
Charity Commission

Introduction

1. This Estimate provides for both the resource and capital costs of the Charity Commission for England and Wales. The Commission is the statutory body that regulates charities. It aims to provide the best possible regulation of charities in England and Wales to increase their effectiveness and public confidence in them. In doing so, the Commission seeks to ensure that charities operate within a framework which enables them to work effectively for their proper purposes, and helps them to modernise and change to meet new demands and keep pace with economic and social developments. The Commission maintains an electronic public register of charities; provides guidance and advice to charities; monitors their activities through their accounts and annual reports; and seeks to identify and investigate any dishonesty or deliberate fraud that may endanger charitable assets. The Commission uses its expertise and knowledge to promote the effective regulation of charities by providing guidance and advice to other regulators and similar bodies.
2. The work of the Commission is governed by statute. The Commissioners are appointed by the Home Secretary, but their role is independent, although their decisions can be challenged in the High Court. Further information on expenditure can be found in tables of the Charity Commission Annual Report 2009, due to be published in July 2009.
3. Symbols are explained in the Introduction to this booklet.

Charity Commission

Part I

	£
Request for Resources 1: Giving the public confidence in the integrity of charity	30,219,000
Total net resource requirement	30,219,000
Net cash requirement	29,819,000

Amounts required in the year ending 31 March 2010 for expenditure by the Charity Commission on:

RfR 1: Giving the public confidence in the integrity of charity

Administration, capital expenditure and associated non-cash items.

The **Charity Commission** will account for this Estimate.

	Net total	Allocated in Vote on Account	Balance to complete
RfR 1	30,219,000	13,936,000	16,283,000
Total net resource requirement	30,219,000	13,936,000	16,283,000
Net cash requirement	29,819,000	13,734,000	16,085,000

Part II: Subhead detail

£'000

2009-10 Provision						2008-09 Provision	2007-08 Outturn		
Resources						Capital	Non- operating	Net Total	Net Total
Admin	Other Current	Grants	Gross Total	A in A	Net Total	Capital	A in A	Resources	Resources
1	2	3	4	5	6	7	8	9	10
RfR 1: Giving the public confidence in the integrity of charity									
30,719	-	-	30,719	500	30,219	700	-	32,422	32,575
Spending in Departmental Expenditure Limits (DEL)									
<i>Central Government spending</i>									
A Administration									
30,719	-	-	30,719	500	30,219	700	-	32,422	32,575
Total for Estimate:									
30,719	-	-	30,719	500	30,219	700	-	32,422	32,575

Part II: Resource to cash reconciliation

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
Net Resource Requirement	30,219	32,422	32,575
Voted capital items			
Capital	700	1,100	968
Less Non-operating A-in-A	-	-	-
Total net voted capital	700	1,100	968
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Cost of Capital charges	-150	-150	-117
Depreciation	-770	-820	-1,083
New provisions and adjustments to previous provisions	-	-	-772
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-180	-180	-60
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	149
Increase (-) / Decrease (+) in creditors	-	-	-1,405
Use of provisions	-	-	491
Total accruals to cash adjustments	-1,100	-1,150	-2,797
Excess cash to be CFERd	-	-	-
Net Cash Requirement	29,819	32,372	30,746

Part III: Extra receipts payable to the Consolidated Fund

No CFER income or receipts are expected in 2009-10 or 2008-09. None were received in 2007-08.

Forecast Operating Cost Statement

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
Net Administration Costs			
RfR 1	30,219	32,422	32,575
Non-voted	-	-	-
Total Net Administration costs	30,219	32,422	32,575
Total Net Operating Cost	30,219	32,422	32,575
<i>of which:</i>			
Net Resource Requirement	30,219	32,422	32,575
Non-voted expenditure	-	-	-
Consolidated Fund Extra Receipts	-	-	-
Reduction in planned spend unable to be included in Estimate	-	-	-
Resource Budget	30,219	32,422	32,575

