

# Food Standards Agency

## Core Tables 2022/23

### 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.

## Table 1: Total departmental spending

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	OUTTURN	OUTTURN	OUTTURN	OUTTURN	OUTTURN*	PLANS*	PLANS
<b>Resource DEL</b>							
Food Standards Agency Westminster (DEL)	81,838	89,632	96,821	103,445	115,195	115,569	115,449
<b>Total Resource DEL</b>	<b>81,838</b>	<b>89,632</b>	<b>96,821</b>	<b>103,445</b>	<b>115,195</b>	<b>115,569</b>	<b>115,449</b>
<b>Resource AME</b>							
Food Standards Agency Westminster (AME)	3,016	3,923	(843)	2,484	1,844	9,603	9,603
<b>Total Resource AME 1</b>	<b>3,016</b>	<b>3,923</b>	<b>-843</b>	<b>2,484</b>	<b>1,844</b>	<b>9,603</b>	<b>9,603</b>
<i>Of which:</i>							
Take up of provisions	4,945	5,749	914	4,145	3,509	10,957	10,957
Release of provision	(1,930)	(1,826)	(1,757)	(1,661)	(1,665)	(1,354)	(1,354)
Other resource							
<b>Total Resource Budget</b>	<b>84,854</b>	<b>93,555</b>	<b>95,978</b>	<b>105,928</b>	<b>117,039</b>	<b>125,172</b>	<b>125,052</b>
<i>Of which:</i>							
Depreciation 2	1,273	2,049	2,505	2,362	4,779	5,279	5,349
<b>Total Capital DEL</b>	<b>6,545</b>	<b>7,396</b>	<b>7,097</b>	<b>10,378</b>	<b>9,036</b>	<b>14,130</b>	<b>10,757</b>
<i>Of which:</i>							
Research & Development (ESA10)	2,258	5,403	4,446	7,745	6,860	7,900	8,000
Purchase of assets (IFRS 16)				0	141	888	1,057
Purchase of assets	4,287	1,993	2,650	2,633	2,035	5,642	2,000
Income from sales of assets	0	0	0	0	0	(300)	(300)
<b>Total Capital Budget</b>	<b>6,545</b>	<b>7,396</b>	<b>7,097</b>	<b>10,378</b>	<b>9,036</b>	<b>14,130</b>	<b>10,757</b>
<b>Total departmental spending 3</b>	<b>90,126</b>	<b>98,902</b>	<b>100,570</b>	<b>113,944</b>	<b>121,296</b>	<b>134,023</b>	<b>130,460</b>
<i>Of which:</i>							
Total DEL	87,111	94,979	101,413	111,461	119,452	124,420	120,857
Total AME	3,016	3,923	(843)	2,484	1,844	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.

\* 2023/24 Plans include Shared Outcomes funding £3.3m awarded at Main Estimate. The FSA spent £2.3m in 22/23. No further funding / expenditure is expected after 23/24.

## Resource DEL

In 2019-20 Resource DEL increased by (£7,794k) of which (£2,982k) related to investment in preparation for EU Exit. Business as usual expenditure (excluding EU Exit costs) increased by (£4,811k) mainly due to: staff costs (£5,299k) as a result of additional headcount 64 average FTEs and salary costs (pay inflation and increased employer pension contributions); project expenditure (£802k); depreciation (£425k) as a result of greater capital investment in 2017-18, 18-19 and 19-20; and additional meat inspection contractor costs of (£397k) due to price rises in relation to EU Exit labour pressures. These increases were partially offset by additional meat hygiene inspection income of £1,242k from hourly charge out rates, and reduced consultancy expenditure of £594k.

In 2020-21 total Resource DEL increased by (£7,189k), with 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) as a result of pay inflation and headcount increase of 40 average FTE, overtime costs as a result of

the pandemic; meat inspection contractor costs (£3,203k) as a result of EU Exit and COVID pressures; increased project expenditure (£2,213k); other professional services (£1,298k) due to investment in specialist resource on strategic priorities such as Achieving Business Compliance, Operations Transformation and Surveillance; depreciation charges (£566k); business rates and service charges (£481k). Partially offsetting these increases was additional income of £1,353k due to rising hourly charge-out rates, and a reduction in staff overheads mainly for 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). Expenditure increased mainly due to: (£1,222k) additional staff costs owing to pay inflation and headcount increase of 78 average FTE and increased overtime costs; staff overheads increased (£914k) due to investment in staff training and travel increases post pandemic; meat inspection contractor cost (£2,429k) as a result of cost pressures in the labour market due to EU Exit and COVID; project investment (£6,889k) aided by recovery from COVID resource restrictions. Partially offsetting these increases is additional income of £2,865k from increased hourly charge-out rates 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.

