



UK Statistics Authority

ANNUAL REPORT AND RESOURCE ACCOUNTS 2008/09

VOLUME II – RESOURCE ACCOUNTS



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UK Statistics Authority

ANNUAL REPORT AND RESOURCE ACCOUNTS 2008/09

VOLUME II – RESOURCE ACCOUNTS

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Contacts

For information, contact:

Customer Contact Centre
UK Statistics Authority
Room 1015
Government Buildings
Cardiff Road, Newport
South Wales NP10 8XG

Tel: 0845 604 1857
International: +44 (0)845 604 1857
Minicom: 01633 812399
Email: authority.enquiries@statistics.gsi.gov.uk
Fax: 01633 652747

You can find out more information about the UK Statistics Authority at: www.statisticsauthority.gov.uk

More information about other statistical releases can be found at: www.statistics.gov.uk

Further information about the Office for National Statistics can be found at: www.ons.gov.uk

Foreword

This volume, forming part of the first Annual Report of the UK Statistics Authority, contains the Resource Accounts for the financial year 2008/09.

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Dame Karen Dunnell DCB

UK Statistics Authority Resource Accounts Year ending 31 March 2009

Statement of Accounting Officer's Responsibilities

Under the *Government Resources and Accounts Act 2000*, HM Treasury (HMT) has directed the UK Statistics Authority to prepare, for each financial year, resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the department during the year.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the department and of its net resource outturn, resources applied to objectives, recognised gains and losses and cash flows for the financial year.

In preparing the accounts, the principal Accounting Officer is required to comply with the requirements of the *Government Financial Reporting Manual* and in particular to:

- observe the Accounts Direction issued by HMT, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis

- state whether applicable accounting standards as set out in the *Government Financial Reporting Manual* have been followed, and disclose and explain any material departures in the accounts
- prepare the accounts on a going concern basis

HMT has appointed the Permanent Head of the Department as principal Accounting Officer of the department.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the UK Statistics Authority's assets, are set out in the *Accounting Officers' Memorandum* published in *Managing Public Money*.

Statement on Internal Control

Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the UK Statistics Authority's policies, aims and objectives, while safeguarding the public funds

and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in *Managing Public Money*.

I discuss risk regularly with the Chair of the Authority, in addition to the more formal boards and committees outlined below.

In addition my finance and planning team, led by my Chief Finance Officer, have monthly meetings with our spending team at HMT.

The Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of departmental policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised and to manage them efficiently, effectively and economically.

The system of internal control has been in place in the UK Statistics Authority for the year ended 31 March 2009 and up to the date of approval of the *Annual Report and Resource Accounts*, and accords with HMT guidance.

Capacity to Handle Risk

The committee structure has evolved during the year as described elsewhere in this report. Overall strategic direction is given by the Authority Board which meets monthly, with the Office for National Statistics (ONS) Board, also meeting monthly, overseeing the ONS. Both comprise executive and non-executive directors.

The UK Statistics Authority has established an Audit Committee that took over the work of the former Audit Committee of ONS.

It supports the Authority and the Accounting Officer in their responsibilities for issues of risk management, control and governance. It does this by reviewing the comprehensiveness, reliability and integrity of assurances given by staff and contractors in meeting the needs of the Authority and the Accounting Officer. The Audit Committee acts in a scrutiny and advisory capacity and has no executive authority.

“ The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of departmental policies, aims and objectives ”

The Chair and members of the Audit Committee are non-executive members of the UK Statistics Authority or other non-executive persons appointed by the Board of the UK Statistics Authority. I attend the Audit Committee in my role as Accounting Officer. Also attending are external and internal audit and other senior managers as required.

The Audit Committee consider and approve the UK Statistics Authority's Audit Strategy and Plan and advise the UK Statistics Authority and Accounting Officer on the strategic processes for risk, control and governance, the results of both internal and external audit, adequacy of management response to issues identified by audit activity, anti-fraud and corruption policies, whistle-blowing processes and arrangements for special investigations.

At its meeting in July 2008, the UK Statistics Authority Board had a wide-ranging and full discussion of the risks that the UK Statistics Authority faced and confirmed its decision to establish a Risk Committee.

The Risk Committee met on two occasions in 2008 and its work has been primarily looking at risks arising from the UK Statistics Authority's wider remit and in looking at generic mitigation

strategies. At its meeting on 20 March 2009 the Authority Board agreed that the Audit Committee should assume the responsibilities of the Risk Committee.

The Audit Committee considered its wider remit at its meeting on 23 May 2009. The monitoring of the management of ONS operational risks is the responsibility of the ONS Board.

Risk was also considered at the Executive Management Group (EMG) of ONS and in its place from January 2009, by the Executive Committee (EC), both chaired by me, and consisting of senior directors, and other committees as appropriate.

The ONS Board and the EMG and EC receive monthly portfolio reports that cover key performance metrics, and current corporate risks.

The Risk and Control Framework

The overall risk appetite is low and the UK Statistics Authority seeks to minimise risk arising from its operations. We have developed a culture of risk management over a period of several years that recognises that risk and issue management is an integral part of good management practice, supporting and informing, among other things, planning, prioritisation and benefits management.

It calls for judgement and common sense as well as an awareness of the external environment. It is particularly important in a time of innovation, where in order to maximise benefits and opportunities, it may be necessary to take managed risks.

The Risk Management Unit works with the rest of the organisation to ensure this culture is recognised and embedded within each directorate. A *Risk & Issue Management Agreement* (RIMA) has been implemented to define key roles and responsibilities and the proforma is agreed between the Risk Unit and the head of Directorate.

In addition, the following have been developed to further standardise the way risk management is carried out in the office:

- A risk scoring matrix based on both the HMT 'Orange Book' and the Institute of Risk Managers' 'Risk Management Standard'
- A risk database (a bespoke Lotus Notes database was developed and is a mandatory requirement throughout ONS)
- A monthly corporate risk report

The Risk Management Unit provides one-to-one guidance and an enhanced framework to help owners classify

their risks and delivers 'light touch' training to all new ONS staff via an E-Learning presentation, to develop an understanding and awareness of Risk Management.

Detailed training is provided in the form of workshops to senior staff and staff with specific responsibilities for managing risks, equipping them with the necessary skills.

In addition to traditional risk management as described above, I have put in place particular arrangements on risk management surrounding information security. The report *Data Handling Procedures in Government* sets out a new governance arrangement for information risk management with the introduction of Information Asset Owners (IAOs) who have responsibility for data handling and exploitation for Information Assets across Government.

The Information Exploitation and Assurance Committee will meet quarterly and brings together the IAOs across ONS, to ensure a consistent approach to managing information and to place the exploitation of information and the way it is handled at the centre of all decision making processes.

“ The Gateway Review focused on the work covering delivery, collection and follow up of Census questionnaires ”

I formally send Directors General reporting to me a delegation letter for budgets delegated to them and they in turn send similar delegation letters to Directors and Deputy Directors. In addition, controls are in place within Atlas, our financial software system, to ensure that procurements are appropriately authorised. Where, on a small number of occasions, projects and procurements exceed my delegation limits these are referred to the Spending Team at HMT for approval.

Significant Management and Control Issues for 2008/09

During the year we continued to plan the 2011 Census and have therefore kept under detailed scrutiny, the risks that this entails. Because of the importance of the Census it is also subject to Office of Government Commerce (OGC) Gateway Reviews.

We reported last year on the May 2008 Gateway that gave the programme an amber status.

In January 2009 the Census programme received an overall assessment of amber/green following a further Gateway Review. The Gateway Review focused on the work covering delivery, collection and follow up of Census questionnaires.

The recruitment, pay and training procurement, which directly supports these activities, was reviewed in detail. A contract for these services was agreed in March 2009.

