

The Registrar of Consultant Lobbyists

Statement of Accounts

For the period 23 May 2014 to 31 March 2015

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For the period 23 May 2014 to 31 March 2015

*Accounts 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”). I am an independent statutory office holder, established to keep and publish the Register of Consultant Lobbyists, in which those who lobby on behalf of a third party will be required to declare the names of their clients and whether or not they subscribe to a relevant code of conduct.

I have a duty to monitor compliance with the requirement to register and a power to undertake enforcement action in instances of non-compliance. I have already and will continue where appropriate, to develop and publish guidance for consultant lobbyists under the relevant provisions of the Act.

This is my first annual statement of accounts and covers the period from when the provisions were commenced to create the post of Registrar on 23 May 2014 to 31 March 2015, though no spend was incurred ahead of my appointment in September 2014. Following my appointment the Register was established and opened for registrants on 25 March, in line with Ministerial commitments for the Register to be up and running before the dissolution of Parliament.

My objectives

At its heart, my role is about ensuring there is more transparency about the work of consultant lobbyists and their engagement with Ministers and Permanent Secretaries on behalf of clients. For this to happen it is important that the public can access information in a clear and easily understandable way.

In line with my statutory obligations, I have set my Office the following objectives:

- Administer an accessible, up-to-date and accurate Register of Consultant Lobbyists;
- Ensure that all those who are required to register do so, by making potential registrants aware of their obligations under the Act and the process involved in registration;
- Ensure the registration process provides a service to registrants that is clear and accessible;
- Monitor and enforce compliance with the Act’s legal requirements; and
- Operate the Register and the Office in a cost effective manner that demonstrates value for money.

Performance in 2014/15

Since my appointment in September 2014, my focus has been on implementing the Register and providing guidance for potential registrants about who needs to register, what information is required and how to submit this. Key activities included:

- Engagement with the industry and issuing guidance;
- Creation of the technical solution for the Register; and

- Setting up an effective Office.

Engagement with the sector and issuing guidance

Since the creation of the Office of the Registrar of Consultant Lobbyists, I have set out to build effective relationships with stakeholders. This engagement has proved to be worthwhile in interpreting the provisions of the Act, and supporting the industry in understanding how those provisions apply to the circumstances of individual companies.

A consultation was conducted in November and December 2014 to further inform the interpretation and proved valuable in formulating the guidance, which was issued at the end of January. As further matters of policy detail emerged during our continued engagement with potential registrants, I published a series of information bulletins and frequently asked questions, and undertook a significant programme of meetings, speaking engagements and media interviews to promote understanding of the requirements.

Creation of the technical solution for the Register

The legislation required the development of a suitable technical solution for the Register. I was supported in this task by Cabinet Office Digital who provided technical expertise.

Whilst the technical specification for the Register itself was relatively straight-forward, the requirement for an integrated payment mechanism and a high degree of robustness in the event that a significant number of users might wish to access the system or in the event of a future lobbying scandal, required the solution to be based on a well-established and professional case management application. The application selected not only enabled rapid configuration against an extremely stretching timescale, but also created the opportunity for future change and/or expansion (in the event of legislative or policy change) in a timely and cost-effective manner.

Considerable problems were encountered in conforming to the requirements of the GOV.UK platform, which remain unresolved and caused risk not only to the project delivery, but also had the potential to compromise the Registrar's independence. Resolution of these issues will form a key part of the 2015/16 operating plan, and will include an independent solution for web platforming. As such, as we have an annual licence agreement for the current solution, and the risks and rewards of ownership of the software and platform used for the Register lies with the suppliers, in-year expenditure to set-up the Register has not been capitalised.

The Register went live on 25 March and by 31 March we had 41 registrants. Feedback from registrants has been that the Register is easy to use and navigate.

Setting up the Office

I have sought to minimise the administrative costs of the Office by sharing services with the Cabinet Office where possible, including financial processing, facilities and accommodation. I am consistently vigilant about my independent status and the requirement for an appropriate level of resource to carry out my statutory responsibilities. The key focus in the set-up of the Office has been ensuring that there are clear accountable financial processes and proportionate corporate governance. This work has also included agreeing a Memorandum of Understanding about how the relationship between the Office and the Cabinet Office operates.

