

Office of the Registrar of Consultant Lobbyists Statement of Accounts

Annual report and accounts 2024 to 2025

HC 1166

Office of the Registrar of Consultant Lobbyists Statement of Accounts

Annual report and accounts 2024 to 2025

For the period 1 April 2024 to 31 March 2025.

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 16 July 2025.

HC 1166



© Crown copyright **2025**

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.gov.uk/official-documents.

Any enquiries regarding this publication should be sent to us at office@orcl.gov.uk.

ISBN 978-1-5286-5448-7

E03296633 07/25

Printed on paper containing 40% recycled fibre content minimum.

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office.

Table of contents

Performance report..... 4

Accountability report 13

 Governance report.....13

 Remuneration and Staff Report16

 Parliamentary Accountability and Audit Report.....178

 The Certificate and Report of the Comptroller and Auditor General to the Houses of
 Parliament.....21

Financial statements..... 27

 Statement of account.....27

 Notes to the accounts31

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.

The Act sets out two key obligations on consultant lobbyists as defined by the Act:

- register before conducting any consultant lobbying activity;
- submit details of clients they have lobbied for or been paid to lobby for each quarter.

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 play an important part in effective public policy making. But for this to be the case politicians and officials must also actively seek and 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 eleventh annual Statement of Accounts, covering the period from 1 April 2024 to 31 March 2025.

Objectives and performance in 2024-25

This review of the year to 31 March 2025 is set against the objectives that I published for the Office of the Registrar in the 2024-25 business plan.

At 31 March 2025 the Register had 240 registrants, compared to 213 at the end of March 2024. This year saw a significant increase in registrants, following the election in July. My Office was proactive in awareness raising with potential new registrants. There is naturally some churn in new registrants and leavers.

I updated my formal guidance in July 2023.

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 continuing to write to potential consultant lobbyists across a range of sectors and providing information to MPs prior to the general election.

During the year I met the Cabinet Office sponsor team and the Minister for the Cabinet Office. Operational sponsorship of my Office transferred from the Constitution Division to the Propriety and Ethics Team, both within the Cabinet Office and the transition was smooth. I worked with the OECD's Working Party on Public Integrity and Anti-Corruption (PIAC) (formerly the Working Party of Senior Public Integrity Officials) and with the European Lobbying Registrars' Network. I attended an ELRN conference to exchange information about international good practice in lobbying transparency. I attended regular meetings with the Chairs of Independent Offices – the key bodies engaged with supporting integrity in public life in the UK.

My term of office ends in September 2025, so this is my final report as Registrar. I want to thank the ORCL Head of Office and small team for their commitment to our purpose and their strong and intelligent support for our operational activities, awareness and compliance work and in my complex investigations of possible breaches of the Act. I am grateful to Ministers and Cabinet Office colleagues for their support over the past seven years and also for their consistent recognition of the independence of the role of Registrar.

The system for registration of consultant lobbyists set up by the 2014 Act has many strengths, in particular its simplicity and clarity. As a result, the overwhelming bulk of professional public affairs businesses comply fully. However, the Act also has significant deficiencies which could be resolved relatively easily by changes that would help to realise the transparency intentions of the Act.

I have advocated these changes to the previous and current governments for the past four years:

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

These proposals were fully endorsed by the Parliamentary and Constitutional Affairs Committee (PACAC) in their 2024 [report](#). Despite this and almost universal support from the public affairs sector and experts in the UK and beyond, the previous government made no changes and, to date, the current government has not indicated any intention to improve transparency in consultant lobbying.

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 their 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. Online 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 open survey on the website for suggested system and website improvements. Ongoing monitoring, 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: Formal guidance updated in February 2025. Key changes: clarify requirement to declare pre-registration consultant lobbying; greater detail on registration of trading subsidiaries; require representations in response to a notice of intention to impose a penalty to be on the form provided; and greater detail on liability for offences. Merged Guidance on registration and Guidance on compliance into a single document.

