

**Office of the Registrar
of Consultant Lobbyists**

**Statement of Accounts
2020-21**

Registrar of Consultant Lobbyists Statement of Accounts

(for the year ended 31 March 2021)

Presented to Parliament pursuant to Schedule 2 (9) of the
Transparency of Lobbying, Non-Party Campaigning and Trade
Union Administration Act 2014

Ordered by the House of Commons to be printed on 20 July 2021



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PERFORMANCE REPORT

Introduction

My role as Registrar is set out in the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 ('the Act'), under which those who lobby on behalf of a third party are required to register, declare the names of their clients and state whether they subscribe to a relevant code of conduct.

I am a statutory office holder, independent of Government and the public affairs sector and I account to Parliament for implementation of the provisions of the Act. I have a duty to monitor compliance with the requirements of the Act, a power to conduct formal investigations, require the supply of information and, in the event of non-compliance, to undertake enforcement action.

I consider that transparent, ethical lobbying can be an important part of effective public policy formation. The work of the Registrar supports that process by putting the activities of consultant lobbyists into the public domain. To complement this, policy-makers have a responsibility actively to consider a range of policy inputs, not only those from the most organised, well-connected or well-funded parties.

This is the Registrar's seventh annual Statement of Accounts, covering the period from 1 April 2020 to 31 March 2021.

Objectives and performance in 2020-21

This review of the year to 31 March 2021 is set against the objectives that I published for the Office of the Registrar in the 2020-21 business plan.

At 31 March 2021 the Register had 152 registrants, compared to 143 at the end of March 2020. The overall number of registrants has been relatively stable over the years, but there is a degree of churn with some registrants leaving and new ones joining.

I published updated guidance in August 2020 with minor changes in relation to the pre-registration quarter, declaring a code of conduct, and updating Register information.

Prior to that, the guidance that I published in January 2020 included significant changes to guidance on Codes of Conduct. This required that in order for a code to be a 'relevant' code under the Act and for a registrant to declare it on the Register, it must contain provisions that are of particular relevance to consultant lobbying and provide a complaint process with some external oversight or control.

As a result of this, many registrants no longer declare a code of conduct on the Register because their previous codes did not particularly apply to lobbying or had no external oversight. There is no statutory obligation for registrants to operate under a code, but I consider that it is in the public interest if they do. I am therefore working with the industry to encourage more consultant lobbyists to work to a code of conduct.

In early 2021, I ran a consultation exercise to seek views on the clarity and completeness of the Registrar’s guidance, provision of a template code of conduct and ensuring compliance. I will implement any resulting changes in 2021-2022.

I engaged with the Cabinet Office on their routine Post Legislative Scrutiny of the Act and invited registrants to submit feedback to the Minister via my office. This may lead to policy changes that will impact my Office and registrants.

The pandemic and lockdowns resulted in different working practices for my Office and many of our registrants. We moved to remote working with ease as the Register is entirely online and the office communicates through a central email address. I did not impose penalties for late submission of the April to June 2020 Quarterly Information Returns as registrants became accustomed to their new working practices.

During the year the ORCL Head of Office and team changed. I thank the outgoing team for their support and commitment to our work and I am grateful to them and the incoming team for ensuring an exemplary handover, seamlessly maintaining service to our stakeholders.

Objective 1 – Operate an accurate and accessible Register

Maintain the accuracy and timeliness of information contained in the Register and ensure that systems meet user needs.

| Activity | Update |
|---|---|
| Support new registrants and check data to ensure accurate and timely registration and compliance. | New registrants actively supported and registration information checked for accuracy. |
| Support and enforce the timely submission of Quarterly Information Returns and updating of registration and code of conduct data by registrants. | QIRs generally submitted on time. There was an increase in late returns, most likely as a result of Covid-19. Continued rigour in enforcement of compliance and my consultation asked for feedback on compliance. All Codes of Conduct declared by registrants checked against criteria for ‘relevance’ under Act and links to Codes provided. QIR now includes quarterly validation of registrant’s data and compliance with Code. |
| Implement changes to the online Register, registration process, information updating and Quarterly Information Returns, to improve accuracy, user experience, ease of access to data, and minimise the administrative burden. | Online registration and QIR process updated and provides better user experience, accuracy and reduced burden. Registrants can now upload new affiliate lists and make changes to existing affiliate list. Credit and debit card payment facility removed as it was rarely used and disproportionately costly and complex. |
| Review and update the structure and content of the website to enhance clarity, transparency and understanding of the | Cookie consent work completed. An accessibility audit was completed in March 2021 and initial improvements |

| | |
|---|--|
| function and operation of the Registrar and Office. | are planned, with further changes to content and structure when resources allow. |
|---|--|

Objective 2 – Provide clear, accessible guidance

Keep published guidance under review and take account of feedback from registrants and other stakeholders.

