

FOOD STANDARDS SCOTLAND FINANCIAL PERFORMANCE UPDATE – November 2020

1. Purpose of the paper

1.1 This paper is presented to the Board for information and reports on the financial performance of Food Standards Scotland (FSS) up to 30 September 2020.

1.2 For the second quarter FSS is reporting a provisional outturn of £17.8m against the internally allocated resource budget of £18.2m, representing a projected 3% underspend against budget.

1.3 The Future Structure budget has been reviewed to determine the allocation of budget to core activities and forecast the balance to be spent during the remainder of the current year to recruit staff to deliver our remit post the EU Exit transition period. An update on the reallocation of budget between this work programme and core activities is provided at para 4.4 in the report. All the budget updates will be internally allocated this month and reflected in the next quarterly Board report.

1.4 The Board is asked to:

- **Note** the financial information and expected end year position reported as at 30 September 2020.
- **Note** the review and allocation of the Future Structure budget and that the forecast will be updated in the next quarter to reflect the work planned for the remainder of the year.

2. Background

2.1 This work supports FSS Strategic Outcome 6: FSS is efficient and effective.

2.2 The total indicative FSS resource budget for 2020/21 is £20.6m. This comprises resource budget of £15.6m allocated in the Budget Bill 2020. In addition, we will receive up to £5m in the current financial year to manage the impact exiting the EU will have across the breadth of our work. The additional budget will be formally allocated by Scottish Government (SG) as part of the Spring Budget Review (SBR) that is taking place during November. In the Budget Bill FSS was also provided with an Annual Managed Expenditure (AME) budget of £350k which will not be sufficient to meet the FSS pension liabilities. FSS has submitted a request to SG for an additional £150k AME budget to meet the requirements for the current year.

2.3 This paper provides details of the allocation of the FSS resource budget between each of the three work programmes and the essential core activities.

2.4 The Executive reports its financial performance for the core activities against the six strategic objectives to provide an indication on the effective use of resources to deliver against the Strategy and the Corporate Plan. The report on the budget and expenditure for the three work programmes are included as part of the review of the total FSS budget.

2.5 In August we reported on the impact that Covid-19 had on the budget planning for this year and the areas where reduced spending was taking place, cancelled activity and also the intention to capture related expenditure. For the second quarter there is still resource given to the organisation's response to Covid and this paper provides some details of the impact on the FSS budget.

3. Financial Performance Summary

3.1 Annex A provides the tables and charts that show the budget, forecast and actual amounts for the financial year 2020-21. The financial performance is based on both the revised budget figure and the updated forecast that is reviewed on a monthly basis.

YTD Budget v Actual expenditure

3.2 The monthly budget profile presented in the Year to Date Performance (Figure 1) is based on the assessment made by Branches in April 2020 with some budget reallocations made in June 2020. The actual spend to the end of the second quarter when compared to the budget profile was £1.2m under budget. The main budget categories contributing to this underspend are, Staff £137k, Admin £390k, Programme £476k and Capital of £102k. There was also an increase in income of £98k.

3.3 The Allocation of Resource Expenditure (Figure 2b) gives additional detail behind the five budget lines in Figure 1 and also includes the quarterly summary details of the budget and expenditure against the three work programmes. For each element, variances are reported comparing quarterly budget versus actual expenditure and full year budget versus forecast outturn, as well as explanation for any differences.

3.4 Further detail of this quarters variances are as follows -

Staff - £137k (2%) under budget (quarter 2 -£115k)

The additional under spend is mainly due some recruitment taking longer than forecast as a result of the recruitment freeze in the first quarter.. An over estimate in the overtime forecast within operations, that has now been corrected, also added to the increase in the underspend.

Admin - £390k (22%) under budget (quarter 2 -£273k)

This underspend is mainly due to reduction in the travel, subsistence and accommodation costs as staff had to work from home as a result of Covid. There were also impacts on other areas of admin planning e.g. less training and conferences during the quarter. Again some underspend has been offset increased additional equipment due to staff working from home.

Programme - £476k (20%) under budget (quarter 2 -£106k)

This underspend is a result of reduction in costs for a few projects including reduced spend over the quarter for sample testing under the shellfish monitoring programme including chemical contaminants with some expenditure being re-profiled for later in the financial year. Other projects have also been re-profiled to later in the year.

