

# Office of the Registrar of Consultant Lobbyists Statement of Accounts

Annual report and accounts 2023 to 2024



# Office of the Registrar of Consultant Lobbyists

## Statement of Accounts

Annual report and accounts 2023 to 2024

For the period 1 April 2023 to 31 March 2024.

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

Ordered by the House of Commons to be printed on 29 July 2024.

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# Performance report

## Introduction

The role of Registrar of Consultant Lobbyists was established by the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 ('the Act'), under which those who lobby on behalf of a paying 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. Under the Act, the Registrar is required to:

- establish and manage the UK Register of Consultant Lobbyists;
- develop and publish detailed guidance for consultant lobbyists on their duties under the Act;
- monitor and enforce compliance with the Act's requirements; and
- publish an annual statement of accounts.

My compliance duties include a power to conduct formal investigations, to require the supply of information and, in the event of non-compliance, to undertake enforcement action.

Transparent, ethical lobbying can contribute to effective public policy making; but this requires politicians and officials actively to consider a variety of policy inputs, not only those from the most organised or well-funded parties. The work of my Office supports this by putting the activities of consultant lobbyists into the public domain.

This is the Registrar's tenth annual Statement of Accounts, covering the period from 1 April 2023 to 31 March 2024.

## Objectives and performance in 2023-24

This review of the year to 31 March 2024 is set against the objectives that I published for the Office of the Registrar in the 2023-24 business plan.

At 31 March 2024 the Register had 213 registrants, compared to 209 at the end of March 2023. The significant increase in registrants in recent years started to level off at the end of 2022. This followed more than a year of active awareness raising and may indicate that awareness is now high and stable. Awareness activities continue and we are now seeing moderate increases in registration. There is naturally some churn in new registrants and leavers.

I updated my formal guidance in July 2023. The key changes were to reiterate that 'communications' means communications by any method; to increase clarity about foreign clients; to explain the impact of backdated VAT registration; and to be clear that a code of conduct must be

addressed to external parties, rather than the registrant's employees. I updated my compliance guidance in March 2024 for clarity.

My aim and that of my Office is to ensure that those who should register are aware of and comply with their obligations. Awareness raising activity this year included writing to those who had communicated with Advisory Committee on Business Appointments (ACOBA) regarding roles that carry the potential of lobbying in the future; continuing to write to potential consultant lobbyists across a range of sectors and providing information to MPs standing down at the general election.

I first engaged with the Cabinet Office's Post Legislative Scrutiny of the Act in January 2021. In July 2023 the government published *Strengthening Ethics and Integrity in Central Government*, its response to a number of reviews that touched on the operation of the Act and transparency in lobbying. In my subsequent evidence to the Parliamentary and Constitutional Affairs Committee (PACAC) published on 12 September 2023, I welcomed the proposed changes, but expressed my concern that the response missed significant opportunities to enable effective transparency in consultant lobbying:

- Make communications with special advisers registrable.
- Require registrants to declare who was lobbied, on what subject, when and by what medium.
- Address the unintended consequences of exemption from the requirements of the Act for those not registered for VAT.
- Clarify the poorly drafted exemption for 'incidental lobbying'.

During the year I worked with the OECD's Working Party of Senior Public Integrity Officials and with the European Lobbying Registrars' Network, participating in two conferences to exchange information about international good practice in lobbying transparency. At the OECD, I joined an introductory forum of lobbying commissioners and registrars and met with counterparts from Canada and the Netherlands. I attended seminars on lobbying organised by the Committee for Standards in Public Life and by University College London.

### Objective 1: Operate an accurate and accessible Register

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

#### Objective 1: Activity 1

Support new registrants and check data to ensure accurate and timely registration and compliance.

**Update:** New registrants actively supported and registration information checked for accuracy. All new registrations published within four working days of complete registration application.

### Objective 1: Activity 2

Support and enforce timely submission of Quarterly Information Returns and updating of registration and code of conduct data by registrants.

**Update:** QIRs generally submitted on time and continued rigour in enforcement of compliance. Webinar induction sessions offered to registrants. Registrants with more than two consecutive quarterly nil returns contacted to check accuracy. Checks conducted on consistent naming of clients and code of conduct declarations, for accuracy.

### Objective 1: Activity 3

Continue to improve user experience, minimise the administrative burden and monitor systems and feedback for potential improvements.

