
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 2008, due to be published in July 2008.
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	30,971,000
Total net resource requirement	30,971,000
Net cash requirement	30,521,000

Amounts required in the year ending 31 March 2009 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	30,971,000	13,609,000	17,362,000
Total net resource requirement	30,971,000	13,609,000	17,362,000
Net cash requirement	30,521,000	13,783,000	16,738,000

Part II: Subhead detail

£'000

2008-09 Provision						2007-08 Provision	2006-07 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									
31,971	-	-	31,971	1,000	30,971	700	-	34,343	30,955
Spending in Departmental Expenditure Limits (DEL)									
<i>Central Government spending</i>									
A Administration									
31,971	-	-	31,971	1,000	30,971	700	-	34,343	30,955
Total for Estimate:									
31,971	-	-	31,971	1,000	30,971	700	-	34,343	30,955

Part II: Resource to cash reconciliation

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 Outturn
Net Resource Requirement	30,971	34,343	30,955
Voted capital items			
Capital	700	1,100	929
Less Non-operating A-in-A	-	-	-
Total net voted capital	700	1,100	929
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Cost of Capital charges	-150	-88	-165
Depreciation	-820	-650	-985
New provisions and adjustments to previous provisions	-	-2,693	-712
Profit/loss on sale of assets	-	-	-9
Prior period adjustments	-	-	-
Other non-cash items	-180	-180	-60
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	17
Increase (-) / Decrease (+) in creditors	-	-	-442
Use of provisions	-	-	698
Total accruals to cash adjustments	-1,150	-3,611	-1,658
Excess cash to be CFERd	-	-	-
Net Cash Requirement	30,521	31,832	30,226

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					
	2008-09 Provision		2007-08 Provision		2006-07 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as A in A	-	-	-	-	248	248
Non-operating income not classified as A in A	-	-	-	-	-	-
Other amounts collectable on behalf of the Consolidated Fund	-	-	-	-	-	-
Excess cash receipts to be surrendered to the Consolidated Fund	-	-	-	-	-	-
Total	-	-	-	-	248	248

Forecast Operating Cost Statement

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 Outturn
Net Administration Costs			
RfR 1	30,971	34,343	30,955
Non-voted	-	-	-248
Total Net Administration costs	30,971	34,343	30,707
Total Net Operating Cost	30,971	34,343	30,707
<i>of which:</i>			
Net Resource Requirement	30,971	34,343	30,955
Non-voted expenditure	-	-	-
Consolidated Fund Extra Receipts	-	-	-248
Resource Budget	30,971	34,343	30,698

Notes to the Main Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 Outturn
Net Resource Requirement (Estimates)	30,971	34,343	30,955
<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	-	-	-248
Other adjustments	-	-	-
Net Operating Cost (Accounts)	30,971	34,343	30,707
<i>Adjustments to remove:</i>			
Gains / losses from sale of capital assets	-	-	-9
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)	30,971	34,343	30,698
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	30,971	34,343	30,698
Annually Managed Expenditure (AME)	-	-	-

Reconciliation of capital expenditure between Estimates and Budgets

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 Outturn
Net Voted Capital (Estimates)	700	1,100	929
<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	-	-	-
Other adjustments	-	-	-
Capital Budget (Budget)	700	1,100	929
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	700	1,100	929
Annually Managed Expenditure (AME)	-	-	-

Notes to the Main Estimate (*continued*)

Explanation of Accounting Officer responsibilities

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

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

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

The responsibilities of an Accounting Officer are set out in Chapter 3 of Managing Public Money. In essence these responsibilities include a personal responsibility for the propriety and regularity of the public finances for which they are answerable; for 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 the available resources. In addition, the Accounting Officer must ensure that there is a sound system of internal control to support the achievement of the organisation's policies, aims and objectives and should regularly review the effectiveness of that system.

Notes to the Main Estimate (*continued*)

Analysis of operating appropriations in aid (A in A)

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 Outturn
RfR 1: Giving the public confidence in the integrity of charity			
Administration	1,000	1,220	470
<i>of which:</i>			
Sale of goods and services	1,000	1,220	470
Total RfR 1	1,000†	1,220	470
<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 Government and Local Communities for the Faith and Social Cohesion Unit and sub-letting of part of the London building.</i>			
Total Operating A in A	1,000	1,220	470

Notes to the Main Estimate (*continued*)

Analysis of Consolidated Fund extra receipts

	£'000					
	2008-09		2007-08		2006-07	
	Provision		Provision		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Additional Funds from the International Programme Φ	-	-	-	-	248	248
Total	-	-	-	-	248	248

Notes to the Main Estimate (*continued*)

Departmental Expenditure Limits and Administration budgets

	£'000		
	Voted	Non-voted	Total
Resource DEL	30,971	-	30,971
<i>of which: †</i>			
Administration budget	30,971	-	30,971
Near-cash in RDEL	29,821	-	29,821
Capital DEL ††	700	-	700
Less Depreciation †††	-820	-	-820
Total DEL	30,851	-	30,851

† 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 2008-09 of £30,971,000 is 9.8 per cent lower than the final net provision for 2007-08 of £34,343,000 and 6.1 per cent higher than the forecast outturn for 2007-08 of £29,202,000.

Cash which may be retained to offset expenditure

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 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.	1,000	1,220	470