We have followed up on the work reported last year on data security and compliance is now managed by the Information Exploitation and Assurance Committee who assessed compliance with the minimum mandatory measures set out by the Cabinet Office and reviewed the risks to data security.

In 2007/08 we announced a decision to outsource some of our Information Management function as part of a shared service with the Cabinet Office. The contract was awarded to Fujitsu and the work on this continues.

This year saw the creation of the UK Statistics Authority and the launch of the Publication Hub.

ONS has continued to progress changes to its systems and outputs and this year has prioritised modernisation of National Accounts. We have also, as reported elsewhere, commenced work with other government departments on improving population and migration statistics.

In common with the other major projects and programmes above, the risk issues on these are embedded using the process described and reported monthly via the portfolio reports.

The work of internal audit this year has looked at a number of areas. Where formal opinions were made, the following areas were found to be satisfactory:

- Controls over the Balance Sheet
- Payroll Audit (conducted by external reviewers on behalf of the 64 government users of payroll services provided by our contractor Logica CMG)
- Virtual Micro Data Laboratory

In the following areas the opinion provided was 'Improvement Required', defined as 'there are weaknesses in control that either individually or taken together could have an adverse impact on achievement of objectives':

- Expenditure and Food Survey
- Migration Statistics Improvement Programme
- Social Surveys
- National Accounts

Where concerns were raised, the director of the area under review has agreed with the audit recommendations and has set

out in the management response who will be responsible for addressing the issues with agreed deadlines.

Last year we reported the assessment of what were considered corporate risks and in February 2009 this was reviewed by the Corporate Strategy Steering Group and then agreed by the Executive Committee, with the result that the current corporate risks are as follows:

- Reputation – failure to manage delivery effectively with resulting loss in reputation
- Funding – living within current budgets
- Disaster Recovery
- Delivery of the key output of National Accounts
- Delivery of the key outputs in the 2011 Census
- Delivery of key outputs on Migration
- Information Handling
- Funding – sufficient funding to deliver commitments
- Changes in Government Finances and their effect on outputs
- First Release publication delays

“ ONS has continued to progress changes to its systems and outputs and this year has prioritised modernisation of National Accounts ”

Review of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the Authority who have responsibility for the development and maintenance of the internal control framework and comments made by the external auditors in their management letter and other reports.

I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the board, the Audit Committee and Risk Committee, the Strategic Reporting and Delivery Unit and the Risk Management Unit and a plan to address weaknesses and ensure continuous improvement of the system is in place.

The Audit Committee is constituted in line with HMT guidance and internal audit continues to be outsourced to Companies House. Internal Audit presented a risk based audit strategy for 2008/09 to the July 2008 meeting of the Audit Committee, where this was agreed and monitored at subsequent meetings.

The Audit Committee have reviewed the effectiveness of assurances from internal

audit reports, the Head of Internal Audit's annual assurance statement and the work of the National Audit Office, through their management letter and other reports. The Chair of the Audit Committee, in accordance with *'The Audit Committee Handbook'* (HM Treasury 2008) presented his Annual Report for 2008/09.

In it he stated that in their view currently only limited assurance concerning the sufficiency of the control environment can be taken, as although the Committee has been assured that strategies are in place to deliver improvements in the medium-term, the Committee has not received sufficient assurance that these risks can be eliminated or mitigated sufficiently in the short-term.

I have reviewed this evidence of the effectiveness of the system of internal control and I am satisfied that the risks as set out here have been correctly identified and that actions are in place to monitor and address these risks and any audit findings.



Dame Karen Dunnell DCB
Accounting Officer,
UK Statistics Authority
10 July 2009

Remuneration Report

Service Contracts

The process for appointing the non-executive members of the UK Statistics Authority is described in Chapter 1, page 12 (Volume 1).

Civil service appointments are made in accordance with the Civil Service Commissioners' Recruitment Code, which requires appointment to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made.

Further information about the work of the Civil Service Commissioners can be found at: www.civilservicecommissioners.gov.uk

All non-executive members of the UK Statistics Authority are on fixed term contracts, the dates of which are given in Table 6.2.

Contracts state that where a member's appointment ends early (ie terminates otherwise than on the expiry of the term of office), and it appears to the Minister for the Cabinet Office that there are circumstances which make it right for him/her to receive compensation, the Board may pay compensation of an amount approved by the Minister for the Cabinet Office.

There is no automatic right to compensation.

Unless otherwise stated, all others covered by this report hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Salary and Pension Entitlements

The following sections provide details of the remuneration and pension interest of the senior directors and non-executive members of the UK Statistics Authority. These disclosures have been subject to audit.

Remuneration

Table 6.1 – Remuneration of Executive Directors of the UK Statistics Authority and the Office for National Statistics

Executive Directors	2008/09	2007/08
Name and Title	Salary £000	Salary £000
Dame Karen Dunnell DCB National Statistician (ONS)	150-155	145-150
Ms Rolande Anderson Director General for Transformation (ONS)	135-140	0-5 (full year equivalent 120 -125)
Ms Jil Matheson Director General for Statistics Delivery (ONS)	135-140	115-120
Mr Richard Alldritt Head of Assessment (UK Statistics Authority) Appointed 6 May 2008	110-115	N/A
Mr Steve Newman Chief Financial Officer (ONS)	120-125	115-120
Mr Paul Woobey Chief Information Officer (ONS)	150-155	70-75 (full year equivalent 125-130)

Table 6.2 – Remuneration, Non-executive Directors (UK Statistics Authority)

Non-executive Members	2008/09	2007/08
Name and Title	Salary £000	Salary £000
Sir Michael Scholar Chair of UK Statistics Authority Fixed contract: 01.09.07 to 31.08.11	150-155	85-90 (full year equivalent 150-155)
Professor Sir Roger Jowell Deputy Chair (Statistics System) Appointed: 11 November 2008 Fixed contract: 11.11.08 to 31.01.11	10-15 (full year equivalent 35-40)	N/A
Lord David Rowe-Beddoe of Kilgetty Deputy Chair (ONS) Fixed contract: 01.02.08 to 31.01.10	35-40	5-10 (full year equivalent 35-40)
Professor Adrian Smith Deputy Chair (Statistics System) Resigned 1 September 2008	10-15	5-10 (full year equivalent 35-40)
Mr Partha Dasgupta Non-executive Fixed contract: 01.02.08 to 31.01.11	20-25	1-5 (full year equivalent 20-25)
Ms Moira Gibb Non-executive Fixed contract: 01.02.08 to 31.01.11	20-25 (see note below)	1-5 (full year equivalent 20-25)
Professor David Rhind Non-executive Fixed contract: 01.02.08 to 31.01.10	20-25	1-5 (full year equivalent 20-25)
Professor Steve Nickell Non-executive Fixed contract: 01.02.08 to 31.01.11	20-25	1-5 (full year equivalent 20-25)
Sir Alan Langlands Non-executive Fixed contract: 01.02.08 to 31.01.10	20-25	1-5 (full year equivalent 20-25)

Note

The salary costs for Ms Moira Gibb were invoiced by and paid to the London Borough of Camden.

Salary

Non-executive directors are paid a fee plus expenses and have no pension entitlement.

'Salary' includes gross salary, performance pay or bonuses, overtime, reserved rights to London weighting or London allowances, recruitment and retention allowances, private office allowances and any other allowance to the extent that it is subject to UK taxation.

The Remuneration Committee concluded the pay arrangements, with the support of Human Resources, for the UK Statistics Authority senior executive directors. The committee consists of:

- Chair – Lord David Rowe-Beddoe of Kilgetty
- Dame Karen Dunnell DCB
- Sir Alan Langlands FRSE
- Sir Michael Scholar KCB

The UK Statistics Authority Senior Civil Service (SCS) salary arrangements follow the guidance set by Cabinet Office in response to the Senior Salaries Review Body. SCS Pay is made up of two elements – a consolidated increase to Base Pay and a non-consolidated bonus payment.

