

## Desk based review: how oversight is used to apply pressure on costs transparency for regulators elsewhere in the economy

1. The LSB's cost of regulation report in May 2016<sup>1</sup> set out next steps that were focussed on increasing the transparency of regulatory costs. These included carrying out a desk based review, with the intention of informing our discussion on making a greater level of information easily accessible.
2. Our review has drawn on a large number of publicly available documents, which are referenced in footnotes, along with internal expertise on public sector accounting and reporting. This provides an indication of prevailing attitudes and expectations on costs transparency. However, appreciating the extent of commentary and initiatives on this subject, it is not intended to be definitive.

### Summary

- Transparency is a basic expectation of government and of the public for companies, the public sector and regulators, including on income and costs. More than this, in many cases it is a duty.
- Transparency plays a role in trust (which is relevant to the promotion of the regulatory objectives).
- Key is not just what information is supplied, but the way in which this is done.

### Existing oversight arrangements

3. Oversight of UK regulators and arms-length bodies (ALB)<sup>2</sup> is part of a well-established but increasing theme of government and public scrutiny.<sup>3</sup> This scrutiny, which includes emphasis on effectiveness, efficiency and transparency, naturally encompasses costs.
4. Oversight is administered in a number of ways, including by government departments, oversight regulators and by other interested organisations. These apply measures such as controls and budget approval, guidance, reviews and reports. For example:

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<sup>1</sup> Cost of Regulation: Discussion of evidence from initial phase – and next steps: [http://www.legalservicesboard.org.uk/Projects/Reviewing\\_the\\_cost\\_of\\_regulation/PDF/20160523\\_Cost\\_Of\\_Regulation\\_Overview\\_Report\\_FINAL.pdf](http://www.legalservicesboard.org.uk/Projects/Reviewing_the_cost_of_regulation/PDF/20160523_Cost_Of_Regulation_Overview_Report_FINAL.pdf)

<sup>2</sup> For the purposes of this paper we have adopted a simplified (but commonly used) term here, which encompasses a wide variety of organisations. More detail on classification of public bodies can be found in Cabinet Office's April 2016 guidance: [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/519571/Classification-of-Public\\_Bodies-Guidance-for-Departments.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/519571/Classification-of-Public_Bodies-Guidance-for-Departments.pdf)

<sup>3</sup> For example, National Audit Office, Departments' oversight of arm's-length bodies: a comparative study 2016, indicated that 52% of ALBs reported increased oversight in the past 18 months. This identified (see figure 13) Ministry of Justice as a department with considerably more focus in the 18 months preceding the report on spending and financial management and reduction of costs, including relative to other Departments: <https://www.nao.org.uk/report/departments-oversight-of-arms-length-bodies-a-comparative-study/>

- a. *government departments* – Cabinet Office, HM Treasury, National Audit Office, Public Accounts Select Committee and other Parliamentary Committees have roles, in addition to – or in coordination with – respective sponsor departments
  - b. *oversight regulators* – ALBs such as the Professional Standards Authority<sup>4</sup> and Legal Services Board are subject to and apply oversight
  - c. *interested organisations* – such as the Institute for Government, Public Chairs’ Forum and The TaxPayers’ Alliance also seek to improve the delivery of public services.
5. Recent government measures have included the 2010–2015 Public Bodies Reform Programme,<sup>5</sup> spending reviews and controls,<sup>6</sup> Public Bodies Transformation Programme 2015 to 2020,<sup>7</sup> Financial Reporting Manual<sup>8</sup> and Managing Public Money<sup>9</sup> requirements. Among other things, these made changes to arrangements for the scrutiny of ALBs; moving from triennial review to functional and tailored reviews.<sup>10</sup> These reflect the current austerity agenda, but also accepted good practice on being accountable to taxpayers and consumers on whom costs ultimately fall.
  6. More detail on these bodies, and some relevant initiatives and reports, is provided in **Annex A**.
  7. Costs transparency extends beyond the public sector. Government and public focus remains on areas such as private sector CEO pay. The government has consulted on mandatory gender pay reporting for all organisations with 250 or more employees (with proposed 18 month reporting lead in time and voluntary narrative on pay gaps).<sup>11</sup> It is also of the view that companies should report the ratio between CEO pay and that of their average-paid worker. Merits and risks (for example, perverse incentives to outsource low-paid jobs) have been the subject of substantial commentary.<sup>12</sup>

<sup>4</sup> For example, the Professional Standards Authority, Review of the cost effectiveness and efficiency of the health professional regulators: November 2012 <http://www.professionalstandards.org.uk/docs/default-source/publications/special-review-report/cost-effectiveness-and-efficiency-review-health-professional-regulators-2012.pdf?sfvrsn=4>. While recognising that focus on cost in the name of efficiency can impede delivery of effective regulation, with implications for public protection and confidence, this said that regulators should report publically on how they allocate and spend fee income. It also noted the benefits of commitment to consistent cost reporting by regulators.

