

Charity Commission

Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. The switch of £400k from Resource DEL to Capital DEL is required to fund an upgrade of the Commission's voice and data networks. The current networks are at the end of their useful life and the service contract expires at the end of the current financial year.		-400,000	
Total change in Resource DEL (Voted)		-400,000	-400,000
i. The switch of £400k from Resource Del to capital Del as explained above.	400,000	-264,000	
ii. A reduction in Capital Del of £264k in respect of a VAT rebate related to capital expenditure in previous years.			
Total change in Capital DEL (Voted)	400,000	-264,000	136,000
Revision of the net cash requirement to reflect the reduction in cash required from the consolidated fund due to our retention of the VAT rebate.			
Total change in Net cash requirement			-264,000

Part I

	Voted	Non-Voted	Total
			£
Departmental Expenditure Limit			
Resource	-400,000	-	-400,000
Capital	136,000	-	136,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-400,000	-	-400,000
Capital	136,000	-	136,000
Non-Budget Expenditure	-		
Net cash requirement	-264,000		

Supplementary amounts required in the year ending 31 March 2012 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	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
27,979	-	-400	-	27,579	-	357	136	493
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
27,979	-	-400	-	27,579	-	357	136	493
Total Spending in DEL							136	
Total for Estimate							136	
							136	
<i>Of which:</i>								
Voted expenditure								
		-400	-				136	
Non-voted expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net cash requirement	26,786	-264	26,522

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
28,579	-1,000	27,579	-	-	-	493	-	493
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
28,579	-1,000	27,579	-	-	-	493	-	493
Total Spending in DEL						493	-	493
28,579	-1,000	27,579	-	-	-	493	-	493
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	170	-	170	-	-	-
<i>Of which:</i>								
B Provisions within AME								
-	-	-	170	-	170	-	-	-
Total Spending in AME						-	-	-
-	-	-	170	-	170	-	-	-
Total for Estimate								
28,579	-1,000	27,579	170	-	170	493	-	493
<i>Of which:</i>								
Voted expenditure								
28,579	-1,000	27,579	170	-	170	493	-	493
Non-voted expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	28,149	-400	27,749
Net Capital Requirement	357	136	493
Accruals to cash adjustments	-1,720	-	-1,720
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-1,480	-	-1,480
New provisions and adjustments to previous provisions	-1,170	-	-1,170
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	1,000	-	1,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	26,786	-264	26,522

Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	27,579
<i>Less:</i>	
Administration DEL Income	-1,000
Net Administration Costs	26,579
Gross Programme Costs	1,170
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	1,170
Total Net Operating Costs	27,749
<i>Of which:</i>	
Resource DEL	26,579
Capital DEL	-
Resource AME	1,170
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
Total Resource Budget	27,749
<i>Of which:</i>	
Resource DEL	27,579
Resource AME	170
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	27,749

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
Voted Resource DEL	-1,000
<i>Of which:</i>	
Administration	
Sale of goods and services	-1,000
<i>Of which:</i>	
Section A: Giving the public confidence in the integrity of charity	-1,000
Total Voted Resource Income	-1,000

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

No CFER income or receipts are expected in 2011-12.

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
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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 (FRoM), 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*.