Notes to the Main Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
Net Resource Requirement (Estimates)	30,219	32,422	32,575
<i>Adjustments to remove:</i>			
Provision voted for earlier years	-	-	-
<i>Adjustments to additionally include:</i>			
Non-voted expenditure in the OCS	-	-	-
Consolidated Fund Extra Receipts in the OCS	-	-	-
Reductions in planned spend unable to be included in Estimate	-	-	-
Other adjustments	-	-	-
Net Operating Cost (Accounts)	30,219	32,422	32,575
<i>Adjustments to remove:</i>			
Gains / losses from sale of capital assets	-	-	-
Capital grants	-	-	-
European Union income related to capital grants	-	-	-
Voted expenditure outside the budget	-	-	-
<i>Adjustments to additionally include:</i>			
Other Consolidated Fund Extra Receipts	-	-	-
Resource consumption of non departmental public bodies	-	-	-
Unallocated resource provision	-	-	-
Other adjustments	-	-	-
Resource Budget (Budget)	30,219	32,422	32,575
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	30,219	32,422	32,575
Annually Managed Expenditure (AME)	-	-	-

Reconciliation of capital expenditure between Estimates and Budgets

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
Net Voted Capital (Estimates)	700	1,100	968
<i>Adjustments to remove:</i>			
Provision voted for earlier years	-	-	-
<i>Adjustments to additionally include:</i>			
Other Consolidated Fund Extra Receipts	-	-	-
Capital spending by non-departmental public bodies	-	-	-
Capital grants	-	-	-
European Union income related to capital grants	-	-	-
Supported capital expenditure (revenue)	-	-	-
Capital spending by levy funded bodies	-	-	-
Unallocated capital provision	-	-	-
Reductions in planned spend unable to be included in Estimate	-	-	-
Other adjustments	-	-	-
Capital Budget (Budget)	700	1,100	968
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	700	1,100	968
Annually Managed Expenditure (AME)	-	-	-

Notes to the Main Estimate (*continued*)

Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following Accounting Officer appointments have been made for the Request for Resources within this Estimate:

Request for Resources 1: Andrew Hind, Chief Executive of the Charity Commission

Andrew Hind, has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller and Auditor General. Andrew Hind is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities particular regard is given to:

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

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

Notes to the Main Estimate (*continued*)

Analysis of operating appropriations in aid (A in A)

	£'000		
	2009-10 Provision	2008-09 Provision	2007-08 Outturn
RfR 1: Giving the public confidence in the integrity of charity			
Administration	500	1,704	1,149
<i>of which:</i>			
Sale of goods and services	500	1,704	1,149
Total RfR 1	500†	1,704	1,149
<i>† Amount that may be applied as operating appropriations in aid in addition to the net total arising from: the sale of copies of documents, and amounts which relate to the Foreign and Commonwealth Office/Charity Commission joint International Outreach project, amounts which relate to funding from the Department of Communities and Local Government for the Faith and Social Cohesion Unit and sub-letting of part of the London building.</i>			
Total Operating A in A	500	1,704	1,149

Notes to the Main Estimate *(continued)*

Departmental Expenditure Limits and Administration budgets

	£'000		
	Voted	Non-voted	Total
Resource DEL	30,219	-	30,219
<i>of which: †</i>			
Administration budget	30,219	-	30,219
Near-cash in RDEL	29,119	-	29,119
Capital DEL ††	700	-	700
Less Depreciation †††	-770	-	-770
Total DEL	30,149	-	30,149

† The total of the 'Administration Budget' and 'Near-cash in Resource DEL' figures may well be greater than total resource DEL, due to the definitions overlapping.

†† Capital DEL includes items treated as resource in Estimates and accounts but which are treated as Capital DEL in budgets.

††† Depreciation, which forms part of resource DEL, is excluded from total DEL since capital DEL includes capital spending and to include depreciation of those assets would lead to double counting.

Comparison of provision sought with final provision and forecast outturn for the previous year

The total net resource sought for 2009-10 of £30,219,000 is 6.8 per cent lower than the final net provision for 2008-09 of £32,422,000 and the forecast outturn for 2008-09 of £32,422,000.

Cash which may be retained to offset expenditure

	£'000		
	2009-10 Provision	2008-09 Provision	2007-08 Outturn
Cash which may be retained by the department to offset expenditure in the year due to its relationship with income (operating and non-operating) that has been, or will be, appropriated in aid.	500	1,704	1,149