Outturn

In implementing the Office in the period 2014-15 I spent £230,034 against the budget of £267,000, which I had agreed with Ministers in my Business Plan. The variance in spend was as a result of a slight underspend on staffing, legal advice and communication activity; see note 4.2 Fees and Charges.

Future look

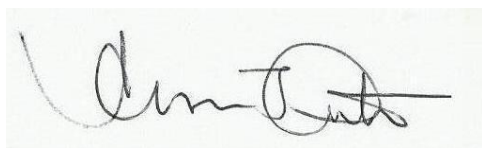
My approach from the outset has been one of positive engagement, education and encouragement to register: I intend to continue this approach during the year ahead. However, it is important to the credibility of the Register and the trust the users are able to place in the information it contains, that compliance is assured. I have a range of civil and criminal powers which I can call upon if I identify situations of non-compliance. In order to deliver this, I have set for my Office a challenging and yet achievable business plan for 2015-16, which was published on 17 March 2015.

Statement of Accounts

The Registrar of Consultant Lobbyists' Statement of Accounts has been prepared on a statutory basis, in accordance with the requirements of HM Treasury and is designed to comply with the Accounts Direction issued by the Cabinet Office, with reference to the Act.

Events after the reporting period

The Cabinet Office commenced the provisions in the Act to bring the Register into effect on 1 April 2015. Otherwise there are no events after the reporting period which affect these accounts.



Alison J White

Registrar of Consultant Lobbyists and Accounting Officer

8 September 2015

Accountability Report

Statement of Accounting Officer's Responsibilities

Under the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014, the Cabinet Office has directed the Registrar of Consultant Lobbyists to prepare for each financial year, a Statement of Accounts in the form and on the basis set out in the Accounts Direction which they have provided.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Office of the Registrar of Consultant Lobbyists at 31 March 2015 and of its net resource outturn, application of resources, changes in taxpayers' equity and cash flows for the financial period from 23 May 2014 to 31 March 2015.

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; and
- prepare the accounts on a going concern basis.

The Accounting Officer of the Cabinet Office, has appointed the Registrar of Consultant Lobbyists as the Accounting Officer responsible for this corporation sole.

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 Office of the Registrar of Consultant Lobbyists' assets, are set out in *Managing Public Money*, published by HM Treasury.

Statement on the Disclosure of Relevant Audit Information

The financial statements are audited by the Comptroller and Auditor General, who is appointed under statute and reports to Parliament on the audit examination. Auditor's remuneration and expenses are disclosed at Note 3 to the Accounts. During the reporting year, no payment was made to the auditors for non-audit work.

I hereby confirm that so far as I am aware, there is no relevant audit information of which the auditors are unaware and that I have taken all reasonable steps to ensure that I am aware of any relevant audit information and to establish that the auditors are aware of that information. I also confirm that the Statement of Accounts as a whole is fair, balanced and understandable and that I take personal responsibility for it and the judgments 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'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 only to implement the provisions in the Act, as a corporation sole. I am independent of both consultant lobbyists and Government, and report directly to Parliament. 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.

I have opened dialogue with the National Audit Office, Internal Audit and the Cabinet Office Audit Committee in order that a proportionate governance approach can be established. I recognise that there are some challenges in establishing an appropriate financial control regime, and this is being worked on with the Cabinet Office, though more remains to be done. Further advice will be sought from Internal Audit as these arrangements become more mature and established.

Risk Management

I have established a proportionate regime for the management of risk. Until the successful launch of the Register, the risks identified were commensurate with that over-arching objective – the Register might fail to be launched as a result of failure of the legislation to be workable; policy; technology; resource or a combination of these. In the event, careful management of risks resulted in a successful launch, despite a number of significant challenges.

