



HOUSE OF COMMONS

House of Commons | Members

## Annual Report and Accounts 2020-21



***The HOUSE of  
COMMONS:  
Members***

**Annual Report & Accounts  
2020-21**

***(for the year ended 31 March 2021)***

Presented to the House of Commons pursuant to  
section 6(4) of the Government Resources and Accounts Act 2000

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*Ordered by The House of Commons to be printed 21 July 2021*

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Published by Authority of the House of Commons

HC 317

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**House of Commons:  
Members**

**Annual Report and Accounts**

**2020-21**  
*(For the year ended 31 March 2021)*

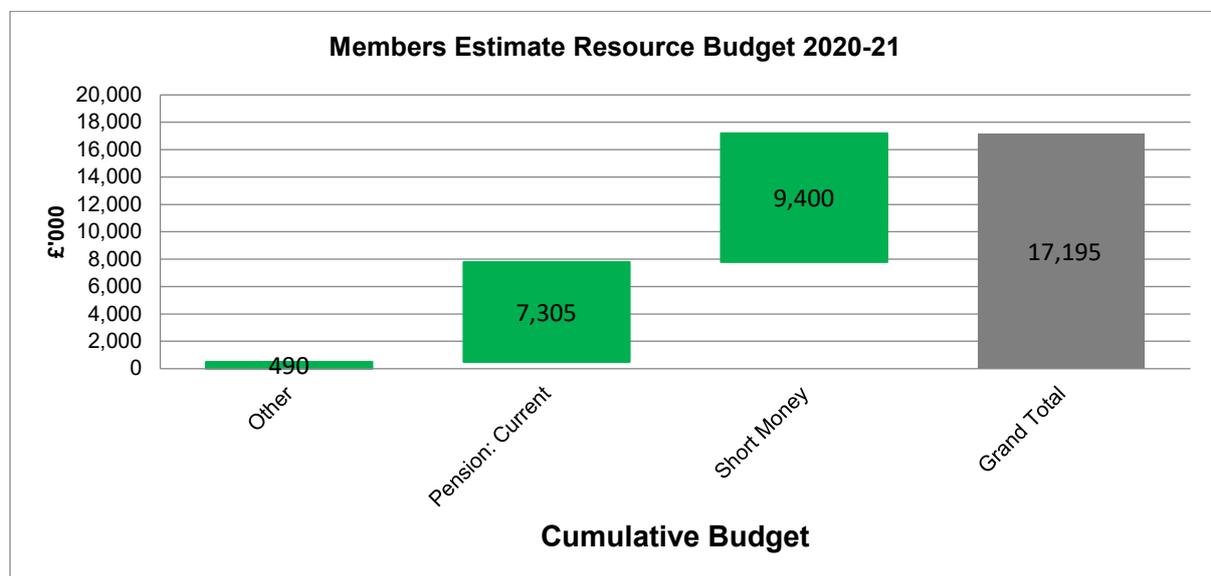
## Performance Report

### Introduction

This Estimate covers expenditure arising from the Exchequer contribution to the Parliamentary Contributory Pension Fund (PCPF), payroll costs of Members appointed to specific parliamentary duties, financial assistance to Opposition parties to support them in the discharge of their Parliamentary or representative functions, grants and grants-in-aid to organisations who promote the House of Commons' objectives, other general costs and non-cash items. The cost of running House services and the House of Commons share of the Parliamentary Estate is borne by the House of Commons Administration Estimate.

### 2020-21 Supply Estimate

An Estimate consisting of £17.1 million resource was agreed by the Members Estimate Committee (MEC) and published as part of the Central Government Supply Estimates 2020-21 (HC 293). This was increased by £0.1 million (non-cash) to £17.2 million in the Supplementary Estimate (HC1227). This represents a decrease of £0.3 million in resource compared to the prior year.



The two main elements of the Members Estimate are:

#### 1. Parliamentary Contributory Pension Fund

The Parliamentary Contributory Pension Fund (PCPF) is a pension scheme for MPs and Ministers which is funded by the Exchequer, via contributions, voted annually via the House of Commons: Members Estimate. The PCPF has its own accounts but contributions to the scheme still flow from this Estimate. The 2020-21 budget for this contribution was £7.3 million (£7.0 million in 2019-20) which represents 42% of the total Estimate.

The PCPF is revalued and contribution rate revised every three years, with the latest valuation being conducted in April 2021. However, on this occasion there was no impact on the Exchequer contribution rate, which remained at 12.9% for a further 3 years with the next revaluation due during the 2023-24 financial year. While the contribution rate remains the same, the membership of the PCPF changes year on year resulting in changes to the total Exchequer Contribution paid.

The Accounts of the PCPF are published separately and the 2020-21 accounts are expected to be published in Autumn 2021.

Further information about the PCPF, or a copy of the Annual Accounts, can be obtained from the PCPF Secretariat, Finance, Portfolio & Performance, House of Commons, London SW1A 0AA or online at- [official-documents.gov.uk](http://official-documents.gov.uk).

## 2. Short Money

Financial assistance to Opposition parties (Short Money and Representative Money) is available to help opposition parties carry out their parliamentary or representative business. This was budgeted at £9.4 million (£10.1 million for 2019-20) and represents 55% of the total Estimate.

The level of funding provided to Opposition parties, through Short Money, is fixed by resolution of the House of Commons. The 2020-21 financial year has seen the return of a normal parliamentary term, following the unforeseen General Election in December 2019. As a result, Short Money has been much easier to track and manage which is reflected by the significantly smaller variance in Short Money when compared to 2019-20.

## Resources

The Statement of Parliamentary Supply shows an outturn of £16.4 million against an Estimate of £17.2 million, representing an underspend of £0.8 million.

Allowance	Planned £000s	Outturn £000s	Variance £000s
Other Costs (Inc Salary)	490	150	340
PCPF Exchequer Contribution (Pension)	7,305	7,262	43
Short Money/Representative Money	9,400	9,030	370
<b>Operating Subtotal</b>	<b>17,195</b>	<b>16,442</b>	<b>753</b>

## Cash

A net cash outturn of £16.9 Million arose against the Estimate of £17.1 million. This represents an underspend of £0.2 Million, the majority of which is due to movement in trade payables/receivables.

