

Food Standards Agency

Core Tables 2020/21

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 2021/22. Tables are consistent in their presentation across government departments and allow users to make comparisons.

In 2016-17 the reclassification of specific Research and Development expenditure and supporting staff costs expenditure from Resource DEL to Capital DEL was introduced. This is detailed below under the Capital DEL heading and is only classed as Capital DEL for Treasury reporting purposes not in the Resource Accounts. All figures in the Core Tables have been adjusted retrospectively.

Food Standards Agency

Table 1: Total departmental spending

	2016-17	2017-18	2018-19	2019-20	2020-21	£'000 2021-22 PLANS
	OUTTURN	OUTTURN	OUTTURN	OUTTURN	OUTTURN	
Resource DEL						
Food Standards Agency Westminster (DEL)	78,069	77,813	81,838	89,632	96,821	110,355
Total Resource DEL	78,069	77,813	81,838	89,632	96,821	110,355
Resource AME						
Food Standards Agency Westminster (AME)	2,163	1,159	3,016	3,923	(843)	9,603
Total Resource AME ¹	2,163	1,159	3,016	3,923	-843	9,603
<i>Of which:</i>						
Take up of provisions	5,903	4,971	4,945	5,749	914	11,954
Release of provision	(3,740)	(3,812)	(1,930)	(1,826)	(1,757)	(2,351)
Other resource						
Total Resource Budget	80,232	78,972	84,854	93,555	95,978	119,958
<i>Of which:</i>						
Depreciation ²	2,273	2,312	1,273	2,049	2,505	2,879
Total Capital DEL	4,684	6,450	6,545	7,396	7,096	9,038
<i>Of which:</i>						
Research & Development staff costs (ESA10)	1,030	461	370	886	1,582	996
Research & Development (ESA10)	2,519	2,515	1,888	4,517	2,865	4,952
Purchase of assets	1,134	3,535	4,287	1,993	2,649	3,390
Income from sales of assets	0	(61)	0	0	0	(300)
Total Capital Budget	4,684	6,450	6,545	7,396	7,096	9,038
Total departmental spending ³	82,643	83,110	90,126	98,902	100,569	126,117
<i>Of which:</i>						
Total DEL	80,479	81,951	87,111	94,979	101,412	116,514
Total AME	2,163	1,159	3,016	3,923	(843)	9,603

¹ 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

² Includes impairments

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 AME.

In 2017-18 Resource DEL decreases by £255k. IT costs increased by (£2,716k) and Accommodation costs (£2,061k) due to the relocation of our London based office and associated exit costs and implementation of our flexible working policy across the FSA. This was a significant investment in 17/18 to realise savings in future periods. Staff costs have increased by (£1,298k) mainly as a result of increased Agency staff costs (£577k) the introduction of the Apprenticeship Levy across Government (£162k), and an increase in staff salaries of (£456k) which is the 1% pay award offset by a reduction in headcount of 23 posts. Contractor costs have increased by (£989k) due to a 6% price increase in the new Meat Inspection contract. Offsetting these increases in expenditure is a saving on programme expenditure of £2,246k, increased Income of £1,940k due to 16/17 EU minima

shortfall of £2,500k impacting 2016-17 results, reduction in the utilisation of Legal and Pension provisions £1,378k, FSA bad debt reduction £939k, Staff Overheads saving £591k and consultancy savings of £310k.

In 2018-19 Resource DEL increased by (£4,025k) of which (£10,525k) relates to EU Exit preparations investment. In relation to business as usual, excluding EU Exit expenditure, there has been a reduction of £6,500k mainly because of the following; Staff costs £2,694k due to a reduction in staff salaries and associated overtime of £2,080k and savings on Agency staff of £614k, Accommodation costs £2,601k due to efficiencies from our London office relocation, reduction in office floor space and the impact of our flexible working policy across the FSA, IT costs £3,120k due to the successful disaggregation of the previous IT Managed Service Contract in 17/18 allowing the FSA to drive significant efficiency savings, Depreciation £1,040k and Programme expenditure of £910k due to resources being prioritised to EU Exit preparations work. These savings have been partially offset by; increased contractor costs of (£2,803k) due to a contract price increase in the Meat Inspection contract provision, Staff overheads (£880k) due to increasing travel, training and severance costs.

In 2019-20 Resource DEL increased by (£7,794k) of which (£2,982k) relates to EU Exit investment. In relation to business as usual expenditure, excluding EU Exit costs, there has also been an increase of (£4,811k) mainly due to the following: Staff costs (£5,299k) due to significantly increased headcount 64 FTEs and increased salary costs due to pay inflation and increased employer pension contributions from April 19, increased Programme expenditure of (£802k) due to investing resources in BAU activities across the business, a Depreciation increase of (£425k) as a result of greater capital investment in 17/18, 18/19 and 19/20; and increased contractor costs of (£397k) due to contract price increases in relation to EU Exit pressures. These increases have been partially offset by additional Meat Hygiene Inspection Income of £1,242k from increased hourly charge out rates, offset by a reduction in hours charged. Consultancy expenditure has also reduced by £594k.

In 2020-21 total Resource DEL increased by (£7,189k), EU Exit / transition investment decreasing by £447k. Business as usual, excluding EU Exit expenditure, increased by (£7,636k) mainly due to the following; Staff costs (£4,370k) due increased staff salaries as a result of pay inflation and headcount increase of 40 average FTE, plus increased overtime costs as a result of the pandemic, contractor cost increase (£3,203k) as a result of EU Exit and COVID pressures. Increased Programme project expenditure year on year (£2,213k), increased other professional services (£1,298k) due to investment in specialist resource on strategic priorities such as Achieving business Compliance, Operations transformation and Surveillance. Increased depreciation charges (£566k), Accommodation rates and service charges increase (£481k). Partially offsetting these increases is additional income of £1,353k due to increased hourly charge out rates and reduced staff overheads for staff travel and subsistence, training and meeting room hire as a result of COVID £3,440k.