The primary objective going forward is to operate and maintain the Register, resolve on-going interpretation challenges and collect monies due. Additionally, I have already consulted on my approach to compliance and enforcement and in the process of introducing a compliance regime.

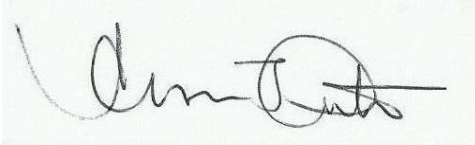
While not a matter for me, it is worth noting that the Minister must seek to ensure that the total paid in charges by those on the Register is sufficient to offset the total of the costs incurred by the Registrar in exercising her functions; given the difficulty in knowing exactly how many organisations will be required to register, there is a degree of uncertainty over whether full cost recovery will be possible.

Review of effectiveness

As Accounting Officer, I also have responsibility for reviewing the effectiveness of the system of internal control; work in this area remains at a relatively early stage. However, in order to ensure effective controls in the majority of areas, I follow Cabinet Office guidelines and procedures for internal control. Through engaging with Cabinet Office financial review processes I am satisfied that during the period between the establishment of the Office and the end of the financial year, there have been no breaches of information security, or instances of fraud or irregularity.

Public Interest

The Office of the Registrar of Consultant Lobbyists maintains a register of my interests. Copies of the register are available on my website¹.



Alison J White

Registrar of Consultant Lobbyists and Accounting Officer

8 September 2015

¹ <https://www.gov.uk/government/publications/registrar-of-consultant-lobbyists-public-appointments-held>

Financial Statements

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

I certify that I have audited the Statement of Accounts of the Registrar of Consultant Lobbyists for the period from 23 May 2014 to 31 March 2015 under the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014. The Statement of Accounts comprises following financial statements: the Statement of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. These financial statements have been prepared under the accounting policies set out within them.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the Statement of Accounts and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the Statement of Accounts in accordance with the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Registrar of Consultant Lobbyists' circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Registrar of Consultant Lobbyists and the overall presentation of the financial statements. In addition, I read all the financial and non-financial information in the Statement of Accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate and report.

I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income 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.

Opinion on regularity

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

Opinion on financial statements

In my opinion:

- the Statement of Accounts give a true and fair view of the state of the Registrar of Consultant Lobbyist's affairs as at 31 March 2015 and of the net expenditure for period from 23 May 2014 to 31 March 2015; and
- the Statement of Accounts has 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 other matters

In my opinion, the information given in the Performance Report and Accountability Report for the period for which the financial statements are prepared is consistent with the Statement of Accounts.

Matters on which I report by exception

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 Statement of Accounts is not in agreement with the accounting records and returns; 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.

Report

I have no observations to make on these financial statements.

Sir Amyas C E Morse
Comptroller and Auditor General

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

14 September 2015

Statement of Comprehensive Net Expenditure

for the period from 23 May 2014 to 31 March 2015

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

| £ | | 2014 15 |
|--|-------------|----------------|
| | Note | |
| Administration costs | | |
| Staff costs | 2 | 107,544 |
| Other costs | 3 | 156,796 |
| Other income | 4 | (2,463) |
| Net Operating Cost for the period ended 31 March | | 261,877 |
| Total expenditure | | 264,340 |
| Total income | | (2,463) |
| Total Comprehensive Net Expenditure for the period ended 31 March | | 261,877 |

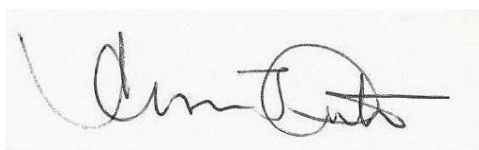
Notes 1 to 10 form part of these accounts on pages 19 to 28

Statement of Financial Position

as at 31 March 2015

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 2015 |
|--|-------------|---------------------|
| | Note | |
| Total non-current assets | | - |
| Current assets | | |
| Trade and other receivables | 6 | 6,389 |
| Cash and cash equivalents | 7 | 10,156 |
| Total current assets | | 16,545 |
| Total assets | | 16,545 |
| Current liabilities | | |
| Trade and other payables | 8 | (133,064) |
| Total current liabilities | | (133,064) |
| Non-current assets less net current liabilities | | (116,519) |
| Total non-current liabilities | | - |
| Total assets less liabilities | | (116,519) |
| Taxpayers' equity | | |
| General fund | | (116,519) |
| | | (116,519) |