## Net assets

The Statement of Financial Position shows an overall negative balance of £0.5 million (negative £1 million in 2019-20) representing an increase of £0.5 million as a result of movement in working capital.

## Going concern

The Members Estimate receives funds annually, voted for by Parliament, in order to carry out activities which have been determined by Resolution of the House. As a result, the Members Estimate will continue to receive adequate resources for the foreseeable future and will continue to adopt the going concern basis when preparing the financial statements. This assumption is still deemed reasonable despite the balance sheet being a net credit. This is because the vote on account for 2021-22 has been passed and will cover the total liabilities.

## Audit

The audit of these accounts is undertaken by the Comptroller and Auditor General.

**John Benger**

**Accounting Officer**  
14 July 2021

## Accountability Report

### Corporate Governance

#### 1. Statement of Accounting Officer's Responsibilities

Although the Members Estimate is laid by a government minister as part of the main Supply Estimates, the accountability arrangements rest with the House of Commons and are approved by the Speaker. The Speaker has appointed the Clerk of the House as Accounting Officer for these accounts.

The annual report and accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the House of Commons: Members, 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:

- Observe the relevant accounting and disclosure requirements and apply suitable applicable accounting policies on a consistent basis.
- Include judgements and estimates made on a reasonable basis.
- State whether applicable accounting standards, as set out in the Financial Reporting Manual, as applied by the House of Commons, 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 Annual Report and Accounts as a whole is fair, balanced and understandable and that take personal responsibility for the Annual Report and Accounts and the judgements required therein.

The responsibilities of an Accounting Officer include responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding the House of Commons assets, as set out in 'Managing Public Money' published by HM Treasury.

As Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant information, and to establish that the House of Commons auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

## 2. Annual Governance Statement

### Governance framework

The governance structure of the House of Commons Members Estimate differs from that of most other public sector Estimates in that it is laid by the Government, but thereafter the governance and accountability are entirely within the House, which is constitutionally separate from the Government of the day.

Two Estimates cover the direct expenditure of the House of Commons: The Administration Estimate, and the Members Estimate. The Administration Estimate covers the administrative costs of running the House of Commons as an institution, meeting staff costs of the House Service, the maintenance costs of the Estate, the running costs of the Chamber and associated activities, and travel costs of Members and officers undertaking parliamentary business such as select committee work.

The House of Commons Members Estimate Committee (MEC) was established by a Standing Order of the House in 2004 to have responsibility for oversight of the expenditure under the Members Estimate, which at that time included Members' expenses. In May 2010 Members' expenses were transferred to the Independent Parliamentary Standards Authority (IPSA). The MEC is responsible for agreeing the Members Estimate (and any Supplementary Estimates) each year, based on advice from the Finance Committee. Membership of the MEC comprises the parliamentary members of the House of Commons Commission, who have responsibility for the Administration Estimate. As Clerk of the House and in my role as Accounting Officer I have responsibility for ensuring that the Resolutions of the House and directions from the MEC are properly put into effect.

Together with the MEC, I am supported in this role by the Members Estimate Audit Committee (MEAC). Membership of the Committee is the same as that of the Administration Estimate Audit and Risk Assurance Committee (AEARAC), and includes Members of Parliament, non-executive Commission members and an external expert. The Chair is currently one of the non-executive external members of the Commission.

The cost of administering the Members Estimate expenditure falls to the House of Commons Administration Estimate. These aspects are governed by both a delegation from the House of Commons Commission to the Executive Board, and the Parliament (Joint Departments) Act 2007 in respect of the Parliamentary Digital Service. A detailed account of the governance of the House of Commons Administration, the work of the Commons Executive Board of the House Administration and the operation of the system of risk management is given in the annual governance statement that accompanies the Administration Estimate Accounts.<sup>1</sup>

### Oversight of the Estimate

All monies paid to Members of Parliament through the Estimate are governed by Resolutions of the House. Oversight of the Estimate is undertaken by the Members Estimate Committee (MEC). The functions of the Committee are:

- Agreeing the size of the Members Estimate before it is laid before the House by the HM Treasury.
- To codify and keep under review the provisions of the Resolutions of the House relating to expenditure charged to the Members Estimate.
- To modify those provisions from time to time as the Committee may think necessary or desirable in the interests of clarity, consistency, accountability and effective administration, and conformity with current circumstances.
- To provide advice, when requested by the Speaker, on the application of those provisions in individual cases.

<sup>1</sup> [parliament.uk/business/publications/commons/resource-accounts/](http://parliament.uk/business/publications/commons/resource-accounts/)

- To carry out the responsibilities conferred on the Speaker by the Resolution of the House of 5 July 2001, in relation to directions as to the application of the provisions of that Resolution, and authorisation of expenditure not otherwise specified in the ambit of the Members Estimate.

The Committee is not empowered to create a new form of charge on the Estimate, or to increase any rate of charge or payment determined by Resolution of the House. A consolidated list of the Resolutions of the House relating to expenditure charged to the Estimate was published by the MEC on the 27th July 2020 (HC 642)

#### Membership of the MEC during 2020-21 was as follows:

Name	Served	Attendance
Rt Hon Sir Lindsay Hoyle MP; Speaker (Chairman, by virtue of office)	Full year	20/20
Rt Hon Jacob Rees-Mogg MP; Leader of the House of Commons (by virtue of office)	Full year	20/20
Valerie Vaz MP	Full year	19/20
Sir Charles Walker MP	Full year	20/20
Rt Hon Dame Rosie Winterton MP	Full year	20/20
Peter Wishart MP	Full year	20/20

Although the House of Commons Executive Board receives monthly updates on financial performance against the Estimate, it does not have any formal responsibility for the Estimate because the Board takes its authority from the House of Commons (Administration) Act 1978.

