
Food Standards Agency

Westminster Core Tables 2013/14

Departmental Core Tables – FSA Westminster only

The following five tables are included in the Annual Report and Consolidated Accounts from 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.

Table 1: Total departmental spending

	2009-10 OUTTURN	2010-11 OUTTURN	2011-12 OUTTURN	2012-13 OUTTURN	2013-14 OUTTURN	2014-15 PLANS	£'000 2015-16 PLANS
Resource DEL							
Food Standards Agency Westminster (DEL) 5	117,498	85,557	88,141	88,731	89,753	95,214	86,140
Total Resource DEL	117,498	85,557	88,141	88,731	89,753	95,214	86,140
Resource AME							
Food Standards Agency Westminster (AME) 4	3,012	(12,800)	848	1,242	3,428	9,953	9,953
Total Resource AME 2	3,012	(12,800)	848	1,242	3,428	9,953	9,953
<i>Of which:</i>							
Take up of provisions	3,931	(10,183)	3,856	4,074	6,404	12,530	12,530
Release of provision	(919)	(2,617)	(3,008)	(2,835)	(2,976)	(2,577)	(2,577)
Other resource	-	-	-	-	-	-	-
Total Resource Budget	120,510	72,757	88,989	89,973	93,181	105,167	96,093
<i>Of which:</i>							
Depreciation 1	1,382	1,208	1,133	724	932	702	700
Capital DEL							
Food Standards Agency Westminster (DEL)	421	70	974	986	3,149	353	280
Total Capital DEL	421	70	974	986	3,149	353	280
<i>Of which:</i>							
Purchase of assets	421	70	991	1,458	3,188	353	280
Income from sales of assets	-	-	(17)	(472)	(39)	-	-
Total Capital Budget	421	70	974	986	3,149	353	280
Total departmental spending 3	119,549	71,619	88,830	90,235	95,398	104,818	95,673
<i>Of which:</i>							
Total DEL	116,537	84,419	87,982	88,993	91,971	94,865	85,720
Total AME	3,012	-12,800	848	1,242	3,428	9,953	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 reflects the increased purchase of goods and services in 13/14 of (£594k) mainly due to increased Science and Research project investment and one off redundancy costs due to staffing restructures. This additional spend is partially offset by significant savings on IT and accommodation costs. Depreciation charges have increased in 2012/13 by (£208k) to reflect the increased asset base. Income has reduced by (£998k) due to a reduction in both Industry and Government income partially offset by increased rental income. Staff costs have reduced from 12/13 to 13/14 by £778k reflecting recruitment constraints and department restructures in line with the Spending Review administration budget pressures.

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. Future plans periods take 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 in 2013-14 has significantly increased due to the review of the Fixed Asset policy and reclassification of spend to Capital and significant investment in IT infrastructure. In 2011/12 £0.8m, 2012/13 £1.1m and 2013/14 £4.8m additional Capital DEL budget switches were completed at the Supplementary Estimate round, subsequent plans periods do not accurately reflect the IT investment needs of the FSA and potential budget switches will be required in future.

Table 2: Outturn year

	£'000		
	2013-14	2013-14	2013-14
	Original Provisions	Supplementary Estimate	Outturn
Resource DEL			
Section A: Food Standards Agency Westminster (DEL)	100,614	94,580	89,753
Total Resource DEL¹	100,614	94,580	89,753
Resource (AME)			
Section B: Food Standards Agency Westminster (AME)	9,953	9,953	3,428
Total Spending in AME	9,953	9,953	3,428
<i>Of which:</i>			
Take up of provisions	12,530	12,530	6,404
Release of provisions	(2,577)	(2,577)	(2,976)
Total Resource Budget	110,567	104,533	93,181
<i>Of which:</i>			
Depreciation ²	810	1,410	932
Capital DEL			
Section A: Food Standards Agency Westminster (DEL)	279	5,079	3,149
Total Capital DEL¹	279	5,079	3,149
<i>Of which:</i>			
Capital Procurement ³	279	5,379	3,188
Capital Income		(300)	(39)
Total Capital Budget	279	5,079	3,149
Total departmental spending⁴	110,036	108,202	95,398
<i>Of which:</i>			
Total DEL	100,083	98,249	91,971
Total AME	9,953	9,953	3,428

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, 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:	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn	2013-14 outturn	2014-15 plans	2015-16 plans
Assets								
Non-current assets								
Intangible	813	1,276	858	966	807	853	678	468
Property, Plant and Equipment								
of which:								
Land and buildings								
Plant and machinery								
Fixtures and Fittings								
inc IT assets	3,651	2,129	1,408	1,158	1,578	3,749	3,575	3,365
Investments	0	0	0	0	0	0	0	0
Current assets	14,470	18,264	14,595	14,038	21,783	12,723	12,723	12,723
Liabilities								
Current (<1 year)	(26,477)	(32,078)	(17,815)	(20,146)	(30,987)	(20,719)	(20,719)	(20,719)
Non-current (>1 year)	(14,685)	(15,172)	(15,475)	(11,001)	(9,762)	(8,523)	(7,284)	(5,626)
Provisions	(48,488)	(107,268)	(51,523)	(81,277)	(85,648)	(75,560)	(75,560)	(75,560)
Total Capital Employed	(70,716)	(132,849)	(67,952)	(96,262)	(102,229)	(87,477)	(86,587)	(85,349)

Note - Significant movement on Provisions is due to the LGPS pension deficit volatility which is reported in accordance with actuarial valuations under IAS 19. Plans period assumes no movement due to uncertainty in future balances.

Table 4: Administration budget

	2009-10 OUTTURN	2010-11 OUTTURN	2011-12 OUTTURN	2012-13 OUTTURN	2013-14 OUTTURN	2014-15 PLANS	2015-16 PLANS
Resource DEL							
Food Standards Agency Westminster (DEL)	45,647	45,575	39,181	40,315	38,374	35,911	36,540
Total administration budget	45,647	45,575	39,181	40,315	38,374	35,911	36,540
<i>Of which:</i>							
Expenditure	47,215	48,976	43,847	44,569	43,476	41,120	41,330
Income	(1,568)	(3,401)	(4,666)	(4,254)	(5,102)	(5,209)	(4,790)
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	35,911	36,540

Administration expenditure has decreased in 2013/14 by £1,093k due to Staff Costs savings £1,101k, accommodation costs savings £742k, IT savings £412k, Administrative costs savings £135k, Loss on disposal savings £433k, partially offset by increased expenditure on redundancy costs following restructures (£1,648k) and increased depreciation charges (£82k).

Administrative Income has increased in 2013/14 by £848k 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
Permanent staff	1,406	1,276	1,216	1,172	1,131
Temporary	546	512	484	488	508
Board	12	12	9	10	8
Total	1,964	1,800	1,709	1,670	1,647

Temporary staff include agency staff, specialist contractors, casuals 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.