

Food Standards Agency Core Tables 2021/22

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 2024/25. Tables are consistent in their presentation across government departments and allow users to make comparisons.

Food Standards Agency

Table 1: Total departmental spending

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	OUTTURN	OUTTURN	OUTTURN	OUTTURN	OUTTURN	PLANS*	PLANS	PLANS
Resource DEL								
Food Standards Agency Westminster (DEL)	77,813	81,838	89,632	96,821	103,445	116,654	117,514	115,822
Total Resource DEL	77,813	81,838	89,632	96,821	103,445	116,654	117,514	115,822
Resource AME								
Food Standards Agency Westminster (AME)	1,159	3,016	3,923	(843)	2,484	9,603	9,603	9,603
Total Resource AME 1	1,159	3,016	3,923	-843	2,484	9,603	9,603	9,603
<i>Of which:</i>								
Take up of provisions	4,971	4,945	5,749	914	4,145	11,603	11,603	11,603
Release of provision	(3,812)	(1,930)	(1,826)	(1,757)	(1,661)	(2,000)	(2,000)	(2,000)
Other resource								
Total Resource Budget	78,972	84,854	93,555	95,978	105,928	126,257	127,117	125,425
<i>Of which:</i>								
Depreciation 2	2,312	1,273	2,049	2,505	2,362	4,708	5,006	5,226
Total Capital DEL	6,450	6,545	7,396	7,097	10,378	13,412	13,988	10,757
<i>Of which:</i>								
Research & Development (ESA10)	2,977	2,258	5,403	4,446	7,745	7,800	7,900	8,000
Purchase of assets (IFRS 16)					0	1,162	888	1,057
Purchase of assets	3,535	4,287	1,993	2,650	2,632	4,750	5,500	2,000
Income from sales of assets	(61)	0	0	0	0	(300)	(300)	(300)
Total Capital Budget	6,450	6,545	7,396	7,097	10,378	13,412	13,988	10,757
Total departmental spending 3	83,110	90,126	98,902	100,570	113,944	134,961	136,099	130,956
<i>Of which:</i>								
Total DEL	81,951	87,111	94,979	101,413	111,460	125,358	126,496	121,353
Total AME	1,159	3,016	3,923	(843)	2,484	9,603	9,603	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. Depreciation increases in 22/23 for IFRS16 reclassification impact

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.

* 2022/23 Plans include Shared Outcomes funding awarded at Main Estimate. The FSA has also been allocated a further £2.6m in 23/24 not included in the above figures until Main Est 23/24

Resource DEL

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.

In 2021-22 total Resource DEL increased by (£6,624k) (EU Exit ringfenced funding received of £3,000k and all other Post EU Exit related expenditure treated as Business as usual). 2021-22 RDEL increases mainly as a result of (£1,222k) increased staff costs as a result of pay inflation and headcount increase of 78 annual average FTE, and increased overtime costs. Staff overheads increase (£914k) due to investment in staff training and travel increases post pandemic. Contractor cost increase (£2,429k) as a result of additional cost pressures in the labour market due to EU Exit and COVID. Programme project expenditure year on year increase investment of (£6,889k) due to recovery from COVID resource restrictions. Partially offsetting these increases is additional income of £2,865k due to increased hourly charge out rate and a reduction in other professional services £1,812k due to prior year non repeating investment in specialist resource on strategic priorities such as Achieving business Compliance, Operations transformation and Surveillance being reduced as programmes become underway.

Future plans period 2022-23 RDEL is to increase by a further £13,256k mainly due to the significant underspend in 21/22 RDEL against plans of £4,925k, SR21 allocations increased by £7,331k to cover strategic priorities and post EU Exit. This covers post EU Exit activities £2,300k, support for Local Authority burden payments relating to the new allergen labelling requirements for prepacked for direct sale food (also known as 'Natasha's Law') £800k, additional pressures arising from the cost of providing official controls post EU Exit and developing a modern front line delivery model £1,500k and pay, inflation and National Insurance Contributions (NICs) increase £2,700k. In addition, in 2022/23 the FSA received Shared Outcome funding of £1,000k for the PATH-SAFE project

Resource AME

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 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 mainly due to the £1,866k 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. In 2021-22 AME increased by (£3,326k) due to the one off provisions adjustment in 20/21 being non repeated (£2,134k) this covers Early departure, dilapidations and Legal. Also increased LPFA interest and service costs (£1,100k)

Future plans period 2022-23 onwards 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

Capital DEL purchase of assets and income from sale of assets increased in 2018-19 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.

In 2021/22 Capital DEL expenditure increased by (£3,281k) due Research and Development Capital expenditure returning to normal levels post COVID related pressures and constraints.

Plans periods 2022/23 –2024/25 reflect the SR21 settlement which includes additional funding for IT infrastructure investments, system and equipment replacement and additional Research and Development capital funding to continue to improve the FSA evidence base. In 22/23 the FSA received Shared Outcome funding of (£2.6m) for the PATH-SAFE project. In addition, the IFRS 16 reclassification has a CDEL impact of £1.2m (2022/23), £0.9m (2023/24) and £1.1m (2024/25) increase per annum (reduction to RDEL non ringfenced offset by an increase to depreciation charges and CDEL).

Food Standards Agency

Table 2: Administration budget

	2017-18 OUTTURN	2018-19 OUTTURN	2019-20 OUTTURN	2020-21 OUTTURN	2021-22* OUTTURN	2022-23 PLANS	2023-24 PLANS	2024-25 PLANS	£'000
Resource DEL									
Food Standards Agency Westminster (DEL)	43,910	44,199	47,490	48,894	103,398	116,654	115,992	115,822	
Total administration budget	43,910	44,199	47,490	48,894	103,398	116,654	115,992	115,822	
<i>Of which:</i>									
Expenditure	50,573	44,458	47,830	49,128	137,821	153,654	154,635	153,872	
Income	(6,663)	(259)	(340)	(234)	(34,424)	(37,000)	(38,643)	(38,050)	

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.

2021-22 and future plans period 2022-23 to 2024-25 increases significantly due to the reclassification of the FSA's funding being 100% Admin based. Please see above RDEL section for narrative.