Both elements are performance related – whether they are payable and the value of them is determined by an individual's performance in the previous appraisal year.

This Report is based on payments made by the Department and thus recorded in these accounts.

Benefits in Kind

None of the above received benefits in kind.

Pension Benefits

Table 6.3 – Pension Benefits, Senior Directors

Senior Directors	Real increase in pension and related lump sum at age 60	Accrued pension at age 60 as at 31/03/09 and related lump sum	Cash Equivalent Transfer Value at 31/03/08	Cash Equivalent Transfer Value at 31/03/09	Real Increase in Cash Equivalent Transfer Value
	£000	£000	£000	£000	£000
Dame Karen Dunnell DCB National Statistician (ONS)	0-2.5 Plus 0-2.5 lump sum	65-70 Plus 190-200 lump sum	1,427	1,478	3
Ms Rolande Anderson Director General for Transformation (ONS)	2.5-5.0 Plus 12.5-15.0 lump sum	45-50 Plus 130-135 lump sum	786	936	87
Ms Jil Matheson Director General for Statistics Delivery (ONS)	2.5-5.0 Plus 10.0-12.5 lump sum	45-50 Plus 145-150 lump sum	882	1,037	75
Mr Richard Alldritt Head of Assessment (UK Statistics Authority) Appointed 6 May 2008	15-20 Premium Pension Scheme	55-60	705	1,018	244
Mr Steve Newman Chief Financial Officer (ONS)	0-2.5 Premium Pension Scheme	5-10	84	122	27
Mr Paul Woobey Chief Information Officer (ONS)	2.5-5.0 Nuvos Pension Scheme	0 -5	21	58	31

Note

The People, Pay and Pensions Agency (PPPA) updated the factors used in calculating Cash Equivalent Transfer Values (CETVs) in October 2008. As a result of this the opening CETVs of the 2008/09 calculations is likely to be different to the closing CETVs from 2007/08 calculations.

The posts held by the non-executive members of the UK Statistics Authority are non-pensionable.

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 30 July 2007, civil servants may be in one of four defined benefit schemes; either a 'final salary' scheme (Classic, Premium or Classic Plus); or a 'whole career' scheme (Nuvos).

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under Classic, Premium, Classic Plus and Nuvos are increased annually in line with changes in the Retail Prices Index (RPI). Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a good quality 'money purchase' stakeholder pension with a significant employer contribution (partnership pension account).

Employee contributions are set at the rate of 1.5 per cent of pensionable earnings for Classic and 3.5 per cent for Premium, Classic Plus and Nuvos. Benefits in Classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service.

Unlike Classic, there is no automatic lump sum. Classic Plus is essentially a hybrid with benefits in respect of service before 1 October 2002 calculated broadly as per Classic and benefits for service from October 2002 calculated as in premium. In Nuvos a member builds up a pension based on his or her pensionable earnings during their period of scheme membership.

At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3 per cent of their pensionable earnings in that scheme year and the accrued pension is up-rated in line with RPI. In all cases members may opt to give up (commute) pension for lump sum up to the limits set by the *Finance Act 2004*.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3 per cent and 12.5 per cent (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of three providers. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3 per cent of pensionable salary (in addition to the employer's basic contribution).

Employers also contribute a further 0.8 per cent of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of Classic, Premium and Classic Plus and 65 for members of Nuvos.

Further details about the Civil Service pension arrangements can be found at the website: www.civilservice-pensions.gov.uk

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures

shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are calculated in accordance with The Occupational Pension.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.



Dame Karen Dunnell DCB
Accounting Officer,
UK Statistics Authority

10 July 2009

The Certificate and Report of the Comptroller and Auditor General to the House of Commons

I certify that I have audited the financial statements of the UK Statistics Authority for the year ended 31 March 2009 under the *Government Resources and Accounts Act 2000*. These comprise the Statement of Parliamentary Supply, the Operating Cost Statement and Statement of Recognised Gains and Losses, the Balance Sheet, the Cash Flow Statement and the Statement of Net Operating Costs by Departmental Strategic Objectives and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective Responsibilities of the Accounting Officer and Auditor

The Accounting Officer is responsible for preparing the Annual Report, which includes the Remuneration Report, and the financial statements in accordance with the *Government Resources and Accounts Act 2000* and HM Treasury directions made thereunder and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of Accounting Officer's Responsibilities.

My responsibility is to audit the financial statements and the part of

the Remuneration Report to be audited in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with HM Treasury directions issued under the *Government Resources and Accounts Act 2000*. I report to you whether, in my opinion, the information which comprises Chapter 1 and Chapter 5, excluding the core tables, included in the Annual Report, is consistent with the financial statements. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Department has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by HM Treasury regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects the Department's compliance with HM Treasury's guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or to form an opinion on the effectiveness of the Department's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises Chapters 2, 3 and 4 and the un-audited part of the Remuneration Report. I consider the implications for my certificate if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of Audit Opinions

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgments made by the Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Department's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

Opinions

In my opinion:

- the financial statements give a true and fair view, in accordance with the Government Resources and Accounts Act 2000 and directions made thereunder by HM Treasury, of the state of the Department's affairs as at 31 March 2009, and the net cash requirement, net resource outturn, net operating cost, net operating costs applied to departmental strategic objectives, recognised gains and losses and cash flows for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000; and

- information which comprises Chapter 1 and Chapter 5, excluding the core tables, included within the Annual Report, is consistent with the financial statements.

Opinion on Regularity

In my opinion, in all material respects, the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.

Amyas C E Morse
Comptroller and Auditor General
14 July 2009

National Audit Office
151 Buckingham Palace Road
Victoria
London
SW1W 9SS

Statement of Parliamentary Supply

Summary of Resource Outturn 2008/09

		Estimate			Outturn			2008/09 £000	2007/08 £000
Request for Resources	Note	Gross Expenditure	A in A	Net Total	Gross Expenditure	A in A	Net Total	Net Total outturn compared with Estimate: saving	Net Total
Providing Statistical Services	3	244,240	(27,175)	217,065	236,503	(27,175)	209,328	7,737	172,088
Total resources	4	244,240	(27,175)	217,065	236,503	(27,175)	209,328	7,737	172,088
Non-operating cost A in A									(23)

Net Cash Requirement 2008/09

	Note	Estimate £000	Outturn £000	2008/09 Net total outturn compared with estimate: saving £000	2007/08 Outturn £000
Net cash requirement	5	223,565	205,193	18,372	172,088

Summary of Income Payable to the Consolidated Fund

In addition to appropriations in aid, the following income and receipts relate to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics)

	Note	Forecast 2008/09		Outturn 2008/09	
		Income £000	Receipts £000	Income £000	Receipts £000
Total	6	–	–	339	339

The notes on pages 27 to 58 form part of these accounts

Operating Cost Statement

For the year ended 31 March 2009

		Staff Costs	Other Costs	Income	2007/08 (re-stated)
	Note	£000	£000	£000	£000
<i>Administration Costs</i>					
Staff Costs	8	–	–	–	105,208
Other administration costs	9	–	–	–	86,723
Operating income	10	–	–	–	(24,779)
<i>Programme Costs</i>					
Staff Costs	8	107,954	–	–	–
Other administration costs	9	–	128,549	–	132
Operating income	10	–	–	(27,499)	–
		107,954	128,549	(27,499)	167,284
Net Operating Cost				209,004	167,284

Statement of Recognised Gains and Losses

For the year ended 31 March 2009

		2008/09	2007/08
	Note	£000	£000
Net (loss) / gain on revaluation of intangible fixed assets		–	–
Net (loss) / gain on revaluation of tangible fixed assets	18	(6,357)	6,148
Net (loss) / gain on revaluation of investments		–	–
Transfer of functions to IPS and Department of Health	18	–	(1,441)
Recognised (losses) and gains for the financial year		(6,357)	4,707