| Activity | Update |
|--|--|
| Review and update guidance as necessary to provide clarity for registrants and others. | Registrar's guidance on registration and QIRs, including specialist guidance for think tanks and support service providers to APPGs published August 2020. |
| Consult stakeholders to seek feedback on the published guidance and to identify any other areas where the publication of guidance might be helpful. | Consultation February 2021 on guidance, compliance and codes of conduct. Any resulting changes to be introduced in 2021-2022. |
| Provide guidance to the Private Offices of Ministers and Permanent Secretaries (and equivalents) to aid their understanding of the statutory obligations on consultant lobbyists they engage with. | To be considered in 2021-22. |

Objective 3 – Communicate and engage with stakeholders

Undertake a programme of communication and training with registrants, potential registrants, representative bodies and other stakeholders.

| Activity | Update |
|---|--|
| Work with public affairs businesses and their representative bodies to develop user expertise, understanding and compliance through training and communication. | The Registrar and office team have communicated with public affairs organisations, practitioners and representative bodies: CIPR and PRCA. The Registrar undertook a formal consultation in relation to guidance, compliance and codes of conduct. |
| Engage with the representative bodies for lawyers, accountants, management consultants and others to explain the requirement to register. | The Registrar and Head of Office met ICAEW (accountancy) and SRA and Law Society (legal services). The Registrar responded to a consultation, from the Parliamentary Standards Committee on All Party Parliamentary Groups regarding APPG support providers. |
| Disseminate information about the Register cost-effectively to relevant audiences. | Information and updates are provided directly to registrants. An online awareness animation was developed to increase awareness and drive viewers to the register. |

Objective 4 – Ensure compliance

Ensure that all those who ought to register, do so and that the Register is complete and accurate. Apply statutory penalties where necessary.

| Activity | Update |
|---|---|
| Enforce compliance, making use of statutory penalties where appropriate. | 37 notices of intention to issue a civil penalty issued during the year (2019-20: 10), the bulk of which resulted in a penalty being issued. Three information notices issued (2019-20: two). |
| Review the published diaries of Ministers and Permanent Secretaries against declarations on the Register. | Ministers' diaries reviewed and Private Offices asked for further details where necessary. This process is under review to assess for potential improvements. |
| Undertake formal investigations into organisations for which there is reasonable information suggesting noncompliance. | The Registrar conducted eight formal investigations and published summaries of the findings (2019-20: four). |
| Publish details of the Registrar's compliance activity, in particular correspondence, statutory notices and investigations. | Data published on the website |

Objective 5 – Ensure administrative effectiveness and transparency

Operate the Office effectively and transparently to deliver against statutory purposes, serving all stakeholders and achieving value for money

| Activity | Update |
|--|--|
| Deliver a proportionate risk management approach and corporate governance arrangements to ensure effective administration of the Office. | The Registrar formally reviews strategic risk and takes responsibility for corporate governance. |
| Fulfil statutory and legal obligations in relation to data protection and freedom of information. | The Office of the Registrar has complied with its freedom of information duties and is compliant with data protection legislation, working with the Cabinet Office as joint data controller. |
| Publish: details of the Registrar's formal correspondence and meetings; statutory information notices; notices of intention to impose penalties (and their conclusion); and summaries of investigations. | All published on the website of the Office of the Registrar. |
| Update Ministers on the work of the Office through business planning and financial reporting systems. | The Registrar updated Cabinet Office officials and the sponsor Minister (Minister for the Constitution and Devolution). |

| | |
|---|--|
| Report to Parliament as required. | The Registrar's annual report and accounts for the year to 31 March 2020 was laid before Parliament on 20 July 2020. |
| Ensure the Memorandum of Understanding with the Cabinet Office is refreshed and adhered to. | The Memorandum was last refreshed on 24 January 2019 and remains current. Its provisions are adhered to. |
| Review the Office's financial management systems (including those operated for us by the Cabinet Office), to ensure proportionality, accuracy, effectiveness and value for money. | The Registrar and office team worked with the Cabinet Office finance team to make changes that improved financial processes. The Registrar and office team minimise costs and optimise value for money, while delivering the statutory duties. |

Financial position

I am committed to fulfilling my statutory duties effectively and delivering value for money. The cost of running the Office of the Registrar in 2020-21 was £254,930 compared to £264,862 in 2019-20 (see page 36). The reduction in costs was mainly due to a lower than anticipated corporate services recharge and higher compliance and enforcement costs in the previous year. We commissioned updates to the website and invested in an accessibility audit of the information and transactional sides of the website to identify areas for improvement. Overall, expenditure in 2020-21 represented an underspend of £50,070 against the agreed budget for the year.

Under the terms of the Act, ministers set the annual fees to registrants and seek to ensure that the total paid in fees is sufficient to offset the total costs. The Registrar collects and accounts for all fees and pays them into the Consolidated Fund. Income in 2020-21 was £149,529 which is an increase of £4,678 over the previous year (see page 37). Staffing and shared services costs are paid from Cabinet Office budgets. At 31 March 2021 there is a cumulative net surplus against direct costs of £12,955 (2019-20: a cumulative net deficit of £33,125) (see page 20).

Plans for 2021-22

During the year ahead, I will develop our website and registration system to improve accessibility and implement a more ambitious stakeholder engagement programme.