#### Responsibilities attached to specific areas of expenditure

In April 2017, several items of expenditure that had previously been met by this Estimate were transferred to the Administration Estimate, namely Members' ICT equipment, postage and stationery, insurances and training for Members and their staff. The areas remaining in this Estimate are the Exchequer contribution to the Parliamentary Contributory Pension Fund and Short Money which make up 97% of the expenditure on this Estimate. The remaining 3% includes payroll costs for specific parliamentary duties, some small grants and other general items.

#### **Parliamentary Contributory Pension Fund (PCPF)**

This Estimate only covers the Exchequer contribution to the scheme which accounts for 42% of this estimate. This contribution is agreed in advance and revised every three years following advice from the Government Actuary Department. Payments to the PCPF are managed within the same control environment as the Administration Estimate, which is periodically audited to provide assurance.

#### **Short Money**

The controls for financial assistance to Opposition parties (Short Money/Representative Money) which accounts for 55% of this Estimate, differs from those for other expenditure, in that the money provided is used for party political purposes in connection with Parliament and on representative work. Parties in receipt of financial assistance are required to submit audit certificates, signed by registered auditors (who are appointed by each party), at the end of each financial year certifying that the money paid to the party has been expended exclusively on parliamentary or representative business. These audit certificates are then reviewed, reconciled and any differences investigated. The House places significant reliance on the work of these external auditors to accurately present the allocation of Short Money/Representative Money.

Further provisions were agreed by the House in 2016 that required Opposition parties to provide additional information in relation to the numbers and pay of staff employed using Short Money. This information can be viewed at:

[parliament.uk/site-information/foi/transparency-publications/hoc-transparency-publications/financial-information/financial-assistance-to-opposition-parties/](https://parliament.uk/site-information/foi/transparency-publications/hoc-transparency-publications/financial-information/financial-assistance-to-opposition-parties/).

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## Review of effectiveness

### **(i) The evidence base**

As Accounting Officer, I have responsibility for reviewing the effectiveness of the System of Internal Controls. In order to undertake this review, I have obtained evidence of the organisation's effectiveness through a variety of means. The most important are: the annual letters of assurance from each Head of team and the Parliamentary Digital Service; separate letters of assurance on security, on information security (from the Information Authority), on business resilience (from the Business Resilience Group), on projects and programmes (from the Joint Investment Board), on health and safety (from the Parliamentary Safety Assurance Board) and on the operation of the Independent Complaints and Grievance Service; the Director of Internal Audit's annual report and opinion; advice and reports from the Administration Estimate Audit and Risk Assurance Committee; and reports from the external auditor, the Comptroller and Auditor General. The letters from Heads of team were subject to internal challenge and review through a process led by the Governance Office and Finance, Portfolio & Performance. In addition, account has been taken of the monthly corporate performance reports and quarterly risk reviews.

The Head of Internal Audit concluded in his annual report and opinion that there have been no significant changes to the governance structure nor to Internal Audit's opinion that the basic arrangements in place are in line with what one would assume for an organisation of its size and inherent complexity. Given the unique nature of the organisation and its essentially federal structure, there are a number of factors that restrict the ability to streamline the governance structure. Management need to remain vigilant to ensure the scope of governance bodies remains fit for purpose and to mitigate against duplication and overlapping responsibilities.

The basic structure of the Governance Risk Management and Control (GRC) framework was in place and operating at an appropriate level. Evidence from the audits conducted by the House of Commons audit team and bicameral audits performed by the Lords provide no evidence that the GRC framework has deteriorated over the past year. Whilst there have been significant challenges during the year and some issues are highlighted in the Administration Annual Report and Accounts, the balance of evidence leads to the conclusion that the overall opinion for 2020-21 is '*Moderate*'.

The Head of Internal Audit notes there are inherent challenges in producing one singular opinion for a multi-faceted organisation such as the House of Commons. His opinion of *Moderate* is based on an overall view as to the effectiveness of the GRC framework, but there are various issues that have arisen throughout the year which are highlighted in the Administration Annual Report and Accounts.

For 2020-21, the *Moderate* is caveated by some concerns noted in the Administration Annual Report and Accounts and management will need to continue to remain focused and invest time and effort to at least maintain an appropriate GRC framework in the future.

### **(ii) Findings on effectiveness**

I was pleased that the overall assessment of the control environment has been assessed as *Moderate*. Most of this activity is focused on the Administration Estimate rather than this Estimate and further details can be found in the House of Commons Administration Annual Report and Accounts.

**Conclusion**

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I confirm that to my knowledge, there is no relevant information of which the auditors are unaware. I have taken all steps necessary to make myself aware of such information and ensure that it is brought to the attention of the auditors.

I remain confident that the governance arrangements in place have in general allowed me to assure myself of the House's performance, risk management and internal controls, and I am satisfied that the mechanisms in place to manage risks are adequate.

**John Benger**  
**Accounting Officer**  
**14 July 2021**

## Members Estimate Audit Committee Annual Report 2020-2021

### Introduction

1. This is the sixteenth annual report of the House of Commons Members Estimate Audit Committee (MEAC), which was established by the House of Commons Members Estimate Committee (MEC) on 14 June 2004, following changes to the governance structure for the Members Estimate agreed by the House in January 2004.
2. This report outlines the MEAC's conclusions in relation to the Members Estimate for the financial year 2020-21. The Committee's findings are set out by reference to the key areas on which it is required to provide assurance to the Accounting Officer under its terms of reference.
3. Details of the MEAC's terms of reference, membership and activity during the year are provided in the Appendix to this report.

### Conclusion for the financial year 2020-21

*The effectiveness of the system of governance, risk management and internal control (the "system of internal control")*

4. Since IPSA took over responsibility for Members' allowances in May 2010, the Members Estimate has become significantly smaller and the scope of the Committee's work in considering the effectiveness of the system of internal control has reduced accordingly. This Estimate further decreased in April 2017, when budgets related to Members' ICT equipment and support, postage and stationery, insurances and training for Members and their staff were transferred to the Administration Estimate. We refer readers to the 'Annual Report of the Administration Estimate Audit and Risk Assurance Committee' for our conclusions on the overall control environment within which the Members Estimate operates.

