

Office of the Registrar
of Consultant Lobbyists

**Statement of Accounts
2021-22**

Registrar of Consultant Lobbyists Statement of Accounts

Annual report and accounts 2021-2022

For the period 1 April 2021 to 31 March 2022

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

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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.

In my view, 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 eighth annual Statement of Accounts, covering the period from 1 April 2021 to 31 March 2022.

Objectives and performance in 2021-22

This review of the year to 31 March 2022 is set against the objectives that I published for the Office of the Registrar in the 2021-22 business plan.

At 31 March 2022 the Register had 194 registrants, compared to 152 at the end of March 2021. This significant increase in registrants is likely to result partly from a concerted awareness programme by my Office and from a number of high-profile investigations that I undertook during the year. Because consultant lobbyists must register in advance of conducting any lobbying activity, it is my practice to allow early registration as a precautionary measure to reduce the risk of unintentional breaches of the law.

Following a consultation in early 2021, I published updated guidance in July 2021 with revisions to sections on who must register; further detail to clarify the narrow exception for 'incidental lobbying'; and to introduce a code of conduct checklist, for registrants who seek to have their code published on the Register.

In January 2022, I made minor changes to my guidance on compliance for clarity. In March 2022, I conducted a consultation on proposed updates to guidance on the incidental exception and All-Party Parliamentary Group (APPG) secretariats. I published revised guidance in May 2022.

I have engaged throughout the year with the Cabinet Office on their routine Post Legislative Scrutiny of the Act. When Ministers publish their conclusions, this may lead to policy changes that will impact my Office and registrants.

I met with Nigel Boardman and with Lord Evans, Chair of the Committee on Standards in Public Life, as part of their respective reviews, as both considered transparency of lobbying. I gave evidence to the Committee on Standards as part of their All-Party Parliamentary Groups enquiry and engaged with Advisory Committee on Business Appointments (ACOPA) in order to ensure clarity about our respective and different roles.

We have continued to follow government guidance regarding COVID-19.

During the year we recruited an additional staff member, to improve office coverage, user engagement and compliance activity.

Objective 1 – Operate an accurate and accessible Register

Maintain the accuracy and timeliness of information contained in the Register of Consultant Lobbyists and ensure that systems are accessible and 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. The Office introduced induction and refresher sessions for new and existing registrants.
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 and continued rigour in enforcement of compliance. My office ran two induction and refresher sessions for registrants. All Codes of Conduct declared by registrants checked against criteria in Act and links to Codes provided.
Taking account of the accessibility audit, prioritise and implement improvements to the online Register and website, including the registration process, information updating and Quarterly Information Returns. We aim to improve user experience, ease of access and minimise the administrative burden.	Accessibility fixes actioned, following an accessibility audit. We removed the need to add prefix name titles and simplified the text and layout of the Register page.
Respond to the outcomes of the post legislative scrutiny of the Act when these are published by Ministers.	I contributed to the post legislative scrutiny process in January 2021 and subsequently. Awaiting outcomes from Ministers. I engaged with the Boardman and Committee on Standards in Public Life reviews and ACOPA.

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, in particular taking account of the responses to the consultation carried out in February 2021.	Following my consultation in February 2021, I published updated guidance on registration in July 2021. I consulted on further revisions to this guidance in March 2022. In January 2022, I published minor updates to my guidance on compliance.
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.	Not done. To be considered in 2022-23 after publication by Ministers of the post legislative scrutiny outcomes.

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 understand them and support awareness and compliance by registrants and those who may engage in consultant lobbying in the future.	I delivered five online seminars to registrants and representative bodies.
Develop a programme of stakeholder engagement to gain audience insight and to support wider awareness and compliance by registrants and those who may engage in consultant lobbying in the future.	The Office developed a stakeholder strategy and delivered communications to relevant audiences to give updates and increase awareness of statutory duties. I wrote to 41 companies in July, who may engage in consultant lobbying in the future. Six of those joined within the financial year.
Disseminate information about the Register to relevant audiences.	Information and updates are provided directly to registrants. An online awareness animation was published and shared with stakeholders to increase awareness and drive viewers to understand their obligations under the Act.

Objective 4 – Ensure compliance

Ensure that all those who ought to register do so and that the Register is complete and accurate.