Alongside support for stakeholders, I will enforce the requirements of the Act with clarity, using statutory penalties where necessary and investigate where there is reasonable information suggesting non-compliance.

The Business Plan for 2021-22 is available at: www.registrarofconsultantlobbyists.org.uk



Harry Rich

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13 July 2021

ACCOUNTABILITY REPORT

Governance Report

Statement of Accounting Officer's Responsibilities

Under the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014, the Registrar of Consultant Lobbyists prepares for each financial year, a Statement of Accounts in the form and on the basis set out in the Accounts Direction.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Registrar of Consultant Lobbyists and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the 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 the Cabinet Office, 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; and
- confirm that the Statement of Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Statement of Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Cabinet Office has appointed the Registrar of Consultant Lobbyists as the Accounting Officer.

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 Registrar of Consultant Lobbyist's assets, are set out in *Managing Public Money* published by HM Treasury.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that Registrar of Consultant Lobbyist's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware. As Accounting Officer, I take personal responsibility for the Statement of Accounts and the judgements required for determining that it is fair, balanced and understandable.

Governance Statement

Introduction

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Office of the Registrar's policies, aims and objectives, whilst safeguarding public funds and the assets for which I am personally responsible, in accordance with the responsibilities assigned to me in *Managing Public Money*.

The Office of the Registrar of Consultant Lobbyists exists to implement the provisions in the Act, as a corporation sole. I am independent of consultant lobbyists and Government and report directly to Parliament. The Office of the Registrar has been designated for consolidation into the Cabinet Office Estimate and Accounts. The regime of corporate governance needs to be proportionate to the size and risk profile of the organisation. There is no requirement in the Act for a Board of Directors or a separate Audit Committee, although the Cabinet Office Audit and Risk Assurance Committee consider my draft accounts.

I have on-going dialogue with the National Audit Office to ensure that proportionate governance arrangements are in place. To ensure a robust financial control regime, my Office manages my financial arrangements in accordance with the Cabinet Office's best practice, systems and resources, and I conduct regular reviews. The work of my Office is conducted strictly in accordance with the requirements of the Act. These systems have been in place for the year under review and up to the date of approval of the annual report and accounts.

Risk Management

I have established a proportionate regime for the management of risk, where the risk environment and the specific risks associated with the delivery of my statutory objectives are reviewed on a quarterly basis and any new mitigating actions required are carefully implemented.

There is no evidence of risk that the Register is not complete or that all appropriate revenues are not being collected. The risk environment remains neutral to benign and no new significant risks were identified, other than those relating to the Covid-19 pandemic.

The Covid-19 pandemic had little direct impact on the work of my Office during the year. The office team and I operated remotely and we continued to support registrants and others and to fulfil our statutory obligations. We are operating with sensitivity towards the particular circumstances faced by registrants, but with clarity that legal obligations remain in force. I did not impose civil penalties for late return of the April to June 2020 Quarterly information returns.

Exiting the EU does not appear on our risk register as I operate under UK statute and exit has no direct impact.

Information Security

During the past year, there have been no reportable breaches of information security. The Office of the Registrar has complied with the requirements of the General Data Protection Regulation, sharing certain data controller responsibilities, as appropriate, with the Cabinet Office (as providers of relevant corporate services to the Office of the Registrar, including IT, and HR).

Review of Effectiveness

I follow the Cabinet Office's guidelines and procedures for internal control. During the past year, there have been no instances of fraud or irregularity.

Conflicts of Interests

To provide assurance against conflicts of interest and business appointments:

- The Registrar and all staff are required to declare any related-party transactions annually.
- The Civil Service Management Code is applied, including section 4.3 relating to Standards of Propriety and Business Appointment Rules for Civil Servants.
- The Registrar's interests are published on the Office of the Registrar's website and any outside employment held by the Registrar is declared to Cabinet Office and published on the website.

Remuneration and Staff Report

This report sets out details on remuneration and staff that Parliament consider key to accountability. This section is subject to audit.

1. Staff numbers and related costs

1.1 Staff costs comprise:

| £ | Registrar | Others | 2020-21 Total | 2019-20 Total |
|----------------------|---------------|----------------|------------------|------------------|
| Registrar's fees | 17,403 | - | 17,403 | 19,094 |
| Registrar's expenses | 75 | - | 75 | 1,716 |
| Inward secondments | - | 104,939 | 104,939 | 100,669 |
| Total | 17,478 | 104,939 | 122,417 | 121,479 |

1.2. Average number of persons employed

The Registrar is a part-time appointment with an expected commitment of 30-40 days per year. The Registrar is paid a daily rate of £420. This is determined by the sponsor Minister in the Cabinet Office and has remained unchanged from the previous year. During the 2020-21 financial year, the Registrar worked and was paid for 39 days. The appointment is taxable under Schedule E and subject to Class I National Insurance contributions and does not receive a pension.

'Others' relates to inward secondees from the Cabinet Office: these equate to the equivalent of 1.75 full time members of staff (2019-20: 1.6).

| | 2020-21 | 2019-20 |
|--------------|-------------|-------------|
| Registrar | 0.15 | 0.20 |
| Others | 1.75 | 1.60 |
| Total | 1.90 | 1.80 |

Parliamentary Accountability and Audit Report

This section presents key information which contribute to the organisation's accountability to Parliament.