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. This action will be post-election and following post legislative scrutiny changes.

Update: Not done. Awaiting any post-legislative scrutiny outcomes.

Objective 2: Activity 3

Provide guidance to other stakeholders as necessary.

Update: Wrote to all MPs on dissolution of parliament and to ex-MPs starting consultancies.

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 CIPR and PRCA.

Objective 3: Activity 2

Review engagement activities to respond to potential new consultant lobbyists following the election.

Update: In addition to writing to all MPs, prior to the election, over 40 awareness letters sent in the two months following the election. There was a significant increase in registrations following the election indicating that awareness was high.

Objective 3: Activity 3

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

Update: Offered quarterly webinars, which were well-attended.

Objective 3: Activity 4

Disseminate information about the Register to relevant audiences.

Update: Information and updates 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 implemented by the government.

Update: No updates because no changes implemented by the outgoing or incoming governments.

Objective 3: Activity 6

Work with and share good practice with other bodies such as the European Lobbying Registrars' Network (ELRN), the Advisory Committee on Business Appointments (ACOPA) and the Organisation for Economic Cooperation and Development (OECD).

Update: The Registrar attended an OECD conference and working party of Senior Public Integrity Officials, an ELRN conference, and attended meetings with the Chairs of Independent Offices. ORCL wrote to some of those receiving ACOPA correspondence to promote awareness of statutory duties under the Act.

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: 12 notices of intention to issue a civil penalty issued during the year (2023-24: 19), the bulk of which resulted in a penalty being issued. One information notice issued (2023-24: three).

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 one investigation.

Objective 4: Activity 3

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

Update: Registrar initiated or continued 13 formal investigations (2023-24: 18) and published summaries of findings of 10 concluded investigations (2023-24: 15).

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 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 the incoming Cabinet Office Minister.

Objective 5: Activity 5

Report to Parliament as required.

Update: The Registrar's annual report and accounts for year to 31 March 2024 was laid before Parliament 29 July 2024 and a copy sent to Public Administration and Constitutional Affairs Committee (PACAC) following the Chair's election in September.

Objective 5: Activity 6

Comply with the Memorandum of Understanding with the Cabinet Office and update by November 2024.

Update: Memorandum updated with the Cabinet Office in January 2025 and published on the Office of the Register of Consultant Lobbyists website. Its provisions are adhered to.

Objective 5: Activity 7

Operate 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.

Objective 5: Activity 10

Start to explore whether and how Artificial Intelligence might support our work.

Update: Registrar attended a Global Government Forum on AI and Regulation. The Office monitors developments and considers potential future use of AI.

Objective 5: Activity 11

Support and encourage ORCL team learning and development with the Cabinet Office.

Update: Learning and development opportunities encouraged and taken up by the team.

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 2024-25 was £375,262 compared to £324,147 in 2023-24 (see page 38). This significant increase is largely as a result of higher accommodation and corporate charges, IT costs and increased audit fee. Overall, expenditure in 2024-25 represented an underspend of £37,738 (2023-24: £56,853) 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 2024-25 was £235,771 (2023-24: £216,656) which is an increase of £19,115 over the previous year (see page 39). Staffing and shared services costs are paid from Cabinet Office budgets.

Going Concern

The role of Registrar of Consultant Lobbyists is established under the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 ('the Act'). Government is therefore obliged to continue to fund this activity and any change to this would require primary legislation. Government has given no indication of any intention to do this, indeed it remains wholly supportive of the work of the Registrar.

The Registrar is therefore confident that there is no present intention by Government to amend the Act and that ORCL remains a going concern.

Risk Management

I report risks to the Cabinet Office on a quarterly basis. More detail is in my Governance Report.

