

Food Standards Agency

Core Tables 2015/16

Departmental Core Tables – FSA Westminster only

The following tables have been produced since 2011/12 to support the Annual Report and Consolidated Accounts. They are designed to allow users to review financial performance over past and future periods and provide information up until 2019/20. Tables are consistent in their presentation across government departments and allow users to make comparisons.

Food Standards Agency

Table 1: Total departmental spending

	2011-12 OUTTURN*	2012-13 OUTTURN*	2013-14 OUTTURN*	2014-15 OUTTURN*	2015-16 OUTTURN	2016-17 PLANS	E'000 2017-18 PLANS	2018-19 PLANS	2019-20 PLANS
Resource DEL									
Food Standards Agency Westminster (DEL) ¹	84,855	85,471	86,327	85,050	82,609	84,203	84,202	83,576	83,646
Total Resource DEL	84,855	85,471	86,327	85,050	82,609	84,203	84,202	83,576	83,646
Resource AME									
Food Standards Agency Westminster (AME)	818	1,198	3,307	2,884	495	9,603	9,603	9,603	9,603
Total Resource AME ²	818	1,198	3,307	2,884	495	9,603	9,603	9,603	9,603
<i>Of which:</i>									
Take up of provisions	3,826	4,033	6,283	5,819	4,305	12,180	12,180	12,180	12,180
Release of provision	(3,008)	(2,835)	(2,976)	(2,935)	(3,810)	(2,577)	(2,577)	(2,577)	(2,577)
Other resource	-	-	-	-	-	-	-	-	-
Total Resource Budget	85,674	86,669	89,634	87,934	83,103	93,806	93,805	93,179	93,249
<i>Of which:</i>									
Depreciation ³	1,133	724	932	1,366	1,943	2,093	2,022	1,326	1,326
Capital DEL									
Food Standards Agency Westminster (DEL)	974	986	3,149	2,606	827	310	2,350	600	500
Total Capital DEL	974	986	3,149	2,606	827	310	2,350	600	500
<i>Of which:</i>									
Purchase of assets	991	1,458	3,188	2,636	865	310	2,350	600	500
Income from sales of assets	(17)	(472)	(39)	(30)	(38)	0	0	0	0
Total Capital Budget	974	986	3,149	2,606	827	310	2,350	600	500
Total departmental spending ⁴	85,515	86,931	91,851	89,175	81,987	92,023	94,133	92,453	92,423
<i>Of which:</i>									
Total DEL	84,713	86,205	88,583	86,321	81,530	82,420	84,530	82,850	82,820
Total AME	818	1,198	3,307	2,884	495	9,603	9,603	9,603	9,603

¹ 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.

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 Includes impairments

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.

* Outturn for the periods 2011-12 to 2014-15 have been restated for the Machinery of Government transfer to Scottish Government for the establishment of Food Standards Scotland on 1 April 15.

All prior Outturn periods in the Core Tables have been restated for the machinery of government budget financial transfer to Food Standards Scotland circa £3.5m per annum. Please note the prior years in the Annual Report and Accounts were not required to be restated due to the transfer being done on an absorption basis (refer to note 2 in the Annual Report and Accounts).

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 reports a year on year reduction of £3,079k (adjusting 2011/12 for the exceptional item). In 2013-14 there is a slight increase in Resource DEL of (£856k) compared to the previous year. This was due to increased Science and Research project investment, one off redundancy costs for staffing restructures and a reduction in both Industry and Government income. In 2014-15 there is a decrease in Resource DEL of £1,277k compared to the previous year mainly due to savings on the following; staff costs, redundancy costs and operational costs. These savings are partially offset by increased science and research project investment in line with FSA's science strategy and depreciation charges reflecting the increased asset base.

In 2015-16 there is a further decrease in Resource DEL of £2,441k mainly as a result of a reduction in programme project investment of £4,603k due to the Spending Round SR13 reduced programme allocation and the FSA's priority to deliver value for money in programme project investment. This reduction is partially offset by increased staff costs of (£2,093k) mainly as a result of increased salary and pension costs of (£1,180k) due to a 1% generic pay award and a significant increase in employer pension contribution rates. Also this includes recruitment of trainee meat inspectors (£176k) of which there were none in 2014-15, increased contractor costs (£298k) and increased liability for outstanding holiday pay accrual (£423k). Headcount levels remain constant from 2014-15 to 2015-16.

Total Resource AME fluctuates over the Spending Review SR10 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 (£2,109k) compared to 2012-13 which is due to additional creation of provisions mainly in relation to Local Government Pension Scheme service and interest costs, and Aviation House dilapidations, which are partially offset by reduction in provision for charges refunds. 2014-15 has reduced by £423k in relation to 2013-14. In 2015-16 AME reduced year on year by £2,389k due to a reduction in the dilapidations provision valuation and the utilisation of a significant charges refund provision. Future plans period 2016-17 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 accommodation review. This investment falls slightly in 2014-15 by £543k and again by a further £1,779k in 2015-16. Spending levels for future years continue to fall with the exception of 2017-18 where there is a planned increase for the renewal of IT hardware which will have become obsolete, and relocation of the London office.

Food Standards Agency

Table 2: Administration budget

	2011-12 OUTTURN*	2012-13 OUTTURN*	2013-14 OUTTURN*	2014-15 OUTTURN*	2015-16 OUTTURN	2016-17 PLANS	2017-18 PLANS	2018-19 PLANS	2019-20 PLANS
Resource DEL									
Food Standards Agency Westminster (DEL)	38,964	40,089	38,160	35,318	34,719	37,400	37,332	36,591	36,555
Total administration budget	38,964	40,089	38,160	35,318	34,719	37,400	37,332	36,591	36,555
<i>Of which:</i>									
Expenditure	43,630	44,343	43,262	41,461	41,228	43,600	43,332	36,891	36,855
Income	(4,666)	(4,254)	(5,102)	(6,143)	(6,509)	(6,200)	(6,000)	(300)	(300)
Adjusted FSA administration budget - Westminster									
£'000									
Aviation House Lease adjustment	3,695	-	-	-	-	-	-	-	-
Total administration budget adjusted	42,659	40,089	38,160	35,318	34,719	37,400	37,332	36,591	36,555

* *Outturn for the periods 2011-12 to 2014-15 have been restated for the MOG transfer to Scottish Government for the establishment of Food Standards Scotland on 1 April 15.*

Administration expenditure has decreased in 2015-16 by £233k mainly due to savings on staff and travel costs £242k, redundancy costs £891k, IT costs £346k, partially offset by increased depreciation costs, (£509k), increased legal costs (£377k), utilisation of provisions (£195k) and increased accommodation charges (£198k).

Administration income has increased in 2015-16 by £366k mainly as a result of additional rental income following the FSA accommodation review which resulted in further office space being let to tenants from other Government departments.