Capital - £102k (55%) under budget (quarter 2 -£27k)

There has been re-profiling of work on development of IT systems to later in the financial year for example the Shellfish Monitoring & Control System, Scottish National Database and Scottish Food Sampling Database.

Income - £98k (6%) more than budget (Quarter 2 £60k)

This was due to additional hours worked above forecast in a number of plants for meat hygiene inspections, together with the new charge out rate that was implemented to the income forecast from September onwards.

YTD Spend against Strategic Outcomes

3.5 At the end of September 43.4% of the FSS budget allocated to Core Activities, as outlined in Figure 4, had been spent delivering the Corporate Plan. This spend is behind the estimated expenditure at the end of quarter two, with only outcome 3 Consumers Choose a Healthier Diet nearly reflecting spend in line with original forecast (49.4%).

Forecast Accuracy v Actual expenditure

3.6 Through the monthly budget monitoring work, a revised forecast is discussed and agreed with each Branch for all months for the remainder of the year. This is then reflected through an updated full-year-forecast, which is presented on a monthly basis in the form of a waterfall chart (Figure 4). From the chart you can identify how close a given month's forecast value was to the actual outturn.

3.7 The information presented in Figure 4 allows us to quickly identify material variances and drill down into further detail to understand the reasons behind them. The work carried out in para 3.6 actively updates the monthly forecast and the actual expenditure is compared against these revised figures which takes place one month in arrears. Below is a high level overview which seeks to provide context to the Board and explain the drivers behind the quarterly variance of the actual expenditure against forecast of £456k for each of the last three months.

July 20: the underspend of £171k was mainly in Programme due to delays in starting some project activity and the related expenditure has been re-profiled for later in the year.

August 20: the underspend of £245k was mainly in Staff due to reduction in overtime costs for the month as well as the recalculation of overtime costs in the forecast. Also contributing to the underspend was Admin spend - part of this was due to Operational Workflow System (OWS) licence costs being moved to Capital, reduction in costs relating to travel and subsistence expenditure and some other costs being re-profiled to later in the financial year. There was also reduced project spend for Official Control work relating to shellfish sampling and in projects relating to Food Fraud/Prevention.

September 20: the underspend of £40k was mainly made by underspends in Staff due to delay in recruitment and staff on maternity leave; Admin due to reduced travel, accommodation and other costs moved to later in the year as well as Capital projects re-profiled to later in the year. These were offset by increase in Programme mainly as a result of amended costs for SG legal services.

3.8 The Year on Year Comparison graph (Figure 5) shows the monthly budget allocation compared with the updated monthly forecast expenditure. The graph is updated with the actual monthly expenditure as it occurs and with revised forecasts (dotted line) to show the performance against the initial budget spend. Explanations for variances have been provided in the previous paragraphs. The budget and actual performance for 2019/20 is provided to enable comparison between financial years.

Full Year Forecast

3.9 As per the updated forecast from September expenditure of £17.8m shows a forecast underspend of £486k (3%) for the year against the budget of £18.2m allocated in March 20. The FSS budget and forecast summary (Figure 2a) shows the budget allocation to Core Activities and Work Programmes with the latest forecast expenditure and variances against the budget.

3.10 In Figure 2b the Full Year budget and forecast columns gives additional detail behind the budget lines including variances. There are under/over forecasts against each category area and in Core Activities there is reduced expenditure of £551k with a decrease in the forecast Staff costs £6k, Admin by £225k and Programme by £111k offset by increases in Capital costs by £5k and increased income of £214k.

3.11 There is a forecast overspend for the Work Programmes against the initial budget allocation by £65k with variances against each individual work programme. The main differences are as follows:

Staff: increase of £21k due to current forecast for more staff working on the work programmes.

Admin: decrease of £74k mainly due to reduction in travel and subsistence costs due to Covid.

Programme: increase of £118k mainly due to adjustment to the forecast as a result of an update from SG Legal team and additional costs for Development of Dietary Guidance.

4. Risks, Issues and Highlights

4.1 FSS continues to manage the impact that the Covid pandemic has had and continues to have on the organisation. Planning is ongoing for the recovery to return to normal business when able to do so. The organisation is estimating costs of around £0.55m for Covid related activities, we are not expecting to be able to recover the costs of staff on loan to SG directorates.