Activity	Update
Enforce compliance, making use of statutory penalties where appropriate.	Nine notices of intention to issue a civil penalty issued during the year (2020-21: 37), the bulk of which resulted in a penalty being issued. Four information notices issued (2020-21: three).
Review the published diaries of Ministers and Permanent Secretaries against declarations on the Register, making improvements to the review process to minimise the administrative burden.	Ministers' and Permanent Secretaries' diaries reviewed, resulting in requests to Private Offices for further information. Improvements made to further details requests, based on feedback.
Undertake formal investigations into organisations for which there is reasonable information suggesting noncompliance.	The Registrar concluded 17 formal investigations and published summaries of the findings (2020-21: eight).
Advise registrants who request support in developing a compliant code of conduct.	My updated guidance includes a check list to support those who wish to develop a compliant code of conduct and the Office responds to enquiries.
Publish details of the Registrar's compliance activity, in particular correspondence, statutory notices and investigation case summaries.	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	All published on the website of the Office of the Registrar.

impose penalties (and their conclusion) and summaries of investigations.	
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 at the Cabinet Office.
Report to Parliament as required.	The Registrar's annual report and accounts for the year to 31 March 2021 was laid before Parliament on 20 July 2021 and a copy was sent to the Public Administration and Constitutional Affairs Committee. The Registrar gave evidence to the Committee on Standards as part of their All-Party Parliamentary Groups enquiry.
Update and comply with the Memorandum of Understanding with the Cabinet Office.	Working with the Cabinet Office, the Memorandum was refreshed on 11 November 2021. The next refresh is due by 11 November 2024. 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 simplify 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 2021-22 was £285,545 compared to £248,645 in 2020-21 (see page 39). The increase in costs was mainly due to planned additional staffing costs for improved office coverage, user engagement and compliance activity. We commissioned accessibility fixes to the website and the transactional register, following an accessibility audit in the previous financial year to identify areas for improvement. Overall, expenditure in 2021-22 represented an underspend of £59,656 (2020-21: £56,355) 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 2021-22 was £177,430 (2020-21: £149,529) which is an increase of £27,901 over the previous year (see page 40). Staffing and shared services costs are paid from Cabinet Office budgets.

Plans for 2022-23

During the year ahead, I will improve our website and build on the more ambitious stakeholder engagement programme started last year. I will continue to work with Cabinet Office to prepare for changes resulting from their post legislative scrutiny of the Act.

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 2022-23 is available at: www.registrarofconsultantlobbyists.org.uk



Harry Rich

Registrar of Consultant Lobbyists and Accounting Officer
Office of the Registrar of Consultant Lobbyists
1 Horse Guards Road
London
SW1A 2HQ

10 October 2022

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 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. I can confirm no internal audits took place within 2021/22 as the Office of the Registrar of Consultant Lobbyists currently does not fall in scope under the Cabinet Office's Government Internal Audit Agency audit plan. However, as the Office uses the Cabinet Office's finance and payroll system and shared service centre, internal audits of the Cabinet Office's processes and governance will sometimes review services that are used by the Office.

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.

The COVID-19 pandemic had little direct impact on the work of my Office during the year. The office team and I operated remotely, when needed, 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.

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. In December 2021 a critical IT vulnerability in a commonly used logging tool (log4j) was reported. Our IT support providers speedily carried out checks to ensure security. The Office of the Registrar has complied with the requirements of the General Data Protection Regulation, sharing some 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	2021-22 Total	2020-21 Total
Registrar's fees	25,293	-	25,293	17,403
Registrar's expenses	199	-	199	75
Inward secondments	-	142,744	142,744	104,939
Total	25,492	142,744	168,236	122,417

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 2021-22 financial year, the Registrar worked and was paid for 55.5 days (2020-21: 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 2.5 full time members of staff (2020-21: 1.75).

	2021-22	2020-21
Registrar	0.20	0.15
Others	2.50	1.75
Total	2.70	1.90

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	2021-22 Outturn		2020-21 Outturn	
		Accruals	Cash Basis	Accruals	Cash Basis
Registration fees from consultant lobbyists	8	215,518	215,518	155,836	155,836
Civil penalties from consultant lobbyists	8	3,675	3,675	5,055	5,055
Total amount payable to the Consolidated Fund		219,193	219,193	160,891	160,891

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 cash is surrenderable to HM Treasury's Consolidated Fund, the Chief Secretary to the Treasury has agreed to a netting off arrangement whereby the Registrar may offset the income against expenditure for budget and outturn purposes. This does not apply to civil penalties charged on consultant lobbyists. Cash receipts in 2021-22 amounted to £215,518 (2020-21: £155,836).

