

Food Standards Agency

Core Tables 2014/15

Departmental Core Tables – FSA Westminster only

The following five tables have been produced to support the Annual Report and Consolidated Accounts since 2011/12. They are designed to allow users to review financial performance over past and future periods and provide information up until 2015/16. Tables are consistent in their presentation across government departments and allow users to make comparisons.

Food Standards Agency

Table 1: Total departmental spending

	2009-10 OUTTURN	2010-11 OUTTURN	2011-12 OUTTURN	2012-13 OUTTURN	2013-14 OUTTURN	2014-15 OUTTURN	£'000 2015-16 PLANS
Resource DEL							
Food Standards Agency Westminster (DEL) 5	117,498	85,557	88,141	88,731	89,753	88,563	87,640
Total Resource DEL	117,498	85,557	88,141	88,731	89,753	88,563	87,640
Resource AME							
Food Standards Agency Westminster (AME) 4	3,012	(12,800)	848	1,242	3,428	2,989	9,953
Total Resource AME 2	3,012	(12,800)	848	1,242	3,428	2,989	9,953
<i>Of which:</i>							
Take up of provisions	3,931	(10,183)	3,856	4,074	6,404	5,921	12,530
Release of provision	(919)	(2,617)	(3,008)	(2,835)	(2,976)	(2,935)	(2,577)
Other resource	-	-	-	-	-	-	-
Total Resource Budget	120,510	72,757	88,989	89,973	93,181	91,552	97,593
<i>Of which:</i>							
Depreciation 1	1,382	1,208	1,133	724	932	1,366	1,187
Capital DEL							
Food Standards Agency Westminster (DEL)	421	70	974	986	3,149	2,606	280
Total Capital DEL	421	70	974	986	3,149	2,606	280
<i>Of which:</i>							
Purchase of assets	421	70	991	1,458	3,188	2,636	280
Income from sales of assets	-	-	(17)	(472)	(39)	(30)	-
Total Capital Budget	421	70	974	986	3,149	2,606	280
Total departmental spending 3	119,549	71,619	88,830	90,235	95,398	92,793	96,686
<i>Of which:</i>							
Total DEL	116,537	84,419	87,982	88,993	91,971	89,804	86,733
Total AME	3,012	(12,800)	848	1,242	3,428	2,989	9,953

1 Includes impairments

2 Pension schemes report under IAS 19 accounting requirements. These figures therefore include cash payments made and contributions received, as well as certain non-cash items

3 Total departmental spending is the sum of the resource budget and the capital budget less depreciation. Similarly, total DEL is the sum of the resource budget DEL and capital budget DEL less depreciation in DEL, and total AME is the sum of resource budget AME and capital budget AME less depreciation in

4 In 2010-11 there was an exceptional one-off credit in Resource AME of (£17,075k) relating to a change in the accounting treatment for Pension upratings from retail price index to consumer price index.

5 In 2011-12 there was an exceptional one-off credit in the administration DEL outturn of (£3,695k) relating to a change in the accounting treatment of the commercial lease on the FSA office at Aviation House in London.

In 2010/11 there was a significant reduction in total Resource DEL mainly due to government spending restrictions on advertising campaigns / publicity and reduced staff levels available for supporting Science and Evidence research projects. In 2011/12 there was an exceptional one-off credit in the Administration DEL Outturn of (£3,695k) relating to a change in the accounting treatment of the commercial lease on the FSA office at Aviation House in London. 2012-13 continues this trend with a year on year reduction of £3,105k (adjusting 2011/12 for the exceptional item). In 2013-14 there is a slight increase in Resource DEL of (£1,022k) compared to the previous year. This is due to increased purchase of goods and services for the increased Science and Research project investment, one off redundancy costs due to staffing restructures and a reduction in both Industry and Government Income.

In 2014-15 there is a decrease in Resource DEL of £1,190k compared to the previous year. This is mainly due to savings on the following; staff costs £1,294k, redundancy costs £916k, Operational Costs £887k, IT costs £248k. These savings are partially offset by increased science and research project investment of (£1,388k) in line with FSA's Science Strategy and depreciation charges of (£427k) reflecting the increased asset base.

Total Resource AME significantly fluctuates over the Spending Review period. This reflects the introduction of the Clear Line of Sight initiative and its implications for reporting provisions. In 2013-14 there is an increase of (£2,186k) compared to 2012-13 which is due to additional creation of provisions of (£2,330k) mainly in relation to Local Government Pension Scheme service and interest costs and Aviation House Dilapidations partially offset by savings on EU Minima. 2014-15 has reduced by £439k in relation to 2013-14. Future plans period 2015-16 takes into account the volatile nature of the FSA provisions particularly the Local Government Pension Scheme pension deficit which is reported in accordance with actuarial valuations under the accounting standard IAS19, and in addition reflect the future uncertainty in creation of provisions.

Capital DEL expenditure significantly increased in 2013-14 due to the review of the Non-Current Asset policy and reclassification of spend to Capital, in addition to significant investment in IT infrastructure and the way we work review. This investment falls slightly in 2014-15 by £543k but is still significant compared to of the previous years. In 2011-12 £0.8m, 2012-13 £1.1m, 2013-14 £4.8m and 2014-15 £3.1m additional Capital DEL budget switches were completed at the Supplementary Estimate round.