4.2 There has been underspend against budget in the first half of the year for business as usual due to the reprioritisation of staff resources to Covid related activities in the first quarter. In some instances planned expenditure will not now take place eg travel and accommodation and in others expenditure has been re-profiled over the remaining half of this year.

4.3 Work is well underway to recruit staff under the future structures project and also for business as usual posts. We continue to record any under/over spend relating to Covid and this will inform future budget meetings with SG Health Finance Officials.

4.4 Discussions are ongoing with SG in respect of our the budget requirements for 2021/22. SG are currently collating the first cut of budget bids for the next financial year from across the whole organisation and there will be further work on this in the coming months. The Finance Secretary has announced that the Scottish budget will be published on 28 January 2021.

2020/21 Budget

4.5 FSS has been given additional resource budget of up to £5m by SG to fund work for EU Exit preparedness. We are in the process of finalising the budget requirements for SBR. A mid-year review of budget requirements has just taken place to assess updates to budget lines in our core activities as well as transfer of budget from the Future Structure Programme that has now become business as usual for FSS. The initial overview of the changes are in the table below.

	Overall FSS Budget		
	Budget	Updated Budget	Difference
Core Activities	15,554,921	15,085,444	-469,477
EUEXIT	771,525	977,005	205,479
Diet & Nutrition	902,570	803,894	-98,676
Regulatory Strategy	1,041,097	934,997	-106,100
Future Structures	1,980,556	1,163,076	-817,480
Totals	20,250,669	18,964,416	-1,286,253

Mid-Year Budget Review

4.6 The above table outlines the updates to the budget since it was set in April 2020. This was undertaken in conjunction with Budget holders to ascertain where extra budget was required and also where budget could be returned. The returns were mainly due to activities not going ahead because of Covid. EU Exit is the only area where there is a requirement for additional funds, mainly to cover the extra staff required to take this forward. The increase to the FSS budget and any other required changes to the budget allocation will be provided to SG in our SBR return with the overall budget changes finalised at the start of 2021.

Reporting

4.7 Details are provided below on the financial performance over the quarter as outlined in the Financial Performance targets section of the Financial Management Plan.

4.8 At the start of the year 248 posts were agreed and budgeted for as part of the business planning exercise for 2020/21. Following a review of the posts it was decided to include posts that had been recruited so far for the future structure taking the total budgeted posts to 296.6. The Staff Complement table (Figure 6) provides the posts that were filled at the end of September. There are eighty two posts that are required to be recruitment with some of these covered by permanent staff on temporary promotion or by staff on fixed term appointments or interim workers. Seventeen interim workers were employed on a temporary basis at the end of September. There are also eight members of staff currently on maternity leave. FSS is working on moving forward recruitment as quickly as possible.

4.9 FSS, along with the whole of SG, has a target to pay all its supplier invoices within ten days of receipt. The Supplier Payments table (Figure 7) gives details of the performance in this area over the quarter. An average of 88% of the invoices have been paid within the ten day payment target during the quarter. Payment performance can be affected by a number of factors including staff available to process payments and also to approve the invoices for payment. All invoices have been paid within the standard 30 day contract terms.

4.10 At the end of September the cash drawn down from the Scottish Government relating to the 2020/21 budget was £7.5m. The bank balance as of 30th September was £0.3m.

Outstanding payments (debt recovery)

4.11 At the end of September the level of outstanding debt owed to FSS was £545k, where £236k of this debt (43%) was over the accepted 31 day payment term and £84k of this amount over 61 days from date of invoice (15%). The total debt over 31 days increased by £34k compared to that at the end of the previous quarter mainly as a result of increase in greater value invoices not being paid within the 30-day period.

4.12 FSS actively monitors outstanding payments and takes action with either reminder letters being issued to Food Business Operators (FBOs), senior management contacting them to discuss reasons for non-payment and then passing to debt management contractor where required. The contractor are now working at their normal level of service again therefore are taking forward debt as instructed by FSS.