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 £3,675 (2020-21: £5,055) and £0 invoiced as receivable (2020-21: £0). 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

£		Full cost recovery	Cost borne by Cabinet Office	2021-22 Total	2020-21 Total Restated ¹
	Note to Accounts				
	Registrar's fees and expenses	25,492	-	25,492	17,478
	Inward secondments	-	142,744	142,744	104,939
	Costs of providing the Register	43,183	-	43,183	65,750
	Compliance and enforcement	21,425	-	21,425	1,408
	Notional corporate services recharge	-	41,251	41,251	46,542
	Other expenditure	10,543	907	11,450	12,528
	Full cost of service	100,643	184,902	285,545	248,645
	Registration fees from Consultant Lobbyists	(177,430)	-	(177,430)	(149,529)
	Net expenditure for the year	(76,787)	184,902	108,115	99,116
	Notional corporate services recharge	-	(41,251)	(41,251)	(46,542)
	Net outturn	(76,787)	143,651	66,864	52,574

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 fees. HM Treasury has agreed to fund the cost of administrating the Register. By 2020-21, all initial implementation set up costs of the Register had been recovered.

¹ See note 2 to the financial statements.

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 and for accommodation or services to be provided to the Registrar. The Minister has decided not to recover these costs by making a charge on registrants, 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.



Harry Rich

Registrar of Consultant Lobbyists and Accounting Officer
Office of the Registrar of Consultant Lobbyists
1 Horse Guards Road
London
SW1A 2HQ
10 October 2022

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 2022 under the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014.

The financial statements comprise the Office of the Registrar of Consultant Lobbyists':

- Statement of Financial Position as at 31 March 2022;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted International Accounting Standards.

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 2022 and 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 (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity 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 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 Performance and Accountability Reports, but does not include the financial statements nor my auditor's certificate and report. 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, the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014.

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

- the parts of the Accountability Report subject to audit 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 and is in accordance with the applicable legal requirements.

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 Reports.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- I have not received all of the information and explanations I require for my audit; or
- adequate accounting records have not been kept by the Office of the Registrar of Consultant Lobbyists 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 subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; 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:

- maintaining proper accounting records;
- the preparation of the financial statements and Performance and Accountability Reports in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the Performance and Accountability Reports and accounts as a whole is fair, balanced and understandable;
- internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statement 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.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, we considered the following:

- the nature of the sector, control environment and operational performance including the design of the Office of the Registrar of Consultant Lobbyists' accounting policies.
- 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 Office of the Registrar of Consultant Lobbyists' compliance with 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 a result of these procedures, I considered the opportunities and incentives that may exist within the Office of the Registrar of Consultant Lobbyists for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions and bias in management estimates. In common with all audits under ISAs (UK), I am also required to perform specific procedures to respond to the risk of management override of controls.

I also obtained an understanding of the Office of the Registrar of Consultant Lobbyists' framework of authority as well as other legal and regulatory frameworks in which the Office of the Registrar of Consultant Lobbyists operates, focusing on those laws and regulations that had a direct effect on material amounts and disclosures in 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 and Managing Public Money.

In addition, I considered review of management meeting minutes; attending the Cabinet Office Audit and Risk Committee meetings; enquiries of management and those charged with governance; review of significant and unusual transactions; and review of segregation of duties.

Audit response to identified risk

As a result of performing the above, the procedures I implemented to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- enquiring of management and the Cabinet Office Audit and Risk Committee concerning actual and potential litigation and claims;
- reading and reviewing minutes of meetings of those charged with governance; 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.

Other auditor's responsibilities

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 11 October 2022

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 2022

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

£		2021-22	2020-21 restated
	Note		
Total income	4	(177,430)	(149,529)
Staff costs	3	168,236	122,417
Purchase of goods and services	2, 3	76,058	79,401
Bad debt write off	3	-	285
Notional corporate services recharge	3	41,251	46,542
Total operating expenditure	2, 3	285,545	248,645
Net operating expenditure for the year		108,115	99,116

Notes 1 to 10 form part of these accounts on pages 32 to 42

Statement of Financial Position

as at 31 March 2022

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.