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Table 2: Outturn year

	£'000		
	2014-15	2014-15	2014-15
	Original Provisions	Supplementary Estimate	Outturn
Resource DEL			
Section A: Food Standards Agency Westminster (DEL)	95,214	89,424	88,563
Total Resource DEL¹	95,214	89,424	88,563
Resource (AME)			
Section B: Food Standards Agency Westminster (AME)	9,953	9,953	2,989
Total Spending in AME	9,953	9,953	2,989
<i>Of which:</i>			
Take up of provisions	12,530	12,530	5,921
Release of provisions	(2,577)	(2,577)	(2,935)
Total Resource Budget	105,167	99,377	91,552
<i>Of which:</i>			
Depreciation ²	702	1,585	1,366
Capital DEL			
Section A: Food Standards Agency Westminster (DEL)	353	3,409	2,606
Total Capital DEL¹	353	3,409	2,606
<i>Of which:</i>			
Capital Procurement ³	353	3,709	2,636
Capital Income		(300)	(30)
Total Capital Budget	353	3,409	2,606
Total departmental spending⁴	104,818	101,201	92,793
<i>Of which:</i>			
Total DEL	94,865	91,248	89,804
Total AME	9,953	9,953	2,989

¹ Net of income from sales of goods and services

² Includes impairments

³ Expenditure on tangible and intangible fixed assets net of sales

⁴ Total departmental spending is the sum of the resource budget and the capital budget less depreciation.

Similarly, total DEL is the sum of the resource budget DEL and capital budget DEL less depreciation in DEL, and total AME is the sum of resource budget AME and Capital Budget AME less depreciation in AME.

Table 3: Westminster Statement of Financial Position

Assets and liabilities on the statement of financial position at end of year:	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn	2013-14 outturn	2014-15 outturn	2015-16 plans
Assets							
Non-current assets							
Intangible	1,276	858	966	807	853	1,233	924
Property, Plant and Equipment							
of which:							
Land and buildings							
Plant and machinery							
Fixtures and Fittings inc IT assets	2,129	1,408	1,158	1,578	3,749	4,608	3,369
Investments	0	0	0	0	0	0	0
Current assets	18,264	14,595	14,038	21,783	12,723	11,321	11,321
Liabilities							
Current (<1 year)	(32,078)	(17,815)	(20,146)	(30,987)	(20,719)	(17,106)	(17,106)
Non-current (>1 year)	(15,172)	(15,475)	(11,001)	(9,762)	(8,523)	(7,303)	(5,646)
Provisions	(107,268)	(51,523)	(81,277)	(85,648)	(75,560)	(107,897)	(107,897)
Total Capital Employed	(132,849)	(68,152)	(96,262)	(102,229)	(87,477)	(115,144)	(115,035)

Note - Significant movement on Provisions is due to the LPFA pension deficit volatility which is reported in accordance with actuarial valuations under FRS17. Plans period assumes no movement due to uncertainty in future balances.

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Table 4: Administration budget

	2009-10 OUTTURN	2010-11 OUTTURN	2011-12 OUTTURN	2012-13 OUTTURN	2013-14 OUTTURN	2014-15 OUTTURN	£'000 2015-16 PLANS
Resource DEL							
Food Standards Agency Westminster (DEL)	45,647	45,575	39,181	40,315	38,374	35,513	36,540
Total administration budget	45,647	45,575	39,181	40,315	38,374	35,513	36,540
<i>Of which:</i>							
Expenditure	47,215	48,976	43,847	44,569	43,476	41,656	43,830
Income	(1,568)	(3,401)	(4,666)	(4,254)	(5,102)	(6,143)	(7,290)
Adjusted FSA administration budget - Westminster							
							£'000
Adjustment (MHS admin cost)	9,500	-	-	-	-	-	-
Aviation House Lease adjustment	-	-	3,695	-	-	-	-
Total administration budget adjusted	55,147	45,575	42,876	40,315	38,374	35,513	36,540

Administration expenditure has decreased in 2014-15 by £1,820k due to savings on Staff costs £963k, IT costs £248k and Accommodation costs £399k, partially offset by increased depreciation costs of (£420k).

Administrative income has increased in 2014/15 by £1,041k mainly due to increased rental income following the FSA accommodation review which resulted in additional floor space being let to tenants from other Government departments.

Table 5: Staff in post

The average number of whole-time equivalent persons employed were as follows.

	Average number of persons employed					
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Permanent staff	1,406	1,276	1,216	1,172	1,131	1,077
Temporary	546	512	484	488	508	514
Board	12	12	9	10	8	8
Total	1,964	1,800	1,709	1,670	1,647	1,599

Temporary staff include specialist contractors, casuals, agency staff and temporary staff on fixed term contracts.

Permanent staff have reduced over the 5 year period in line with Government restrictions on recruitment and savings in positions through restructuring and efficiency measures. Temporary staff have increased slightly due to employed Meat Inspectors leaving and being replaced by Contractors.