<sup>5</sup> Following a commitment in May 2010, public bodies were reviewed and their numbers reduced, with a view to making them more accountable and efficient, with reduced administrative costs, ensuring better value for money to the public.

<sup>6</sup> For example, Spending Review 2015 and Cabinet Office controls guidance 2014.

<sup>7</sup> <https://www.gov.uk/guidance/public-bodies-reform> and Cabinet Office, Tailored Reviews: Guidance on Reviews of Public Bodies, February 2016:

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/505394/Tailored\\_Reviews\\_Guidance\\_on\\_Reviews\\_of\\_Public\\_Bodies\\_010316\\_FINAL.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/505394/Tailored_Reviews_Guidance_on_Reviews_of_Public_Bodies_010316_FINAL.pdf)

<sup>8</sup> HM Treasury technical accounting guide to the preparation of financial statements (69 pages). This complements guidance on the handling of public funds published separately by relevant authorities in the UK:

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/488328/2015-16\\_FReM\\_December\\_2015\\_.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/488328/2015-16_FReM_December_2015_.pdf)

<sup>9</sup> HM Treasury, Principles and general guidance (217 pages) that all public bodies should adhere to, including detailed guidance for Accounting Officers, Board Members, Finance Directors and all staff working in public bodies. This places significant emphasis on transparency and value for public money:

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/454191/Managing\\_Public\\_Money\\_AA\\_v2\\_-jan15.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/454191/Managing_Public_Money_AA_v2_-jan15.pdf)

<sup>10</sup> Cabinet Office, Tailored Reviews: Guidance on Reviews of Public Bodies, February 2016. The government’s public bodies strategy, which the guidance supports, is based on a two-tier approach to transformation: a programme of cross-departmental, functional reviews coordinated by Cabinet Office, coupled with ongoing, robust ‘tailored reviews’ led by departments with its oversight and challenge.

<sup>11</sup> <https://www.gov.uk/government/consultations/mandatory-gender-pay-gap-reporting>. How this should apply to large public sector bodies is currently out to consultation: <https://consult.education.gov.uk/equality-framework-team/gender-pay-gap-reporting-public-sector>

<sup>12</sup> Public discontent with executive pay and appropriate pay measures are discussed in PwC’s Executive pay – time to listen, July 2016: <https://www.pwc.co.uk/services/human-resource-services/insights/time-to-listen.html>

## What this means for regulatory bodies – costs and transparency

8. Government remains firmly focussed on driving down costs imposed by regulation on businesses<sup>13</sup> and on public sector costs themselves. All ALBs have been challenged to become more efficient and effective, with efficiency based on clear, robust and comparable management information, using benchmarking where possible.<sup>14</sup>
9. Some of the ways in which pressure is applied to regulatory bodies' costs are:
  - a drive to reduce the size of office space occupied by public bodies and opportunities for better use of space per FTE<sup>15</sup>
  - opportunities to make use of shared services<sup>16</sup> leading to better value for money
  - review of numbers and the cost of Board and staff members, including average cost of recruitment, and whether pay and terms and conditions are in line with public sector pay policy<sup>17</sup>
  - spending controls (where varying levels of approval are required) are in place in relation to areas including external recruitment, consultancy, redundancy and compensation spend, and property<sup>18</sup> to challenge executive teams to demonstrate value for money
  - focus in some departments on improving forecasts, in relation to accuracy as well as cost savings.<sup>19</sup>
10. However, cost pressure is not relentlessly downward. The case for investment is recognised in circumstances where this will improve services or deliver long-term savings.<sup>20</sup>
11. Alongside this, and reflected in our work on cost of regulation, is clear consensus on the need for ALBs to be transparent.<sup>21,22,23</sup> The relevance of transparency in public trust,

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<sup>13</sup> For example, the government's commitment to cut a further 10 billion of red tape and the business impact target, growth duty and Small Business Appeals Champion in March 2016, followed the 2010 to 2015 Government policy: business regulation, which applied controls to UK regulations including operating 'one in, two out' rule for business regulation.

<sup>14</sup> Cabinet Office, Tailored Reviews: Guidance on Reviews of Public Bodies, February 2016 (page 12).

<sup>15</sup> Government Property Unit - National Property Controls policy: <https://www.gov.uk/government/groups/government-property-unit-gpu>. This is also discussed in Tailored Reviews: Guidance on Reviews of Public Bodies, February 2016 (page 14) and Institute for Government, Read Before Burning: Arm's length government for a new administration, July 2010: <https://www.nao.org.uk/report/departments-oversight-of-arms-length-bodies-a-comparative-study/>

<sup>16</sup> Cabinet Office, Tailored Reviews: Guidance on Reviews of Public Bodies, February 2016 (page 18) and Institute for Government, Read Before Burning: Arm's length government for a new administration, July 2010.