Environmental Matters and Sustainability

ORCL supports the Sustainability and Climate Change Adaptation Strategy of its sponsoring department, the Cabinet Office. Details of the initiatives to reduce energy consumption in the Cabinet Office can be found in its annual report and on the government's website. The Office of the Registrar of Consultant Lobbyists is not in scope for the Task Force on Climate-Related Financial Disclosure. The Cabinet Office provides accommodation for the Office.

Plans for 2025 to 2026

During the year ahead, I will continue to seek improvements to our processes and activities to maximise transparency of consultant lobbying, aid compliance and minimise the burden on registrants. This will include proactive and responsive awareness raising activity, a further review of my guidance and being alert to opportunities to use AI to usefully support our work with registrants and other stakeholders.

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.

I will continue to support and advocate changes that I consider necessary to realise the transparency intentions of the Act, particularly those that do not require primary legislation.

Statement of Accounts 2024 to 2025

The Business Plan for 2025-26 is available at: www.registrarofconsultantlobbyists.org.uk. The approved budget is £440,000 (budgeted as £200,000 Resource Departmental Expenditure Limit to account for anticipated income).



Harry Rich

Registrar of Consultant Lobbyists and Accounting Officer

Office of the Registrar of Consultant Lobbyists

1 Horse Guards Road (Room 3.26)

London, SW1A 2HQ

9 July 2025

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.

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 implements 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 external audit plan and key findings with the National Audit Office. To ensure a robust financial control regime, my Office manages my Office's 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 2024-25 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 services, 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. The risk environment and the specific risks associated with the delivery of my statutory objectives are reviewed and reported to the Cabinet Office on a quarterly basis and any new mitigating actions required are implemented to the extent that they are within my control. In May 2025, I alerted ministers to two serious risks that were not resolved:

- Inadequate powers of the Registrar to achieve the transparency aims of the Act, exacerbated by delays to post legislative scrutiny; and
- Potential unavailability of the Registrar (due to the role being a corporation sole) due to illness, conflict of interest or failure to recruit new Registrar.

The serious risk to adequacy of resource due to a recruitment gap in office staff, was lowered following a successful recruitment.

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. One new risk was included to

my risk register regarding unplanned events leading to significant and sustained loss of staff, ICT, office (building) or suppliers. This was being managed through the business continuity plan, but is now recognised for completeness.

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 2025 the information pages on our website were hacked. This affected only the layout of the publicly-available pages of our website and did not impact the Register pages nor any sensitive or personal information. We worked with developers to resolve this and did not report to the Information Commissioners Office as no personal nor sensitive data was leaked.

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.

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. I remain satisfied with the overall control environment.

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.

The Registrar is appointed by the Minister of State for the Cabinet Office, initially for a term of not more than four years and may be reappointed for a second and third term of not more than three years.

The Registrar is a part-time appointment with an expected commitment of 30-40 days per year as prescribed in their letter of appointment. The paid daily rate of £480 is determined by the sponsor Minister in the Cabinet Office. During the 2024-25 financial year, the Registrar worked and was paid for 42 days (2023-24: 43 days). The appointment is taxable under Schedule E and subject to Class I National Insurance contributions and does not attract a pension.

The Registrar can incur expenses whilst performing key responsibilities as per their appointment letter. The expenses shown in table 1.1 is the total amount of expenses claimed directly for travel, subsistence and accommodation whilst on ORCL business.

Aside from the Registrar, the ORCL team consists of three staff members seconded from the Cabinet Office. These staff are employed by the Cabinet Office with performance management conducted by the sponsor department and operational accountability to the Registrar.

ORCL staff abide by the Cabinet Office remuneration policy and follow staffing guidance. ORCL are supportive and encouraging of the various policies set by the Cabinet Office and the staff benefits available to all employees such as volunteering days, training and development, promoting diversity and inclusion and wellbeing events/networks.

ORCL's inward secondees are included within the Remuneration and Staff Report within the Cabinet Office Annual Report and Accounts. The Remuneration and Staff report therefore only includes the disclosures required by HM Treasury's Financial Reporting Manual (FReM) that are relevant to ORCL's governance and staffing arrangements.