The notes on pages 27 to 58 form part of these accounts

Balance Sheet

As at 31 March 2009

		2008/09		2007/08 (re-stated)	
	Note	£000	£000	£000	£000
Fixed assets:					
Tangible assets	11a & 11b		96,090		98,572
Intangible assets	12		4,075		2,800
Debtors falling due after more than one year	13		404		142
Current assets:					
Debtors	13	11,286		7,897	
Cash at bank and in hand	14	1,011		2,435	
			12,297		10,332
Creditors (amounts falling due within one year)	15	(26,404)		(17,010)	
Net current liabilities			<u>(14,107)</u>		<u>(6,678)</u>
Total assets less current liabilities			86,462		94,836
Creditors (amounts falling due after more than one year)	15		–		–
Provisions for liabilities and charges	16		<u>(32,288)</u>		<u>(32,000)</u>
			<u>54,174</u>		<u>62,836</u>
Taxpayers' equity					
General fund	17		26,798		28,943
Revaluation reserve	18		27,376		33,893
			<u>54,174</u>		<u>62,836</u>

The notes on pages 27 to 58 form part of these accounts

Dame Karen Dunnell DCB
Accounting Officer, UK Statistics Authority
 10 July 2009

Cash Flow Statement

For the year ended 31 March 2009

		2008/09	2007/08 (restated)
	Note	£000	£000
Net cash outflow from operating activities	19(a)	(185,426)	(152,604)
Capital expenditure and financial investment	19(b)	(19,428)	(15,117)
Receipts due to the Consolidated Fund which are outside the scope of the Department's activities		–	–
Financing	19(d)	203,430	166,128
Decrease in cash in the period	19(e)	(1,424)	(1,593)

The notes on pages 27 to 58 form part of these accounts

Statement of Net Operating Costs by Departmental Strategic Objectives

For the year ended 31 March 2009

		2008/09			2007/08 (re-stated)		
		Gross £000	Income £000	Net £000	Gross £000	Income £000	Net £000
<i>Aim</i>							
Objective 1	Statistical Services	236,503	(27,499)	209,004	192,063	(24,779)	167,284
Net Operating Costs		236,503	(27,499)	209,004	192,063	(24,779)	167,284

The notes on pages 27 to 58 form part of these accounts

1. Notes to the Resource Accounts

Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2008/09 *Government Financial Reporting Manual (FReM)* issued by HM Treasury. The accounting policies contained in the *FReM* follow UK generally accepted accounting practice for companies (UK GAAP) to the extent that it is meaningful and appropriate to the public sector.

In addition to the primary statements prepared under UK GAAP, the *FReM* also requires the Department to prepare two additional primary statements. The *Statement of Parliamentary Supply* and supporting notes show outturn against Estimate in terms of the net resource requirement and the net cash requirement. The consolidated *Statement of Operating Cost by Departmental Aim and Objectives* and supporting notes analyse the Department's income and expenditure by the objectives agreed with Ministers.

Where the *FReM* permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Department for the purpose of giving a true and fair view has been selected. The Department's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

1.1 Accounting Convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of fixed assets at their value to the business by reference to their current cost.

1.2 Fixed Assets

Tangible fixed assets include freehold land and buildings, computers and associated equipment, vehicles, office machinery, furniture and fittings and in-house developed software applications.

Intangible assets consist of proprietary software.

With the exception of PCs, software and office furniture, individual assets must exceed a capitalisation threshold of £2,000 (including VAT) for inclusion as fixed assets.

PCs, software and office furniture items falling below the threshold (£2,000 including VAT) are capitalised as pooled assets.

The UK Statistics Authority rents accommodation at Drummond Gate and Myddelton Street in London, Lancaster Court in Titchfield and offices at 23 Walker Street in Edinburgh.

Civil Estate property is occupied in Newport, Titchfield and Christchurch. The land and buildings are restated at current cost using professional valuations every five years and appropriate indices in intervening years. The last professional valuation took place in April 2005.

Proprietary software is not re-valued and is depreciated using the straight line method over a period of four years.

All tangible fixed assets and in-house developed software are re-valued from the quarter of acquisition. These assets are stated at current costs by using indices taken from the Authority's publication Price Index Numbers for Current Cost Accounting, with the exception of in-house developed software applications, which use an index developed by our National Accounts Division.

1.3 Statistical Records

Statistical information has built up over many years and is stored for reference purposes. No attempt is normally made to value these data, as there is no realistic way of doing so that would arrive at a meaningful valuation.

The cost of storing and maintaining the data has been charged to the Operating Cost Statement as incurred.

1.4 Depreciation

Civil Estate Land is not depreciated.

Depreciation is calculated so as to write off the re-valued cost of assets over the estimated useful economic life, as follows:

- Computers 4–7 years
- In-house developed software and applications 9 years
- Office machinery, furniture and fittings 4–10 years
- Motor vehicles 5 years
- Building and refurbishment Remaining life of the lease or, for civil estate, remaining balance of professionally allocated useful economic life.

The life of each category of each asset is reviewed annually.

Purchased computer software licenses are capitalised as intangible assets. Where the expenditure exceeds the capitalisation threshold of £2,000 (including VAT) assets are listed individually. Licenses below the threshold value are listed as pooled assets. Software licenses are amortised over their useful economic life.

A full year's depreciation is charged in the year of acquisition and none in the year of disposal with the exception of in-house developed software assets and building refurbishments which are treated as follows:

Depreciation is charged as a percentage of the yearly charge as the asset is ready for use.

- Qtr1 100% of the yearly charge
- Qtr2 75% of the yearly charge
- Qtr3 50% of the yearly charge
- Qtr4 25% of the yearly charge

No depreciation is charged in the year of disposal.

1.5 Assets in the Course of Construction

This consists of certain property related refurbishment expenditure and the development of in-house bespoke software applications and incomplete computer configurations. These costs are capitalised on completion and re-valued in accordance with the policies above.

1.6 Research and Development

The Authority undertakes certain research into statistical and survey methodology. Costs are charged to the Operating Cost Statement as they arise.

1.7 Operating Income

Operating income comprises of invoiced value of services supplied to the private sector, the wider public sector and other government Departments. Prices are calculated in accordance with *Managing Public Money* published by the Treasury and aim to recover the full economic cost of their production.

1.8 Leases

The Authority has no financial leases. Rentals due under operating leases are charged to Programme Costs, note 9. Future payments, disclosed in note 22, 'Commitments Under Leases' are not discounted.

1.9 Programme Expenditure

In previous years the UK Statistics Authority's expenditure was classed as administration. As the result of the latest settlement all resource costs have been reclassified as programme expenditure.

1.10 Capital Charge

The financial structure of the Authority does not include specific interest-bearing debt; capital. A charge, reflecting the cost of capital utilised by the Department, is included in operating costs. The charge is calculated at the real rate set by HM Treasury (currently 3.5 per cent) on the average carrying amount of all assets less liabilities.

1.11 Foreign Exchange

The Authority conducts a small number of transactions which are denominated in a foreign currency.

Transactions, other than euros, are translated into sterling at the exchange rate ruling on the date of each transaction.

Assets and liabilities denominated in euros are translated into sterling at the exchange rate ruling at the Balance Sheet date.

1.12 Pensions

Past and present employees are covered by the provisions of the Civil Service Pension Schemes that are described in note 8 and in the Department Remuneration Report. The defined benefit elements of the schemes are unfunded and are non-contributory, except in respect of dependants' benefits. The Department recognises the expected costs of these elements on a systematic and rational basis over a period during which it benefits from employees' services by payment to the Principal Civil Service Pension Schemes (PCSPS) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on PCSPS. In respect of the defined contribution elements of the schemes, the Department recognises the contribution payable for the year.