**Update:** Feedback survey sent to new registrants and a survey is open for everyone on the website for suggested system and website improvements. Ongoing monitoring of system and improvements working with service provider.

## Objective 2: Provide clear, accessible guidance

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

### Objective 2: Activity 1

Review guidance to ensure clarity for registrants and others and consult on any significant proposed changes.

**Update:** Updated guidance in July 2023 to aid clarity. In particular, to reiterate that 'communications' mean communications through any means or method. Updated guidance on compliance in March 2024 to aid clarity.

### Objective 2: Activity 2

Offer information and support 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.

**Update:** Not done. Awaiting any post-legislative scrutiny outcomes following the initial response from government in July 2023.

### Objective 2: Activity 3

Provide guidance to other stakeholders as necessary.

**Update:** Included information on our website for parliamentarians and former parliamentarians and wrote to all MPs who have announced they are standing down at the next general election.



### Objective 3: Communicate and engage with stakeholders

*Deliver a programme of communication and engagement with registrants, potential registrants, representative bodies and other stakeholders.*

#### Objective 3: Activity 1

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.

**Update:** Communicated with PRCA regarding the Public Affairs Code.

#### Objective 3: Activity 2

Deliver regular induction and update seminars for new and existing registrants to support compliance with statutory duties.

**Update:** Delivered three well-attended webinars.

#### Objective 3: Activity 3

Implement cycles of stakeholder engagement to support wider awareness and compliance by registrants and those who may engage in consultant lobbying in the future.

**Update:** Continued activities to increase awareness of statutory duties. Wrote to companies who may engage in consultant lobbying in the future and have not been written to previously. Started writing awareness letters to those corresponding with the ACOBA, if roles could lead to consultant lobbying.

#### Objective 3: Activity 4

Disseminate information about the Register to relevant audiences.

**Update:** Information and updates are provided directly to registrants. Awareness activities identify and target those who may engage in consultant lobbying.

#### Objective 3: Activity 5

Update registrants and stakeholders on any impacts of December 2020 post-legislative scrutiny of the Act when published by Ministers.

**Update:** Published links on the website for the government's 'Strengthening ethics and integrity in central government' in July; and Registrar's further evidence to the Public Administration and Parliamentary Affairs Committee in September 2023.

### Objective 3: Activity 6

Work with other bodies such as the European Lobbying Registrars' Network, ACOBA and the Organisation for Economic Cooperation and Development (OECD).

**Update:** I worked with the OECD's Working Party of Senior Public Integrity Officials attending two conferences and a working party.

### Objective 4: Ensure compliance

*Ensure that all those who ought to register do so and that quarterly information returns are monitored.*

#### Objective 4: Activity 1

Enforce compliance, making use of statutory penalties where appropriate.

**Update:** 19 notices of intention to issue a civil penalty issued during the year (2022-23: 18), the bulk of which resulted in a penalty being issued. Three information notices issued (2022-23: four).

#### Objective 4: Activity 2

Review departmental transparency data in relation to Ministers and Permanent Secretaries against declarations on the Register.

**Update:** Ministers' and Permanent Secretaries' meetings and hospitality data reviewed, resulting in requests to Private Offices for further information including a Freedom of Information request.

#### Objective 4: Activity 3

Undertake formal investigations where there is reasonable information suggesting non-compliance.

**Update:** Registrar initiated or continued 18 formal investigations (2022-23: 17) and published summaries of findings of 15 concluded investigations (2022-23: 15). Engaged with His Majesty's Revenue and Customs regarding principles for provision of VAT data, under the Act; and with the Parliamentary and Health Service Commissioner regarding their oversight and added information to our 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.*

#### Objective 5: Activity 1

Deliver proportionate risk management and corporate governance to ensure effective administration of the Office.

**Update:** The Registrar reviews strategic risks each quarter and takes responsibility for governance.

#### Objective 5: Activity 2

Fulfil statutory and legal obligations in relation to data protection and freedom of information.

**Update:** Complied with freedom of information duties and compliant with data protection legislation, working with Cabinet Office as joint data controller.

#### Objective 5: Activity 3

Publish details of the Registrar's formal correspondence and meetings, statutory information notices, notices of intention to impose penalties (and their conclusion) summaries of investigations and a gifts and hospitality register.