### *The integrity of the Annual Accounts*

1. The Committee have reviewed the Annual Accounts. We consider the Accounts acceptable for signature by the Accounting Officer. We are satisfied with the Annual Governance Statement.
2. The Parliamentary Contributory Pension Fund (PCPF) is the pension scheme for Members of Parliament, Government ministers and other Parliamentary office holders. In line with our past recommendation, the liabilities in relation to the PCPF have been transferred to the PCPF's own accounts, where the assets are also shown. Funding of the Exchequer contribution towards current service costs remains with the Members Estimate. Approximately 44% of the Members Estimate now relates to the pension scheme.
3. We have previously noted a case for transferring the Exchequer contribution to IPSA and the Minister for the Civil Service. We will continue to monitor closely any developments relating to the future of the Members Estimate.
4. Financial assistance to opposition parties (Short Money or Representative Money) accounts for approximately 55% of the Members Estimate. We note that following the adoption of a Motion by the Members Estimate Committee, in March 2017, new reporting arrangements were introduced. The resulting reports are audited by an independent professional auditor. We note that the external auditor is content with the arrangements made for accounting for Short Money or Representative Money for 2020-21.

*The work of the internal audit service*

5. Given the relatively small size and scope of the Members Estimate, the internal audit plan did not include any audits directly relating to expenditure under the Members Estimate. Other reports did however have findings related to both the Members Estimate and the Administration Estimate.
6. We note the Head of Internal Audit's overall opinion on the House's framework of governance, risk management and control for 2020-21, as it concerns the Administration Estimate, as a Moderate opinion. This means that the risk management, control and governance processes in place are generally adequate. We concur with this view.

*The external audit by the external auditor*

7. We are satisfied with the scope and nature of the work of the Comptroller and Auditor General (C&AG) and believe that the C&AG has carried out its external audit work with due independence. We are satisfied that there are no material unadjusted misstatements to report. The external auditors did not highlight any substantive weaknesses in financial control.
8. We have noted the contents of the letter of representation, which is standard, including the required disclosures on fraud and regularity.
9. We are satisfied that the audit opinion was appropriate.

*Other matters as were referred to the Committee by either the Accounting Officer or the Members Estimate Committee*

10. No other matters were referred to the Committee by the Accounting Officer or the Members Estimate Committee in 2020-21.

**Appendix: Terms of reference, membership and activity of the MEAC****Terms of reference**

1. The Committee has the following terms of reference, which are in keeping with the Administration Estimate and Risk Assurance Committee terms of reference that were approved by the House of Commons Commission (the last changes were agreed in June 2021).

**Type of Group**

Consultative

**Purpose of group**

The Committee supports the Accounting Officer in discharging his responsibilities under the Members Estimate, particularly with regard to the maintenance of an effective system of internal control.

The Committee also provides assurance to the Accounting Officer and the Commission that risk is being managed effectively by the organisation. As part of that function the Audit Committee provides oversight of policies that address anti-fraud and corruption, and whistleblowing.

The Committee's objective is to give assurance to the Accounting Officer on:

- The effectiveness of the system of governance, risk management and internal control (referred to collectively as the "system of internal control")
- The integrity of the Annual Accounts
- The work of the internal audit service
- The external audit by the external auditor
- Other matters as may be referred to it by either the Accounting Officer or the Commission

**Group owner (formerly called "reporting authority")**

This group was established by a decision of the House of Commons Commission on 15 May 2000.

**Remit of group**

The Members Estimate Audit Committee pursues its purpose and fulfils its responsibilities on behalf of the Commission and, as it deems appropriate, shall draw any matters arising within these terms of reference to the attention of the Commission.

**Strategic link**

In supporting activities across the House Service, the group contributes towards the delivery of all the strategic goals in the House Service Strategy 2021-2023.

**Membership (Including Chair)**

The membership of the Committee shall be:

- Up to 4 MP members, including:
  - A Member of the House of Commons Commission
  - A Member of the Finance Committee
- Up to 3 external Members, appointed by the Commission

In January 2020 the House of Commons Commission agreed to increase the number of MP members on the Committee from 3 to 4.

**Process for Selecting Chair**

The Chair shall be appointed by the Commission from amongst the external members of the Committee.

**Rules for Decision Making/quorum**

The quorum of the Committee shall be 3, including 1 MP and 1 external member.

**Secretary**

The Private Secretary to the Clerk of the House acts as Secretary to this Committee.

**Frequency and Length of Meetings**

The Members Estimate Audit Committee normally meets four times a year with each meeting lasting up to two hours. The Committee also meets with its counterparts in the House of Lords twice a year.

Meetings are scheduled by the Chair. Supplementary meetings may be convened with the agreement of the Chair.

**Reporting**

- Minutes will be taken at each meeting by the secretary and stored on the group's SharePoint site.
- The Chair reports its findings to the House of Commons Commission following each meeting. The Audit Committee will annually review its own effectiveness and report the results to the Board.  
The secretary can be contacted for information about records of the group.

**Culture statement**

This group commits to upholding the values and the Behaviour Code.

**RELATIONSHIP WITH THE ADMINISTRATION ESTIMATE AUDIT AND RISK ASSURANCE COMMITTEE**

The Committee will rely upon the work of the Administration Estimate Audit and Risk Assurance Committee (AEARAC) on matters that relate to the overall governance, risk management and internal control of the House of Commons Administration, and concentrate its own work on those parts of its responsibilities that specifically relate to matters under the Members Estimate. Where relevant, the Committee will take into account the results of the AEARAC's deliberations in drawing conclusions on its own work.