Alison J White

Registrar of Consultant Lobbyists and Accounting Officer

8 September 2015

Notes 1 to 10 form part of these accounts on pages 19 to 28

Statement of Cash Flows

for the period ended 31 March 2015

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 activities.

| £ | 2014 15 |
|---|-------------------------|
| | Note |
| Cash flows from operating activities | |
| Net operating cost | (261,877) |
| Adjustment for non-cash transactions | 3 31,843 |
| Increase in trade and other receivables | 6 (6,389) |
| <i>Movement in trade and other receivables relating to items not passing through the Statement of Comprehensive Net Expenditure</i> | |
| Transaction fees for WorldPay collected by Cabinet Office | 120 |
| Increase in trade and other payables | 8 133,064 |
| <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 (10,036) |
| Transaction fees due to WorldPay | 8 (120) |
| Net cash outflow from operating activities | <u>(113,395)</u> |
| Cash flows from investing activities | - |
| Cash flows from financing activities | - |
| Grant-in-Aid from parent department | <u>123,551</u> |
| Net financing | <u>123,551</u> |
| Payments of amounts due to the Consolidated Fund | <u>-</u> |
| Net increase in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund | 7 10,156 |
| Cash and cash equivalents at the beginning of the period | 7 - |
| Cash and cash equivalents at the end of the period | 7 <u>10,156</u> |

Notes 1 to 10 form part of these accounts on pages 19 to 28

Statement of Changes in Taxpayers' Equity

for the period ended 31 March 2015

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 comprehensive net expenditure for the year.

| £ | | As at 31 March 2015 |
|---|-------------|---------------------|
| | Note | |
| Balance at 1 April 2014 | | – |
| Grant from Parent Department | | 123,551 |
| Extra Receipts payable to the Consolidated Fund | 4.1 | (10,036) |
| Comprehensive Net Expenditure for the year | | (261,877) |
| Non-cash charges – Corporate Services recharge | 3 | 31,843 |
| Balance at 31 March 2015¹ | | (116,519) |

¹Negative equity arises as grant-in-aid, which is provided on a deemed cash basis in the absence of a bank account, is sufficient to cover only cash expenditure and excludes accruals.

Notes to the Accounts for the period to 31 March 2015

1. Statement of accounting policies

1.1 Statement of compliance

This statement of accounts has been prepared in accordance with the 2014-15 *Government Financial Reporting Manual (FReM)* issued by HM Treasury. 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 historical cost convention.

1.3 Going concern

The statement of accounts has been prepared on the basis that the Registrar of Consultant Lobbyists is a going concern. The Registrar of Consultant Lobbyists is a corporation sole created by the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014. The Spending Round 2013 set out budgets for 2015-16 and Parliament has authorised this spending in the Main Estimate published within “Central Government Supply Estimates 2015-16” HC 215.

1.4 Administration and programme expenditure

The SoCNE is analysed between administration and programme expenditure. The classification of expenditure as administration or as programme follows the definition of administration costs set out in the Consolidated Budgeting Guidance issued by HM Treasury.

Administration costs reflect the costs of implementation of the register in 2014-15 and programme costs will reflect business as usual in future years. The register is not of 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. These are recharged on a notional basis. The amount of the recharge is an apportionment of costs, calculated as a cost per full time equivalent employee within the Cabinet Office multiplied by the number of full time equivalent employees in the entity.

1.5 Revenue

Part 1, section 22 of the Act stipulates:

1. The Registrar may impose charges for or in connection with the making, updating and maintenance of entries in the register.
2. The charges are to be determined by or in accordance with regulations.
3. 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).
4. 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.
5. The Registrar must pay into the Consolidated Fund any sums received in respect of charges under this section.

