

Income and Expenditure Statement for APPGs

Introduction

Please see Chapter 9 of the [Guide to the Rules on APPGs](#) for full details of the rules on income and expenditure statements, including when you must complete one.

Below is a template form, followed by guidance notes on how to complete the different sections.

Template

Name of APPG	Penal Affairs
Period covered by this statement	17 June 2025 to 16 June 2026

£

A. Balance brought forward from previous year:

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B. Income received during the year:

i. Membership subscriptions (parliamentarians)

Nil

ii. Monetary donations (including external subscriptions and sponsorship)

38,839.00
(Barrow Cadbury Trust)

iii. Trading income

Nil

iv. Interest received

Nil

v. Other (please explain)	Nil
<i>TOTAL income</i>	38,839.00

C. Expenditure during the year:

i. Employment costs (salaries, NI, pensions costs)	32,166.70
ii. Costs of contractors and freelance staff	319.55
iii. Visits and events (UK)	Nil
iv. Visits and events (abroad)	Nil
v. Cost of generating income	Nil
vi. Office and communications costs	4,791.70
vii. Other (please explain)	Nil
<i>TOTAL expenditure</i>	37,277.95

D. Balance carried forward (A+ total B- total C)	1,561.05
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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) Please itemise according to the source and band	
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Signed by Chair of Group:

Date:

Guidance Notes on how to complete the 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). Bands above £1,500 are appended below.
- 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.**

Value Bands Table

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
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

Form issued by the Office of the Parliamentary Commissioner
for Standards – April 2024