1.13 Early Departure Costs

The Authority meets the responsibility of additional costs of employees who take voluntary early severance or who retire early by paying the amounts required over the period between early departure and normal retirement date. The Authority provides for this in full when the early retirement programme becomes binding by establishing a provision for the estimated payments which are discounted by the HM Treasury discounted rate of 2.2 per cent.

1.14 VAT

Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets. Where output tax is charged or input VAT is recoverable, the amounts are stated net of VAT.

1.15 Provisions

Longer term provisions are discounted at the rate of 2.2 per cent published by HM Treasury and are reviewed each year.

1.16 Contingent Liabilities

Contingent liabilities are disclosed in accordance with FRS 12. The Department discloses for Parliamentary reporting and accounting purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to Parliament in accordance with the requirements of Managing Public Money.

1.17 Financial Instruments

During the year the Authority implemented Financial Reporting Standards 25, 26 and 29. The cash requirements of the Authority are met through the Estimates process, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with the Department's expected purchase and usage requirements and the Department is therefore exposed to little credit, liquidity or market risk. The Authority conducts a small amount of transactions in foreign currency but it is not deemed cost effective to hedge against foreign exchange risk.

2. Transfer of Function

For the period commencing 1 April 2008

On 1 April 2008 following the enactment of the *Statistics and Registration Service Act 2007* the General Register Office (GRO) transferred to the Identity and Passport Service, part of the Home Office, and the National Health Service Central Register (NHSCR) transferred to the Information Centre, part of the National Health Service.

The 2007/08 Operating Cost Statement and Balance Sheet figures have been re-stated. The financial statements presented for the UK Statistics Authority do not include GRO and NHSCR figures.

The impact of these changes on the Operating Cost Statement and Balance Sheet is shown below.

Operating Cost Statement

	Reported in 2007/08 ONS Resource Accounts	UK Statistics Authority (re-stated)	Identity and Passport Service & NHS Information Centre
2007/08	£000	£000	£000
Administration costs			
Staff costs	121,982	105,208	16,774
Other administration costs	96,898	86,723	10,175
Operating income	(46,924)	(24,779)	(22,145)
Programme Costs			
Staff costs	–	–	–
Other administration costs	132	132	–
Operating income	–	–	–
	172,088	167,284	4,804

Balance Sheet

	Reported in 2007/08 ONS Resource Accounts	UK Statistics Authority re-stated	Identity and Passport Service & NHS Information Centre
	£000	£000	£000
Fixed assets:			
Tangible assets	121,264	98,572	22,692
Intangible assets	3,764	2,800	964
	125,028	101,372	23,656
Debtors falling due after more than one year	142	142	–
Current assets:			–
Debtors	9,678	7,897	1,781
Cash at bank and in hand	2,435	2,435	–
Creditors (amounts falling due within one year)	(20,248)	(17,010)	(3,238)
Total assets less current liabilities	117,035	94,836	22,199
Provisions for liabilities and charges	(32,140)	(32,000)	(140)
	84,895	62,836	22,059
Taxpayers' equity			
General fund	49,561	28,943	22,618
Revaluation reserve	35,334	33,893	1,441
	84,895	62,836	22,059

3. Analysis of Net Resource Outturn by Section

For the period ended 31 March 2009

	Outturn						2008/09	2007/08
	Admin £000	Other Current £000	Grants £000	Gross Resource Expenditure £000	A in A £000	Net Total £000	Estimate	Prior- year outturn
<i>Request for resources 1: Providing statistical and registration services</i>								
Central Government Spending								
Section A: Administration (gross control)	-	-	-	-	-	-	-	172,088
<i>Request for resources 1: Providing statistical services</i>								
Central Government Spending								
Section A: Programme (gross control)	-	236,503	-	236,503	(27,175)	209,328	217,065	7,737
Resource Outturn	-	236,503	-	236,503	(27,175)	209,328	217,065	7,737

Note

In previous years the majority of the total ONS budget was administration expenditure with some small element of programme expenditure relating to EU receipts. As the result of the latest settlement all of the UK Statistics Authority's resource costs have been reclassified as programme expenditure.

4. Reconciliation of Outturn to Net Operating Cost Against Programme Budget

For the period ended 31 March 2009

4(a) Reconciliation of Net Resource Outturn to Net Operating Cost

		Outturn	Supply Estimate	2008/09 Outturn compared with Estimate	2007/08 Outturn
		£000	£000	£000	£000
Net Resource Outturn	3	209,328	217,065	7,737	172,088
Prior Period Adjustments		–	–	–	(4,804)
Non-supply Income (CFERs)		(324)	–	324	–
Non-supply Expenditure		–	–	–	–
Net operating cost		209,004	217,065	8,061	167,284

Note

Prior period adjustment of £4,804,000 is a result of the enactment of the *Statistics and Registration Service Act 2007*, refer to Note 2 for further details.

4(b) Outturn Against Final Programme Budget

		Budget	2008/09 Outturn	2007/08 Outturn
		£000	£000	£000
Gross Administration Budget		–	–	219,012
Income allowable against the Administration Budget		–	–	(46,924)
Prior Period Adjustments		–	–	(4,804)
Gross Programme Budget		244,240	236,503	–
Income allowable against the Programme Budget		(27,175)	(27,499)	–
Net outturn against final Programme/Administration Budget		217,065	209,004	167,284

Note

In previous years the majority of the total ONS budget was administration expenditure. As a result expenditure of the latest settlement all of the UK Statistics Authority's resource costs have been reclassified as programme.

5. Reconciliation of Resources to Cash Requirement

For the period ended 31 March 2009

	Note	Estimate	Outturn	Net total Outturn compared with estimate: saving / (excess)
		£000	£000	£000
<i>Resource Outturn</i>	3	217,065	209,328	7,737
<i>Capital</i>				
Acquisition of fixed assets	19c	21,000	19,454	1,546
<i>Accrual adjustments</i>				
Non-cash items	19a	(35,500)	(29,989)	(5,511)
Changes in working capital other than cash	19	–	(7,449)	7,449
Changes in creditors	19	6,000	–	6,000
Use of provision	16	15,000	13,849	1,151
Net cash requirement		223,565	205,193	18,372

6. Analysis of Income Payable to the Consolidated Fund

In addition to appropriations in aid, the following income and receipts relate to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics)

	Note	Forecast 2008/09		Outturn 2008/09	
		Income	Receipts	Income	Receipts
		£000	£000	£000	£000
				324	324
Operating income and receipts – excess A-in-A		–	–	324	324
Other non-operating income and receipts	7b	–	–	15	15
Total income payable to the the Consolidated Fund		–	–	339	339

7. Non-operating A in A income

For period ended 31 March 2009

		2008/09	2007/08
	Note	£000	£000
Proceeds on disposal of fixed assets	19b	–	23
Non-operating income A in A		–	23

7(b) Non-operating Income not Classified as A in A

	Forecast 2008/09		Outturn 2008/09	
	Income	Receipts	Income	Receipts
	£000	£000	£000	£000
Proceeds on disposal of fixed assets	–	–	15	15

8. Staff Numbers and Related Costs

For the period ended 31 March 2009

8(a) Staff Costs Comprise:

	2008/09		2007/08	
	Total	Permanently employed staff	Others	(re-stated) Total
	£000	£000	£000	£000
Wages and salaries	72,354	68,017	4,337	70,698
Social security costs	5,133	5,082	51	5,062
Other pension costs	12,816	12,715	101	12,378
<i>Sub Total</i>	90,303	85,814	4,489	88,138
Interviewers	17,651	17,651	–	17,070
Total	107,954	103,465	4,489	105,208
Less recoveries in respect of outward secondments	(147)	(147)	–	(272)
<i>Total net costs</i>	107,807	103,318	4,489	104,936

Pensions

The Principal Civil Service Pension Schemes (PCSPS) is an unfunded multi-employer defined benefit schemes, but the Authority is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out 31 March 2007. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice-pensions.gov.uk).