The Regularity of expenditure section reports on losses and special payments made during the year. Regularity refers to the principle that all consumption of resources should be made in accordance with the legislation authorising them, and applicable delegated authority and the principles set out in *Managing Public Money*. Disclosures on fees and charges, are required by *Managing Public Money*.

In his certificate and report to the Houses of Parliament, the Comptroller and Auditor General provides his opinion on regularity, whether the Remuneration and Staff Report and Parliamentary Accountability disclosures have been properly prepared and whether the information given in the Performance Report and Accountability Report is consistent with the financial statements.

Parliamentary Accountability Disclosures

This section is subject to audit

1. Analysis of cash surrenderable to the Consolidated Fund

| £ | Note to Accounts | 2020-21 Outturn | | 2019-20 Outturn | |
|--|------------------|--------------------|----------------|--------------------|----------------|
| | | Accruals | Cash basis | Accruals | Cash basis |
| Registration fees from consultant lobbyists | 7 | 155,836 | 155,836 | 149,485 | 149,485 |
| Civil penalties from consultant lobbyists | 7 | 5,055 | 5,055 | 2,150 | 2,150 |
| Civil penalties from consultant lobbyists - receivable | 7 | - | - | 300 | - |
| Total amount payable to the Consolidated Fund | | 160,891 | 160,891 | 151,935 | 151,635 |

1.1 Income payable to the Consolidated Fund

Registration fees from consultant lobbyists

In accordance with part 1 section 22(5) of the Act, the Registrar must pay into the Consolidated Fund any sums received in respect of charges. The cash received by the Registrar from registration fees is paid to HM Treasury's Consolidated Fund.

Although this income is payable to HM Treasury's Consolidated Fund, the Chief Secretary to the Treasury has agreed to a netting off arrangement whereby the Registrar may retain the income and offset it against expenditure for budget and outturn purposes.

1.2 Consolidated Fund Income

Civil penalties applied to consultant lobbyists

The Registrar of Consultant Lobbyists acts as a collecting agent of the Consolidated Fund in respect of civil penalties applied to consultant lobbyists.

The netting off arrangement described above does not apply to civil penalties charged on consultant lobbyists.

The civil penalties collected amounted to £5,055 (2019-20: £2,150) and £0 invoiced as receivable (2019-20: £300). Details of all civil penalties are published on the Office of the Registrar of Consultant Lobbyists website.

2. Regularity of expenditure

There are no losses nor special payments to disclose.

3. Fees and charges

| £ | | Direct Costs/ Income | Cost borne by Cabinet Office | 2020-21 Total | 2019-20 Total |
|--------------------------------------|-----------------------------|----------------------------|---------------------------------------|------------------|------------------|
| | Note to Accounts | | | | |
| Registrar's fees and expenses | | 17,478 | - | 17,478 | 20,810 |
| Inward secondments | | - | 104,939 | 104,939 | 100,669 |
| Costs of providing the Register | | 72,035 | - | 72,035 | 64,549 |
| Compliance and enforcement | | 1,408 | - | 1,408 | 15,351 |
| Notional corporate services recharge | | - | 46,542 | 46,542 | 54,000 |
| Other expenditure | | 12,528 | - | 12,528 | 9,483 |
| Full cost of service | 2 | 103,449 | 151,481 | 254,930 | 264,862 |
| Fees from Consultant Lobbyists | 3 | (149,529) | - | (149,529) | (144,851) |
| Net expenditure for the year | | (46,080) | 151,481 | 105,401 | 120,011 |
| Notional corporate services recharge | | - | (46,542) | (46,542) | (54,000) |
| Net outturn | | (46,080) | 104,939 | 58,859 | 66,011 |

The information is provided for fees and charges purposes, not for the purposes of *IFRS 8 Operating Segments*. It represents costs included in the Statement of Comprehensive Net Expenditure. The financial requirement of the Registrar of Consultant Lobbyists is to ensure that registration charges are collected from registrants, in accordance with the Cabinet Office's regulations.

Direct Costs/Income

In accordance with section 22 of the Act, the Minister must seek to recoup the costs of implementing and operating the Register from registration charges for using the Register. HM Treasury has agreed to fund the cost of administrating the Register. In 2020-21 a net surplus of £46,080 represents excess income over direct costs of the Register. At 31 March 2021 there is a cumulative net surplus of £12,955 therefore all initial implementation set up costs of the Register have now been recovered.

| | |
|--|-------------------------|
| Surplus 2020-21 | (46,080) |
| Surplus 2019-20 | (34,658) |
| Surplus 2018-19 | (62,122) |
| Surplus 2017-18 | (44,082) |
| Surplus 2016-17 | (38,444) |
| Deficit 2015-16 | £52,546 |
| Deficit 2014-15 | 159,885 |
| Cumulative net surplus at 31 March 2021 | <u>(£12,955)</u> |

Cost borne by Cabinet Office

In accordance with schedule 2, section 8 (1) of the Act, the Registrar may make arrangements with the Minister or other persons: for staff to be seconded to the Registrar; for accommodation or services to be provided to the Registrar. The Minister has decided not to recover these costs by making a charge upon the consultant lobbyists, and consequently, the Cabinet Office bears these costs in addition to any net deficit from direct costs/income; see Note to Accounts 1.3 Going concern.