**Update:** All published on website of the Office of the Registrar.

#### Objective 5: Activity 4

Update Ministers on the work of the Office through business planning and financial reporting systems.

**Update:** Registrar updated Cabinet Office officials and sponsor Minister at Cabinet Office as required, including meeting Alex Burghart MP, Parliamentary Secretary for the Cabinet Office.

#### Objective 5: Activity 5

Report to Parliament as required.

**Update:** The Registrar's annual report and accounts for year to 31 March 2023 was laid before Parliament 19 July 2023 and a copy sent to Public Administration and Constitutional Affairs Committee (PACAC). The Registrar gave evidence to PACAC's inquiry *Lobbying and Influence: post-legislative scrutiny of the Lobbying Act 2014 and related matters*.

#### Objective 5: Activity 6

Comply with the Memorandum of Understanding with the Cabinet Office.

**Update:** Memorandum provisions adhered to.

#### Objective 5: Activity 7

Monitor the Office's financial management systems (including those operated for us by the Cabinet Office), to ensure proportionality, accuracy, effectiveness and value for money.

**Update:** Worked with Cabinet Office finance team to manage budget, forecasting and monitoring. Minimised costs and optimised value for money, while delivering statutory duties.

### Objective 5: Activity 8

Ensure that Business Continuity Plans are understood and reviewed.

**Update:** Business Continuity Plan in place and reviewed.

### Objective 5: Activity 9

Work with our suppliers to monitor and maintain cyber security.

**Update:** We work with suppliers for development and security of the Register and website.

## 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 2023-24 was £324,147 compared to £325,677 in 2022-23 (see page 34). Overall, expenditure in 2023-24 represented an underspend of £56,853 (2022-23: £32,323) 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 2023-24 was £216,656 (2022-23: £206,196) which is an increase of £10,460 over the previous year (see page 35). Staffing and shared services costs are paid from Cabinet Office budgets.

## Plans for 2024 to 2025

During the year ahead, I will continue to build on the stakeholder engagement programme and seek to increase and widen awareness and knowledge of statutory duties, particularly in the context of the general election. I will review whether my guidance would benefit from further changes and monitor the Register, for ease of data entry and access for registrants, staff and the public.

I will continue to work with Cabinet Office to prepare for any changes resulting from their post legislative scrutiny of the Act and to review our Memorandum of Understanding. If changes are implemented, I will seek to widen my work with stakeholders.

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Alongside support for registrants and potential registrants, 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 2024-25 is available at: [www.registrarofconsultantlobbyists.org.uk](http://www.registrarofconsultantlobbyists.org.uk)

A handwritten signature in black ink, appearing to read 'Harry Rich', with a long horizontal flourish extending to the right.

**Harry Rich**  
**Registrar of Consultant Lobbyists and Accounting Officer**

Office of the Registrar of Consultant Lobbyists  
1 Horse Guards Road (Room 3.26)  
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18 July 2024

# 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 provision 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 and the NAO audit, together with any internal audit activity relevant to my activities.

I discuss and agree the audit schedule with the National Audit Office. 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 and oversight. 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. No internal audits took place within 2023/24 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.

### Information Security

During the past year, there have been no reportable breaches of information security. The Office of the Registrar has complied with the requirements of the General Data Protection Regulation, sharing 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). In March 2024, we were alerted to an issue, making the Register vulnerable to cyber attack. There was no breach and we worked with developers to resolve the vulnerability.

## 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

Description	Registrar £	Others £	2023-24 Total £	2022-23 Total £
Registrar's fees	21,361	-	21,361	20,585
Registrar's expenses	2,789	-	2,789	1,801
Inward secondments	-	181,471	181,471	167,649
<b>Total</b>	<b>24,150</b>	<b>181,471</b>	<b>205,621</b>	<b>190,035</b>

#### 1.2 Average number of persons employed

The Registrar is a part-time appointment with an expected commitment of 30-40 days per year and paid at a daily rate of £480. This rate is determined by the sponsor Minister in the Cabinet Office. During the 2023-24 financial year, the Registrar worked and was paid for 43 days (2022-23: 42 days). The appointment is taxable under Schedule E and subject to Class I National Insurance contributions and does not attract a pension.

