

Income and Expenditure Statements for All-Party Parliamentary Groups

Introduction

1. Any group which which receives more than £12,500 in money or in kind **from outside Parliament** in its reporting year¹ 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 publish² 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 publish³ 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.⁴

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,⁵ and
 - c) Publish⁶ the approved statement on the website within 28 days of its AGM, and within four months of the end of the relevant reporting year.

¹ Information about reporting years is set out in paragraph 5 (i) of Appendix 1.
² Groups which do not have websites must instead make these statements available on request.
³ Groups which do not have websites must instead make these statements available on request.
⁴ This is required only of groups which appear on a register in the 2015 parliament or later.
⁵ Or, if not possible, another General Meeting
⁶ 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
- publish⁷ 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,⁸ and the accounts must be published within the timetable for submission which has been set by the external body.

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: APPG on Smoking and Health.....

Period covered by this statement: Jan 2023 – Jan 2024.....

	£
A. Balance brought forward from previous year:	n/a
B. Income received during the year:	
i. Membership subscriptions (parliamentarians)	
ii. Monetary donations (including external subscriptions and sponsorship)	
iii. Trading income	
iv. Interest received	
v. Other (please explain)	
TOTAL income	n/a

C. Expenditure during the year:

i. Employment costs (salaries, NI, pensions costs)	
ii. Costs of contractors and freelance staff	
iii. Visits and events (UK)	
iv. Visits and events (abroad)	
v. Cost of generating income	
vi. Office and communications costs	
vii. Other (please explain)	
TOTAL expenditure	n/a

D. Balance carried forward (A+ total B- total C)

	n/a
--	-----

<p>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)</p> <p>Please itemise according to the source and band</p>	<p><i>Date received: 19/07/2023</i> <i>Source: Action on Smoking and Health</i> <i>Description: Smokefree 2030 anniversary event</i> <i>Value (£): 1,501-3,000</i></p>
	<p><i>Date received: 09/11/2023</i> <i>Source: Action on Smoking and Health</i> <i>Description: Development of a report plus launch event for the report</i> <i>Value (£): 4,501-6,000</i></p>
	<p><i>Date received: 12/12/2023</i> <i>Source: Action on Smoking and Health</i> <i>Description: Joint event with APPG on Baby Loss</i> <i>Value (£): 3,001 – 4,500</i></p>
	<p><i>Date received: 14/01/2023 – 13/01/2024</i> <i>Source: Action on Smoking and Health</i> <i>Description: Secretariat services</i> <i>Value (£): 7,501-9,000</i></p>
	<p>Total (£): 21,001 – 22,500</p>

Bd Seibner

Signed by Chair of Group:

Date: 19/03/24

Notes on how to complete the income and expenditure statement

B Income received during the year

Please enter a value in each box, even if it is zero. Include in these figures all money received, however small the sum, and even if it is from sources which would not require registration.

B i. Use this line to record the total membership income from MPs and peers. There is no need to itemise individual receipts. Groups are encouraged to name donors but are not required to do so.

B ii. Use this line to record the total value of any other donations or gifts received by the group, including any membership income from people who are not at the time MPs or peers. Groups are encouraged to name donors but are not required to do so.

B iii. Use this line to record the total income arising from activities by the group during the year. This might include income from the sales of publications, or from ticket sales for conferences or concerts. Do not make any deductions for the costs of generating this income.

B iv. Include here the total amount of any interest received during the year, for example from bank accounts or investments.

B v. Any other incoming money should be included in this line, with a brief explanation.

C Expenditure during the year

C i. Use this line to record the total spent during the year on any staff directly employed by the group or its officers. Costs should be full costs, including wherever possible pensions, NI and expenses, and (if relevant) any money spent on staff accommodation. There is no need to name individuals or to itemise individual payments unless the group wishes to do so.

C ii. Use this line to record the total of any payments (including fees, reimbursement of expenses and honoraria) made during the year to organisations or individuals (other than those directly employed by the group or its officers) in return for services provided. There is no need to name individuals or to itemise individual payments unless the group wishes to do so.

