

Charity Commission

Introduction

This Supplementary Estimate is required for the following purposes:

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Change to budget via Budget Exchange. This transfer of funding to from 2012/13 to 2013/14 will allow for the Commission to run a staff exit scheme in 2013/14 in order to meet our savings target required for 2013/14 and 2014/15.		-400,000	
Total change in Resource DEL (Voted)		-400,000	-400,000
Revision of the net cash requirement to reflect the changed to Resource DEL as set out above.		-400,000	
Total change in Net Cash Requirement		-400,000	-400,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-400,000	-	-400,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-400,000	-	-400,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-400,000		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Charity Commission on:

Departmental Expenditure Limit:Expenditure arising from:

Revenue and Capital expenditure in relation to the registration and regulation of charities. Expenditure in connection with depreciation and other non-cash items in DEL.

Income arising from:

Providing services, in both the UK and abroad, relating to our knowledge and expertise in the field of registration and regulation of charities. Shared working approaches with other Government Departments.

Annually Managed Expenditure:Expenditure arising from:

The creation of provisions and other non-cash items in AME

Charity Commission will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
26,420	-	-400	-	26,020	-	361	-	361
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
26,420	-	-400	-	26,020	-	361	-	361
Total Spending in DEL								
		-400	-					
Total for Estimate								
		-400	-					
<i>Of which:</i>								
Voted Expenditure								
		-400	-					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	25,941	-400	25,541

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
27,520	-1,500	26,020	-	-	-	361	-	361
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
27,520	-1,500	26,020	-	-	-	361	-	361
Total Spending in DEL								
27,520	-1,500	26,020	-	-	-	361	-	361
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	190	-	190	-	-	-
<i>Of which:</i>								
B Provisions within AME								
-	-	-	190	-	190	-	-	-
Total Spending in AME								
-	-	-	190	-	190	-	-	-
Total for Estimate								
27,520	-1,500	26,020	190	-	190	361	-	361
<i>Of which:</i>								
Voted Expenditure								
27,520	-1,500	26,020	190	-	190	361	-	361
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	26,610	-400	26,210
Net Capital Requirement	361	-	361
Accruals to cash adjustments	-1,030	-	-1,030
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-770	-	-770
New provisions and adjustments to previous provisions	-240	-	-240
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-	-70
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	50	-	50
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	25,941	-400	25,541

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

Revised
Plans

Gross Administration Costs	27,470
<i>Less:</i>	
Administration DEL Income	-1,500
Net Administration Costs	25,970
Gross Programme Costs	240
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	240
Total Net Operating Costs	26,210
<i>Of which:</i>	
Resource DEL	25,970
Capital DEL	-
Resource AME	240
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	26,210
<i>Of which:</i>	
Resource DEL	26,020
Resource AME	190
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	26,210

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-1,500

Of which:

Administration

Sales of Goods and Services

-1,500

Of which:

A: Giving the public confidence in the integrity of charity

-1,500

Total Administration

-1,500

Total Voted Resource Income

-1,500

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

Accounting Officer: Sam Younger

Sam Younger has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

