

# **Food Standards Agency**

**Core Tables 2016/17**

## 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.

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**

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	£'000 2019-20
	OUTTURN*	OUTTURN*	OUTTURN*	OUTTURN	OUTTURN	PLANS	PLANS	PLANS
<b>Resource DEL</b>								
Food Standards Agency Westminster (DEL)	81,672	82,709	81,349	79,141	78,069	80,632	80,276	80,346
<b>Total Resource DEL</b>	<b>81,672</b>	<b>82,709</b>	<b>81,349</b>	<b>79,141</b>	<b>78,069</b>	<b>80,632</b>	<b>80,276</b>	<b>80,346</b>
<b>Resource AME</b>								
Food Standards Agency Westminster (AME)	1,198	3,307	2,884	495	2,163	9,603	9,603	9,603
<b>Total Resource AME 1</b>	<b>1,198</b>	<b>3,307</b>	<b>2,884</b>	<b>495</b>	<b>2,163</b>	<b>9,603</b>	<b>9,603</b>	<b>9,603</b>
<i>Of which:</i>								
Take up of provisions	4,033	6,283	5,819	4,305	5,903	12,180	12,180	12,180
Release of provision	(2,835)	(2,976)	(2,935)	(3,810)	(3,740)	(2,577)	(2,577)	(2,577)
Other resource	-	-	-	-	-	-	-	-
<b>Total Resource Budget</b>	<b>82,870</b>	<b>86,016</b>	<b>84,233</b>	<b>79,636</b>	<b>80,232</b>	<b>90,235</b>	<b>89,879</b>	<b>89,949</b>
<i>Of which:</i>								
Depreciation 2	724	932	1,366	1,943	2,273	2,074	1,326	1,326
<b>Total Capital DEL</b>	<b>4,785</b>	<b>6,767</b>	<b>6,307</b>	<b>4,295</b>	<b>4,684</b>	<b>5,921</b>	<b>3,900</b>	<b>3,800</b>
<i>Of which:</i>								
Research & Development staff costs (ESA10)	1,069	1,047	1,001	978	1,030	500	500	500
Research & Development (ESA10)	2,730	2,571	2,700	2,490	2,519	2,800	2,800	2,800
Purchase of assets	1,458	3,188	2,636	865	1,134	2,621	600	500
Income from sales of assets	(472)	(39)	(30)	(38)	0	0	0	0
<b>Total Capital Budget</b>	<b>4,785</b>	<b>6,767</b>	<b>6,307</b>	<b>4,295</b>	<b>4,684</b>	<b>5,921</b>	<b>3,900</b>	<b>3,800</b>
<b>Total departmental spending 3</b>	<b>86,931</b>	<b>91,851</b>	<b>89,175</b>	<b>81,987</b>	<b>82,643</b>	<b>94,082</b>	<b>92,453</b>	<b>92,423</b>
<i>Of which:</i>								
Total DEL	82,406	84,966	82,619	78,063	76,930	81,179	79,550	79,520
Total AME	1,198	3,307	2,884	495	2,163	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

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.

\* Outturn for the periods 2012-13 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.

\* Outturn for the periods 2012-13 to 2015-16 have been restated for the Research and Development expenditure reclassification.

All prior Outturn periods in the Core Tables have been restated for the machinery of government budget financial transfer to Food Standards Scotland from April 2010 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). All prior Outturn figures have also been adjusted for the reclassification of specific Research and Development expenditure and Staff support costs as Capital.

In 2013-14 there was an increase in Resource DEL of (£1,037k) compared to the previous year. This was due to increased science investment, one off redundancy costs for staffing restructures and a reduction in both Industry and Government income. In 2014-15 there was a decrease in Resource DEL of £1,360k compared to the previous year mainly due to savings on staff, redundancy and operational costs. These savings are partially offset by increased science investment in line with FSA's science strategy and depreciation charges reflecting the increased asset base. In 2015-16 there was a further decrease in Resource DEL of £2,208k. This was mainly as a result of a reduction in programme project investment due to the Spending Round SR13 reduced programme allocation and the FSA's value for money review. This reduction was partially offset by increased staff costs as a result of increased salary and pension costs due to a 1% generic pay award and a significant increase in employer pension contribution rates. In 2016-17 there is a further decrease in Resource DEL of £1,072k mainly due to a reduction in programme project investment of £3,947k, staff costs have also reduced by £2,372k. These reductions are partially offset by increased IT investment of (£1,346k), a reduction to Industry Income of (£2,396k), additional Travel costs of (£695k) and increased Bad debts of (£614k).

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. In 2016-17 AME increased by (£1,668k) mainly due to the one off reduction to dilapidations provision in 15-16 not being repeated. Future plans period 2017-18 onwards 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 purchase of assets and income from sale of assets 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 office accommodation changes which generated future savings. This investment fell slightly in 2014-15 by £543k and again by a further £1,779k in 2015-16. In 2016-17 expenditure increased by (£410k) due to Capital investment in replacement IT equipment. Spending levels are expected to increase in 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. After this period Capital purchase of assets is expected to fall significantly.

**Food Standards Agency**

**Table 2: Administration budget**

	2012-13 OUTTURN*	2013-14 OUTTURN*	2014-15 OUTTURN*	2015-16 OUTTURN	2016-17 OUTTURN	2017-18 PLANS	2018-19 PLANS	£'000 2019-20 PLANS
<b>Resource DEL</b>								
Food Standards Agency Westminster (DEL)	39,020	37,113	34,317	33,741	35,473	43,235	36,091	36,055
<b>Total administration budget</b>	<b>39,020</b>	<b>37,113</b>	<b>34,317</b>	<b>33,741</b>	<b>35,473</b>	<b>43,235</b>	<b>36,091</b>	<b>36,055</b>
<i>Of which:</i>								
Expenditure	43,274	42,215	40,460	40,249	42,642	49,235	36,391	36,355
Income	(4,254)	(5,102)	(6,143)	(6,509)	(7,169)	(6,000)	(300)	(300)

\* *Outturn for the periods 2012-13 to 2014-15 have been restated for the MOG transfer to Scottish Government for the establishment of Food Standards Scotland on 1 April 15.*

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

Administration expenditure has increased in 2016-17 by (£2,393k) mainly due to additional IT investment of (£1,449k), increased investment in FSA systems functionality and modernising regulatory delivery (£915k), increased travel costs (£453k), depreciation (£317k) partially offset by savings on accommodation costs £272k and legal fees of £303k.

Administration expenditure increases in 2017-18 by (£6,593k) due to one off costs associated with exiting the existing London office lease. This then reduces significantly in future periods.

Administration income has increased in 2016-17 by £661k 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.

Administration income will reduce from 2017-18 as the FSA ceases to receive income from tenants following exit from its existing London office lease.