For 2008/09, employers' contributions of £14,503,018 were payable to the PCSPS (2007/08 : £16,647,834) at one of four rates in the range of 17.1 to 25.5 per cent (2007/08: 17.1 to 25.5 per cent) of pensionable pay, based on salary bands. The scheme's Actuary reviews contributions every four years following a full scheme valuation. The contribution rates reflect the benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Employees can opt for a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £156,298 (2007/08 £203,360) were paid to one or more of a panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 3 to 12.5 per cent (2007/08: 3 to 12.5 per cent) of pensionable pay. In addition, employer contributions of £11,381 (0.8 per cent; 2007/08: £14,443, 0.8 per cent) of pensionable pay were payable to PCSPS to cover the cost of future provision of lump sum benefits to PCSPS to cover the cost of future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the balance sheet date were £16,292 (2007/08: £18,570). Contributions prepaid at that date were nil.

8 persons (2007/08: 1 person) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £0 (2007/08: £0). These costs are centrally funded by the Civil Service Vote managed by the PPPA.

The average number of whole-time equivalent persons employed during the year was as follows

8(b) Staff Numbers

	2008/09			2007/08 (re-stated)
	Total FTE	Permanently employed FTE	Others FTE	Number Total FTE
Total	3,158	3,097	61	3,174

Note

The staff numbers were averaged out on a month by month basis and relate to the number of staff on the payroll each month.

8(c) Capitalised Staff Costs

	2008/09		2007/08 (re-stated)	
	Cost £000	FTEs	Cost £000	FTEs
Computer configurations	16	1	272	3
Odyssey (SMP)	1,064	19	830	16
Total	1,080	20	1,102	19

Notes

In addition to the figures in note 8(a), £1,080,000 (2007/08 £1,102,000) of salary costs have been charged to capital and are not included in the Operating Cost Statement.

An analysis by capital project is provided in note 8c.

Recoveries of £147,000 (2007/08: £272,000) in respect of outward secondments are shown as administration income shown in note 10.

9. Programme Costs

For the period ended 31 March 2009

	2008/09		2007/08 (re-stated)	
	£000	£000	£000	£000
Rentals under Operating Leases				
Hire of plant and machines	282		294	
Other operating leases	2,581	2,863	7,016	7,310
Non-cash items				
Depreciation	12,945		20,308	
Downward Revaluation	690		698	
Loss on disposal of fixed assets	149		137	
Write off of aged debtors and credit notes	574		210	
Interest on Working Capital	1,880		2,598	
External Audit Fee	75		60	
Provisions	13,332		6,013	
Unwinding and rewinding of discount on provisions	344		–	
Treasury funded early retirement	–	29,989	2	30,026
Travel and subsistence		6,536		6,265
Hospitality		174		175
Consultancy		13,207		11,608
Ex-gratia payments		26		61
Exchange rate gains		(106)		(145)
Information technology		20,792		7,981
Accommodation		8,241		10,894
Other expenditure		3,294		2,728
Census Services		30,571		–
External training		1,321		1,222
Miscellaneous fees		1,264		2,436
Payments for carrying out surveys		6,398		3,090
Stationery		762		673
Postage		835		821
Telecommunications		2,382		1,710
		<u>128,549</u>		<u>86,855</u>

Note

In previous years ONS expenditure was classified as administration expenditure, as a result of the latest settlement the UK Statistics Authority's resource costs have been reclassified as programme in 2008/09.

The exchange rate gains are attributable to £78,000 currency gains arising from the year end revaluation and £28,000 from sales activities.

In addition to the standard audit work carried out by the National Audit Office a small amount of work was carried out to support claims made from Eurostat at a cost of £10,000 which has been included in miscellaneous fees.

The cost of the annual audit of the Resource Accounts by the National Audit Office is £65,000 with an additional charge of £10,000 for statutory audit work covering the implementation of FRS 25, 26 and 29 and the future implementation of International Accounting Standards.

10. Income

For the period ending 31 March 2009

	2008/09	2007/08 (re-stated)
	£000	£000
Administration income	2,164	3,487
Sales of statistical data	11,941	8,930
Provision of social surveys	12,673	11,516
EU Income	721	846
	<u>27,499</u>	<u>24,779</u>

An analysis of income from services provided to external and public sector customers is as follows

	2008/09			2007/08 (re-stated)		
	External £000	Public Sector £000	Total £000	External £000	Public Sector £000	Total £000
Administration income	99	2,065	2,164	1,036	2,451	3,487
Statistical services	2,525	22,089	24,614	4,457	15,989	20,446
EU Income	721	–	721	846	–	846
	<u>3,345</u>	<u>24,154</u>	<u>27,499</u>	<u>6,339</u>	<u>18,440</u>	<u>24,779</u>

11(a) Tangible Fixed Assets

For the period ending 31 March 2009

	Land and buildings	In – house developed software applications	Computers	Motor vehicles	Office machinery	Furniture and fittings	Total
	£000	£000	£000	£000	£000	£000	£000
Valuation at 1 April 2008 (re-stated)	66,192	34,776	19,059	3	3,154	9,852	133,036
Additions	14	–	593	–	338	707	1,652
Transfers from assets under construction	2,918	6,861	489	–	–	–	10,268
Reclassification	453	–	(453)	–	–	–	–
Disposals	–	–	(1,280)	(3)	(522)	(9)	(1,814)
Revaluation	(8,804)	1,010	(690)	–	63	872	(7,549)
Valuation at 31 March 2009	60,773	42,647	17,718	–	3,033	11,422	135,593
Depreciation provision at 1 April 2008 (re-stated)	9,686	6,436	16,666	3	2,686	4,560	40,037
Charge in year	3,611	4,558	838	–	304	1,119	10,430
Reclassification	–	–	–	–	–	–	–
Disposals	–	–	(1,231)	(3)	(515)	(1)	(1,750)
Revaluation	(1,249)	262	–	–	40	445	(502)
Depreciation Provision at 31 March 2009	12,048	11,256	16,273	–	2,515	6,123	48,215
Net book value at 31 March 2008 (re-stated)	56,506	28,340	2,393	–	468	5,292	92,999
Net book value at 31 March 2009	48,725	31,391	1,445	–	518	5,299	87,378
Asset Financing							
Freehold ownership	47,782	–	–	–	–	–	47,782
Leasehold ownership (under 50 yrs)	943	–	–	–	–	–	943
Owned	–	31,391	1,445	–	518	5,299	38,653
Net book value at 31 March 2009	48,725	31,391	1,445	–	518	5,299	87,378

Note

Computer configurations transferred in year from assets under construction were reclassified as refurbishment.

Included in the £1,652,000 of additions are capital creditors amounting to £157,000. The capital creditors brought forward from 2007/08 amounted to £151,000

The properties at Titchfield, Christchurch and Newport were professionally valued as at 1 April 2005 by Debenham Tie Leung, an external valuer, qualified to undertake these valuations. The valuations were prepared in accordance with the appropriate sections of the Practice Statements (PS) and the United Kingdom Practice Statements (UKPS) contained within the RICS Appraisal and Valuation Standards.

As a result of the decision to transfer part of Information Management activities to FUJITSU under the Flex programme a number of computer assets will be replaced during 2009/10.

11(b) Assets Under Construction

For the period ending 31 March 2009

	Computer configurations	Building refurbishments	I-Dissemination projects	NeSS projects	Total
	£000	£000	£000	£000	£000
Opening balance at 1 April 2008 (restated)	412	723	1,777	2,661	5,573
In year expenditure	6,888	3,536	3,488	–	13,912
Write off	–	–	(505)	–	(505)
Disposals	–	–	–	–	–
Transfers to fixed assets	(489)	(2,918)	(4,200)	(2,661)	(10,268)
Closing balance at 31 March 2009	6,811	1,341	560	–	8,712

Note

The in year expenditure of £13,912,000 includes capital creditors amounting to £921,000. The amount of capital creditors brought forward from 2007/08 was £830,000.