1. Staff numbers and related costs

1.1 Staff costs comprise

Description	Registrar £	Others £	2024-25 Total £	2023-24 Total £
Registrar's fees ¹	22,737	-	22,737	21,361
Registrar's expenses	3,760	-	3,760	2,789
Inward secondments	-	180,693	180,693	181,471
Total	26,497	180,693	207,190	205,621

1.2 Average number of persons employed

Description	2024-25	2023-24
Registrar	0.16	0.17
Others	2.83	3
Total	2.99	3.17

'Others' relates to inward secondees from the Cabinet Office: these equate to the equivalent of 2.83 full-time members of staff (2023-24: 3). This temporary reduction was due to a recruitment delay leading to two FTE only during two months of the year.

1.3 Monitoring and controlling spending on consultancy and temporary staff

ORCL does not use consultants or temporary staff for its business.

¹ Fees include employers' National Insurance Contributions

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	2024-25 Outturn Accruals £	2024-25 Outturn Cash Basis £	2023-24 Outturn Accruals £	2023-24 Outturn Cash Basis £
Registration fees from consultant lobbyists	8	240,430	240,430	221,754	221,754
Civil penalties from consultant lobbyists	8	9,921	10,731 ²	2,632	2,632
Civil penalties from consultant lobbyists - receivable	8	150	-	810	-
Total amount payable to the Consolidated Fund		250,501	251,161	225,196	224,386

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.

² The cash outturn includes the collected PY receivable

Statement of Accounts 2024 to 2025

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 £	2024-25 Total £	2023-24 Total £
Registrar's fees and expenses		26,497	-	26,497	24,150
Inward secondments		-	180,693	180,693	181,471
Costs of providing the Register		71,273	-	71,273	53,032
Compliance and enforcement		33,638	-	33,638	25,388
Notional corporate services recharge		-	38,868	38,868	22,408
Other expenditure		23,543	750	24,293	17,698
Full cost of service	3	154,951	220,311	375,262	324,147
Registration fees from Consultant Lobbyists	4	(235,771)	-	(235,771)	(216,656)
Net expenditure for the year		(80,820)	220,311	139,491	107,491

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.

A handwritten signature in black ink, appearing to read 'Harry Rich', with a long horizontal stroke 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)
London, SW1A 2HQ

9 July 2025

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 2025;
- 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 2025 and its net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 and Secretary of State directions issued thereunder.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2024)*. 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 2024*. 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' s 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 Reports, 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 the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited 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; and
- 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 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;
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I 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. 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

9 July 2025

Financial statements

Statement of account

Statement of Comprehensive Net Expenditure for the year ended 31 March 2025

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

Description	Note	2024-25 £	2023-24 £
Total income	4	(235,771)	(216,656)
Staff costs	3	207,190	205,621
Purchase of goods and services	1, 3	129,204	96,118
Notional corporate services recharge	3	38,868	22,408
Total operating expenditure	1, 3	375,262	324,147
Net operating expenditure for the year		139,491	107,491

Notes 1 to 10 form part of these accounts on pages 31 to 41

Statement of Financial Position as at 31 March 2025

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 2025 £	Restated As at 31 March 2024 ³ £
Current assets			
Trade and other receivables	7	248,116	216,749
Total assets		248,116	216,749
Current liabilities			
Trade and other payables	8	(450,011)	(406,435)
Total liabilities		(450,011)	(406,435)
Total assets less total liabilities		(201,895)	(189,686)
Taxpayers' equity			
General fund		(201,895)	(189,686)
Total taxpayers' equity		(201,895)	(189,686)



Harry Rich
Registrar of Consultant Lobbyists and Accounting Officer

9 July 2025

Notes 1 to 10 form part of these accounts on pages 31 to 41

³ The 2023-24 comparatives have been restated due to a change in classification within current assets, further details are at note 2.

