Food Standards Agency

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) Funding received from DEFRA for Windsor Framework activities	1,190,000		
(Section A) Funding received from DEFRA for Shared Outcome Fund (SOF) PATH-SAFE project	94,000		
(Section A) Funding received from UKHSA for Shared Outcome Fund (SOF) PATH-SAFE project	33,000		
(Section A) Funding received from Department of Education for School Standards Compliance Pilot	20,000		
Total change in Resource DEL (voted)	**1,337,000**		**1,337,000**
Budget Cover Transfers (BCTs)			
(Section A) Transfer of £200k Research and Development CDEL to DSIT for the Evaluation Accelerator Fund (EAF) - Sustainable Diet Workstream		-200,000	
(Section A) Funding received from DEFRA for Shared Outcome Fund (SOF) PATH-SAFE project	39,000		
Other Changes			
(Section A) Surrender of IFRS16 CDEL funding		-450,000	
(Section A) Switch of CDEL to CAME for dilapidations accounting under IFRS16		-40,000	
Total change in Capital DEL (voted)	**39,000**	**-690,000**	**-651,000**
AME Expenditure Changes			
(Section B) Funding required following the application of IFRS16 and any new accommodation lease dilapidations provisions being recognised as CAME	40,000		
Total change in Capital AME (voted)	**40,000**		**40,000**
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors and creditors.	6,376,000	-690,000	
Total change in Net Cash Requirement	**6,376,000**	**-690,000**	**5,686,000**

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**1,337,000**	-	1,337,000
Capital	**-651,000**	-	-651,000
Annually Managed Expenditure			
Resource	**-**	-	-
Capital	**40,000**	-	40,000
Total Net Budget			
Resource	**1,337,000**	-	1,337,000
Capital	**-611,000**	-	-611,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**5,686,000**		

Supplementary amounts required in the year ending 31 March 2024 for expenditure by Food Standards Agency on:

Departmental Expenditure Limit:

Expenditure arising from:

Delivering the FSA's statutory purpose of protecting public health and consumers' wider interests in relation to food. The five-year strategy, published in April 2022, said that the FSA would continue to work to ensure that consumers have food you can trust. By this we mean a food system in which food is safe, food is what it says it is and food is healthier and more sustainable. All of the FSA's work contributes to this strategic mission and vision, and to deliver the above FSA will pursue activities incurring costs associated with: managing research and evidence gathering, food incidents, investigations, prosecutions, combating food fraud and crime, deploying the risk analysis process for food and animal feed safety issues, product authorisations, policy development, enforcement and management of regulated products; inspections, meat hygiene and official controls; controls on primary production; animal health and welfare monitoring, surveillance and enforcement; supporting local authorities and port health authorities to deliver food and/or feed law official controls; support to public analyst laboratories; regulatory reform, developing new regulatory frameworks and reviewing retained European Union (EU) law; international and border activity on official controls; support for trade negotiations, market access and related activities with EU and non-EU countries; engaging internationally to influence key priorities; Windsor Framework activity on food safety and standards; collaboration with or on behalf of UK, international public bodies; Government's wider aims to ensure that food is healthier and more sustainable including working with devolved governments; digital and data services for food businesses, local authorities and consumers; information and communication services to food businesses and consumers; FSA's annual report on food standards; advice and education, marketing and publications; accrediting third party auditors; staff and overhead costs; debt recovery, payments of penalties and interest, funding for depreciation, audit fees and other non-cash items.

Income arising from:

Meat official controls and other official activities, including enforcement and export related activities; wine standards and other food-related activities concerning international market access; risk assessments, evidence and research, testing, sampling, food crime – Proceeds of Crime Act (POCA) activities, receipt of court costs and fees; enforcement and surveillance work for, and recharge of expenditure relating to work done in collaboration with or on behalf of UK, EU and non-EU countries' public bodies; assessments/consultations on radioactive discharges; staff loans and secondments; sub-letting of accommodation and associated services; disposal of fixed assets; and income arising from capital grants in kind.

PART I: EXPENDITURE AND AMBIT

Annually Managed Expenditure:

Expenditure arising from:

Creation, adjustment and utilisation of provisions relating to pensions, early exits and retirements, bad debts, onerous leases, personal injury and legal claims; revaluations and write off of bad debts; and other non-cash items.

Food Standards Agency will account for this Estimate.