**Membership**

2. The Committee is chaired by an external member, who is also an external member of the House of Commons Commission. Dr Rima Makarem has chaired the Committee since 1 October 2018. Jane McCall and Robert Scruton served as external members of the Committee until their terms expired in April 2021 and July 2020 respectively. Bob Scruton was replaced by Frances Done who attended her first meeting in October 2020. Jane McCall has been replaced by Louise Wilson who attended her first meeting in July 2021. The MP members of the Committee are Mr Clive Betts MP, Sir Charles Walker MP (appointed May 2020), and Harriett Baldwin MP (appointed May 2020). There is currently one MP position vacant on the Audit Committee. The Membership of the Members Estimate Audit Committee (MEAC) is the same as that of the AEARAC.
3. The Clerk of the House, the Director General of the House of Commons, the Managing Director of Finance, Portfolio and Performance, the Head of Internal Audit and officials from the National Audit Office also attend the Committee's meetings. These officials may withdraw for specific items at the Committee's, or their own, request.
4. The Committee's Secretary is the Private Secretary to the Clerk of the House.

**Meetings**

5. The Committee met formally five times in the financial year 2020-21: on 19 May 2020, 1 July 2020, 20 October 2020, 14 January 2021 and 22 March 2021. The meeting in May 2020 was to replace the meeting that had been due to be held in March 2020 but was postponed due to COVID-19. In addition, the Committee met jointly with the House of Lords Audit Committee on 14 July 2020 and 23 November 2020.

Member	Total number of House of Commons Audit Committee meetings attended
Dr Rima Makarem (Chair, October 2018 onwards)	5/5
Harriet Baldwin	4/5
Mr Clive Betts MP	4/5
Frances Done	3/3
Jane McCall	3/5
Robert Scruton	2/2
Sir Charles Walker MP	3/5

6. The external members of the Committee held informal meetings with the House's finance team and the NAO to discuss the draft House of Commons Members Estimate Annual Report and Accounts on 14 June 2021.

### Internal Audit

7. The Committee routinely receives an oral report at its meetings from the Head of Internal Audit, together with a paper showing progress against the annual work programme, summaries of the main conclusions from completed audit assignments and the balance between core audit and the other work undertaken by Internal Audit.
1. As set out in the terms of reference above, MEAC relies upon the work of the Administration Estimate Audit Committee (AEARAC) on matters that relate to the overall governance, risk management and internal control of the House of Commons Administration, and concentrates its own work on those parts of its responsibilities that specifically relate to matters under the Members Estimate. Areas of overlap between the Audit Committees, for example in relation to the regular report on the work of Internal Audit, are usually discussed in AEARAC meetings and have therefore not been set out in this report. They are available in the annual report of the AEARAC.
2. Given the size and scope of the Members Estimate for 2020-21, the Internal Audit Plan did not contain any specific audit work directly related to expenditure under the Members Estimate, although many reports did have findings that are related to management systems that cover both Estimates

### External Auditors

3. The National Audit Office (NAO) has continued to provide an external audit function for the House of Commons. NAO staff routinely attend meetings of the Committee and receive all of its papers and minutes, although the Committee continues from time to time to discuss certain items of business without auditors present.
4. The NAO provide updates to the Committee at every meeting. They have been working with the finance team on determining the valuation of the parliamentary Estate and have commissioned an independent audit on the valuation provided by the House of Commons.
5. The external members of the Committee met with the NAO and the Finance staff on 14 June 2021 to discuss the draft House of Commons: Administration Estimate Accounts for 2020-21. Following this the accounts were discussed by the full Committee on 7 July 2021 prior to being signed off by the Clerk of the House, as Accounting Officer.

**Further information about the Committee**

6. The two Audit Committees publish annual reports and certain papers (agendas, minutes and actions arising) on their page on the parliamentary website  
[committees.parliament.uk/committee/502/administration-estimate-audit-and-risk-assurance-committee/](https://committees.parliament.uk/committee/502/administration-estimate-audit-and-risk-assurance-committee/)

## Parliamentary Accountability and Audit Report

### Statement of Parliamentary Supply

In addition to the primary statements prepared under IFRS, the Government Financial Reporting Manual (FReM) requires the House to prepare a Statement of Outturn against Parliamentary Supply (SOPS) and supporting notes.

The SOPS and related notes are subject to audit, as detailed in the Certificate and Report of the Comptroller and Auditor General to the House of Commons.

The SOPS is a key accountability statement that shows, in detail, how an entity has spent against their Supply Estimate. Supply is the monetary provision (for resource and capital purposes) and cash (drawn primarily from the Consolidated fund), that Parliament gives statutory authority for entities to utilise. The Estimate details supply and is voted on by Parliament at the start of the financial year.

Should an entity exceed the limits set by their Supply Estimate, called control limits, their accounts will receive a qualified opinion.

The format of the SOPS mirrors the Supply Estimates, published on gov.uk, to enable comparability between what Parliament approves and the final outturn.

The SOPS contain a summary table, detailing performance against the control limits that Parliament have voted on, cash spent (budgets are compiled on an accruals basis and so outturn won't exactly tie to cash spent) and administration.

The supporting notes detail the following: Outturn by Estimate line, providing a more detailed breakdown (note 1); a reconciliation of outturn to net operating expenditure in the SOCNE, to tie the SOPS to the financial statements (note 2); a reconciliation of outturn to net cash requirement (note 3); and, an analysis of income payable to the Consolidated Fund (note 4).

The areas outlined in bold show voted totals or other totals subject to Parliamentary control and audit. All expenditure is classified as Programme expenditure.

## Summary of Resource Outturn and Capital Outturn 2020-21

		Estimate			Outturn			2020-21 Voted Outturn compared with Estimate <sup>2</sup> : Saving/(excess)	2019-20  Outturn
		Voted £000	Non- Voted £000	Total £000	Voted £000	Non- Voted £000	Total £000	£000	£000
<b>Departmental Expenditure Limit (DEL)</b>									
Resource	SoPS1	17,195	-	17,195	16,442	-	16,442	753	15,928
Capital	SoPS1	-	-	-	-	-	-	-	-
<b>Total</b>		<b>17,195</b>	-	17,195	<b>16,442</b>	-	<b>16,442</b>	<b>753</b>	<b>15,928</b>

The House of Commons: Members Estimate does not have any Annually Managed Expenditure (AME).