<sup>17</sup> Cabinet Office, Tailored Reviews: Guidance on Reviews of Public Bodies, February 2016 (page 16)

<sup>18</sup> Cabinet Office controls guidance: version 4.0, July 2016: <https://www.gov.uk/government/publications/cabinet-office-controls/cabinet-office-controls-guidance-version-4.0>. Also discussed in Tailored Reviews: Guidance on Reviews of Public Bodies, February 2016 (page 16).

<sup>19</sup> For example, Parliamentary Accounts Committee – Oversight of arm's length bodies July 2016:

<http://www.parliament.uk/business/committees/committees-a-z/commons-select/public-accounts-committee/inquiries/parliament-2015/arms-lengths-bodies-16-17/publications/>

<sup>20</sup> For example, Parliamentary Accounts Committee – Oversight of arm's length bodies July 2016 and 2015 spending review on the use of shared and outsourced services, with private sector and local authorities reported as typically claiming over 20% savings on annual running costs and costs breakeven after 5 years. Savings and implementation risks in the public sector are explored in National Audit Office, Cabinet Office: Shared service centres, May 2016: <https://www.nao.org.uk/wp-content/uploads/2016/05/Shared-services-centres.pdf>

<sup>21</sup> PwC, for example, hosts the 2016 Building Public Trust Awards – Recognising trust and transparency in reporting (est. 2002):

<http://www.pwc.co.uk/building-public-trust-awards.html>. These cover the public sector (awarded jointly with the National Audit Office), FTSE companies, private business sector and charities. The public sector page identifies expectations which include key financial measures.

<sup>22</sup> Institute for Government and Public Chairs' Forum, Transparency in Arm's Length Bodies: A Guide to Best Practice, September 2011: <http://www.instituteforgovernment.org.uk/publications/transparency-arms-length-bodies>. This suggests that the government transparency agenda is indelibly associated with financial transparency in the public mind, and that steps are needed to build public confidence.

<sup>23</sup> The Information Commissioner's Office has developed a model publication scheme which public authorities must use to satisfy their obligations under the Freedom of Information Act to make certain information routinely available, such as policies, procedures, meeting minutes, annual reports and financial information: <https://ico.org.uk/for-organisations/guide-to-freedom-of-information/publication-scheme/>

including in regulation, is already understood.<sup>24</sup> The Public Accounts Committee Chair stated recently (including in relation to ALBs sponsored by the Ministry of Justice) the need for citizens to be able to see where money goes, and that current complexity is not acceptable.<sup>25</sup> Cabinet Office, in particular, is focussed on enabling wider value to the public through increasing accountability, efficiency and transparency. This and the other principles of better regulation are reflected in the Regulators' Code, which applies to some or all of the functions of most regulatory bodies (including the LSB and others in the legal sector).<sup>26</sup>

12. Expectations around transparency and accountability include the timely publication of:

- annual reports which must be objective, easy to understand<sup>27</sup> and compliant with HM Treasury guidance,<sup>28,29,30</sup> with those for the last 3 years available in different formats<sup>31</sup>
- Chair, Board and CEO pay and information on senior salaries,<sup>32,33</sup> plus information on their expense claims and also staff information<sup>34</sup>
- detailed information on (actual) revenues and expenditure, as well as forward projections,<sup>35</sup> sources of income and arrangements for approval of the budget<sup>36</sup>
- spending on Government Procurement Cards above £500<sup>37</sup>
- contracts with value in excess of £25,000<sup>38</sup>
- fees and charges, including the basis on which these are calculated<sup>39</sup>
- regulatory performance data.<sup>40,41</sup>

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<sup>24</sup> For example, in relation to the public sector, Transparency, Open Data and Trust in Government: Shaping the Infosphere, 2012: [http://eprints.soton.ac.uk/337558/1/ohara\\_websci\\_2012\\_final.pdf](http://eprints.soton.ac.uk/337558/1/ohara_websci_2012_final.pdf), charities: <http://thirdforcenews.org.uk/tfn-news/transparency-is-key-to-public-trust-in-charities> and commercial organisations: <http://gemi.org/resources/Transparency-PathtoPublicTrust.pdf>

<sup>25</sup> Parliamentary Accounts Committee – Oversight of arm's length bodies July 2016

<sup>26</sup> <https://www.gov.uk/government/publications/regulators-code>

<sup>27</sup> Cabinet Office guidance. This also requires annual reports to include information on the effectiveness of the body's systems of internal control.

<sup>28</sup> For example, providing key financial and performance data in summary form in the narrative section of the Annual Report and Accounts and disclosures in the Accounts section.

<sup>29</sup> Cabinet Office, Tailored Reviews: Guidance on Reviews of Public Bodies, February 2016 (page 25).