Future plans period 2021-22 RDEL is to increase by a further £13,534k mainly due to the significant underspend in 20/21 RDEL against plans of £7,030k, the additional one-off EU Transition funding of £3,000k and Budget exchange brought forward from 20/21 of £1,727k.

Total Resource AME fluctuates over the Spending Review periods. This reflects the introduction of the clear line of sight initiative and its implications for reporting provisions. In 2017-18 there is a decrease of £1,005k mainly due to less creation of; Legal provisions £1,148k, Dilapidations provision £327k and Early retirement provision £325k, offset by increased LPFA pension provisions creation of (£841k). In 2018-19 AME increased by (£1,857k) mainly due to the 2017-18 Dilapidations for the London Office not being repeated (£1,450k), and less Legal claims (£274k). In 2019-20 AME increased by (£907k) mainly due to the creation of a Dilapidations provision of (£762k) ensuring all office spaces are consistently recognised; and increased LPFA pension provisions creation of (£1,107k); partially offset by a reduction in the creation of Legal provisions £581k and Early retirement provision £486k.

In 2020-21 AME decreased by £4,766 due the reduction in the creation of provisions year on year, mainly due to the £1,837k release of the Early departure provisions which now forms part of the LPFA Pension liability, Dilapidations adjustment from 19/20 not being repeated £1,035k and a reduction in the LPFA interest and service cost provision creation £1,929k. Future plans period 2021-22 considers the volatile nature of the FSA provisions, particularly the Local Government Pension Scheme pension deficit liability 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 purchase of assets and income from sale of assets increased in 2017-18 by (£1,766k) as a result of increased purchase of assets (£2,400k) for the renewal of IT hardware which had become obsolete, and the associated costs of the relocation of the London office and the introduction of flexible working across the Agency. Partially offsetting this increase is a reduction in Research and Development Capital costs of £573k which is mainly a reduction in the Admin staff support costs. In 2018-19 capital expenditure increased by (£95k). EU Exit related capital expenditure has increased (£2,667k) offset by savings in business as usual capital of £1,854k mainly due to a reduction in Accommodation related capital expenditure of £2,075k due to the non repeating costs of accommodation investment in 17/18. IT investment saving of £545k due to the investment in Evolve IT in 17/18, offset by increased expenditure on Regulating our Future assets of (£446k) and (£221k) on plant hardware. R&D capital expenditure reduced by £718k due to the reprioritisation of resources to EU Exit workstreams. In 2019-20 expenditure levels increased by (£851k) with an increase in Research and Development Capital spend of (£3,145k) including significant expenditure on Food Allergy Research and Surveillance work, offset by a Capital expenditure reduction of £2,295k largely due to a reduction in one off EU Exit related capital investment of £2,066k.

In 2020/21 Capital DEL expenditure decreased by £301k, Research and Development Capital has reduced by £957k as a result of COVID related pressures and constraints. IT / Estates Capital expenditure increased by (£656k) the FSA having invested in a desktop refresh and developments to internal systems. Future plans periods see a planned increase of (£1,942k), mainly in Research and development Capital (£1,502k).

Food Standards Agency

Table 2: Administration budget

	2016-17 OUTTURN	2017-18 OUTTURN	2018-19 OUTTURN	2019-20 OUTTURN	2020-21 OUTTURN	£'000 2021-22** PLANS
Resource DEL						
Food Standards Agency Westminster (DEL)	35,473	43,910	44,199	47,490	48,894	110,355
Total administration budget	35,473	43,910	44,199	47,490	48,894	110,355
<i>Of which:</i>						
Expenditure	42,642	50,573	44,458	47,830	49,128	145,355
Income	(7,169)	(6,663)	(259)	(340)	(234)	(35,000)

* Outturn and plans figures have been adjusted for the Research and Development staff costs reclassified as Capital expendi

** 21/22 Plans period total Admin / Programme classification split removed. FSA RDEL funding to be classed as 100% Admin

Administration expenditure has increased significantly in 2017-18 by (£8,437k) mainly due to additional IT investment of (£2,872k), increased investment in FSA accommodation costs in relation to the relocation of the London office, reduction in office floor space and the introduction of flexible working (£1,859k), and increased Staff costs (£3,150k).

Administration expenditure remains constant in 2018-19 by £3,716. This is due to the additional EU Exit funding of (£8,070k) offset by savings in FSA Business as usual admin expenditure in the following areas; IT costs £3,831k, Accommodation costs £2,888k, Depreciation £1,003k and Staff costs £495k.

In 2019-20 Administration expenditure increased by (£3,291k) due to business-as-usual expenditure increasing by (£3,625k) and a decrease in EU Exit related Admin expenditure of £334k. Business as usual expenditure has mainly increased due to staff costs (£3,112k) as a result of increased headcount 37 FTEs and increased salary costs due to pay inflation and increased employer pension contributions from April 19. Other costs that have increased year on year are Legal costs (£348k), depreciation (£255k) and IT Costs (£274k) partially offset by savings on Travel £97k and Voluntary Exit costs £124k.

In 2020-21 Administration expenditure increases by (£1,404k) mainly due to increased staff costs (£1,167k), Accommodation costs (£553k), IT costs (£622k), Other professional services (£1,536k), partially offset by savings on staff overheads – Travel and Subsistence, Training, meeting room hire £2,092k and a reduction in EU Exit LA grants £391k.

Future plans period 2021-22 is to increase significantly due to the reclassification of the FSA's funding to being 100% Admin based.