<sup>2</sup> An explanation of the variances is provided in the performance report on page 5

## Net Cash Requirement 2020-21

	2020-21		Outturn compared with Estimate: saving/(excess) <sup>3</sup>	2019-20
	Estimate	Outturn		Outturn
	£000	£000		£000
Net cash requirement	17,080	16,905	175	16,364

## Notes to the Statement of Parliamentary Supply (SoPS)

## SoPS1. Analysis of net programme resource outturn

	Estimate			Outturn			2020-21	2019-20
	Gross	Income	Net	Gross	Income	Net	Net Total compared to Estimate	Total
	£000	£000	£000	£000	£000	£000	£000	£000
<b>Departmental Expenditure Limit</b>								
Members' salaries, allowances and other costs	17,195	-	17,195	16,442	-	16,442	753	15,928
<b>Total</b>	<b>17,195</b>	<b>-</b>	<b>17,195</b>	<b>16,442</b>	<b>-</b>	<b>16,442</b>	<b>753</b>	<b>15,928</b>

There is no capital budget or expenditure in 2020-21 (2019-20: £nil budget and £nil expenditure)

## SoPS2. Reconciliation of resource outturn to net operating expenditure

	2020-21	2019-20
	£000	£000
	Outturn	Outturn
Total Resource Outturn in Statement of Parliamentary Supply	16,442	15,928
Net Operating Expenditure	16,442	15,928

**SoPS3. Reconciliation of net resource outturn to net cash requirement**

	Note	Estimate	Outturn	Net Total outturn compared with Estimate saving/(excess)
		£000	£000	£000
Resource outturn		17,195	16,442	753
<b>Accruals to Cash adjustments:</b>				
Other non-cash items	3	(20)	(19)	(1)
<b>Adjustments to reflect movements in working balances:</b>				
Increase/(decrease) in trade receivables	5	(95)	23	(118)
(Increase)/decrease in payables	6	-	459	(459)
<b>Net Cash requirement</b>		<b>17,080</b>	<b>16,905</b>	<b>175</b>

**SoPS4. Analysis of income payable to the Consolidated Fund**

The following income relates to the House and is payable to the Consolidated Fund (cash receipts being shown in italics).

	Outturn 2020-21		Outturn 2019-20	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
	£000	£000	£000	£000
Non-operating income and receipts	(1)	<i>(1)</i>	(1)	<i>(1)</i>
Total income payable to the Consolidated Fund	<b>(1)</b>	<b><i>(1)</i></b>	<b>(1)</b>	<b><i>(1)</i></b>

The non-operating receipts include recoveries from former Members on Additional Cost Allowances payments. Consolidated Fund income is not accounted for through the Statement of Comprehensive Net Expenditure.

**Losses or special payments (subject to audit)**

There were no write-offs during 2020-21 (nil in 2019-20)

**Contingent liabilities (subject to audit)**

As at 31<sup>st</sup> March 2021 there are no contingent liabilities

**Fees and Charges (subject to audit)**

Fees and charges are not relevant to these accounts

**Remote contingent liabilities (subject to audit)**

As at 31 March 2021, there are no remote contingent liabilities.

**THE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSE OF COMMONS****Opinion on financial statements**

I have audited the financial statements of the House of Commons: Members for the year ended 31 March 2021 which comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including the significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and International Accounting Standards as interpreted by HM Treasury's Government Financial Reporting Manual.

I have also audited the Statement of Parliamentary Supply and the related notes, and the information in the Accountability Report that is described in that report as having been audited.

In my opinion, the financial statements:

- give a true and fair view of the state of the House of Commons: Members affairs as at 31 March 2021 and of the House of Commons: Members net operating cost for the year then ended; and

have been properly prepared in accordance with HM Treasury's Government Financial Reporting Manual as adapted or interpreted for the House of Commons context

**Opinion on regularity**

In my opinion, in all material respects:

- the Statement of Parliamentary Supply properly presents the outturn against voted Parliamentary control totals for the year ended 31 March 2020 and shows that those totals have not been exceeded: and
- 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 (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2019. I have also elected to apply the ethical standards relevant to listed entities. I am independent of the House of Commons: Members 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 House of Commons: Member's 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 House of Commons:

Member'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 report.

The going concern basis of accounting for The House of Commons: Members is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

### **Other Information**

The other information comprises information included in the Annual Report, but does not include the parts of the Accountability Report described in that report as having been audited, the financial statements and my auditor's 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 report, I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, 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, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with HM Treasury's Government Financial Reporting Manual as adapted or interpreted for the House of Commons context; 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.

### **Matters on which I report by exception**

In the light of the knowledge and understanding of the House of Commons: Members 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 or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Report Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

**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:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error; and
- assessing the House of Commons: Members 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 House of Commons: Members 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 ISAs (UK).

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 report 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.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included the following:

- Inquiring of management, the House of Commons: Members head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the House of Commons: Members policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the House of Commons: Members controls relating to the Government Resources and Accounts Act 2000, Supply and Appropriation (Main Estimates) Act 2020, the Standing Order 152D (Public Business 2004) House of Commons Members Estimate Committee and Managing Public Money.
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition and posting of unusual journals.
- obtaining an understanding of House of Commons: Members framework of authority as well as other legal and regulatory frameworks that the House of Commons: Members operates in, focusing on those laws and regulations that had a direct effect on the financial statements or

that had a fundamental effect on the operations of the House of Commons: Members. The key laws and regulations I considered in this context included the Government Resources and Accounts Act 2000, the Supply and Appropriation (Main Estimates) Act 2020, the Standing Order 152D (Public Business 2004) House of Commons Members Estimate Committee, Managing Public Money and tax legislation.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Audit Committee and in-house legal counsel concerning actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Board;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting 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 also communicated relevant identified laws and regulations and potential fraud risks 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: [frc.org.uk/auditorsresponsibilities](http://frc.org.uk/auditorsresponsibilities). This description forms part of my report.

