

## Annex B

	Rounded	
	£,000	
<b>Retained Surplus Per Financial Statements</b>	<b>1080</b>	
<b>Management Accounts - Board November 2016</b>	<b>296</b>	
<b>Movement from November 16</b>	<b>784</b>	
<b>Expenditure</b>		
- Staff costs	53	Staff vacancies/recruitment lag
- Professional Conduct	-37	Extra cases in December 16
- Title misuse	9	costs recovered
- Prescribed exam costs	13	Delayed examiner training
- IT capitalised items/Depreciation	28	Non-business plan items
<b>Operating changes</b>	<b>66</b>	
Realised Profits/Interest of savings	95	Change to Investment Strategy July/Nov
Unrealised profits on investments	376	Change to Investment Strategy July/Nov
Business Plan & One off items	158	Capitalised items - carry forwards
Depreciation reserve	62	Depreciation reserve
Transfer to sinking funds	27	IT/Property/Election
<b>Other changes</b>	<b>718</b>	
<b>Movement from November 16</b>	<b>784</b>	