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. 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. Cash receipts are recognised as surrenderable to HM Treasury's Consolidated Fund.

1.6 Grant-in-aid

The Registrar of Consultant Lobbyists, a corporation sole, is an arm's length body of the Cabinet Office, from whom it receives financing in the form of grant-in-aid. 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 given the Office of the Registrar of Consultant Lobbyists does not hold a bank account (see note 1.8). Grant-in-aid is recognised at the point of cash receipt and is credited to the General Fund.

1.7 Cash and cash equivalents

The Office of the Registrar of Consultant Lobbyists does not hold a bank account or cash. Under a Memorandum of Understanding, payments are made, and receipts collected, on behalf of the Registrar of Consultant Lobbyists by the Cabinet Office, through its central bank account.

1.8 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.

1.9 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 accruals, deferred income and Consolidated Fund Extra Receipts.

1.10 Value added tax

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

1.11 Impending application of newly issued accounting standard not yet effective

Effective 1 January 2013 (EU adopted) and FReM application in 2015-16:

IFRS 13 - 'Fair Value Measurement' IFRS 13 has been prepared to provide consistent guidance on fair value measurement for all relevant balances and transactions covered by IFRS (except where IFRS 13 explicitly states otherwise): The Standard defines fair value, provides guidance on fair value measurement techniques, and sets out the disclosure requirements.

2. Staff numbers and related costs

Staff costs comprise:

| £ | | | 2014 15 |
|--------------------|---------------|---------------|----------------|
| | Registrar | Others | Total |
| Fees and expenses | 21,261 | - | 21,261 |
| Inward Secondments | - | 55,650 | 55,650 |
| Agency/Temporary | - | 30,633 | 30,633 |
| Total | 21,261 | 86,283 | 107,544 |

Average number of persons employed

| | |
|--------------|----------|
| Registrar | 0.5 |
| Others | 1.5 |
| Total | 2 |

The Registrar

The Registrar is a part-time appointment and is expected to commit to around 30-50 days per year. However, it was recognised by the Cabinet Office that more time might be needed in the set up phase of the organisation. The Registrar is paid a daily rate of £420 and worked 44 days. The appointment is taxable under Schedule E and subject to Class I National Insurance contributions and does not receive a pension.

| £ | 2014 15 |
|--------------|---------------|
| Fees | 20,492 |
| Expenses | 769 |
| Total | 21,261 |

Others

There are two inward secondees from the Cabinet Office, which equate to the equivalent of 1 ½ full time members of staff.

3. Other Administration Costs

| £ | 2014 15 |
|--|----------------|
| Goods and services | |
| Costs of providing the register: | |
| IT costs | 1,781 |
| Consultancy | 101,594 |
| | 103,375 |
| Total costs of providing the register | 103,375 |
| Supplies and services | 13,578 |
| Auditors' remuneration and expenses ¹ | 8,000 |
| | 124,953 |
| Total goods and services | 124,953 |
| Non-cash items | |
| Corporate services recharge | 31,843 |
| | 31,843 |
| Total non-cash items | 31,843 |
| Total | 156,796 |

¹During the reporting year no payment was made to the auditors for non-audit work.

4. Income

| £ | 2014 15 |
|---|--------------|
| Registration charge from consultant lobbyists | 2,463 |
| Total | 2,463 |

There were no investigations and enforcement actions during the year.

4.1 Analysis of cash surrenderable to the Consolidated Fund

| £ | Outturn 2014 15 | |
|--|-----------------|---------------|
| | Income | Receipts |
| Cash surrenderable to the Consolidated Fund | 2,463 | 10,036 |
| Total Income payable to the Consolidated Fund | 2,463 | 10,036 |

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 the charge for registration is paid to HM Treasury's Consolidated Fund. The Registrar has no separate bank account and banking arrangements are provided by the Cabinet Office who collects fees from registrants and in due course will surrender cash receipts to the Consolidated Fund; see note 6.

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; see note 4.2.