I am required to obtain evidence sufficient to give reasonable assurance that the Statement of Parliamentary Supply properly presents the outturn against voted Parliamentary control totals and that those totals have not been exceeded. The voted Parliamentary control totals are Departmental Expenditure Limits (Resource and Capital), Annually Managed Expenditure (Resource and Capital), Non-Budget (Resource) and Net Cash Requirement. I am also required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

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 that I identify during my audit.

## Report

I have no observations to make on these financial statements.

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

**Date 19 July 2021**

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

## Primary Financial Statements

### Statement of Comprehensive Net Expenditure

For the Year ended 31 March 2021

This account summarises the expenditure and income generated and consumed on an accrual basis. It also includes other comprehensive income and expenditure, which include changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

	Note	2020-21 £000	2019-20 £000
Members' costs	2	130	124
Members' pensions: Exchequer contribution	2	7,262	6,947
Grants	3	9,030	8,836
Other costs	3	20	21
<b>Net Operating expenditure for the year ended 31 March</b>		<b>16,442</b>	<b>15,928</b>
<b>Other Comprehensive Net Expenditure</b>		-	-
<b>Total Comprehensive Expenditure for the year ended 31 March</b>		<b>16,442</b>	<b>15,928</b>

## Statement of Financial Position

At 31 March 2021

This statement presents the financial position of the House. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

			31 Mar 2021		31 Mar 2020
	Note	£000	£000	£000	£000
<b>Current assets:</b>					
Trade and other receivables	5	147		124	
Cash and cash equivalents	4	44		670	
<b>Total current assets</b>			<b>191</b>		<b>794</b>
<b>Total assets</b>			<b>191</b>		<b>794</b>
<b>Current liabilities</b>					
Trade and other payables	6	(718)		(1,803)	
<b>Total current liabilities</b>			<b>(718)</b>		<b>(1,803)</b>
<b>Total assets less current liabilities</b>			<b>(527)</b>		<b>(1,009)</b>
<b>Taxpayers' equity and other reserves:</b>					
General fund		(527)		(1,009)	
<b>Total equity</b>			<b>(527)</b>		<b>(1,009)</b>

**John Benger**  
Accounting Officer  
14 July 2021

## Statement of Cash Flows

For the year ended 31 March 2021

The Statement of Cash Flows shows the changes in cash and cash equivalents of the House during the reporting period. The statement shows how the House generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the House. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the House's future public service delivery. Cash flows arising from financing activities include Parliamentary Supply and other cash flows, including borrowing.

	2020-21	2019-20
Note	£000	£000
<b>Cash flows from operating activities</b>		
Net operating cost	(16,442)	(15,928)
Adjustments for non-cash transactions	3            19	20
(Increase)/Decrease in trade and other receivables	5            (23)	(88)
Increase/(Decrease) in trade payables	6            (1,085)	118
<i>Less movements in payables not passing through the SoCNE</i>	625	(486)
<b>Net cash outflow from operating activities</b>	<b>(16,906)</b>	<b>(16,364)</b>
<b>Cash flows from investing activities</b>		
Purchase of equipment	-	-
<b>Net cash outflow from investing activities</b>	-	-
<b>Cash flows from financing activities</b>		
From the Consolidated Fund (Supply) – current year	16,280	16,850
From Consolidated Fund (Supply) – prior year	-	-
<b>Net Financing</b>	<b>16,280</b>	<b>16,850</b>
<b>Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund</b>	<b>(626)</b>	<b>486</b>
Receipts due to the Consolidated Fund	4            1	1
Payments of amounts due to the Consolidated Fund	4            (1)	(1)
<b>Net due to Consolidated Fund.</b>	-	-
<b>Net increase/(decrease) in cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund</b>	<b>(626)</b>	<b>486</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>670</b>	<b>184</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>44</b>	<b>670</b>

## Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2021

This statement shows the movement in the year on the different reserves held by the House, analysed into 'general fund reserves' (i.e., those reserves that reflect a contribution from the Consolidated Fund). Financing and the balance from the provision of services are recorded here. Other earmarked reserves are shown separately where there are statutory restrictions on their use.

	<u>Note</u>	<u>General Fund 2020-21 £000</u>
<b>Balance at 31 March 2019</b>		<b>(1,465)</b>
Net Parliamentary Funding – drawn down		16,850
Net Parliamentary Funding – deemed		183
Supply and CFER payable adjustments	6	(669)
Net Operating Cost		(15,928)
<b>Non-Cash Adjustments</b>		
Non-cash charges – auditor's remuneration	3	20
<b>Balance at 31 March 2020</b>		<b>(1,009)</b>
Net Parliamentary Funding – drawn down		16,280
Net Parliamentary Funding – deemed		669
Supply and CFER payable adjustments	6	(44)
Net Operating Cost		(16,442)
<b>Non-Cash Adjustments</b>		
Non-cash charges – auditor's remuneration	3	19
<b>Balance at 31 March 2021</b>		<b>(527)</b>

## Notes to the Accounts

### 1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2020-21 *Financial Reporting Manual* (FReM) as adapted or interpreted for the House of Commons context which applies International Financial Reporting Standards (IFRS). Where the FReM permits a choice of accounting policy then the policy which is judged to be the most appropriate to give a true and fair view has been selected. The policies adopted by the House of Commons are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

These accounts have been prepared on an accrual's basis, this means reporting income and expenditure when it is incurred rather than when it is received or paid.

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#### 1.1 Administration and Programme expenditure

All costs incurred on the Members Estimate are treated as programme expenditure. The cost of administering the Members Estimate has been charged against the House of Commons Administration Estimate. From April 2017 direct costs for providing services to Members in relation to the General Election are also charged to the Administration Estimate.

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#### 1.2 Operating Income

No operating income is anticipated or collected under the Estimate and therefore does not pass through the Statement of Comprehensive Net Expenditure. Any cash receipts representing repayment of debts arising from previous financial years are surrendered to the Consolidated Fund.

