electricity	6,000	2,958	4,000	26.00%	1,042	Expenditure pending completion of acquisition of 4th floor. On budget by end of year.
Total	664,142	216,507	442,761	51.00%	226,254	
Contingency	55,000	-	36,667	100.00%	36,667	Contingency allocated at year end. Likely to be used in part e.g. staff training overspend.
Irrecoverable VAT	185,000	66,572	123,333	46.00%	56,761	Expenditure pending completion of acquisition of 4th floor. Anticipated to be on budget by end of year.
Total costs	3,022,407	1,219,499	2,014,938	39.00%	795,439	