4.13 FSS continues to work with Harper Macleod to reduce the amount of outstanding debt.

Best Value Assessment

4.14 Work is currently underway to develop a best value framework which includes a proposal for reporting of efficiencies and any related savings. An outline framework has been drafted and further review and update is still required. This work is ongoing and will be taken forward after the completion of the annual accounts for 2019/20.

4.15 FSS will also continue to report updates in the finance performance report and to the Audit and Risk Committee (in relation to debt and significant losses).

5. Conclusions/Recommendations

5.1 The Board is asked to:

- **Note** the financial information and expected end year position reported as at 30 September 2020.
- **Note** the review and allocation of the Future Structure budget and that the forecast will be updated in the next quarter to reflect the work planned for the remainder of the year.

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Annex A Tables and Charts

YTD Budget v Actual expenditure

Figure 1 provides an overview of the financial performance of FSS up to the 30 September 2020. The performance is based on comparing the actual spend for the year with the budget profile as updated during the financial year.

£'000	20/21 Budget	Budget Profile 20/21			Actual Spend 20/21			Variance	Var %
		Q1	Q2	YTD	Q1	Q2	YTD		
Staff	12542	3107	3128	6235	3085	3013	6097	(137)	-2%
Administration	3988	777	1015	1792	661	742	1403	(390)	-22%
Programme	4740	1184	1175	2359	814	1069	1883	(476)	-20%
Capital	460	87	99	186	11	73	84	(102)	-55%
Income	(3461)	(828)	(880)	(1707)	(866)	(939)	(1806)	(98)	6%
Total	18270	4327	4537	8864	3704	3957	7661	(1204)	-14%

Figure 1: Year-to-Date Performance

Figure 2a provides a summary of the FSS budget and forecast including details for Core Activities and the Work Programmes.

Directorate / Branch	Budget Allocated	Forecast	£'000 Variance	% Variance	Actual	% of Budget
	Jun-20	Oct-20			Spend to Date	Spent
FOOD STANDARDS SCOTLAND	18,270,112	17,783,871	(486,241)	-3%	7,660,747	42%
FSS CORE ACTIVITIES	15,554,920	15,003,381	(551,539)	-4%	6,748,560	43%
WORK PROGRAMMES	2,715,192	2,780,490	65,298	2%	912,187	34%
EU Exit	771,525	976,280	204,756	27%	455,539	59%
Diet and Nutrition	902,570	765,376	(137,193)	-15%	149,021	17%
Reg Strategy	1,041,097	1,038,833	(2,264)	0%	307,627	30%

Figure 2a – FSS Budget and Forecast

Figure 2b expands the budget lines in Figure 1 to provide detail of expenditure contributing to the totals. The table provides the comparison of Budget v Actual for Quarter 2 and updated forecast for Q2 onwards.

