

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 2004 (Cm 6209).
3. Symbols are explained in the Introduction to this booklet.

Part I

	£
Request for Resources 1: Giving the public confidence in the integrity of charity	28,535,000
Total net resource requirement	28,535,000
Net cash requirement	28,959,000

Amounts required in the year ending 31 March 2005 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	28,535,000	12,276,000	16,259,000
Total net resource requirement	28,535,000	12,276,000	16,259,000
Net cash requirement	28,959,000	12,492,000	16,467,000

Part II: Subhead detail

£'000

2004-05						2003-04 Provision	2002-03 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
RfR 1: Giving the public confidence in the integrity of charity									
28,555	-	-	28,555	20	28,535	1,399	-	27,492	24,637
Spending in Departmental Expenditure Limits (DEL)									
<i>Central Government spending</i>									
A Administration									
28,555	-	-	28,555	20	28,535	1,399	-	27,492	24,637
Total for Estimate:									
28,555	-	-	28,555	20	28,535	1,399	-	27,492	24,637

Part II: Resource to cash reconciliation

	2004-05		2003-04		2002-03	
	Provision		Provision		Outturn	
	£'000					
Net Total Resources	28,535		27,492		24,637	
Voted capital items						
Capital	1,399		1,399		1,772	
Less Non-operating A-in-A	-		-		-	
Total net voted capital	1,399		1,399		1,772	
Accruals to cash adjustment						
Adjustments to remove non-cash items:						
Cost of Capital charges	-82		-76		-134	
Depreciation	-640		-610		-424	
New provisions and adjustments to previous provisions	-93		-93		24	
Profit/loss on sale of assets	-		-		-	
Prior period adjustments	-		-		-	
Other non-cash items	-160		-140		-84	
Increase (+) / Decrease (-) in stock	-		-		-	
Increase (+) / Decrease (-) in debtors	-40		-40		85	
Increase (-) / Decrease (+) in creditors	-50		141		-167	
Use of provisions	90		90		142	
Total accruals to cash adjustments	-975		-728		-558	
Excess cash to be CFERd	-		-		-	
Net Cash Requirement	28,959		28,163		25,851	

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):-

	2004-05		2003-04		2002-03	
	Provision		Provision		Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
	£'000					
Operating income not classified as AinA	-	-	-	-	6	6
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	-	-	-	-	-	-
Total	-	-	-	-	6	6

Forecast Operating Cost Statement

	2004-05 Provision	2003-04 Provision	2002-03 Outturn	£'000
Net administration costs:				
RfR 1	28,535	27,492		24,637
Net programme costs:				
RfR 1	-	-	-6	
Total net programme costs	-	-		-6
Total Net Operating Cost	28,535	27,492		24,631
<i>of which:</i>				
Net Resource Outturn	28,535	27,492		24,637
CFERs	-	-		-6
Non-voted expenditure	-	-		-
Resource Budget Outturn	28,535	27,492		24,631

Notes to the Main Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000		
	2004-05	2003-04	2002-03
	Provision	Provision	Outturn
Net Resource Outturn (Estimates)	28,535	27,492	24,637
<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	-	-	-6
Other adjustments	-	-	-
Net Operating Cost (Accounts)	28,535	27,492	24,631
<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	-	-	-
Resource Budget Outturn (Budget)	28,535	27,492	24,631
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	28,535	27,492	24,631
Annually Managed Expenditure (AME)	-	-	-

Reconciliation of capital expenditure between Estimates and Budgets

	£'000		
	2004-05	2003-04	2002-03
	Provision	Provision	Outturn
Net Voted Capital Outturn (Estimates)	1,399	1,399	1,772
<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	-	-	-
Capital Budget Outturn (Budget)	1,399	1,399	1,772
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	1,399	1,399	1,772
Annually Managed Expenditure (AME)	-	-	-

Notes to the Main Estimate *(continued)*

Explanation of Accounting Officer responsibilities

The Treasury has appointed the Chief Commissioner of the Charity Commission as Principal Accounting Officer with overall responsibility for preparing the Commission's Estimate.

The allocation of Accounting Officer responsibilities in the Charity Commission is as follows:

Request for Resources 1: John Stoker, Principal Accounting Officer and Chief Commissioner

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 for safeguarding the Commission's assets, are set out in the Accounting Officers' Memorandum issued by the Treasury and published in *Government Accounting*.

Analysis of appropriations in aid (A in A)

	£'000					
	2004-05		2003-04		2002-03	
	Operating	Non-	Operating	Non-	Operating	Non-
A in A	operating	A in A	operating	A in A	operating	A in A
	provision	provision	provision	provision	outturn	outturn
RfR 1: Giving the public confidence in the integrity of charity	20	—	20	—	17	—
Sales of copies of documents, etc.						
Funds remitted by the Foreign and Commonwealth Office in respect of the Departments' joint International Outreach project	—	—	191	—	78	—
Total RfR 1	20*	—	211	—	95	—

*Amount that may be applied as appropriations in aid in addition to the net total, arising from sales 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

	£'000					
	2004-05		2003-04		2002-03	
	Income	Receipts	Income	Receipts	Income	Receipts
	provision	provision	provision	provision	outturn	outturn
Income from fees not classified as A in Aφ	—	—	—	—	6	6
Total	—	—	—	—	6	6

Notes to the Main Estimate *(continued)*

Administration cost limits and Departmental Expenditure Limits

Administration costs limits	£'000		
	Gross provision	Income	Total administration costs limit
Gross administration costs limits	28,555	–20	28,535
Net administration costs limits	—	—	—

Departmental Expenditure Limits (DEL)	£'000		
	Voted*	Non-voted	Total
Resource DEL	28,535	—	28,535
Capital DEL	1,399	—	1,399
Less depreciation	–640	—	–640
Total DEL	29,294	—	29,294

- * i. *Capital DEL includes items treated as resource in Estimates and Accounts, but which are treated as part of Capital DEL, under full Resource Accounting and Budgeting, as implemented in the 2002 Spending Review*
- ii. *Excludes EU receipts included in Estimates, but excluded in Budgets*

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

The total net resource sought for 2004-05 of £28,535,000 is 3.8 per cent higher than the final net provision and forecast outturn for 2003-04 of £27,492,000.

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:

	2004-05 provision	2003-04 provision	2002-03 outturn
	20	211	95