'Others' relates to inward secondees from the Cabinet Office: these equate to the equivalent of three full-time members of staff (2022-23: 3).

Description	2023-24	2022-23
Registrar	0.17	0.16
Others	3	3
<b>Total</b>	<b>3.17</b>	<b>3.16</b>

## Parliamentary Accountability and Audit Report

This section presents key information which contributes 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

#### 1.0 Analysis of cash surrenderable to the Consolidated Fund

Description	Note to accounts	2023-24 Outturn Accruals £	2023-24 Outturn Cash Basis £	2022-23 Outturn Accruals £	2022-23 Outturn Cash Basis £
Registration fees from consultant lobbyists	7	221,754	221,754	219,169	219,169
Civil penalties from consultant lobbyists	7	2,632	2,632	4,523	4,523
Civil penalties from consultant lobbyists - receivable	7	810	-	-	-
<b>Total amount payable to the Consolidated Fund</b>		<b>225,196</b>	<b>224,386</b>	<b>223,692</b>	<b>223,692</b>

#### 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 2023-24 amounted to £221,754 (2022-23: £219,169).

## **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.

The civil penalties collected amounted to £2,632 (2022-23: £4,523) and £810 invoiced as receivable (2022-23: £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

Description	Note to accounts	Full cost recovery	Cost borne by Cabinet Office £	2023-24 Total £	2022-23 Total £
Registrar's fees and expenses		24,150	-	24,150	22,386
Inward secondments		-	181,471	181,471	167,649
Costs of providing the Register		53,032	-	53,032	52,927
Compliance and enforcement		25,388	-	25,388	45,656
Notional corporate services recharge		-	22,408	22,408	22,410
Other expenditure		16,948	750	17,698	14,649
<b>Full cost of service</b>	<b>2</b>	<b>119,518</b>	<b>204,629</b>	<b>324,147</b>	<b>325,677</b>
Registration fees from Consultant Lobbyists	3	(216,656)	-	(216,656)	(206,196)
<b>Net expenditure for the year</b>		<b>(97,138)</b>	<b>204,629</b>	<b>107,491</b>	<b>119,481</b>
Notional corporate services recharge		-	(22,408)	(22,408)	(22,410)
<b>Net outturn</b>		<b>(97,138)</b>	<b>182,221</b>	<b>85,083</b>	<b>97,071</b>

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.

### 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 all of 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**

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18 July 2024

## 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 2024 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 2024;
- 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 2024 and its net 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 Bodies in the United Kingdom (2022)*. 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 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 requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is 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 Report, but does not include the financial statements and my auditor's certificate and report thereon. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

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:

- 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
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and 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 is 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;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Office of the Registrar of Consultant Lobbyists from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014;



- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014; 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, I:

- considered the nature of the sector, control environment and operational performance including the design of the Office of the Registrar of Consultant Lobbyists' accounting policies.
- inquired 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 on:
  - identifying, evaluating and complying with laws and regulations;
  - detecting and responding to the risks of 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;

- inquired of management and those charged with governance whether:
  - they were aware of any instances of non-compliance with laws and regulations;
  - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team 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 required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Office of the Registrar of Consultant Lobbyists' framework of authority and other legal and regulatory frameworks in which the Office of the Registrar of Consultant Lobbyists operates. I focused 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.

#### Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed 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;
- I enquired of management and the Audit and Risk Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance; and
- in addressing the risk of fraud through management override of controls, I tested the appropriateness of journal entries and other adjustments; assessed whether the judgements on estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business;

I communicated relevant identified laws and regulations and potential risks of fraud 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

### Other auditor's responsibilities

I am required to obtain sufficient appropriate audit evidence 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.

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 I identify during my audit.

### Report

I have no observations to make on these financial statements.

**Gareth Davies**  
**Comptroller and Auditor General**

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

18 July 2024

## Financial statements

### Statement of account

#### Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

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

Description	Note	2023-24 £	2022-23 £
<b>Total income</b>	<b>3</b>	<b>(216,656)</b>	<b>(206,196)</b>
Staff costs	2	205,621	190,035
Purchase of goods and services	1, 2	96,118	113,232
Notional corporate services recharge	2	22,408	22,410
<b>Total operating expenditure</b>	<b>1, 2</b>	<b>324,147</b>	<b>325,677</b>
<b>Net operating expenditure for the year</b>		<b>107,491</b>	<b>119,481</b>

Notes 1 to 9 form part of these accounts on pages 30 to 37

## Statement of Financial Position as at 31 March 2024

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.