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The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

Opinion on financial statements

I certify that I have audited the financial statements of the Office of the Registrar of Consultant Lobbyists for the year ended 31 March 2021 under the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity and the related notes, including the significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and International Accounting Standards as interpreted by HM Treasury's Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion, the financial statements:

- give a true and fair view of the state of the Office of the Registrar of Consultant Lobbyists' affairs as at 31 March 2021 and of its net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 and Secretary of State directions issued thereunder.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2019. I have also elected to apply the ethical standards relevant to listed entities. I am independent of the Office of the Registrar of Consultant Lobbyists in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Office of the Registrar of Consultant Lobbyists' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Office of the Registrar of Consultant Lobbyists' ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the Office of the Registrar of Consultant Lobbyists is adopted in consideration of the requirements set out in the International Accounting Standards as interpreted by HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises information included in the annual report but does not include the parts of the Accountability Report described in that report as having been audited, the financial statements and my auditor's certificate thereon. The Accounting Officer is responsible for the other information. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Secretary of State directions made under the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Office of the Registrar of Consultant Lobbyists and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or

- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- internal controls as the Accounting Officer determines is necessary to enable the preparation of the financial statements to be free from material misstatement, whether due to fraud or error; and
- assessing the Office of the Registrar of Consultant Lobbyists' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Office of the Registrar of Consultant Lobbyists will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included the following:

- Enquiring of management and those charged with governance, including obtaining and reviewing supporting documentation relating to the Office of the Registrar of Consultant Lobbyists' policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations, including the Office of the Registrar of Consultant Lobbyists' controls relating to the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 and Managing Public Money;
- Discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals; and
- Obtaining an understanding of the Office of the Registrar of Consultant Lobbyists' framework of authority as well as other legal and regulatory frameworks that the Office of the Registrar of

Consultant Lobbyists operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Office of the Registrar of Consultant Lobbyists. The key laws and regulations I considered in this context included the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014, Managing Public Money and Employment Law and tax legislation.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and those charged with governance concerning actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Board; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the income and expenditure reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General

Date 16 July 2021

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

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FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure

for the year ended 31 March 2021

This account summarises the expenditure and income generated and consumed on an accruals basis.

| £ | | 2020-21 | 2019-20 |
|---|-------------|------------------|------------------|
| | Note | | |
| Total income | 3 | (149,529) | (144,851) |
| Staff costs | 2 | 122,417 | 121,479 |
| Purchase of goods and services | 2 | 85,686 | 89,383 |
| Bad debt write off | 2 | 285 | - |
| Notional corporate services recharge | 2 | 46,542 | 54,000 |
| Total operating expenditure | 2 | 254,930 | 264,862 |
| Net operating expenditure for the year | | 105,401 | 120,011 |

Notes 1 to 9 form part of these accounts on pages 32 to 39

Statement of Financial Position

as at 31 March 2021

This statement presents the financial position and comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

| £ | | 2020-21 | 2019-20 |
|--|-------------|------------------|------------------|
| | Note | | |
| Current assets | | | |
| Trade and other receivables | 5 | 4,806 | 7,872 |
| Cash and cash equivalents | 6 | 162,572 | 152,089 |
| Total assets | | 167,378 | 159,961 |
| Current liabilities | | | |
| Trade and other payables | 7 | (297,192) | (272,017) |
| Total liabilities | | (297,192) | (272,017) |
| Total assets less total liabilities | | (129,814) | (112,056) |
| Taxpayers' equity | | | |
| General fund | | (129,814) | (112,056) |
| Total taxpayers' equity | | (129,814) | (112,056) |



Harry Rich

Registrar of Consultant Lobbyists and Accounting Officer

13 July 2021

Notes 1 to 9 form part of these accounts on pages 32 to 39

Statement of Cash Flows

for the year ended 31 March 2021

The Statement of Cash Flows shows the changes in cash and cash equivalents during the reporting period. The statement shows how cash and cash equivalents are generated and used by classifying cash flows as operating and financing activities.

| £ | | 2020-21 | 2019-20 |
|---|-------------|-----------------|-----------------|
| | Note | | |
| Cash flows from operating activities | | | |
| Net operating expenditure | SOCNE | (105,401) | (120,011) |
| Adjustment for non-cash transactions | 2 | 46,542 | 54,000 |
| (Increase) / Decrease in trade and other receivables | 5 | 3,066 | (4,639) |
| <i>Less: Movement in trade and other receivables relating to items not passing through the Statement of Comprehensive Net Expenditure</i> | | | |
| (Decrease) / Increase in trade and other payables | 7 | 25,175 | (1,939) |
| <i>Less: Movement in trade and other payables relating to items not passing through the Statement of Comprehensive Net Expenditure</i> | | | |
| Amounts payable to Consolidated Fund | 7 | (6,351) | (285) |
| Net cash outflow from operating activities | | (36,969) | (72,874) |
| Cash flows from financing activities | | | |
| Grant-in-Aid from Cabinet Office | SOCTE | 197,331 | 224,236 |
| Net financing | | 197,331 | 224,236 |
| Net increase in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund | | 160,362 | 151,362 |
| Payments of amounts due to the Consolidated Fund | 7 | (149,879) | (149,200) |
| Net increase in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund | | 10,483 | 2,162 |
| Cash and cash equivalents at the beginning of the period | 6 | 152,089 | 149,927 |
| Cash and cash equivalents at the end of the period | 6 | 162,572 | 152,089 |