In 2022-23 total Resource DEL increased by (£11,750k). This was primarily due to the continued growth in headcount (118 average FTE) and associated staff costs to deliver the FSA's new responsibilities post EU Exit, including risk management, risk assessment, policy development and work connected with review of retained EU Law (£10,383k). There are further RDEL increases mainly consisting of: increased meat inspection contractor costs due to the specialist labour market pressures (£4,041k); and increased travel and operational costs (£2,207k) driven by the recovery from COVID 19 restrictions. These increases are partially offset by additional income from the associated cost recovery from meat industry customers (£3,224k).

Future plans period 2023-24 onwards SR21 RDEL allocations remains fairly stable at 2022-23 Outturn levels.

## **Resource AME**

Total Resource AME fluctuates over the Spending Review periods. This reflects the clear line of sight reporting principles and the implications for reporting of provisions.

In 2019-20 AME increased by (£907k): driven by the creation of a dilapidations provision of (£762k) ensuring all office spaces are consistently treated; and increased London Pension Fund Authority (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 £4,766k: mainly due to the £1,866k release of the early departure provision which now forms part of the LPFA pension liability; dilapidations adjustment from 2019-20 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 2020-21 not repeating (£2,134k). This covers early departure, dilapidations and legal provisions. Also increased LPFA interest and service costs (£1,100k).

In 2022-23 AME reduced by £639k and this was mainly due to lower LPFA interest and service cost following the favourable annual valuation report (£861k). This was partially offset by movements in provisions for legal claims (£217k).

Future plans period 2023-24 onwards allows for the volatile nature of the FSA provisions, particularly the Local Government Pension Scheme pension liability which is reported in accordance with actuarial valuations under the accounting standard IAS19, and in addition reflects the future uncertainty in creation of provisions.

## Capital DEL

Capital DEL 2019-20 expenditure levels increased by (£851k) due to additional Research and Development investment of (£3,145k) including significant expenditure on food allergy research and surveillance work, offset by IT / Estates capital expenditure savings 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) as the FSA invested in a desktop refresh and developments to internal systems.

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

In 2022-23 Capital DEL expenditure decreased by £1,342k. This resulted from a reduction in both Research and Development expenditure and purchase of IT assets.

Plans periods 2023-24 onwards 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.

**Table 2: Administration budget**

	2018-19 OUTTURN	2019-20 OUTTURN	2020-21 OUTTURN	2021-22* OUTTURN	2022-23 OUTTURN	2023-24 PLANS	2024-25 PLANS
<b>Resource DEL</b>							
Food Standards Agency Westminster (DEL)	44,199	47,490	48,894	103,445	115,195	115,569	115,449
<b>Total administration budget</b>	<b>44,199</b>	<b>47,490</b>	<b>48,894</b>	<b>103,445</b>	<b>115,195</b>	<b>115,569</b>	<b>115,449</b>
<i>Of which:</i>							
Expenditure	44,458	47,830	49,128	137,869	153,015	154,212	153,499
Income	(259)	(340)	(234)	(34,424)	(37,820)	(38,643)	(38,050)

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

In 2019-20 Administration expenditure increased by (£3,291k) business-as-usual expenditure (£3,625k) and a decrease in EU Exit related admin expenditure of £334k. Business as usual expenditure increased mainly due to staff costs (£3,112k) as a result of additional headcount (average 37 FTE) and increased salary costs due to pay inflation and additional employer pension contributions from April 2019. Other costs pressures year on year are; legal costs (£348k), depreciation (£255k) and IT costs (£274k). These pressures were partially offset by savings on travel £97k and voluntary exit costs of £124k.

In 2020-21 Administration expenditure increased by (£1,404k) mainly due to: increased staff costs (£1,167k); accommodation costs (£553k); IT costs (£622k); and other professional services (£1,536k). These increased costs were 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.

In 2021-22 and all future periods net expenditure increases significantly due to the reclassification of the FSA's funding as 100% Admin based. Please see above RDEL section for narrative.