Category	Allocation of Budget	YTD Budget Q2	YTD Actual Q2	Forecast Variance Budget to Actual	%	Explanation for variance	Revised Budget April 19	Full year Forecast	Variance Forecast v Budget	%	Explanation for variance
Staff	Core Activities	5,427,402	5,328,162	(99,240)	-2%	This is mainly due to recalculation of forecasted overtime in operations.	10,909,687	10,903,352	(6,335)	0%	Underspend is due to the recalculation of forecasted overtime offset by recruitment of new staff.
	EU Exit Work Programme	259,696	353,781	94,085	36%	Extra staff time allocated to EUExit than what was forecasted.	551,025	704,810	153,785	28%	Increase in the amount of staff time allocated to EUExit than what was in the forecast.
	Nutrition and Dietary Health Work Programme	253,041	134,420	(118,622)	-47%	Underspend due to staff working in Covid related activities and not in the work programme, delays in recruitment.	506,083	345,496	(160,587)	-32%	Underspend due to staff working in Covid related activities and not in the work programme, delays in recruitment and regrading of forecasted vacancies.
	Regulatory Strategy Work Programme	294,517	280,974	(13,543)	-5%	Underspend mainly due to staff transferred to BAU to cover Covid.	575,679	603,845	28,166	5%	The forecasted overspend is due to additional staff being forecasted to the end of the financial year.
	Total	6,234,656	6,097,336	(137,320)	-2%		12,542,474	12,557,503	15,030	0%	
Admin	Core Activities	1,751,691	1,391,082	(360,609)	-21%		3,865,138	3,640,138	(225,000)	-6%	
	EU Exit Work Programme	14,835	1,474	(13,361)	-90%		45,500	4,474	(41,026)	-90%	
	Nutrition and Dietary Health Work Programme	14,013	9,601	(4,411)	-31%		36,487	32,880	(3,607)	-10%	
	Regulatory Strategy Work Programme	11,637	428	(11,209)	-96%		40,418	11,119	(29,299)	-72%	
	Total	1,792,176	1,402,585	(389,590)	-22%	Underspend is mainly due to reduction in the travel, subsistence and accommodation costs as staff are from home as a result of Covid. This also impacted on training and conferences during the quarter. The underspend was offset by additional equipment required to support staff working from home.	3,987,543	3,688,610	(298,932)	-7%	Underspend is mainly due to reduction in the travel, subsistence and accommodation costs as staff are from home as a result of Covid. This also impacted on training and conferences during the quarter. The underspend was offset by additional equipment required to support staff working from home.
Programme	Core Activities	2,031,044	1,778,369	(252,675)	-12%	Work not going ahead and re-profiled until later in the year due to COVID. Less Cefas Sampling undertaken that forecasted.	4,070,260	3,959,195	(111,065)	-3%	The increase in the underspend due to reduction in the cost of sampling.
	EU Exit Work Programme	87,500	100,284	12,784	15%	Amended cost from SG Legal team.	175,000	266,997	91,996	53%	This overspend is due to adjustments to the forecast from SG Legal team for this financial year.
	Nutrition and Dietary Health Work Programme	180,000	5,000	(175,000)	-97%	Work not going ahead and re-profiled until later in the year due to COVID.	360,000	387,000	27,000	8%	Overspend due to approval of business case for Monitoring food and drink purchase - Out of Home & Retail project added to the forecast for later in the financial year.
	Regulatory Strategy Work Programme	60,000	(1,131)	(61,131)	-102%	Work not going ahead and re-profiled until later in the year due to COVID.	135,000	133,869	(1,131)	-1%	
	Total	2,358,544	1,882,522	(476,022)	-20%		4,740,260	4,747,060	6,800	0%	
Capital	Core Activities	41,250	56,452	15,202	37%	Capitalisation of licence supporting Operational Workflow System offset by some hardware for meeting rooms being removed from the budget while other items being moved to later in the financial year.	170,371	175,574	5,202	3%	Capitalisation of licence supporting Operational Workflow System offset by some hardware for meeting rooms being removed from the budget while other items being moved to later in the financial year.
	EU Exit Work Programme	-	-	-	0%		-	-	-	0%	
	Nutrition and Dietary Health Work Programme	-	-	-	0%		-	-	-	0%	
	Regulatory Strategy Work Programme	145,000	27,357	(117,643)	-81%	Development of software has been moved to later in the financial year.	290,000	290,000	-	0%	
	Total	186,250	83,809	(102,441)	-55%		460,371	465,574	5,202	1%	
Income	Core Activities	(1,707,360)	(1,805,505)	(98,145)	6%		(3,460,535)	(3,674,876)	(214,341)	6%	
	EU Exit Work Programme	-	-	-	0%		-	-	-	0%	
	Nutrition and Dietary Health Work Programme	-	-	-	0%		-	-	-	0%	
	Regulatory Strategy Work Programme	-	-	-	0%		-	-	-	0%	
	Total	(1,707,360)	(1,805,505)	(98,145)	6%	Additional hours worked above forecast for meat hygiene inspections, along with the new charge out rate implemented in September.	(3,460,535)	(3,674,876)	(214,341)	6%	This increase in income is mainly due to the implementation of the new charge out rates being updated in the forecast from September onwards.
FSS TOTAL	8,864,267	7,660,747	(1,203,519)	-14%		18,270,112	17,783,871	(486,241)	-3%		

Figure 2b – Allocation of resource expenditure

Core Activities YTD Spend against Strategic Outcomes

Figure 3 provides an overview of the Budget v Actual spend in comparison to the full year budget allocated to each outcome.