Notes 1 to 9 form part of these accounts on pages 32 to 39

Statement of Changes in Taxpayers' Equity

for the year ended 31 March 2021

This statement shows the movement in the year on the general fund reflecting any grant from the Parent Department and extra receipts repayable to the Consolidated Fund. It also reflects net operating expenditure for the year and notional charges.

| £ | Note | General Fund |
|--|-------|------------------|
| Balance at 1 April 2019 | | (120,796) |
| Grant-in-Aid from Cabinet Office | SOCF | 224,236 |
| Extra receipts payable to the Consolidated Fund | 7 | (149,485) |
| Net operating expenditure for the year | SOCNE | (120,011) |
| Non-cash charges – Notional corporate services recharge from Parent Department | 2 | 54,000 |
| Balance at 31 March 2020 | | (112,056) |
| Grant-in-Aid from Cabinet Office | SOCF | 197,331 |
| Extra receipts payable to the Consolidated Fund | 7 | (156,230) |
| Net operating expenditure for the year | SOCNE | (105,401) |
| Non-cash charges – Notional corporate services recharge from Parent Department | 2 | 46,542 |
| Balance at 31 March 2021 | | (129,814) |

Negative equity arises from expenditure exceeding income and from the accounting method for grant-in-aid which is sufficient to cover only cash expenditure and excludes accruals. Further explanation is provided at Note 1.3 to the Accounts and in the Fees and Charges Note 3 in the Accountability Report.

Notes 1 to 9 form part of these accounts on pages 32 to 39

Notes to the accounts

1. Statement of accounting policies

1.1 Statement of compliance

This Statement of Accounts has been prepared in accordance with the 2020-21 Government Financial Reporting Manual (FReM) issued by HM Treasury and under an accounts direction issued by the Cabinet Office in accordance with the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014. The accounting policies contained in the *FReM* apply International Financial Reporting Standards as adapted or interpreted for the public sector context. Where the *FReM* permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Registrar of Consultant Lobbyists for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Registrar of Consultant Lobbyists are described below. They have been applied consistently in dealing with items that are considered material to the Statement of Accounts.

1.2 Basis of preparation

This Statement of Accounts has been prepared under the modified historical cost convention.

1.3 Going concern

The Statement of Accounts has been prepared on a going concern basis, although the Office of the Registrar of Consultant Lobbyists (ORCL) has more liabilities than assets and its retained losses are greater than income resulting in negative equity. Negative equity arises where grant-in-aid provided by the Cabinet Office is sufficient to cover only cash gross expenditure and not accruals and where income from consultant lobbyists is insufficient to cover costs.

ORCL is however able to maintain its operations because the Cabinet Office will continue to provide financing through grant-in-aid. The Spending Review 2020 set out plans for the Cabinet Office for financial year 2021-22 and Parliament has authorised spending for 2021-22 in the Central Government Main Supply Estimates 2021-22 (HC 14).

1.4 Expenditure

The Register is not itself an asset, rather the Registrar purchases a service provided by the asset and, as a consequence, the Registrar does not bear the risks and rewards of ownership and relevant costs are expensed.

The Cabinet Office provides a number of corporate functions to the entity which include finance, estates and information communication and technology service delivery. The amount of the recharge is an apportionment of costs, calculated: a) for corporate services, as a cost per full time equivalent employee within the Cabinet Office multiplied by the number of full-time equivalent employees in the

entity; and b) for estates, as a cost per square metre of floor, multiplied by the number of square metres occupied by the entity.

1.5 Revenue from contracts with customers

The *FReM* has made an adaption in applying IFRS 15 for government entities: where, by statute or Treasury consent, an entity is permitted to retain the revenue from taxation, fines and penalties, this revenue shall be treated as arising from a contract and accounted for under IFRS 15 (15a).

Under IFRS 15 (15a) ORCL recognises consideration received as revenue only when it has no remaining obligations to transfer services to the consultant lobbyists and all, or substantially all, of the consideration promised by the consultant lobbyist has been received by ORCL and is non-refundable.