<sup>30</sup> HM Treasury previously (Command Paper: Simplifying and Streamlining Statutory Annual Reports, 2014) proposed restructuring annual reports into three main sections: performance ("telling the story"); accountability; and financial statements. The performance section would (among other things) explain how a department was measuring its performance and set out results with a commentary. Accountability, aimed mainly at meeting Parliamentary scrutiny requirements, would include remuneration and budgetary compliance. The financial statement section would provide an externally audited statement of the department's financial condition.

<sup>31</sup> Institute for Government and Public Chairs' Forum, Transparency in Arm's Length Bodies: A Guide to Best Practice, September 2011.

<sup>32</sup> Justification is needed for anyone earning above £142,500 (nominally the Prime Minister's salary). Government guidance on reporting is based on the Companies Act 2006. The LSB details the salaries of Board Members (including the Chief Executive) and staff numbers by senior civil servant equivalent pay band (based on full time equivalent salary rate).

<sup>33</sup> Institute for Government, Read before burning: Arm's length government for a new administration, July 2010:

<http://www.instituteforgovernment.org.uk/sites/default/files/publications/Read%20before%20burning.pdf>. This indicates that public worries stem from lack of transparency, including concerns over fairness in terms of appointments and pay.

<sup>34</sup> Cabinet Office, Tailored Reviews: Guidance on Reviews of Public Bodies, February 2016 (Pages 23 and 25).

<sup>35</sup> Institute for Government and Public Chair's Forum, Transparency in Arm's Length Bodies: A Guide to Best Practice, September 2011.

<sup>36</sup> Institute for Government, Read before burning: Arm's length government for a new administration, July 2010 notes public concern about the independence of organisations where government has a role in setting remit and resource (referencing ippr and PwC 2009).

<sup>37</sup> Cabinet Office, Tailored Reviews: Guidance on Reviews of Public Bodies, February 2016 (Page 26).

<sup>38</sup> Government previously made a commitment to publish details of all items of expenditure over £25,000 within central government. Responsibility for the publication of data rests with individual bodies, but must be consistent with this (non-exhaustive) guidance:

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/198198/Guidance\\_for\\_arms-length\\_bodies\\_on\\_releasing\\_details\\_of\\_spending\\_over\\_25k.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/198198/Guidance_for_arms-length_bodies_on_releasing_details_of_spending_over_25k.pdf)

<sup>39</sup> The Regulators' Code

<sup>40</sup> Cabinet Office, Tailored Reviews: Guidance on Reviews of Public Bodies, February 2016 (Page 26).

<sup>41</sup> The TaxPayers' Alliance, Inquiry into government accounts – Written evidence, May 2016:

[http://www.taxpayersalliance.com/inquiry\\_into\\_government\\_accounts\\_written\\_evidence](http://www.taxpayersalliance.com/inquiry_into_government_accounts_written_evidence) said annual report and accounts should give a clear

13. The Regulators' Code requires the use of a single, clearly signposted and up to date point (which might be satisfied by a single webpage that includes links to other sources) on a regulator's website to make information accessible. The Institute for Government also recommends ALBs publishing information on their status and operations in a standardised format online.<sup>42</sup> It suggests that this can be done simply and at low cost through annual reports and quarterly reporting, and through a form of 'kitemark' on a website's front page that links through to this core information, as has been implemented in Wales.<sup>43</sup>
14. These steps may help to overcome risks and concerns associated with oversupply, or selective or inconsistent provision of information, which can be as damaging as not publishing enough.<sup>44</sup> They may also help to mitigate the impact that frequent requests for information can have on ALBs, and on their relationship with their sponsor department.
15. The Institute for Government and Public Chairs' Forum,<sup>45</sup> and The Taxpayers' Alliance<sup>46</sup> have also highlighted the need for ALBs to know their audiences and to reflect this in the information that they provide. The Department for Work and Pensions' 2014-15 report was highlighted as an example of good practice.<sup>47,48</sup> The need for proportionality is also recognised, for example, in encouraging smaller bodies to consider which parts of guidance on transparency are most relevant to their audiences.<sup>49</sup> Equally clear is the need to test and modify reporting in the light of stakeholder views.<sup>50</sup>
16. Examples of how departments and regulators have communicated some of this information are at **Annex B**.

### Read across to legal sector regulatory bodies

17. There is a clear expectation from government that all ALBS, including regulators and others not directly funded by taxpayers, recognise the wider context in which they are operating and respond accordingly. This has been reflected in year-on-year pressure on the LSB budget and in the information that we release. This will form part of our forthcoming tailored review, annual budget approval (by MoJ) and annual report and accounts sign-off (by the LSB Accounting Officer and independent audit by the National Audit Office).
18. Our focus here, however, is on costs transparency.
19. The points discussed in the sections above are concerned with comparable services and functions to those delivered by regulators in the legal sector. While approved regulators may not all be required to comply with them, and appreciating considerations around proportionality and the need to maintain focus on risks, costs transparency is simply good practice.