Statement of Cash Flows for the year ended 31 March 2025

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	2024-25 £	Restated 2023-24 £
Cash flows from operating activities			
Net Operating Expenditure	SOCNE	(139,491)	(107,491)
Adjustment for non-cash transactions - Notional Corporate recharges	3	38,868	22,408
Adjustment for non-cash transactions - Notional Grant-in-Aid	5	328,844	303,922
Decrease/(Increase) in trade and other receivables	7	(31,367)	3,403
Increase/(Decrease) in trade and other payables	8	43,576	(488)
Movement in Consolidated Fund receivables and payables not passing through the Statement of Comprehensive Net Expenditure	8	(26,775)	(694)
Net cash outflow from operating activities		213,655	221,060
Net increase in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		213,655	221,060
Civil penalties received in year from consultant lobbyists payable to the Consolidated Fund	8	10,731	2,632
Amounts paid to the Consolidated Fund in respect of fees from consultant lobbyists	8	(221,754)	(219,169)
Amounts paid to the Consolidated Fund in respect of civil penalties from consultant lobbyists	8	(2,632)	(4,523)
Net decrease/increase in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		-	-
Cash and cash equivalents at the beginning of the period		-	-
Cash and cash equivalents at the end of the period⁴	1.9	-	-

Notes 1 to 10 form part of these accounts on pages 31 to 41

⁴ ORCL does not hold cash, all cash transactions are overseen by the Department, grant-in-aid is therefore notional. 2023-24 comparatives have been restated to reflect this arrangement with the Cabinet Office. Further details are at note 2.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025

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 2023		(186,771)
Notional Grant-in-Aid from Cabinet Office	5	303,922
Extra receipts payable to the Consolidated Fund	8	(221,754)
Net operating expenditure for the year	SOCNE	(107,491)
Non-cash charges – Notional corporate services recharge from Parent Department	3	22,408
Balance at 31 March 2024		(189,686)
Notional Grant-in-Aid from Cabinet Office	5	328,844
Extra receipts payable to the Consolidated Fund	8	(240,430)
Net operating expenditure for the year	SOCNE	(139,491)
Non-cash charges – Notional corporate services recharge from Parent Department	3	38,868
Balance at 31 March 2025		(201,895)

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

Notes 1 to 10 form part of these accounts on pages 31 to 41

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 2024-25 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.

The 2023-24 Statement of Financial Position and Statement of Cashflows have been restated to more accurately reflect the arrangements between ORCL and the Cabinet Office. Further details are provided at note 2 and notes 1.8 and 1.9.

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 ORCL has been established by statute, its functions are expected to continue for the foreseeable future and Parliament has authorised spending for ORCL GIA for 2025-26 in the Central Government Main Supply Estimates 2025-26 (HC-871).

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 on a notional basis 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

ORCL has not received any cash grant-in-aid in 2024-25, but its expenditure is paid via the Cabinet Office bank account and not recovered. This process creates a notional grant-in-aid from the sponsoring body which is treated as financing by crediting it to the general reserve as per the FReM requirements. See note 5 for additional disclosure on grants.

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 sub-bank account and subsequently these receipts are transferred into the Cabinet Office central bank account. This income is surrendered to the Consolidated Fund by the Cabinet Office, on behalf of ORCL, as a CFER (Consolidated Fund Extra Receipt).

ORCL therefore does not recognise any cash and cash equivalents but does include a receivable from the Cabinet Office to discharge the payable to HM Treasury.

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

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.

IFRS 17 came into effect on 1 April 2025 and will be applied in 2025-26. ORCL's current assessment is that this will have no impact on the financial statements because no insurance contracts have been entered into.

IFRS 18 Presentation and Disclosure in Financial Statements

Once effective, IFRS 18 Presentation and Disclosure of Financial Statements will replace IAS 1 Presentation of Financial Statements. IFRS 18 was issued in April 2024 and applies to annual reporting periods beginning on or after 1 January 2027 (subject to UK and Financial Reporting Advisory Board (FRAB) endorsement). The objective of IFRS 18 is to improve comparability of financial performance between organisations applying IFRS.