Strategic Outcomes	FY 2019-20	Total £'000	Food is Safe	Food is Authentic	Consumers Choose a Healthier Diet	Responsible Food Businesses Flourish	FSS is a Trusted Organisation	FSS is Efficient and Effective
Staff	Budget	10,909,687	5,702,979	1,034,111	561,110	759,793	1,538,652	1,313,042
	Actual	5,328,162	2,676,675	527,625	319,812	400,491	761,092	642,467
Administration	Budget	3,865,138	1,016,179	518,385	471,587	494,686	722,038	642,262
	Actual	1,391,082	334,926	203,916	192,520	190,822	247,469	221,430
Programme	Budget	4,070,260	3,180,325	430,831	5,000	281,000	152,501	20,603
	Actual	1,778,369	1,539,482	80,550	0	73,031	78,520	6,785
Capital	Budget	153,701	60,186	0	0	0	16,665	76,851
	Actual	56,452	20,138	0	0	0	16,182	20,133
Income	Budget	(3,460,535)	(2,422,375)	(346,054)	-	-	(346,054)	(346,054)
	Actual	(1,805,505)	(1,263,853)	(180,550)	-	-	(180,550)	(180,550)
Total	Budget	15,538,250	7,537,294	1,637,274	1,037,697	1,535,479	2,083,802	1,706,704
	Actual	6,748,560	3,307,367	631,540	512,332	664,343	922,713	710,265
	% of budget spent	43.4%	43.9%	38.6%	49.4%	43.3%	44.3%	41.6%

Figure 3 – YTD Spend compared to Full Year Budget by Strategic Outcome

Forecast Accuracy v Actual Expenditure

In Figure 4 the financial performance based on both the original budget figure and the updated forecast is reviewed on a monthly basis. Each row shows the total of the monthly forecast values submitted by Branch Heads. Once the actual outturn for the month is available this is shown in the cell highlighted in red, amber or green depending on level of forecast accuracy. This in part explains the variance from the original budget set at the start of the financial year with the remainder being attributed to active re-profiling of spend across the budget lines.

£000s	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	2020-21 FYF
Budget	1,457,080	1,428,913	1,457,062	1,526,458	1,507,333	1,507,923	1,534,486	1,509,895	1,514,691	1,508,396	1,569,109	1,748,767	18,270,113
April Forecast	1,457,080	1,428,913	1,457,062	1,526,458	1,507,333	1,507,923	1,534,486	1,509,895	1,514,691	1,508,396	1,569,109	1,748,767	18,270,113
May Forecast	1,084,486	1,293,073	1,466,713	1,581,479	1,544,233	1,613,106	1,605,524	1,549,349	1,515,139	1,460,423	1,538,966	1,813,467	18,065,959
May Forecast Update	1,106,236	1,293,073	1,466,713	1,581,479	1,544,233	1,613,106	1,605,524	1,549,349	1,515,139	1,460,423	1,538,966	1,813,467	18,087,709
June Forecast		1,231,915	1,416,708	1,576,018	1,554,561	1,651,567	1,626,678	1,573,022	1,531,003	1,494,142	1,553,716	1,829,215	18,144,783
July Forecast			1,365,846	1,531,120	1,447,347	1,641,873	1,632,837	1,589,840	1,560,292	1,527,583	1,589,292	1,885,079	18,109,262
August Forecast				1,360,302	1,386,968	1,592,813	1,606,555	1,569,881	1,609,287	1,578,201	1,591,343	1,902,720	17,902,069
September Forecast					1,341,608	1,494,664	1,565,890	1,496,269	1,535,145	1,635,901	1,635,906	2,100,163	17,669,846
October Forecast						1,454,840	1,533,412	1,541,512	1,654,217	1,729,665	1,705,628	1,958,691	17,783,871
November Forecast													0
December Forecast													0
January Forecast													0
February Forecast													0
March Forecast													0
YTD Actual													0

Figure 4 – Full Year Forecast Waterfall

A comparison of the monthly budget v actual performance is provided at Figure 5 to give an overview of relative performance between 2019/20 and 2020/21 financial years. It is important to point out that the Monthly Budget information provided uses the initial budget profiles in each year.