C iii. Use this line to record the total spent during the year on organising or attending any UK visits or events, unless these amounted to fundraising activity. Include money spent on travel for Members or anyone accompanying the group, unless already included in C (i) or (ii) above. There is no need to name individuals or to itemise individual payments unless the group wishes to do so.

C iv. Use this line to record the total spent during the year on any overseas visits organised or attended by the group, unless these amounted to fundraising activity. Include money spent on travel for Members or anyone accompanying the group, unless already included in C (i) or (ii) above. There is no need to name individuals or to itemise individual payments unless the group wishes to do so.

C v. Use this line to record the total spent during the year on generating any income recorded under B (iii) above, eg the costs of concerts, conferences, publications etc. There is no need to show the costs of particular events or publications unless the group wishes to do so.

C vi. Use this line to record the total spent during the year on office, communications or running costs, for example office supplies, insurance, data protection registration, governance, audit or financial costs; web or publishing costs; PR; advertising, IS/IT services, telephones, printing, postage etc. There is no need to itemise individual payments unless the group wishes to do so.

C vii. Any other money spent should be included in this line, with a brief explanation. There is no need to itemise individual payments unless the group wishes to do so.

E Benefits in kind

Benefits in kind would include (but are not limited to) the transfer of goods or services such as hospitality, visits, clothing, secretariat or administrative services, research or the use of office premises. If the transfer of funds is involved, the benefit is a financial one and should be included in Section B of the spreadsheet.

Using a different line for each donor, please set out, with a brief description of what was received, any benefits in kind the group has received during the reporting year. Assign the total value of the benefits received from each donor during the year to a band of £1,500 (eg up to £1,500; £1,501-£3,000; £3,001 to £4,500 etc).⁹

You are encouraged to name donors but are not required to do so. If you wish not to name donors, you may simply assign a number to each.

You are not required to list benefits in kind if the total value of the benefits in kind received from that donor in the reporting year was £100 or less.

When listing staff services, such as secretariat services, you should assess their value wherever possible based on the full costs met by the employer, taking account of upon hours worked and including accommodation, pensions contributions and other costs for which figures are available.

Include benefits in kind even if the group is not required to register them, such as any overseas visits funded by non-registrable sources. The only exception is for benefits provided by Parliament or the Independent Parliamentary Standards Authority. **These should not be listed here.**

Bands above £1,500 are set out below.

Value (in bands of £1,500)									
FROM	TO	FROM	TO	FROM	TO	FROM	TO	FROM	TO
1,501	3,000	21,001	22,500	40,501	42,000	60,001	61,500	79,501	81,000
3,001	4,500	22,501	24,000	42,001	43,500	61,501	63,000	81,001	82,500
4,501	6,000	24,001	25,500	43,501	45,000	63,001	64,500	82,501	84,000
6,001	7,500	25,501	27,000	45,001	46,500	64,501	66,000	84,001	85,500

⁹ Bands above £1,500 are set out below for your convenience.

7,501	9,000	27,001	28,500	46,501	48,000	66,001	67,500	85,501	87,000
9,001	10,500	28,501	30,000	48,001	49,500	67,501	69,000	87,001	88,500
10,501	12,000	30,001	31,500	49,501	51,000	69,001	70,500	88,501	90,000
12,001	13,500	31,501	33,000	51,001	52,500	70,501	72,000	90,001	91,500
13,501	15,000	33,001	34,500	52,501	54,000	72,001	73,500	91,501	93,000
15,001	16,500	34,501	36,000	54,001	55,500	73,501	75,000	93,001	94,500
16,501	18,000	36,001	37,500	55,501	57,000	75,001	76,500	94,501	96,000
18,001	19,500	37,501	39,000	57,001	58,500	76,501	78,000	96,001	97,500
19,501	21,000	39,001	40,500	58,501	60,000	78,001	79,500	97,501	99,000