PART II: CHANGES PROPOSED

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
	1	2	3	4	5	6	7	8	9
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Food Standards Agency Westminster (DEL)	115,569	-	1,337	-	116,906	-	14,130	-651	13,479
Total voted DEL	**115,569**	**-**	**1,337**	**-**	**116,906**	**-**	**14,130**	**-651**	**13,479**
Total DEL			**1,337**	**-**				**-651**	
Annually Managed Expenditure (AME)									
Voted expenditure									
B Food Standards Agency Westminster (AME)	-	9,603	-	-	-	9,603	-	40	40
Total voted AME	**-**	**9,603**	**-**	**-**	**-**	**9,603**	**-**	**40**	**40**
Total AME			**-**	**-**				**40**	
Voted expenditure			**1,337**	**-**				**-611**	
Non-voted expenditure			**-**	**-**				**-**	
Total for Estimate			**1,337**	**-**				**-611**	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	**124,347**	**5,686**	**130,033**

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans									
	Resources							Capital		
	Administration			Programme			Total			
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net
	1	2	3	4	5	6	7	8	9	10
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Food Standards Agency Westminster (DEL)	155,549	-38,643	116,906	-	-	-	116,906	13,779	-300	13,479
Total voted DEL	**155,549**	**-38,643**	**116,906**	**-**	**-**	**-**	**116,906**	**13,779**	**-300**	**13,479**
Total DEL	**155,549**	**-38,643**	**116,906**	**-**	**-**	**-**	**116,906**	**13,779**	**-300**	**13,479**
Annually Managed Expenditure (AME)										
Voted expenditure										
B Food Standards Agency Westminster (AME)	-	-	-	9,603	-	9,603	9,603	40	-	40
Total voted AME	**-**	**-**	**-**	**9,603**	**-**	**9,603**	**9,603**	**40**	**-**	**40**
Total AME	**-**	**-**	**-**	**9,603**	**-**	**9,603**	**9,603**	**40**	**-**	**40**
Voted expenditure	**155,549**	**-38,643**	**116,906**	**9,603**	**-**	**9,603**	**126,509**	**13,819**	**-300**	**13,519**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**155,549**	**-38,643**	**116,906**	**9,603**	**-**	**9,603**	**126,509**	**13,819**	**-300**	**13,519**

PART II: RESOURCE TO CASH RECONCILIATION

			£'000
	Present Plans	**Changes**	**Revised Plans**
Net Resource Requirement	**125,172**	**1,337**	**126,509**
Net Capital Requirement	**14,130**	**-611**	**13,519**
Accruals to cash adjustments	**-14,955**	**4,960**	**-9,995**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-5,279	-	-5,279
New provisions and adjustments to previous provisions	-10,957	-40	-10,997
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-73	-	-73
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	2,500	2,500
Increase (-) / Decrease (+) in creditors	-	2,500	2,500
Use of provisions	1,354	-	1,354
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**124,347**	**5,686**	**130,033**

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	154,195
Less:	
Administration DEL Income	-38,643
Net Administration Costs	**115,552**
Gross Programme Costs	18,657
Less:	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	**18,657**
Total Net Operating Costs	**134,209**
Of which:	
Resource DEL	115,552
Capital DEL	7,700
Resource AME	10,957
Capital AME	-
Non-budget	-
Adjustments to include:	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
Adjustments to remove:	
Capital in the SoCNE	-7,700
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	**126,509**
Of which:	
Resource DEL	116,906
Resource AME	9,603
Adjustments to include:	
Grants to devolved administrations	-
Prior period adjustments	-
Adjustments to remove:	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	**126,509**

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Food Standards Agency Westminster (DEL)	
Sales of Goods and Services	-38,643
Total Sales of Goods and Services	**-38,643**
Total Administration	**-38,643**
Total Voted Resource DEL	**-38,643**
Total Voted Resource Income	**-38,643**
Voted Capital DEL	
Programme	
A Food Standards Agency Westminster (DEL)	
Sales of Assets	-300
Total Sales of Assets	**-300**
Total Programme	**-300**
Total Voted Capital DEL	**-300**
Total Voted Capital Income	**-300**

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITES

The Accounting Officer prepares resource accounts for each financial year. See Note D of the Main Estimate 2023-24 for further details of Accounting Officer responsibilities.

Accounting Officer:	Emily Miles

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
FSA Legal claims: The FSA is subject to various claims and legal actions in the ordinary course of its activities the outcome of which is uncertain.	Unquantifiable