12. Intangible Fixed Assets

For the period ended 31 March 2009

	Software licences
	£000
Valuation at 1 April 2008 (re-stated)	10,189
Additions	3,890
Transfers from assets under construction	–
Reclassifications	–
Disposals	(3,297)
Revaluation	–
Valuation at 31 March 2009	<u>10,782</u>
Amortisation provision at 1 April 2008 (re-stated)	7,389
Charge in year	2,515
Reclassifications	–
Disposals	(3,197)
Revaluation	–
Left to charge	
Amortisation provision at 31 March 2009	<u>6,707</u>
Net book value at current cost	
At 31 March 2009	4,075
At 31 March 2008 (re-stated)	2,800

Notes

Included in the additions of £3,890,000 is £80,000 capital creditors.

The amount of capital creditors brought forward from 2007/08 is £151,000.

13. Debtors

For the period ended 31 March 2009

13(a) Analysis by Type

	2008/09	2007/08 (re-stated)
	£000	£000
<i>Amounts falling due within one year</i>		
Value added Tax	4,085	792
Trade debtors	2,630	2,594
Deposits and advances	132	234
Other debtors	–	–
Prepayments and accrued income	4,439	4,277
<i>Amounts falling due after more than one year:</i>	11,286	7,897
Trade debtors	–	–
Deposits and advances	136	142
Other debtors	268	–
Prepayments and accrued income	–	–
Total debtors at 31 March	11,690	8,039

13(b) Intra-Government Balances

	2008/09	2007/08 (re-stated)
	£000	£000
Balances with other central government bodies	7,264	2,660
Balances with local authorities	30	154
Balances with NHS Trusts	17	271
Balances with Eurostat	887	286
Subtotal: intra-government balances	8,198	3,371
Balances with bodies external to government	3,224	4,526
Balances with staff	268	142
Total debtors at 31 March	11,690	8,039

14. Cash at Bank and in Hand

For the period ended 31 March 2009

	2008/09	2007/08
	£000	£000
Balance at 1 April	2,435	4,028
Net cash outflow	(1,424)	(1,593)
Balance at 31 March	1,011	2,435

The following balances at 31 March were held at:

Office of HM Paymaster General	851	2,410
Commercial banks and cash in hand	160	25
Balance at 31 March	1,011	2,435

15. Creditors

For the period ended 31 March 2009

15(a) Analysis by Type

	2008/09	2007/08 (re-stated)
	£000	£000
<i>Amount falling due within one year:</i>		
Other taxation and social security	2,517	2,200
Trade creditors	11,371	1,850
Other creditors	–	–
Accruals and deferred income	11,505	10,525
Amounts issued from the Consolidated Fund for supply but not spent at year end	672	2,435
Consolidated fund extra receipts to be paid to the Consolidated Fund	339	–
Total creditors at 31 March	26,404	17,010

15(b) Intra-Government Balances

	Creditors: amounts falling due within one year		Creditors: amounts falling due more than one year	
	2008/09 £000	2007/08 (re-stated) £000	2008/09 £000	2007/08 (re-stated) £000
Balances with other central government bodies	4,942	6,181	–	–
Balances with local authorities	1	82	–	–
Balances with NHS Trusts	–	–	–	–
Balances with Eurostat	302	148	–	–
Balances with public corporations and trading funds	–	–	–	–
Subtotal: intra-government balances	5,245	6,411	–	–
Balances with bodies external to government	21,159	10,599	–	–
Total creditors at 31 March	26,404	17,010	–	–

16. Provisions for Liabilities and Charges

For the period ended 31 March 2009

	Early Departure Costs	Onerous Contracts	Bessborough Rent	Retention Allowance	Relocation Costs	Myddleton Street Dilapidations	Other (re-stated)	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Balance at 1 April 2008 (re-stated)	19,311	6,195	2,814	1,085	970	917	708	32,000
Provided in year	5,126	9,330	–	–	–	–	20	14,476
Provisions not required written back	–	(137)	–	–	(68)	–	(489)	(694)
Provisions utilised in the year	(5,268)	(5,774)	(1,343)	(1,085)	(209)	–	(170)	(13,849)
Unwinding of discount	740	4	38	–	–	83	5	870
Re-winding of discount	(467)	–	(5)	–	–	(43)	–	(515)
Balance at 31 March 2009	19,442	9,618	1,504	–	693	957	74	32,288

Notes

Early Departure Costs

The Department meets the additional costs of benefits beyond the normal PCSPS benefits in respect of employees who retire early by paying the required amounts annually to the PCSPS over the period between early departure and the normal retirement date. The Department provides for this in full when the early retirement programme becomes binding on the Department by establishing a provision for the estimated payments.

In 2006/07 it was announced that staff numbers in London would reduce to about 90 by the end of 2009/10, and a provision has been made for early retirement of those staff allowing for those who leave by other means, such as transfer, relocation or resignation.

The increase in the provision reflects a revision to the costs of those expected to leave in future years, and plans to reduce staff further in London after March 2010.

Drummond Gate Onerous Contract

As part of the decision to relocate all remaining London staff to Myddleton Street, Drummond Gate was vacated in June 2008. Although the property is being actively marketed and discussions are taking place with a number of potential tenants, no contracts have yet been agreed and therefore a provision has been created to recognise the costs that will be incurred in 2009/10 whilst the marketing continues.

Lancaster Court Onerous Contract

The Office leases buildings at Lancaster Court in Titchfield that are surplus to its requirements, and had sub-let those to a third party who have terminated the sub-lease.

Due to the depressed state of the property market it is anticipated that we will not be able to find a tenant for the short time remaining on the lease and this provision recognises the cost until the end of the lease in June 2014.

Bessborough Rent

In June 2006 ONS disposed of the Bessborough and Rampayne annexes to its Drummond Gate Office in London as reduced staff numbers had led to a need for less office accommodation. As part of the agreement the tenant was allowed a rent free period.

Retention Allowance

As a result of the Lyons and Gershon reports, a provision was created to pay retention allowances in 2008/09 to key London staff to maintain business continuity during the relocation.

Relocation Costs

As a result of the Lyons and Gershon reports, decisions were taken to relocate a number of staff from Titchfield and London. This provision represents an estimate of the costs outstanding from 2007/08 and costs expected to be incurred, and now includes additions to reflect the extension of plans to 2010/11

Myddleton Street Dilapidations

The former Family Records Centre in Myddleton Street has space for over 300 staff and in the longer term is too large based on the staff projections.

We therefore plan to give notice to leave at the next lease break, when the UK Statistics Authority would expect to have to pay a sum in respect of dilapidations.

Other

Other provisions include:

Employment Tribunals

There are a small number of outstanding Employment Tribunal cases which will be resolved in 2009/10

Excess Fares

As part of the move to Myddleton Street, London staff are entitled to receive payment for a limited period for excess fares incurred travelling to their new place of work.

Fixed Term Appointment Contract Termination Costs

The closing balance at 31 March 2008 included £140,000 which was transferred to the Identity and Passport Service at the 1 April 2008.