1.6 Revenue – fees from consultant lobbyists

Part 1, section 22 of the Act stipulates:

- i. The Registrar may impose charges for or in connection with the making, updating and maintenance of entries in the Register.
- ii. The charges are to be determined by or in accordance with regulations.
- iii. In making the regulations, the Minister must seek to ensure that the total paid to the Registrar in charges is sufficient to offset the total of the costs incurred by the Registrar in exercising the functions under this Part (whether or not those costs are directly connected with the keeping of the Register).
- iv. If a charge imposed for making an application or a return to the Registrar is not paid, the Registrar may treat the application or return as not having been made.
- v. The Registrar must pay into the Consolidated Fund any sums received in respect of charges under this section.

Fees, including the charge for the annual maintenance of the Register, from consultant lobbyists are recognised on an accruals basis from the point of application to register over the period to which the fee relates.

The registration period with associated obligations on the Office of the Registrar of Consultant Lobbyists and registrants runs from 1 January to 31 December each year with the fee therefore straddling two financial years. Monies collected are split appropriately across the financial year with a portion of the fee retained for the current financial year and, where necessary, the rest deferred to the next financial year.

Refunds are payable to lobbyists who terminate their registration before the end of the registration period due to them ceasing lobbying before 31 December. Registration expires only once the lobbyists give notification to the Office of the Registrar of Consultant Lobbyists that they wish to de-register.

HM Treasury has agreed that these charges (which are treated as taxes in National Accounts) may be subject to a netting off arrangement whereby they may be netted off against expenditure in budgetary terms and may be recorded as income in the SOCNE.

Cash receipts from fees are surrenderable to HM Treasury's Consolidated Fund.

1.7 Civil penalties from consultant lobbyists

ORCL also acts as a collecting agent for civil penalties on behalf of HM Treasury's Consolidated Fund. The netting off arrangement does not apply to these fines charged upon consultant lobbyists. Cash receipts from both fees and civil penalties are surrenderable to HM Treasury's Consolidated Fund.

1.8 Grant-in-aid

The Registrar of Consultant Lobbyists is a corporation sole and receives financing in the form of grant-in-aid from the Cabinet Office. The level of grant-in-aid is sufficient to cover gross cash expenditure given income is surrenderable to HM Treasury's Consolidated Fund.

Grant-in-aid is issued on a deemed basis since the Office of the Registrar of Consultant Lobbyists does not hold an expenditure bank account which is attached to the accounting system. Grant-in-aid is recognised at the point of cash receipt and is credited to the General Fund.

1.9 Cash and cash equivalents

Under a memorandum of understanding, payments are made, on behalf of the Office of the Registrar of Consultant Lobbyists (ORCL) by the Cabinet Office, through its central bank account. Receipts are collected by ORCL into their bank account and subsequently these receipts are transferred into the Cabinet Office central bank account.

1.10 Financial assets

Trade and other receivables are recognised at cost which is deemed to be materially the same as the fair value. Trade and other receivables include registration charges due from consultant lobbyists and prepayments and accrued income and cash collected by the Cabinet Office from consultant lobbyists on behalf of the Registrar.

1.11 Impairment of Financial Assets

An allowance for expected credit loss is determined for financial assets and recognised when material in the context of forecast future economic conditions. ORCL has a policy of pursuing outstanding debt from consultant lobbyists and, where recovery is in doubt, a provision is made.

1.12 Financial liabilities

Trade and other payables are recognised at cost which is deemed to be materially the same as the fair value. Trade and other payables include refunds due to consultant lobbyists, accruals, deferred income and amounts payable to the Consolidated Fund.

1.13 Value added tax

The Registrar for Consultant Lobbyists is not VAT registered. Irrecoverable VAT is charged to the relevant expenditure category.

1.14 Impending application of newly issued accounting standards not yet effective

The Office of the Registrar of Consultant Lobbyists anticipate that the adaptation of these standards is unlikely to have a material impact on the financial statements in the period of application.

The following standard is expected to be applied in 2022-23 following EU adoption and consultation; effective 1 April 2022.

IFRS 16 Leases

IFRS 16 deals with the definition of a lease and recognition and measurement of leases and establishes principles for disclosures and replaces IAS 17 Leases. It represents a significant change in lessee accounting by largely removing the distinction between finance and operating leases and introducing a single lessee accounting model.

A lessee is required to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value on the Statement of Financial Position. There are corresponding changes to the disclosure requirements to show the effect that the leases have on the financial position, financial performance and cash flows of the lessee.

Given the consequences of COVID-19 and the associated reporting burden, HM Treasury agreed with the Financial Reporting Advisory Board (FRAB) on 18th March 2020 to defer the implementation of IFRS 16 in central government until 1 April 2022. This represents a two-year deferral from the initial effective date of 1 April 2020.

Impact

An assessment has been performed during 2020-21 and, under the new standard, the Office of the Registrar of Consultant Lobbyists do not expect to recognise right of use assets and lease liabilities.