ORCL is in the process of assessing the impact of IFRS 18 and anticipates changes to certain presentation and disclosure-related matters in its financial statements in future periods.

IFRS 19 Subsidiaries without Public Accountability: Disclosures

IFRS 19 was issued in May 2024 and applies to annual reporting periods beginning on or after 1 January 2027 (subject to UK and Financial Reporting Advisory Board (FRAB) endorsement). The Standard permits certain eligible subsidiaries to apply reduced disclosure requirements when preparing their financial statements. ORCL does not expect IFRS 19 to impact their accounts.

Non-investment asset valuations and Social benefits

The 25/26 FREM will include new guidance on Non-investment asset valuations and Social benefits. This will have no impact on the ORCL accounts.

2. Restatement of 2023-24 comparatives

The 2023-24 comparatives within the Statement of Financial Position and Statement of Cash Flows have been restated to more accurately reflect the arrangements between ORCL and the Cabinet Office and that cash balances are held by the Cabinet Office.

Statement of Accounts 2024 to 2025

ORCL does not have rights and obligations over the Cabinet Office sub-account and the cash and cash equivalents should not be shown within these accounts. Instead there is a receivable from the Cabinet Office covering the payable to HM Treasury surrendering the cash receipts.

The impact of the restatements of the Statements of Financial Position as at 1 April 2023 and 31 March 2024 and the 2023-24 Statement of Cashflows are shown in this note. There is no impact on the 2023-24 Statement of Comprehensive Net Expenditure or the 2023-24 Statement of Changes in Taxpayers Equity.

Whilst the impact on the Statement of Position as at 1 April 2023 is shown below, ORCL has elected not to disclose a full Statement of Financial Position as at 1 April 2023 within the primary statement as there is no impact on total assets or net assets. As shown below, the changes are classification only.

Restated Statement of Financial Position as at 1 April 2023

Description	Note	As at 31 March 2023 published	Prior period adjustment	As at 1 April 2023 restated
Current assets				
Trade and other receivables	7	5,542	214,610	220,152
Cash and cash equivalents	1.9	214,610	(214,610)	-
Total assets		220,152	-	220,152
Total liabilities		(406,923)	-	(406,923)
Total assets less liabilities		(186,771)	-	(186,771)
Total taxpayers' equity		(186,771)	-	(186,771)

Statement of Accounts 2024 to 2025

Restated Statement of Financial Position for the year ended 31 March 2024

Description	Note	As at 31 March 2024 published	Prior period adjustment	As at 31 March 2024 restated
Current assets				
Trade and other receivables	7	3,813	212,936	216,749
Cash and cash equivalents	1.9	212,936	(212,936)	-
Total assets		216,749	-	216,749
Total liabilities		(406,435)	-	(406,435)
Total assets less liabilities		(189,686)	-	(189,686)
Total taxpayers' equity		(189,686)	-	(189,686)