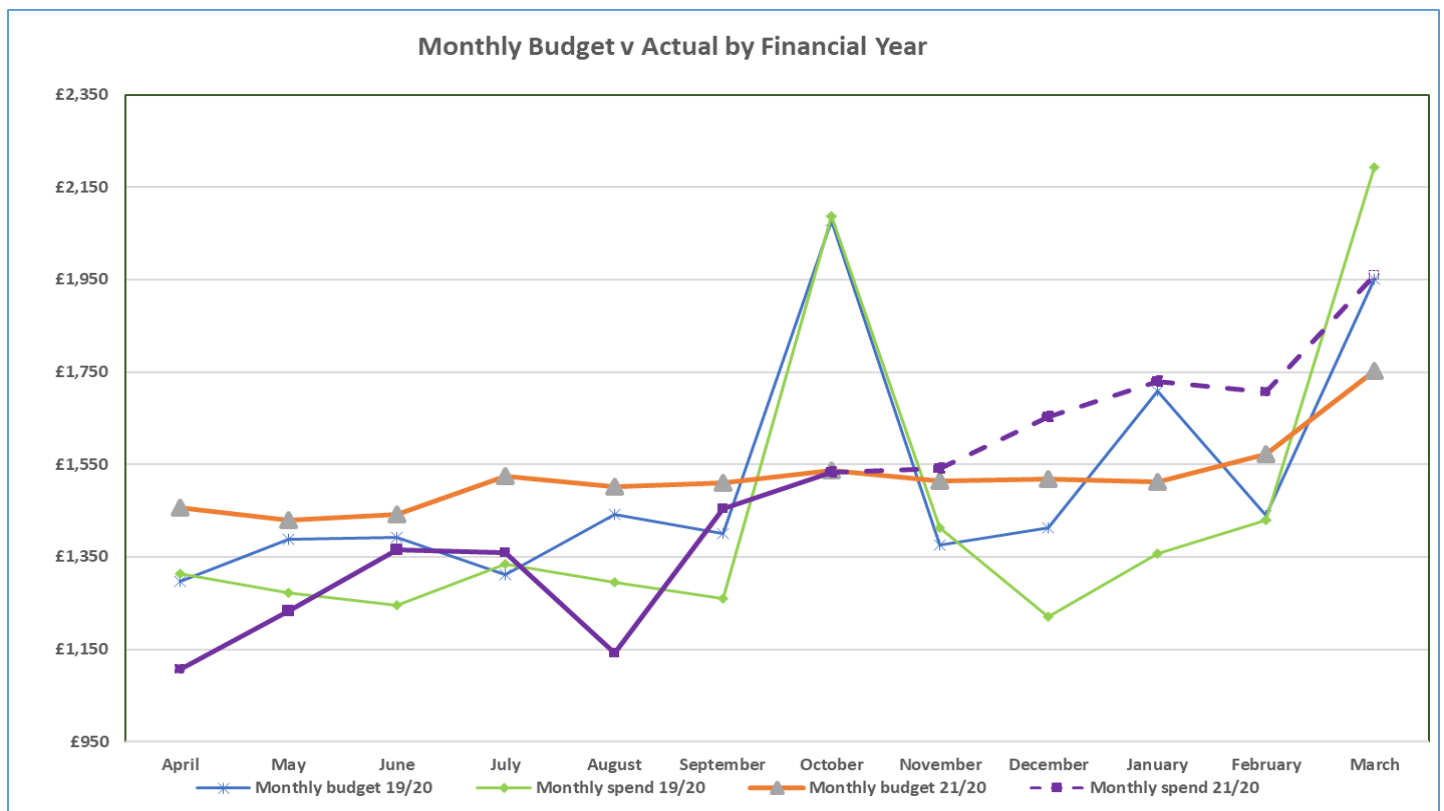


Figure 5 – Year on Year Comparison – monthly budget v actual

Description	Staff Complement
Budgeted Posts (FTE)	296.6
Vacancies (Sept)	82.0
Seconded Staff (Sept)	3.7
Agency Staff (Sept)	17.0
Permanent (Sept)	209.7
FTA - not permanent (Sept)	10.9
Total FTE (Sept)	241.3

Figure 6 – Staff Complement

Month	Number of Invoices	Percentage of invoices paid in 10 days
Apr-20	309	92%
May-20	205	85%
Jun-20	203	75%
Jul-20	218	87%
Aug-20	206	92%
Sep-20	236	98%
Total	935	88%

Figures 7 – Supplier Payments