Description	Note	As at 31 March 2024 £	As at 31 March 2023 £
<b>Current assets</b>			
Trade and other receivables	5	3,813	5,542
Cash and cash equivalents	6	212,936	214,610
<b>Total assets</b>		<b>216,749</b>	<b>220,152</b>
<b>Current liabilities</b>			
Trade and other payables	7	(406,435)	(406,923)
<b>Total liabilities</b>		<b>(406,435)</b>	<b>(406,923)</b>
<b>Total assets less total liabilities</b>		<b>(189,686)</b>	<b>(186,771)</b>
<b>Taxpayers' equity</b>			
General fund		(189,686)	(186,771)
<b>Total taxpayers' equity</b>		<b>(189,686)</b>	<b>(186,771)</b>



**Harry Rich**  
**Registrar of Consultant Lobbyists and Accounting Officer**

18 July 2024

**Notes 1 to 9 form part of these accounts on pages 30 to 37**

## Statement of Cash Flows for the year ended 31 March 2024

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.

Description	Note	2023-24 £	2022-23 £
<b>Cash flows from operating activities</b>			
Net Operating Expenditure	SOCNE	(107,491)	(119,481)
Adjustment for non-cash transactions	2	22,408	22,410
Decrease/(Increase) in trade and other receivables	5	1,729	8,076
Increase/(Decrease) in trade and other payables	7	(488)	19,094
Movement in trade and other payables relating to items not passing through the Statement of Comprehensive Net Expenditure			
Amounts payable to Consolidated Fund	7	(694)	(4,499)
<b>Net cash outflow from operating activities</b>		<b>(84,536)</b>	<b>(74,400)</b>
<b>Cash flows from financing activities</b>			
Grant-in-Aid from Cabinet Office	SOCTE	303,922	294,766
<b>Net Financing</b>		<b>303,922</b>	<b>294,766</b>
<b>Net increase in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund</b>		<b>219,386</b>	<b>220,366</b>
Civil penalties received in year from consultant lobbyists payable to the Consolidated Fund	7	2,632	4,523
Amounts paid to the Consolidated Fund in respect of fees from consultant lobbyists	7	(219,169)	(215,518)
Amounts paid to the Consolidated Fund in respect of civil penalties from consultant lobbyists	7	(4,523)	(3,675)
<b>Net decrease/increase in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund</b>	<b>6</b>	<b>(1,674)</b>	<b>5,696</b>
Cash and cash equivalents at the beginning of the period	6	214,610	208,914
<b>Cash and cash equivalents at the end of the period</b>	<b>6</b>	<b>212,936</b>	<b>214,610</b>

Notes 1 to 9 form part of these accounts on pages 30 to 37

### Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

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.

Description	Notes	General Fund £
Balance at 1 April 2022		<b>(165,297)</b>
Grant-in-Aid from Cabinet Office	SOCF	294,766
Extra receipts payable to the Consolidated Fund	7	(219,169)
Net operating expenditure for the year	SOCNE	(119,481)
Non-cash charges – Notional corporate services recharge from Parent Department	2	22,410
<b>Balance at 31 March 2023</b>		<b>(186,771)</b>
Grant-in-Aid from Cabinet Office	SOCF	303,922
Extra receipts payable to the Consolidated Fund	7	(221,754)
Net operating expenditure for the year	SOCNE	(107,491)
Non-cash charges – Notional corporate services recharge from Parent Department	2	22,408
<b>Balance at 31 March 2024</b>		<b>(189,686)</b>

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

**Notes 1 to 9 form part of these accounts on pages 30 to 37**

## 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 2023-24 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 offset registrant fees are recognised as income while the deemed Grant in Aid is recognised as funding. As the registrant fees only cover certain costs, ORCL's accounts show net operating expenditure and that liabilities exceed assets resulting in negative equity. However, it is appropriate to account for ORCL as a going concern as Parliament has authorised spending for ORCL GIA for 2024-25 in the Central Government Main Supply Estimates 2024-25 (HC-1383).

#### 1.4 Expenditure

The Registrar purchases a license for the Register software. As the Registrar does not bear the risks and rewards of ownership, the Register is not recognised as a fixed asset and instead the relevant costs are expensed.