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statement of how money is being spent and what taxpayers get for it, with a performance section structured around the services delivered to taxpayers rather than around departmental organisation.

<sup>42</sup> Institute for Government, Read before burning: Arm's length government for a new administration, July 2010.

<sup>43</sup> Figure 21 of the report (page 55) shows Welsh Assembly Government ALB kitemarks.

<sup>44</sup> The TaxPayers' Alliance, Inquiry into government accounts – Written evidence, May 2016 and Centre for Social Innovation: Transparency and trust in the charity sector, August 2015:

<http://www.civilsociety.co.uk/finance/indepth/analysis/content/18857/transparency - what is it really>

<sup>45</sup> Institute for Government and Public Chairs' Forum, Transparency in Arm's Length Bodies: A Guide to Best Practice, September 2011.

<sup>46</sup> The TaxPayers' Alliance, Inquiry into government accounts – Written evidence, May 2016 said that most annual reports and accounts are currently dense and confusing for outsiders, lacking in meaningful output and performance, and bulked out with material not helpful in scrutinising value for money.

<sup>47</sup> [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/445950/dwp-annual-report-and-accounts-2014-to-2015.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/445950/dwp-annual-report-and-accounts-2014-to-2015.pdf)

<sup>48</sup> Although we note that this is 198 pages in length.

<sup>49</sup> Institute for Government and Public Chairs' Forum, Transparency in Arm's Length Bodies: A Guide to Best Practice, September 2011.

<sup>50</sup> GEMI, Transparency: A Path to Public Trust, 2004: <http://gemi.org/resources/Transparency-PathtoPublicTrust.pdf>

20. The various reports and initiatives examined, and the illustrations of current practice at Annex B, offer practical ideas for delivering information that legal regulators can reasonably be expected to already hold and use. This may include providing commentary to offer context on that information.
21. Discussion above<sup>51</sup> on reporting costs by services (i.e. regulatory functions such as supervision and enforcement) also falls beyond the immediate next steps for this project. However, improvements of this kind can be considered further, and need not prevent approved regulators from providing this level of transparency now.

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<sup>51</sup> For example, HM Treasury and the TaxPayers' Alliance.

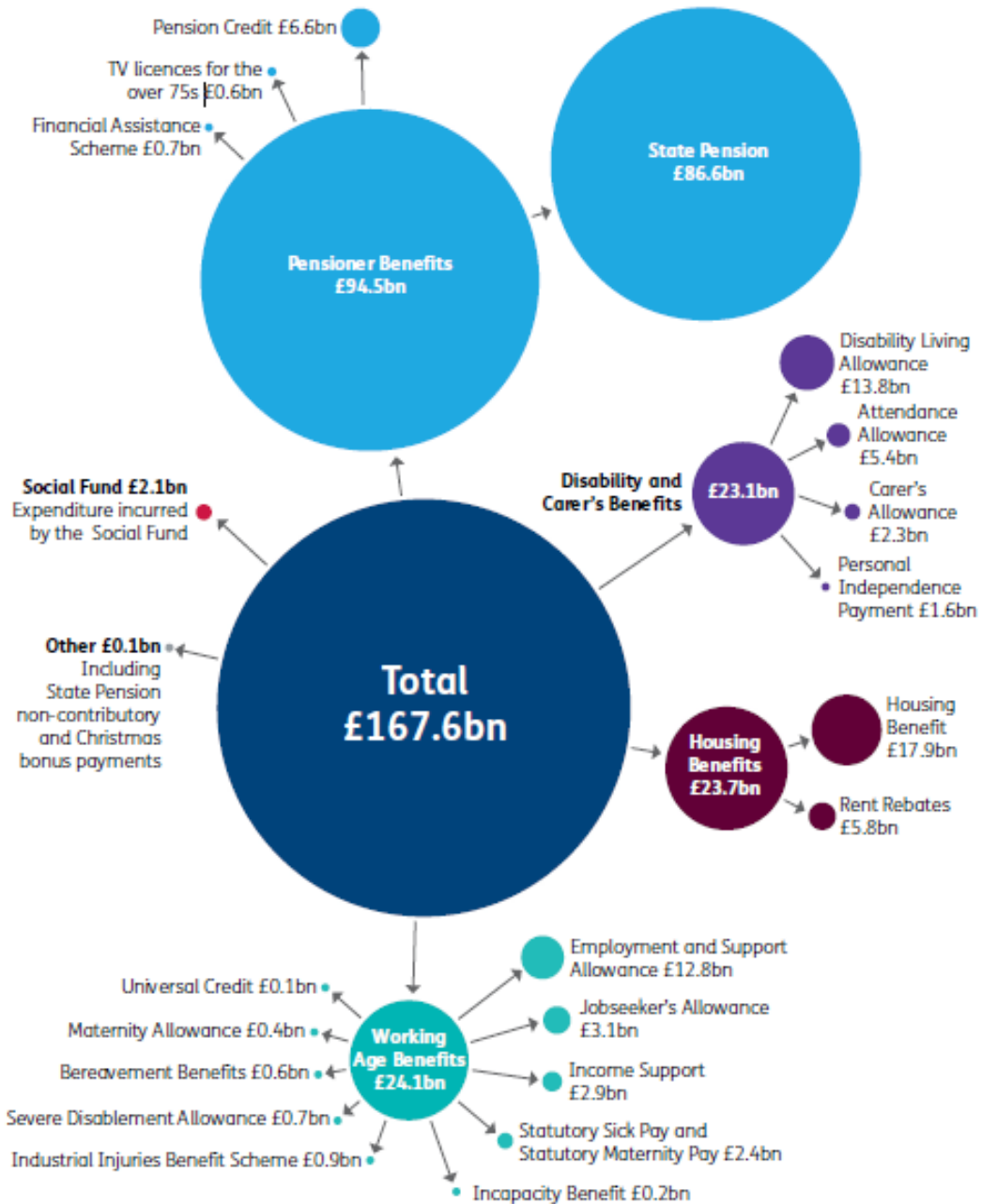
## Annex A – Bodies relevant to this review

