

---

# 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 1 to 3 of the Charity Commission Departmental Report 2005 (Cm 6529).
3. Symbols are explained in the Introduction to this booklet.

## Part I

	£
<b>Request for Resources 1: Giving the public confidence in the integrity of charity</b>	<b>30,493,000</b>
<b>Total net resource requirement</b>	<b>30,493,000</b>
<b>Net cash requirement</b>	<b>30,474,000</b>

Amounts required in the year ending 31 March 2006 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
	£	£	£
<b>RfR 1</b>	<b>30,493,000</b>	<b>12,841,000</b>	<b>17,652,000</b>
<b>Total net resource requirement</b>	<b>30,493,000</b>	<b>12,841,000</b>	<b>17,652,000</b>
<b>Net cash requirement</b>	<b>30,474,000</b>	<b>13,032,000</b>	<b>17,442,000</b>

**Part II: Subhead detail**

£'000

2005-06						2004-05 Provision	2003-04 Outturn		
Resources						Capital		Net Total Resources	Net Total Resources
Admin	Other Current	Grants	Gross Total	A in A	Net Total	Capital	Non- operating A in A		
1	2	3	4	5	6	7	8	9	10
<b>RfR 1: Giving the public confidence in the integrity of charity</b>									
30,963	-	-	30,963	470	30,493	1,399	-	29,513	26,145
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<i>Central Government spending</i>									
A Administration									
30,963	-	-	30,963	470	30,493	1,399	-	29,513	26,145
<b>Total for Estimate:</b>									
30,963	-	-	30,963	470	30,493	1,399	-	29,513	26,145

## Part II: Resource to cash reconciliation

	£'000		
	2005-06 Provision	2004-05 Provision	2003-04 Outturn
<b>Net Total Resources</b>	30,493	29,513	26,145
<b>Voted capital items</b>			
Capital	1,399	2,179	1,344
Less Non-operating A-in-A	-	-	-
<b>Total net voted capital</b>	<u>1,399</u>	<u>2,179</u>	<u>1,344</u>
<b>Accruals to cash adjustment</b>			
Adjustments to remove non-cash items:			
Cost of Capital charges	-88	-86	-109
Depreciation	-650	-640	-678
New provisions and adjustments to previous provisions	-500	-93	-162
Profit (+) / loss (-) on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-180	-160	-67
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-40	-40	-58
Increase (-) / Decrease (+) in creditors	-50	-50	-175
Use of provisions	90	90	86
<b>Total accruals to cash adjustments</b>	<u>-1,418</u>	<u>-979</u>	<u>-1,163</u>
<b>Excess cash to be CFERd</b>	-	-	-
<b>Net Cash Requirement</b>	<u>30,474</u>	<u>30,713</u>	<u>26,326</u>

## Part III: Extra receipts payable to the Consolidated Fund

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

	£'000					
	2005-06 Provision		2004-05 Provision		2003-04 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as AinA	-	-	-	-	11	-
Non-operating income not classified as AinA	-	-	-	-	-	-
Other amounts collectable on behalf of the Consolidated Fund	-	-	-	-	-	-
Excess cash receipts to be surrendered to the Consolidated Fund	-	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11</u>	<u>-</u>

## Forecast Operating Cost Statement

	£'000		
	2005-06 Provision	2004-05 Provision	2003-04 Outturn
<b>Net administration costs:</b>			
RfR 1	30,493	29,513	26,145
<b>Net programme costs:</b>			
RfR 1	-	-	-11
<b>Total net programme costs</b>	-	-	-11
<b>Total Net Operating Cost</b>	30,493	29,513	26,134
<i>of which:</i>			
<b>Net Resource Outturn</b>	30,493	29,513	26,145
CFERs	-	-	-11
Non-voted expenditure	-	-	-
<b>Resource Budget Outturn</b>	30,493	29,513	26,134

## Notes to the Main Estimate

### Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000		
	2005-06	2004-05	2003-04
	Provision	Provision	Outturn
<b>Net Resource Outturn (Estimates)</b>	<b>30,493</b>	<b>29,513</b>	<b>26,145</b>
<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	-	-	-11
Other adjustments	-	-	-
<b>Net Operating Cost (Accounts)</b>	<b>30,493</b>	<b>29,513</b>	<b>26,134</b>
<i>Adjustments to remove:</i>			
capital grants to local authorities	-	-	-
capital grants financed from the Capital Modernisation Fund	-	-	-
European Union income and related adjustments	-	-	-
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	-	-	-
<b>Resource Budget Outturn (Budget)</b>	<b>30,493</b>	<b>29,513</b>	<b>26,134</b>
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	30,493	29,513	26,134
Annually Managed Expenditure (AME)	-	-	-