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#### 1.3 Grants payable

Financial assistance provided to Opposition parties, this is recognised as a cost on the Statement of Comprehensive Net Expenditure and all payments are made in accordance with Resolutions of the House of Commons.

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#### 1.4 Going Concern

The Members Estimate will continue to receive annual funds voted by Parliament to carry out its activities which have been determined by a Resolution of the House. For this reason, it is expected that the Members Estimate will have adequate resources for the foreseeable future and will continue to adopt the going concern basis when preparing the financial statements.

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#### 1.5 Impending application of newly issued accounting standards not yet effective

IFRS 16 (Leases) which supersedes IAS 17, will be effective when it has been incorporated into the FReM which is expected for reporting periods beginning after 1 January 2022. The implementation of this standard is not expected to have any impact on these accounts because the Members Estimate does not currently contain any contracts defined as leases.

IFRS 17 (Insurance Contracts), which replaces IFRS 4, will be effective for reporting periods after 1<sup>st</sup> January 2023. There are currently no insurance contracts in these accounts and therefore no impact is expected as a result of this standard.

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## 2. Members' and related costs

	2020-21	2019-20
	£000	£000
Members' salaries	118	114
Social security costs	12	10
	130	124
Members' pensions: Exchequer contribution	7,262	6,947
<b>Total net costs</b>	<b>7,392</b>	<b>7,071</b>

Additional salaries for the Chairman of Ways and Means (£42,325 pro rata) and the two Deputy Chairmen of Ways and Means (£37,705 each pro rata) are paid from the Members Estimate rather than by IPSA. The Speaker also receives an additional salary which is paid directly by the Cabinet Office.

## 3. Other costs

	2020-21		2019-20	
	£000	£000	£000	£000
<b>Cash Items</b>				
Central management	1		1	
		1		1
Grants to other bodies				
Financial assistance to Opposition parties:				
Labour Party	6,469		6,775	
Scottish National Party	972		801	
Democratic Unionist Party	191		202	
Sinn Fein	161		166	
Plaid Cymru	95		86	
Social Democratic and Labour Party	89		24	
Green Party	176		132	
Liberal Democrat Party	877		650	
<b>Subtotal</b>		<b>9,030</b>		<b>8,836</b>
<b>Non-cash items</b>				
Audit fee <sup>3</sup>	19		20	
<b>Subtotal</b>		<b>19</b>		<b>20</b>
<b>Grand Total</b>		<b>9,050</b>		<b>8,857</b>

<sup>3</sup> No non-audit work was undertaken.

**4. Cash and cash equivalents**

	<b>2020-21</b>	<b>2019-20</b>
	<b>£000</b>	<b>£000</b>
Balance at 1 April	670	184
Net change in cash and cash equivalents	(626)	486
<b>Balance at 31 March</b>	<b>44</b>	<b>670</b>

The following balances at 31 March were held at:

Government Banking Service	44	670
<b>Balance at 31 March</b>	<b>44</b>	<b>670</b>

Amounts issued from the Consolidated Fund but not spent at year end	43	669
Consolidated Fund extra receipts received and due to be paid to the Consolidated Fund	1	1
	<b>44</b>	<b>670</b>

**5. Trade and other receivables**

	<b>2020-21</b>	<b>2019-20</b>
	<b>£000</b>	<b>£000</b>
<b>Amounts falling due within one year:</b>		
Members	-	1
Prepayments	28	19
Short Money	119	104
	<b>147</b>	<b>124</b>

**6. Trade and other payables**

	<b>2020-21</b>	<b>2019-20</b>
	<b>£000</b>	<b>£000</b>
<b>Amounts falling due within one year</b>		
Other taxation and social security	559	15
Other payables	-	7
Accruals and deferred income	115	1,111
	<b>674</b>	<b>1,133</b>
Amounts issued from the Consolidated Fund for supply but not spent at year end	43	669
Consolidated Fund extra receipts due to be paid to the Consolidated Fund		
- Received	1	1
	<b>718</b>	<b>1,803</b>

**7. Related-party transactions**

The House of Commons: Administration Estimate is regarded as a related party. The House of Commons Commission provide resources without charge for the following services to Members and their staff: accommodation, utilities, catering, security, communications and administration. Computer equipment provided to both Houses is being managed by the Parliamentary Digital Service (PDS). PDS was formally vested (as Parliamentary Information and Communications Technology (PICT)) as a Joint Department on 1 April 2008 under the Parliament (Joint Departments) Act 2007. Members of Parliament also act as managing trustees for the Parliamentary Contributory Pension Fund and the House of Commons Members' Fund.

The Register of Members' Interests provides information of any pecuniary interest or other material benefit which a Member receives which might reasonably be thought by others to influence his or her actions, speeches, or votes in Parliament, or actions taken in his or her capacity as a Member of Parliament. The Register is published soon after the beginning of a new Parliament under the authority of the Select Committee on Standards, and annually thereafter. Between publications the Register is regularly updated in a loose-leaf form and this is available for public inspection in the Committee Office of the House of Commons. Employment agreements deposited with the Registrar are available for personal inspection only.

The Members Estimate provides financial assistance to Opposition parties to carry out their parliamentary or representative functions. The total payable to each party is linked to a formula based on the number of seats won and the votes cast at the previous General Election.

Members who sit on and form the Members Estimate Committee are considered related parties due to their potential influence on the activities of the Members Estimate and that they could potentially benefit from these provisions. They receive no remuneration for their position on the Members Estimate Committee.

Administration services provided to both the Parliamentary Contributory Pension Fund (PCPF) and House of Commons Members' Fund (HCMF) are re-charged to the respective trustees of those Funds.

Penny Young, House of Commons Librarian, was one of the founding Trustees of the Speaker's Parliamentary Placement Scheme. No other staff member is a trustee of the Scheme.

**8. Events after the reporting period**

In accordance with the requirements of IAS 10, post Statement of Financial Position events are considered up to the date on which the accounts are authorised for issue by the Accounting Officer. This is the date of the Certificate and Report of the Comptroller and Auditor General. I confirm there are none.

