

# Income and Expenditure Statements for All-Party Parliamentary Groups

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## Introduction

1. Any group which receives more than £12,500 in money or in kind **from outside Parliament** in its reporting year<sup>1</sup> must establish arrangements to record and account for income and expenditure. This note is extracted from Appendix 2 of the Guide to the Rules on APPGs published in 2017, which set out what is required.

2. Benefits are received **from outside Parliament** if they are not given by one or both Houses, or by the Independent Parliamentary Standards Authority (IPSA).

## *When income and expenditure statements are required*

3. Any group which received over £12,500 in that reporting year must publish<sup>2</sup> a closing income and expenditure statement, approved by the officers of the group, within 28 days of its approval and within four months from the end of the relevant reporting year.

4. At the end of the Parliament, or earlier if the group ceases to exist, any group which received over £12,500 in either the reporting year then current, or in the most recently finished reporting year, must also publish<sup>3</sup> a closing income and expenditure statement, approved by the officers of the group. The statement must be published within four months of the end of the Parliament, or within four months of the date when the group agreed to cease to exist.<sup>4</sup>

## *Steps to publishing income and expenditure statements*

5. Any Group which meets the criteria in paragraphs 3 and 4 above must

- a) Complete an income and expenditure statement, in accordance with the template below; and
- b) Arrange to have this approved at its AGM,<sup>5</sup> and
- c) Publish<sup>6</sup> the approved statement on the website within 28 days of its AGM, and within four months of the end of the relevant reporting year.

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<sup>1</sup> Information about reporting years is set out in paragraph 5 (i) of Appendix 1.

<sup>2</sup> Groups which do not have websites must instead make these statements available on request.

<sup>3</sup> Groups which do not have websites must instead make these statements available on request.

<sup>4</sup> This is required only of groups which appear on a register in the 2015 parliament or later.

<sup>5</sup> Or, if not possible, another General Meeting

<sup>6</sup> Groups which do not have websites must instead make these statements available on request.

### *Information to be provided*

6. When a group completes an income and expenditure statement, it must reflect in it all income and benefits received, and all expenditure, in the relevant reporting period. There is no exemption for items which do not require registration, *except that* groups must not list any benefits provided by or derived from Parliament (eg the use of meeting rooms, stationery or IT facilities); or benefits derived from the Independent Parliamentary Standards Authority (IPSA) (eg the use of staff time or facilities in a constituency office).

7. The form below sets out the minimum detail required. A statement which provides less detail than this is unlikely to be acceptable. On the other hand, groups may provide more detail if they wish. For example, accruals accounting is not required and it is expected that in most cases the statement will be completed on a money-in, money-out basis. But a group is free if it so wishes to prepare its statement on an accruals basis.

### *Overlap with registration*

8. Submission of income and expenditure statements does not remove the overlapping responsibility for registration. Groups are still required to register, within 28 days, any benefits with a value of over £1,500 which they receive from a single source outside Parliament in the calendar year. And individually, MPs and Peers and their staff are still required to register, in accordance with the requirements of that House, certain benefits which they have received through their membership of an All-Party Parliamentary Group. The relevant Guides to the Rules explain the requirement.

### *Groups which submit accounts to external bodies*

9. If the group is required to submit its accounts to an external regulatory body (such as a charity commission or Companies House), it must either:

- prepare an income and expenditure statement, in accordance with the rules set out in this note; or
- publish<sup>7</sup> on its website the accounts which it already submits to the external body. In that event the accounts must distinguish the elements of income and expenditure which are set out in the template,<sup>8</sup> and the accounts must be published within the timetable for submission which has been set by the external body.

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<sup>7</sup> Groups which do not have websites must instead make these statements available on request.

<sup>8</sup> Groups may include some detail in the notes to the accounts, if more convenient.

## Template for income and expenditure statement for All-Party Parliamentary Groups

Below the form please see 'Notes on how to complete the income and expenditure statement'.

Name of group: ...The Devolution All Party Parliamentary Group.....

Period covered by this statement: .....21/04/2022 – 20/04/2023 .....

**£ 29,000**

**A. Balance brought forward from previous year:**

None

**B. Income received during the year:**

i. Membership subscriptions (parliamentarians)

None

ii. Monetary donations (including external subscriptions and sponsorship)

None

iii. Trading income

None

iv. Interest received

None

v. Other (please explain)

None

**TOTAL income**

0

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**C. Expenditure during the year:**

i. Employment costs (salaries, NI, pensions costs )	None
ii. Costs of contractors and freelance staff	None
iii. Visits and events (UK)	None
iv. Visits and events (abroad)	None
v. Cost of generating income	None
vi. Office and communications costs	None
vii. Other (please explain)	None
<b><i>TOTAL expenditure</i></b>	<b>0</b>
<b>D. Balance carried forward ( A+ total B- total C)</b>	<b>0</b>

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<p><b>E. Value of benefits in kind received from each source during the reporting year (in bands of up to £1,500; £1,501-£3,000; £3,001 to £4,500; £4,501 to £6,000 etc )</b></p> <p><b>Please itemise according to the source and band</b></p>	<p><i>The secretariat support is paid by the Local Government Association (company number 11177145) to Connect Public Affairs. This is comprised of £15,000 for ongoing secretarial support and £24,000 for the provision of a one-off inquiry and report.</i></p>
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**Signed by Chair of Group:**



**Date: 21/02/2023**