£		As at 31 March 2022	As at 31 March 2021 restated	As at 1 April 2020
	Note			
Current assets				
Trade and other receivables	2, 6	13,618	12,060	7,872
Cash and cash equivalents	7	208,914	162,572	152,089
Total assets		222,532	174,632	159,961
Current liabilities				
Trade and other payables	2, 8	(387,829)	(298,161)	(272,017)
Total liabilities		(387,829)	(298,161)	(272,017)
Total assets less total liabilities		(165,297)	(123,529)	(112,056)
Taxpayers' equity				
General fund	2	(165,297)	(123,529)	(112,056)
Total taxpayers' equity		(165,297)	(123,529)	(112,056)



Harry Rich

Registrar of Consultant Lobbyists and Accounting Officer

10 October 2022

Notes 1 to 10 form part of these accounts on pages 32 to 42

Statement of Cash Flows

for the year ended 31 March 2022

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.

£		2021-22	2020-21 restated
	Note		
Cash flows from operating activities			
Net expenditure		(108,115)	(99,116)
Adjustment for non-cash transactions	3	41,251	46,542
(Increase)/Decrease in trade and other receivables	6	(1,558)	(4,188)
(Decrease)/Increase in trade and other payables	8	89,668	26,144
<i>Movement in trade and other payables relating to items not passing through the Statement of Comprehensive Net Expenditure</i>			
Amounts payable to Consolidated Fund	8	(59,682)	(6,351)
Net cash outflow from operating activities		(38,436)	(36,969)
Cash flows from financing activities			
Grant-in-Aid from Cabinet Office		240,614	197,331
Net Financing		240,614	197,331
Net increase in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		202,178	160,362
Payments of amounts due to the Consolidated Fund	8	(155,836)	(149,879)
Net increase in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund	7	46,342	10,483
Cash and cash equivalents at the beginning of the period	7	162,572	152,089
Cash and cash equivalents at the end of the period	7	208,914	162,572

Notes 1 to 10 form part of these accounts on pages 32 to 42

Statement of Changes in Taxpayers' Equity

for the year ended 31 March 2022

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 2020		(112,056)
Grant-in-Aid from Cabinet Office	SOCF	197,331
Extra receipts payable to the Consolidated Fund	8	(156,230)
Net operating expenditure for the year	SOCNE	(99,116)
Non-cash charges – Notional corporate services recharge from Parent Department	3	46,542
Balance at 31 March 2021 restated		(123,529)
Grant-in-Aid from Cabinet Office	SOCF	240,614
Extra receipts payable to the Consolidated Fund	8	(215,518)
Net operating expenditure for the year	SOCNE	(108,115)
Non-cash charges – Notional corporate services recharge from Parent Department	3	41,251
Balance at 31 March 2022		(165,297)

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 10 form part of these accounts on pages 32 to 42

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 2021-22 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. Parliament has authorised spending for 2022-23 in the Central Government Main Supply Estimates 2022-23 (HC-396).

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.

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.

Impact

An assessment has been performed during 2021-22 and, under the new standard, the Office of the Registrar of Consultant Lobbyists does not expect to recognise right of use assets and lease liabilities.

The following standard is expected to be applied in 2025-26; effective 1 April 2025.

IFRS 17 Insurance contracts

IFRS 17 establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts. The objective of IFRS 17 is to ensure that an entity provides relevant information that faithfully represents those contracts. This information gives a basis for users of financial statements to assess the effect that insurance contracts have on the entity's financial position, financial performance and cash flows.

Impact

The Office of the Registrar of Consultant Lobbyists will assess the impact of this new standard in advance of the effective date. Currently, there are no indemnities within these accounts.

2. Restatement of prior year comparatives

A prior period adjustment has been made to the 2020-21 Statement of Account. This reflects transactions that were not properly attributed to ORCL's ledger, following the renegotiation of Cabinet Office contracts in 2020-21 for licences used by the Office for the online Register. The impact of the adjustment against each financial statement line is shown in this note.

Restated Statement of Comprehensive Net Expenditure for the year ended 31 March 2021

£		2020-21 published	Prior period adjustment	2020-21 restated
	Note			
Total income	4	(149,529)	-	(149,529)
Staff costs	3	122,417	-	122,417
Purchase of goods and services	3	85,686	(6,285)	79,401
Bad debt write off	3	285	-	285
Notional corporate services recharge	3	46,542	-	46,542
Total operating expenditure	3	254,930	(6,285)	248,645
Net operating expenditure for the year		105,401	(6,285)	99,116