<b>Government bodies/departments</b>	
<b>Cabinet Office</b>	Cabinet Office oversees the public bodies' landscape, and provides support and guidance to departments in relation to the creation, governance and oversight of ALBs. It has introduced a number of initiatives which the NAO, PASC and others have commented on their progress.
<b>HM Treasury</b>	HM Treasury is the government's economic and finance ministry, maintaining control over public spending, setting the direction of the UK's economic policy and working to achieve strong and sustainable economic growth.
<b>Justice Select Committee</b>	The Committee is appointed by the House of Commons to examine the expenditure, administration and policy of the Ministry of Justice and associated public bodies and administration and expenditure of the Attorney General's Office, the Treasury Solicitor's Department, the Crown Prosecution Service and the Serious Fraud Office.
<b>Professional Standards Authority</b>	It helps to protect the public through its work with organisations that register and regulate people working in health and social care. It is independent and accountable to UK Parliament. The Health Committee uses the PSA's performance review reports to question the regulators it oversees about their work. It also encourages organisations to improve the way they register and regulate health and care practitioners in the UK.
<b>Public Accounts Committee</b>	The Committee is appointed by the House of Commons. It scrutinises the value for money - the economy, efficiency and effectiveness - of public spending and generally holds the government and its civil servants to account for the delivery of public services.
<b>Other bodies</b>	
<b>Institute for Government</b>	The Institute for Government is an independent charity that works to increase government effectiveness. It works with the main political parties at Westminster and with senior civil servants in Whitehall, providing evidence based advice that draws on best practice from around the world.
<b>Public Chairs' Forum</b>	The Public Chairs' Forum exists to improve the efficiency and effectiveness of the delivery of public services in the United Kingdom. It is a member led, exclusive information sharing and networking resource for chairs of public bodies.
<b>TaxPayers' Alliance</b>	The TaxPayers' Alliance is a campaigning group dedicated to reforming taxes, cutting spending and protecting taxpayers. It conducts investigations into value for money in public spending.

## Annex B – Illustrations of transparency from other regulators

The Department for Work and Pensions' 2014-15 Annual Report and Accounts

### Our spending on State Pension and benefits



All figures are rounded to the nearest £100,000

For further details please see Statement of Parliamentary Supply on page 105



## Senior civil servants

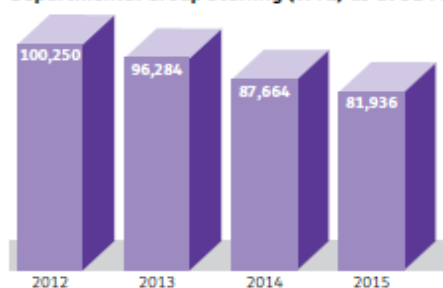
Our executive directors are all senior civil servants. In total there were 213 individual senior civil servants in the core department, totalling 210.05 whole-time equivalents, as at 31 March 2015. This is 7 fewer than a year earlier.

Senior civil servant headcount by payband		31 March 2012	31 March 2013	31 March 2014	31 March 2015
Permanent Secretary	£142,000 to £200,000	1	1	1	1
SCS3	£103,000 to £208,100	6	5	7	7
SCS2	£84,000 to £162,000	47	54	45	47
SCS1	£60,000 to £117,000	162	165	167	158
<b>Total</b>		<b>216</b>	<b>225</b>	<b>220</b>	<b>213</b>

## Staff numbers

In the departmental group, which includes the core department and our arm's length bodies that fall within our accounting boundary, we had 81,936 whole-time equivalent staff on payroll as at 31 March 2015. That's 5,728 fewer than a year earlier and 18,314 fewer than in 2012.