4.2 Fees and Charges

| £ | | Full Cost Recovery | Cost borne by Cabinet Office | 2014 15 |
|--|-------------|--------------------|---------------------------------|----------------|
| | Note | | | |
| Registrar fees and expenses | 2 | 21,261 | – | 21,261 |
| Inward secondments | 2 | – | 55,650 | 55,650 |
| Costs of providing the register | | 134,008 | – | 134,008 |
| Corporate service recharge | 3 | – | 31,843 | 31,843 |
| Other administration costs | | 7,079 | 14,499 | 21,578 |
| Full cost of service | 2,3 | 162,348 | 101,992 | 264,340 |
| Less: Registration charge from Lobbyists | 4 | (2,463) | – | (2,463) |
| Net Deficit/Costs borne by Cabinet Office | | 159,885 | 101,992 | 261,877 |
| Eliminate Corporate Service Recharge | | – | (31,843) | (31,843) |
| Resource Outturn | | 159,885 | 70,149 | 230,034 |

The analysis above provides details of the breakdown of costs associated with the running of the Register and those costs which are covered by a registration charge. The information is provided for fees and charges purposes, not for the purposes of *IFRS 8 Operating Segments*.

The financial requirement of the Registrar of Consultant Lobbyists is to ensure that registration charges are collected from registrants, in accordance with Cabinet Office regulations.

In accordance with section 22 of the Act, the Minister must seek to recoup the costs of implementing and operating the register from the registration charges for using the register. The net deficit of £159,885 represents implementation costs which will be recovered over the next 5 years as part of the fee charged to consultant lobbyists.

In accordance with schedule 2, section 8 (1) of the Act, the Registrar may make arrangements with the Minister or other persons:

- a) for staff to be seconded to the Registrar;
- b) for accommodation or services to be provided to the Registrar.

Consequently, in 2014-15 the Cabinet Office bears this net deficit in addition to the costs of seconded staff, Shared Services Connected Limited costs, Cabinet Office corporate services notional charges (eliminated on consolidation and for outturn purposes) and the audit fee.

5. Financial instruments

Funding for the Office of the Registrar of Consultant Lobbyists is received as grant-in-aid from the Cabinet Office on a deemed basis in the absence of a bank account. 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 2015 |
|--|------------------------|
| Current – amounts falling due within one year | |
| Other receivables | 589 |
| Prepayments and accrued income | 5,800 |
| Total | 6,389 |

6.1 Intra-government balances

| £ | As at 31 March 2015 |
|--|------------------------|
| Current – amounts falling due within one year | |
| Balances with bodies external to government | 6,389 |
| Total | 6,389 |

7. Cash and cash equivalents

| £ | As at 31 March 2015 |
|--|------------------------|
| Balance at 1 April | - |
| Net change in cash and cash equivalent balances | 10,156 |
| Balance at 31 March | 10,156 |
| The following balances at 31 March were held at: | |
| Government Banking Service - Supply | 10,156 |
| Balance at 31 March | 10,156 |

The Office of the Registrar of Consultant Lobbyists does not hold a bank account or cash. Under a Memorandum of Understanding, payments are made, and receipts collected, on behalf of the Registrar of Consultant Lobbyists by the Cabinet Office, through its central bank account.

8. Trade and other payables

| £ | As at 31 March 2015 |
|--|------------------------|
| Current-amounts falling due within one year | |
| Other payables | 120 |
| Accruals and deferred income | 122,908 |
| Amounts payable to the Consolidated Fund- received | 10,036 |
| Total | 133,064 |

8.1 Intra-government balances

| £ | As at 31 March 2015 |
|--|------------------------|
| Current-amounts falling due within one year | |
| Balances with other central government bodies | 21,349 |
| Balances with bodies external to government | 111,715 |
| Total | 133,064 |

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 her staff have undertaken any material transaction with registered consultant lobbyists during the year.

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.

The Cabinet Office commenced the provisions in the Act to bring the Register into effect on 1 April 2015. Otherwise there are no events after the reporting period which affect these accounts.

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