The Cabinet Office provides certain corporate functions to the Office of the Registrar of Consultant Lobbyists. These include finance, estates and IT.

These functions are recharged to the Registrar as 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, the cost per full-time equivalent employee for the provision of the Cabinet Office estate, multiplied by the number of full-time equivalent employees in 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.

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 recognised appropriately across the two financial years with a portion of the fee retained for the current financial year and 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 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 insurance contracts within these accounts.

## 2. Expenditure

Description	2023-24 £	2022-23 £
<b>Staff costs<sup>1</sup></b>		
Registrar's fees	21,361	20,585
Registrar's expenses	2,789	1,801
Inward secondments	181,471	167,649
<b>Total staff costs</b>	<b>205,621</b>	<b>190,035</b>
<b>Goods and services</b>		
IT costs	53,032	52,927
Supplies and services <sup>2</sup>	11,543	13,033
Auditors' remuneration and expenses <sup>3</sup>	14,950	11,500
Enforcement legal advice <sup>4</sup>	15,433	34,447
Other staff related costs	1,160	1,325
<b>Total goods and services</b>	<b>96,118</b>	<b>113,232</b>
<b>Non-cash</b>		
Notional corporate services recharge	22,408	22,410
<b>Total</b>	<b>324,147</b>	<b>325,677</b>

<sup>1</sup> Staff costs are disclosed in the Remuneration and Staff Report within the Accountability Report.

<sup>2</sup> Supplies and services have decreased by £1,490 from £13,033 to £11,543 mainly due to a reduced level of costs of litigation in the current year.

<sup>3</sup> NAO audit fees increased from £11,500 to £14,950. During the reporting year, no payment was made to the auditors for non-audit work.

<sup>4</sup> Enforcement legal advice decreased by £19,014 from £34,447 to £15,433 due to a reduced level of advice required on non-litigation issues and complex investigations.

### 3. Income

Description	2023-24 £	2022-23 £
Fees from consultant lobbyists	(216,656)	(206,196)
<b>Total</b>	<b>(216,656)</b>	<b>(206,196)</b>

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 2024 and 2023 was £950. The quarterly information return fee has remained at £12.50 per quarter for both 2024 and 2023.

The fee for consultant lobbyists joining the Register part way through the year is calculated on a pro-rata basis.

### 4. Financial instruments

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

### 5. Trade and other receivables

Description	As at 31 March 2024 £	As at 31 March 2023 £
<b>Current – amounts falling due within one year</b>		
Amounts due from consultant lobbyists for fees	805	3,371
Amounts due from consultant lobbyists for civil penalties	810	-
Prepayments	2,198	2,171
<b>Total</b>	<b>3,813</b>	<b>5,542</b>

## 6. Cash and cash equivalents

Description	As at 31 March 2024 £	As at 31 March 2023 £
<b>Balance at 1 April</b>	<b>214,610</b>	<b>208,914</b>
Net change in cash and cash equivalent balances	(1,674)	5,696
<b>Balance at 31 March</b>	<b>212,936</b>	<b>214,610</b>

The following balance at 31 March was held at:

Government Banking Service	212,936	214,610
<b>Balance at 31 March</b>	<b>212,936</b>	<b>214,610</b>

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

## 7. Trade and other payables

Description	As at 31 March 2024 £	As at 31 March 2023 £
<b>Current – amounts falling due within one year</b>		
Refunds due to consultant lobbyists	1,198	1,198
Other payables	-	505
Accruals	22,000	23,858
Deferred income <sup>5</sup>	158,041	157,670
Amounts payable to the Consolidated Fund – received: <sup>6</sup>		
Fees from consultant lobbyists	221,754	219,169
Civil penalties from consultant lobbyists	2,632	4,523
Amounts payable to Consolidated Fund – receivable:		
Civil penalties from consultant lobbyists	810	-
<b>Total</b>	<b>406,435</b>	<b>406,923</b>

<sup>5</sup> Deferred income is further explained at Note 3.

<sup>6</sup> Information on the amounts payable to the Consolidated Fund is provided at Note 1 in the Parliamentary Accountability Disclosures Section.

## **8. Related party transactions**

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

## **9. Events after the reporting period**

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











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