### Departmental Group Staffing (WTE) as at 31 March



### Breakdown of departmental group staffing (Core Table 5)<sup>1</sup>

Payroll staff WTE	31 March 2012	31 March 2013	31 March 2014	31 March 2015
Core department	88,626	92,530	83,942	78,743
Arm's length bodies	11,624	3,754	3,722	3,193

My Civil Service Pension transferred to the Cabinet Office on 1 February 2011 but the staff remained on our payroll in 2012. They were removed from the 2013 figures for the core department.

1. The numbers for previous years have been restated to include only those arm's length bodies that are included in our accounting boundary as per Cabinet Office guidance.

## The Department for Work and Pensions' 2014-15 Annual Report and Accounts

### (i) Average number of people employed

The average number of whole-time equivalent people employed during the year is shown in the table below.

					2014-15	2013-14
	Permanent staff	Others	Ministers	Special Advisers	Number	Number
Numbers of Staff	83,038	924	5	4	83,971	92,644
Staff engaged on capital projects	-	-	-	-	-	64
<b>Total</b>	<b>83,038</b>	<b>924</b>	<b>5</b>	<b>4</b>	<b>83,971</b>	<b>92,708</b>
Of which:						
Core department	79,808	882	5	4	80,699	88,920
Arm's length bodies	3,230	42	-	-	3,272	3,788

### (ii) Reporting of civil service and other compensation schemes - exit packages 2014-15

Exit package cost band	Core Department			Departmental Group		
	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
< £10,000	122	333	455	127	339	466
£10,001 - £25,000	-	1,747	1,747	27	1,762	1,789
£25,001 - £50,000	-	2,114	2,114	1	2,118	2,119
£50,001 - £100,000	1	572	573	1	578	579
£100,001 - £150,000	-	9	9	-	9	9
£150,001 - £200,000	-	6	6	-	6	6
<b>Total number of exit packages</b>	<b>123</b>	<b>4,781</b>	<b>4,904</b>	<b>156</b>	<b>4,812</b>	<b>4,968</b>
<b>Total cost £000</b>	<b>596</b>	<b>144,133</b>	<b>144,729</b>	<b>1,085</b>	<b>144,999</b>	<b>146,084</b>

### Reporting of civil service and other compensation schemes - exit packages 2013-14

Exit package cost band	Core Department			Departmental Group		
	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
< £10,000	221	330	551	221	331	552
£10,001 - £25,000	1	1,453	1,454	1	1,457	1,458
£25,001 - £50,000	1	1,625	1,626	1	1,628	1,629

# Architects Registration Board Annual Report 2015

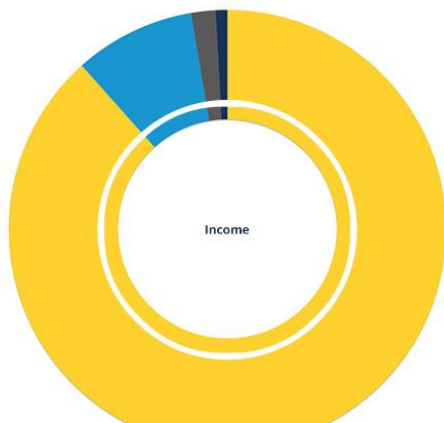
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<span style="color: yellow;">●</span>	Retention Fees <b>£3,905,069</b> (£3,697,952)
<span style="color: blue;">●</span>	Registration and Prescribed Fees <b>£394,568</b> (£308,940)
<span style="color: grey;">●</span>	Investment Income <b>£79,925</b> (£54,132)
<span style="color: darkblue;">●</span>	Other <b>£37,898</b> (£50,493)
	<b>Total income:</b> <b>£4,417,460</b> (£4,111,517)

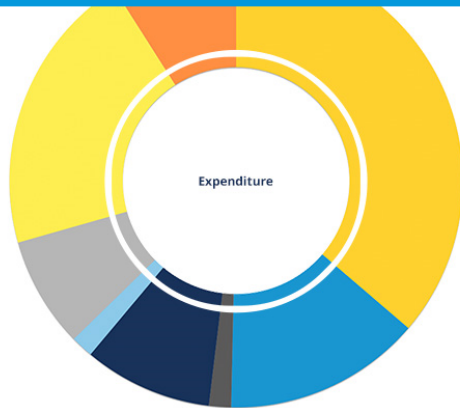
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<span style="color: blue;">●</span>	Offices <b>£474,943</b> (£441,645)
<span style="color: grey;">●</span>	Printing <b>£52,860</b> (£52,686)
<span style="color: darkblue;">●</span>	Computer charges <b>£309,734</b> (£282,519)
<span style="color: lightblue;">●</span>	Board expenses <b>£53,853</b> (£61,960)
<span style="color: grey;">●</span>	General legal, specialist advice & insurance <b>£265,897</b> (£235,002)
<span style="color: yellow;">●</span>	Legal expenses & professional charges - regulation <b>£687,652</b> (£687,129)
<span style="color: orange;">●</span>	Other administrative costs <b>£304,182</b> (£261,998)
	<b>Total expenditure:</b> <b>£3,372,397</b> (£3,292,059)