17. General Fund

For the period ended 31 March 2009

	2008/09		2007/08 (re-stated)	
	£000	£000	£000	£000
Balance at 1 April		28,943		43,739
Prior period adjustment		(80)		–
Adjusted opening balance		28,863		43,739
Net parliamentary funding:				
Drawn down	203,430		166,128	
Deemed	2,435	205,865	4,028	170,156
Net from operating activities:				
Net operating cost		(209,004)		(167,283)
Transfer of functions to IPS & Department of Health		(30)		(25,137)
Interest on working capital	1,880		2,598	
Audit fees	75		60	
Treasury funded early retirement	–	1,955	1	2,659
Transfer to General Fund in respect of realised element of revaluation reserve		160		7,244
CFERs repayable to the Consolidated Fund		(339)		–
Supply creditors		(672)		(2,435)
Balance at 31 March		26,798		28,943

18. Revaluation Reserve

For the period ended 31 March 2009

	2008/09	2007/08 (re-stated)
	£000	£000
<i>Balance at 1 April</i>	33,893	36,430
Transfer of function to IPS and Department of Health	–	(1,441)
Arising on revaluation during the course of the year (net)	(6,357)	6,148
Transfer to General Fund in respect of realised element of revaluation reserve	(160)	(7,244)
<i>Revaluation reserve at 31 March</i>	27,376	33,893

19. Notes to the Consolidated Cash Flow Statement

For the period ended 31 March 2009

19(a) Reconciliation of Operating Cost to Operating Cash Flows

		2008/09	2007/08 (re-stated)
	Note	£000	£000
Net operating cost – as reported	4	209,004	172,088
Prior year adjustment – transfer of functions to IPS and Department of Health	2	–	(4,804)
Net operating cost – as restated		209,004	167,284
Adjustment for non-cash items	9	(29,989)	(31,858)
Less movement in debtors relating to items not passing through OCS	13	(293)	(382)
Increase/(decrease) in debtors	13	3,651	(1,332)
(Increase)/decrease in creditors	15	(9,394)	7,538
less movement in creditors relating to items not passing through OCS	11a & 11b,12,15	(1,402)	(4,370)
Utilisation of provisions	16	13,849	7,937
Cash flow re-statements for non-cash items and changes in working capital for the transfer of functions to IPS and Department of Health		–	7,787
Net cash outflow from operating activities		185,426	152,604

19(b) Analysis of Capital Expenditure and Financial Investment

		2008/09	2007/08 (re-stated)
	Note	£000	£000
Tangible fixed assets additions	11a	1,646	2,752
Assets under construction additions	11b	13,821	14,121
Intangible fixed asset additions	12	3,961	1,251
Proceeds of disposal on fixed assets		–	(23)
Cash flow re-statements for fixed asset additions for the transfer of functions to IPS and Department of Health		–	(2,984)
Net cash outflow from investing activities		19,428	15,117

19(c) Analysis of Capital Expenditure and Financial Investment by Request for Resources

	Note	Capital expenditure £000	Loans etc £000	A in A £000	Net Total £000
Request for resources	11a & b,12	19,454	–	–	19,454
Net movement in debtors/creditors		(26)	–	–	(26)
Total 2008/09		19,428	–	–	19,428
Total 2007/08		15,140	–	(23)	15,117

19(d) Analysis of Financing

	2008/09 £000	2007/08 £000
From the Consolidated Fund (Supply): current year	203,430	166,128
From the Consolidated Fund (Supply): prior year	–	–
Advances from the Contingencies Fund	–	–
Repayments to the Contingencies Fund	–	–
Net Financing	203,430	166,128

19(e) Reconciliation on Net Cash Requirement to Decrease in Cash

	2008/09 £000	2007/08 £000
Net cash requirement	(205,193)	(167,721)
From the Consolidated Fund (Supply) – current year	203,430	166,128
From the Consolidated Fund (Supply) – prior year	–	–
Amounts due to the Consolidated Fund – received in a prior year and paid over	–	–
Amounts due to the Consolidated Fund received and not paid over	339	–
Decrease in cash	(1,424)	(1,593)

20. Notes to the Consolidated Statement Net Operating Costs by Departmental Strategic Objectives

For the period ended 31 March 2009

Capital employed by the Departmental Aim and Objectives at 31 March 2009

	2008/09	2007/08 (re-stated)
	£000	£000
Objective 1 Statistical Services	86,462	94,836

Note

The capital employed figure is taken from the Balance Sheet

21. Capital Commitments

For the period ended 31 March 2009

	2008/09	2007/08
	£000	£000
Contracted building refurbishments commitments	179	222
Contracted IT commitments	2,070	–
as at the 31 March 2009 for which no provision has been made	2,249	222

22. Commitments Under Leases

For the period ending 31 March 2009

Commitments under operating leases to pay rentals during the year following the year of these accounts are given in the table below, analysed according to the period in which the lease expires.

	2008/09		2007/08	
	Land and Buildings	Other	Land and Buildings	Other
	£000	£000	£000	£000
1 year	140	282	88	65
2 – 5 years	26	–	1,609	224
after 5 years	5,918	–	4,410	–
	6,084	282	6,107	289

23. Other Financial Commitments

For the period ended 31 March 2009

The Department has entered into non-cancellable contracts (which are not leases or PFI contracts), for full Information Management Operational Support & Infrastructure. The payments to which the Department is committed during 2008/09

	2008/09
	£000
Expiry within 1 year	27,358
Expiry within 2 – 5 years	162,263
Expiry thereafter	–
	189,621

24. Financial Instruments

For the period ending 31 March 2009

Risk Management Objectives and Policies

The cash requirements of the Authority are met through the Estimates process, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with the Department's expected purchase and usage requirements and the Department is therefore exposed to little credit, liquidity or market risk.

Currency Risk

The Authority conducts a small amount of transactions in foreign currency it is not deemed cost effective to hedge against foreign exchange risk

Currency Risk

	2008/09		2007/08	
	Non-interest bearing financial assets	Non-interest bearing financial liabilities	Non-interest bearing financial assets	Non-interest bearing financial liabilities
	£000	£000	£000	£000
Euro	756	(57)	628	(26)
Gross financial assets/liabilities	756	(57)	628	(26)

Credit Risk

Long-term debtors are fully recoverable and therefore no material credit risk

Financial Liabilities

The Authority's financial liabilities are interest free, and most mature within one year or less, or on demand, except for certain provisions and their maturity profile described below.

	Early Departure & Excess Fares	Relocation	Drummond Gate, Lancaster Court Onerous Contracts & Myddleton Street Dilapidations	Bessborough	Employment Tribunal	Total
	£000	£000	£000	£000	£000	£000
a) in one year or less	5,858	623	6,869	1,343	20	14,713
b) in more than one year, but not more than two years	5,517	70	1,401	161	–	7,149
c) in more than two years, but not more than five years; and	4,815	–	1,209	–	–	6,024
d) in more than five years	3,306	–	1,096	–	–	4,402

All material financial liabilities are carried at their fair value and are denominated in sterling.

Financial Assets

The Authority's financial assets comprise its long-term debtors as set out in note 13 and cash at bank and in hand as set out in note 14. All financial assets are non-interest bearing. Cash at bank and in hand is available on demand. Long-term debtors are expected to be realised in two to ten years. All financial assets are carried at their fair value and are denominated in sterling.

25. Contingent Liabilities Disclosed Under FRS12

For the period ending 31 March 2009

There is one outstanding tribunal case against the UK Statistics Authority for which a contingent liability of £49,000 exists.

26. Special Payments and Losses

For the period ending 31 March 2009

The Authority has paid out £26,000 ex-gratia payments to employees in keeping with the Civil Service Management code during 2008/09 (2007/08: £126,000).

27. Related Party Transactions

For the period ending 31 March 2009

The UK Statistics Authority has had various material transactions with other government departments and other central government bodies. Most of these transactions have been with HM Treasury, the Department for Communities and Local Government (CLG), the Department for Business, Innovation and Skills, Department for Children, Schools and Families and Department of Work and Pensions.

No board member, key manager or other related parties has undertaken any material transactions with the Authority during the year.

28. Post Balance Sheet Events

There were no post balance sheet events for the period ended 31 March 2009.

29. Date of Authorisation of the Accounts

The Accounts were authorised to be issued on 14 July 2009.

Notes

Notes

Notes

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