### Reconciliation of capital expenditure between Estimates and Budgets

	£'000		
	2005-06	2004-05	2003-04
	Provision	Provision	Outturn
<b>Net Voted Capital Outturn (Estimates)</b>	<b>1,399</b>	<b>2,179</b>	<b>1,344</b>
<i>Adjustments to remove:</i>			
gains / losses from sale of capital assets	-	-	-
<i>Adjustments to additionally include:</i>			
other Consolidated Fund Extra Receipts	-	-	-
capital spending by non-departmental public bodies	-	-	-
capital grants to local authorities	-	-	-
capital grants financed by the Capital Modernisation Fund	-	-	-
local authority credit approvals	-	-	-
capital spending by levy funded bodies	-	-	-
unallocated capital provision	-	-	-
Other adjustments	-	-	-
<b>Capital Budget Outturn (Budget)</b>	<b>1,399</b>	<b>2,179</b>	<b>1,344</b>
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	1,399	2,179	1,344
Annually Managed Expenditure (AME)	-	-	-

## Notes to the Main Estimate *(continued)*

### Explanation of Accounting Officer responsibilities

In accordance with Government Resources and Accounts Act 2000 the Treasury has made the following Accounting Officer appointment for the Request for Resources within this Estimate.

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

Andrew Hind, as the Principal Accounting Officer (PAO) of the Charity Commission has personal responsibility for the proper presentation of the Charity Commission's resource accounts as prescribed in legislation or by the Treasury and their transmission to the Comptroller and Auditor General. The PAO as the permanent head, in addition to the responsibilities for the assigned RfR, remains in general overall charge of the Charity Commission.

The responsibilities of an Accounting Officer are set out in Annex 4.1 of Government Accounting. In essence these responsibilities include a personal responsibility for the propriety and regularity of the public finances for which they are answerable; for the keeping of proper accounts; for prudent and economical administration; for the avoidance of waste and extravagance; and for the efficient and effective use of all available resources. In addition, the Accounting Officer must ensure that there is a sound system of internal control to support the achievement of the Charity Commission's policies, aims, and objectives; and should regularly review the effectiveness of that system.

### Analysis of appropriations in aid (A in A)

£'000

	2005-06 provision		2004-05 provision		2003-04 outturn	
	Operating A in A	Non- operating A in A	Operating A in A	Non- operating A in A	Operating A in A	Non- operating A in A
<b>RfR 1: Giving the public confidence in the integrity of charity</b>						
Sales of copies of documents, etc.	20	—	20	—	20	—
Funds remitted by the Foreign and Commonwealth Office in respect of the Departments' joint International Outreach project	450	—	224	—	191	—
<b>Total RfR 1</b>	<b>470*</b>	<b>—</b>	<b>244</b>	<b>—</b>	<b>211</b>	<b>—</b>
<i>of which: Administration Budgets</i>	—	—	—	—	—	—

\*Amount that may be applied as 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.

### Analysis of Consolidated Fund Extra Receipts (CFERs)

£'000

	2005-06 provision		2004-05 provision		2003-04 outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Records, registrations and surveys $\Phi$	—	—	—	—	11	—
<b>Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>11</b>	<b>—</b>

## Notes to the Main Estimate *(continued)*

### Departmental Expenditure Limits and Administration Budgets £'000

Details of 2005-06 Departmental Expenditure Limits (DEL) and Administration budget limits

	Voted*	Non-voted	Total
Resource DEL	30,493	—	30,493
<i>of which: Administration Budget</i>	<i>30,493</i>	<i>—</i>	<i>30,493</i>
Capital DEL**	1,399	—	1,399
Less depreciation†	-650	—	-650
Total DEL	31,242	—	31,242

\* Excludes EU receipts included in Estimates, but excluded in Budgets.

\*\* Capital DEL includes items treated as resource in Estimates and Accounts, but which are treated as part of Capital DEL, under stage 2 of Resource Accounting and Budgeting, as implemented in the 2002 Spending Review.

† 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.

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

The total net resource sought for 2005-06 of £30,493,000 is 3.3 per cent higher than the final net provision and forecast outturn for 2004-05 of £29,513,000.

## Notes to the Main Estimate *(continued)*

### Cash which may be retained to offset expenditure

£'000

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:

	2005-06 provision	2004-05 provision	2003-04 outturn
	470	244	211