Statement of Accounts 2024 to 2025

Restatement of Cash Flows for the year ended 31 March 2024

Description	Note	2023-24 published	Prior period adjustment	2023-24 restated
Cash flows from operating activities				
Net Operating Expenditure	SOCNE	(107,491)	-	(107,491)
Adjustment for non-cash transactions - Notional Corporate recharges	3	22,408	-	22,408
Adjustment for non-cash transactions - Notional Grant-in-Aid	5	-	303,922	303,922
Decrease/(Increase) in trade and other receivables	7	1,729	1,674	3,403
Increase/(Decrease) in trade and other payables	8	(488)	-	(488)
Movement in trade and other payables relating to items not passing through the Statement of Comprehensive Net Expenditure				
Amounts payable to Consolidated Fund	8	(694)	-	(694)
Net cash outflow from operating activities		(84,536)	305,596	221,060
Cash flows from financing activities				
Grant-in-Aid from Cabinet Office	1.8	303,922	(303,922)	-
Net Financing		303,922	(303,922)	-
Net increase in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		219,386	1,674	221,060
Civil penalties received in year from consultant lobbyists payable to the Consolidated Fund	8	2,632	-	2,632
Amounts paid to the Consolidated Fund in respect of fees from consultant lobbyists	8	(219,169)	-	(219,169)
Amounts paid to the Consolidated Fund in respect of civil penalties from consultant lobbyists	8	(4,523)	-	(4,523)
Net decrease/increase in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		(1,674)	1,674	-
Cash and cash equivalents at the beginning of the period		214,610	(214,610)	-
Cash and cash equivalents at the end of the period	1.9	212,936	(212,936)	-

3. Expenditure

Description	2024-25 £	2023-24 £
Staff costs⁵		
Registrar's fees	22,737	21,361
Registrar's expenses	3,760	2,789
Inward secondments	180,693	181,471
Total staff costs	207,190	205,621
Goods and services		
IT costs ⁶	71,273	53,032
Supplies and services ⁷	22,421	11,543
Auditors' remuneration and expenses ⁸	19,435	14,950
Enforcement legal advice	14,235	15,433
Other staff related costs	1,840	1,160
Total goods and services	129,204	96,118
Non-cash		
Notional corporate services recharge	38,868	22,408
Total	375,262	324,147

⁵ Staff costs are disclosed in the Remuneration and Staff Report within the Accountability Report.

⁶ IT costs have increased by £18,241 from £53,032 to £71,273 due to our first full year of ongoing developer support for the information pages on our website.

⁷ Supplies and services have increased by £10,878 from £11,543 to £22,421 mainly due to increased level of litigation costs compared to the previous year.

⁸ NAO audit fees increased from £14,950 to £19,435. During the reporting year, no payment was made to the auditors for non-audit work.

4. Income

Description	2024-25 £	2023-24 £
Fees from consultant lobbyists	(235,771)	(216,656)
Total	(235,771)	(216,656)

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 2025 was £950. The quarterly information return fee has remained at £12.50 per quarter for both 2024 and 2025. Fee income is deferred pro rata to the following financial year, where it is collected prior to March 31.

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

5. Notional Grant-in-aid

ORCL receives notional grant-in-aid from the Cabinet Office as financing. This is due to ORCL not holding cash of its own, with the cash of the Cabinet Office used to settle the liabilities of ORCL as they fall due.

In 2024-25 the grant-in-aid received by ORCL and credited to the general fund was £328,844 (2023-24: £303,922).

6. 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.

7. Trade and other receivables

Description	As at 31 March 2025 £	Restated as at 31 March 2024 £
Current – amounts falling due within one year		
Amounts due from consultant lobbyists for fees	1,807	805
Amounts due from consultant lobbyists for civil penalties	150	810
Prepayments	2,198	2,198
Receivable from Cabinet Office	243,961	212,936
Total	248,116	216,749

8. Trade and other payables

Description	As at 31 March 2025 £	As at 31 March 2024 £
Current – amounts falling due within one year		
Refunds due to consultant lobbyists	-	1,198
Other payables	26	-
Accruals	30,981	22,000
Deferred income ⁹	167,693	158,041
Amounts payable to the Consolidated Fund – received: ¹⁰		
Fees from consultant lobbyists	240,430	221,754
Civil penalties from consultant lobbyists	10,731	2,632
Amounts payable to Consolidated Fund – receivable:		
Civil penalties from consultant lobbyists	150	810
Total	450,011	406,435

⁹ Deferred income is further explained at Note 4.

¹⁰ Information on the amounts payable to the Consolidated Fund is provided at Note 1 in the Parliamentary Accountability Disclosures Section.

9. Related party transactions

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

10. Events after the reporting period

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

