
Charity Commission

Introduction

1. This Estimate provides for the revenue and capital expenditure of the Charity Commission for England and Wales (the Commission) for 2013-14, and includes £400,000 transferred via Budget Exchange from 2012-13.
2. The Commission is a non-ministerial Government Department, established by law to be the registrar and regulator of the charities in England and Wales. The Commission maintains an electronic public register of charities, provides guidance and advice to charities, monitors their activities through their accounts and annual returns and seeks to identify and investigate any impropriety that may place charitable assets at risk. These activities aim to give the public confidence in the integrity of charity. Further details about the work of the Commission are on its website www.charitycommission.gov.uk.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	22,689,000	-	22,689,000
Capital	325,000	-	325,000
Annually Managed Expenditure			
Resource	400,000	-	400,000
Capital	-	-	-
Total Net Budget			
Resource	23,089,000	-	23,089,000
Capital	325,000	-	325,000
Non-Budget Expenditure	-		
Net cash requirement	22,144,000		

Amounts required in the year ending 31 March 2014 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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	22,689,000	11,889,000	10,800,000
Capital	325,000	162,000	163,000
Annually Managed Expenditure			
Resource	400,000	86,000	314,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	22,144,000	11,673,000	10,471,000

Part II: Subhead detail

£'000

2013-14 Plans									2012-13 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
23,789	-1,100	22,689	-	-	-	325	-	325	26,020	361
<i>Of which:</i>										
A Giving the public confidence in the integrity of charity										
23,789	-1,100	22,689	-	-	-	325	-	325	26,020	361
Total Spending in DEL										
23,789	-1,100	22,689	-	-	-	325	-	325	26,020	361
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	400	-	400	-	-	-	190	-
<i>Of which:</i>										
B Provisions within AME										
-	-	-	400	-	400	-	-	-	190	-
Total Spending in AME										
-	-	-	400	-	400	-	-	-	190	-
Total for Estimate										
23,789	-1,100	22,689	400	-	400	325	-	325	26,210	361
<i>Of which:</i>										
Voted Expenditure										
23,789	-1,100	22,689	400	-	400	325	-	325	26,210	361
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	23,089	26,210	26,868
Net Capital Requirement	325	361	166
Accruals to cash adjustments	-1,270	-1,030	-1,460
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-800	-770	-1,801
New provisions and adjustments to previous provisions	-450	-240	-32
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-70	-59
<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	432
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	22,144	25,541	25,574

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	23,739	27,470	27,803
<i>Less:</i>			
Administration DEL Income	-1,100	-1,500	-967
Net Administration Costs	22,639	25,970	26,836
Gross Programme Costs	450	240	32
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	450	240	32
Total Net Operating Costs	23,089	26,210	26,868
<i>Of which:</i>			
Resource DEL	22,639	25,970	26,836
Capital DEL	-	-	-
Resource AME	450	240	32
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	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	23,089	26,210	26,868
<i>Of which:</i>			
Resource DEL	22,689	26,020	27,268
Resource AME	400	190	-400
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	23,089	26,210	26,868

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-1,100	-1,500	-967
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-1,100	-1,500	-967
<i>Of which:</i>			
A: Giving the public confidence in the integrity of charity	-1,100	-1,500	-967
Total Administration	-1,100	-1,500	-967
Total Voted Resource Income	-1,100	-1,500	-967

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

No CFER income or receipts are expected in 2013-14, 2012-13 or 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

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 (FRM), 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.