2. Expenditure

| £ | 2020-21 | 2019-20 |
|--|----------------|----------------|
| Staff costs¹ | | |
| Registrar's fees | 17,403 | 19,094 |
| Registrar's expenses | 75 | 1,716 |
| Inward secondments | 104,939 | 100,669 |
| Total staff costs | 122,417 | 121,479 |
| Goods and services | | |
| IT costs ² | 72,035 | 64,549 |
| Supplies and services ³ | 4,551 | 6,948 |
| Auditors' remuneration and expenses ⁴ | 9,100 | 8,800 |
| Enforcement legal advice ⁵ | - | 8,894 |
| Other staff related costs | - | 14 |
| Worldpay fees | - | 178 |
| Total goods and services | 85,686 | 89,383 |
| Bad Debt | | |
| Bad debt write off | 285 | - |
| Non-cash | | |
| Notional corporate services recharge | 46,542 | 54,000 |
| Total | 254,930 | 264,862 |

¹ Staff costs are disclosed in the Remuneration and Staff Report within the Accountability Report.

² IT costs have increased by £7,486 from £64,549 to £72,035. There was a one-off technical review of ORCL's online Register system in 2019-20 and in 2020-21 improvements and an accessibility audit were carried out.

³ Supplies and services have decreased by £2,354 from £6,948 to £4,594 due to a reduction in legal costs.

⁴ During the reporting year, no payment was made to the auditors for non-audit work.

⁵ Enforcement costs have decreased by £8,894 from £8,894 to £0 due to no legal advice being needed on complex or novel compliance issues.

3. Income

| £ | 2020-21 | 2019-20 |
|--------------------------------|------------------|------------------|
| Fees from consultant lobbyists | (149,529) | (144,851) |
| Total | (149,529) | (144,851) |

The Cabinet Office determines the registration fee which includes costs associated with maintaining the Register and processing registration and quarterly information returns. The registration fee runs from 1 January to 31 December. The fee for 2021 and 2020 was £950. The quarterly information return fee has remained at £12.50 per quarter for both 2021 and 2020.

The fee for consultant lobbyists joining the Register part way through the year is calculated on a pro-rata basis¹. The registration period with associated obligations on ORCL and registrants runs from 1 January to 31 December each year with the fee therefore covering two financial years. Monies collected from the fee are split appropriately across the financial year with a portion of the fee retained for the current financial year and where necessary the rest deferred to the next financial year.

¹ The following formula applies for calculating the pro-rata registration fee applies $F = (n / T) \times 950 + (12.5 \times Q)$, where n = number of days left in the year from when the registrant posts their registration, T = total number of days in that year and Q = number of quarters left in the year including the current quarter + the pre-registration quarter.

4. Financial instruments

Funding for ORCL is received as grant-in-aid from the Cabinet Office. Therefore, the Registrar of Consultant Lobbyists is not exposed to significant liquidity or interest rate risk.

5. Trade and other receivables

| £ | 2020-21 | 2019-20 |
|---|--------------|--------------|
| Current – amounts falling due within one year | | |
| Amounts due from consultant lobbyists for fees | 2,635 | 1,356 |
| Provision for doubtful debt | - | (75) |
| Amounts due from consultant lobbyists for civil penalties | - | 300 |
| Prepayments | 2,171 | 6,291 |
| Total | 4,806 | 7,872 |

6. Cash and cash equivalents

| £ | 2020-21 | 2019-20 |
|---|----------------|----------------|
| Balance at 1 April | 152,089 | 149,927 |
| Net change in cash and cash equivalent balances | 10,483 | 2,162 |
| Balance at 31 March | 162,572 | 152,089 |
| The following balance at 31 March was held at: | | |
| Government Banking Service | 162,572 | 152,089 |
| Balance at 31 March | 162,572 | 152,089 |

The cash will be used to settle amounts payable to the Consolidated Fund.

7. Trade and other payables

| £ | 2020-21 | 2019-20 |
|---|----------------|----------------|
| Current – amounts falling due within one year | | |
| Trade Payables | - | 1,550 |
| Refunds due to consultant lobbyists | 1,643 | 170 |
| Other payables | 1,826 | 45 |
| Accruals | 16,642 | 10,219 |
| Deferred income ¹ | 116,190 | 108,098 |
| Amounts payable to the Consolidated Fund – received: ² | | |
| Fees from consultant lobbyists ³ | 155,836 | 149,485 |
| Civil penalties from consultant lobbyists | 5,055 | 2,150 |
| Amounts payable to Consolidated Fund – receivable: | | |
| Civil penalties from consultant lobbyists | - | 300 |
| Total | 297,192 | 272,017 |

¹Deferred income is further explained at Note 3.

²Information on the amounts payable to the Consolidated Fund is provided at Note 1 in the Parliamentary Accountability Disclosures Section.

³Figure shown in Statement of Cash Flows includes an amount of £394, which was a receivable at 31st March 2020.

8. Related party transactions

The Registrar of Consultant Lobbyists is a corporation sole funded by the Cabinet Office. The Registrar has had a number of transactions with the Cabinet Office in relation to staff secondments and corporate services. Neither the Registrar nor their staff have undertaken any material transaction with registered consultant lobbyists during the year. Compensation due to the Registrar in year has been disclosed in the Remuneration Report.

9. Events after the reporting period

In accordance with the requirements of IAS 10 Events after the Reporting Period, events after the reporting period are considered up to the date on which the accounts are authorised for issue by the Accounting Officer. This is interpreted as being the date on the Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament. There are no events after the reporting period which affect these accounts.