Restated Statement of Financial Position as at 31 March 2021

£		As at 31 March 2021 published	Prior period adjustment	As at 31 March 2021 restated
	Note			
Current assets				
Trade and other receivables	6	4,806	7,254	12,060
Cash and cash equivalents	7	162,572	-	162,572
Total assets		167,378	7,254	174,632
Current liabilities				
Trade and other payables	8	(297,192)	(969)	(298,161)
Total liabilities		(297,192)	(969)	(298,161)
Total assets less total liabilities		(129,814)	6,285	(123,529)
Taxpayers' equity				
General fund		(129,814)	6,285	(123,529)
Total taxpayers' equity		(129,814)	6,285	(123,529)

Restated Statement of Cash Flows for the year ended 31 March 2021

£		2020-21 published	Prior period adjustment	2020-21 restated
	Note			
Cash flows from operating activities				
Net expenditure		(105,401)	6,285	(99,116)
Adjustment for non-cash transactions	3	46,542	-	46,542
(Increase)/Decrease in trade and other receivables	6	3,066	(7,254)	(4,188)
(Decrease)/Increase in trade and other payables	8	25,175	969	26,144
<i>Movement in trade and other payables relating to items not passing through the Statement of Comprehensive Net Expenditure</i>				
Amounts payable to Consolidated Fund	8	(6,351)	-	(6,351)
		(36,969)	-	(36,969)
Cash flows from financing activities				
Grant-in-Aid from Cabinet Office		197,331	-	197,331
		197,331	-	197,331
Net increase in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund				
		160,362	-	160,362
Payments of amounts due to the Consolidated Fund	8	(149,879)	-	(149,879)
		10,483	-	10,483
Net increase in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund				
Cash and cash equivalents at the beginning of the period	7	152,089	-	152,089
Cash and cash equivalents at the end of the period	7	162,572	-	162,572

3. Expenditure

£	2021-22	2020-21 restated
Staff costs¹		
Registrar's fees	25,293	17,403
Registrar's expenses	199	75
Inward secondments	142,744	104,939
Total staff costs	168,236	122,417
Goods and services		
IT costs ²	43,183	65,750
Supplies and services ³	19,984	4,551
Auditors' remuneration and expenses ⁴	9,100	9,100
Enforcement legal advice	2,831	-
Other staff related costs	960	-
Total goods and services	76,058	79,401
Bad Debt		
Bad debt write off	-	285
Non-cash		
Notional corporate services recharge	41,251	46,542
Total	285,545	248,645

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

² IT costs have decreased by £22,567 from £65,750 to £43,183. There was a one-off accessibility audit in 2020-21 and most IT work in 2021-22 was carried out within existing contractual arrangements.

³ Supplies and services have increased by £15,433 from £4,551 to £19,984 mainly due to legal costs.

⁴ During the reporting year, no payment was made to the auditors for non-audit work. After the 2020-21 accounts were finalised, it was agreed that the audit fees would be increased from £9,100 to £13,100. The additional £4k was paid in 2021-22 by the Cabinet Office as the sponsor department.

4. Income

£	2021-22	2020-21
Fees from consultant lobbyists	(177,430)	(149,529)
Total	(177,430)	(149,529)

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 2022 and 2021 was £950. The quarterly information return fee has remained at £12.50 per quarter for both 2022 and 2021.

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 (processing fee).

5. 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.

6. Trade and other receivables

£	As at 31 March 2022	As at 31 March 2021 restated
Current – amounts falling due within one year		
Other receivables	7,029	7,029
Amounts due from consultant lobbyists for fees	4,167	2,635
Prepayments	2,422	2,396
Total	13,618	12,060

7. Cash and cash equivalents

£	As at 31 March 2022	As at 31 March 2021
Balance at 1 April	162,572	152,089
Net change in cash and cash equivalent balances	46,342	10,483
Balance at 31 March	208,914	162,572
The following balance at 31 March was held at:		
Government Banking Service	208,914	162,572
Balance at 31 March	208,914	162,572

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

8. Trade and other payables

£	As at 31 March 2022	As at 31 March 2021 restated
Current – amounts falling due within one year		
Trade Payables	-	-
Refunds due to consultant lobbyists	-	1,643
Other payables	-	1,826
Accruals	23,142	17,611
Deferred income ¹	145,494	116,190
Amounts payable to the Consolidated Fund – received: ²		
Fees from consultant lobbyists	215,518	155,836
Civil penalties from consultant lobbyists	3,675	5,055
Total	387,829	298,161

¹Deferred income is further explained at Note 4.

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

9. 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.

10. 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.

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