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ANNUAL REPORT 2015

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## Board members

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Board Member	Attendance Allowance	Reading	Train/Tube	Air Car	Taxi	Other	Hotel	Subsistence	Total
	£	£	£	£	£	£	£	£	£
John Assael	625.00								625.00
Ruth Brennan	2,000.00		716.40		63.00		180.00	16.47	2,975.87
Peter Coe	3,500.00	1,000.00	45.75						4,545.75
Hans Eisner	1,750.00		772.35		165.10		1,470.00	187.60	4,345.05
Beatrice Fraenkel	6,800.00		2,500.50		203.00	312.90	360.00	218.90	10,395.30
Alan Jago	6,250.00	750.00	332.45				180.00		7,512.45
Myra Kinghorn	2,000.00		31.35						2,031.35
Ros Levenson	2,375.00				79.95	33.00	180.00		2,667.95
Andrew	2,025.00		76.10						2,101.10

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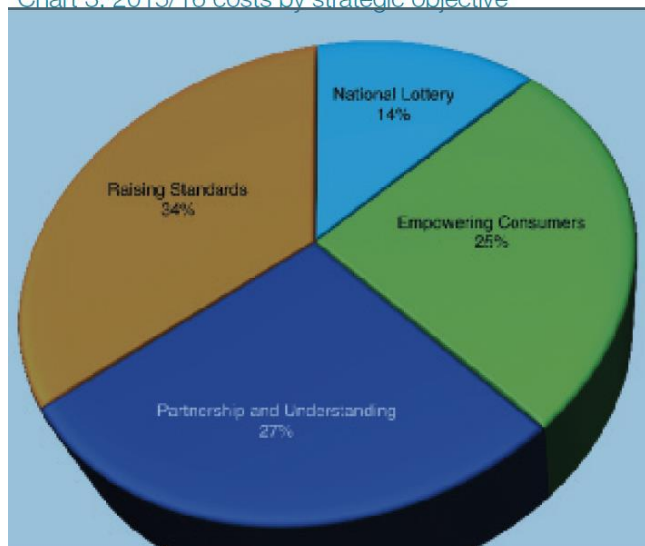
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## Gambling Commission Annual Report and Financial Statements 2015-16

Our business plan is split into four broad strategic objectives. Costs for 2015/16 are summarised below by strategic objective.

Chart 3: 2015/16 costs by strategic objective



### Statement of financial position

At 31 March 2016 the book value of non-current assets was £1.3m (2014/15: £1.34 million).

Assets less liabilities at 31 March 2016 amounted to £4.55m (2014/15: £2.06 million).

The year-end closing cash balance at 31 March 2016 was £15.82m (2014/15: £11.72m). The cash balance reaches its peak between August and October each year, after the largest tranche of annual fees falls due, which are paid in advance by operators. Grant-in-aid to fund National Lottery regulation is drawn down on a monthly basis as required, satisfying the normal conventions applying to Parliamentary control over income and expenditure.

### Payment performance

The Commission's policy is to pay all invoices within 30 days of receipt unless a longer payment period has been agreed or the amount

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### i) Remuneration of Senior Managers (salary and payments in kind) – audited information

	2015-16					2014-15				
	Salary (in bands of £5k)	Bonus Payments (in bands of £5k)	Benefits in kind (to nearest £100)	Pension Benefits (in bands of £5k)	Total (in bands of £5k)	Salary (in bands of £5k)	Bonus Payments (in bands of £5k)	Benefits in kind (to nearest £100)	Pension Benefits (in bands of £5k)	Total (in bands of £5k)
<b>Sarah Gardner</b> Executive Director – Planning and performance	95-100	0-5	–	80-85	185-190	85-90	0-5	–	15-20	110-115
<b>Sue Harley</b> Chief Operating Officer (from 7 April 2014)	100-105	–	26,900	40-45	165-170	95-100	–	30,500	35-40	160-165
<b>Mark Harris*</b> Director	10-15	–	2,600	0-5	15-20	115-120	15-20	29,400	20-25	190-195
<b>Sarah Harrison</b> Chief Executive (from 1 October 2015)	75-80	–	–	20-25	100-105	–	–	–	–	–
<b>Matthew Hill</b> Executive Director – Regulatory risk and analysis (to 30 October 2015)	55-60	0-5	–	30-35	90-95	95-100	0-5	–	25-30	130-135
<b>Julia Mackisack</b> Board Adviser (to 31 August 2015)	25-30	–	–	45-50	75-80	65-70	0-5	–	20-25	85-90

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