



Hansard Society Ltd

Annual Report and Accounts

for the year ended 31 December 2023

Company Number: 04332105 Charity Number: 1091364



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Administrative and legal information

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Chair's foreword

The last year has certainly been an interesting one for all of us who value parliamentary democracy and who believe that, for all its imperfections, it is still the best form of political decision-making available to us. It is a great privilege to chair the Board of Trustees of the Hansard Society at this juncture, particularly as we mark the milestone of our 80th anniversary.

After what has been a busy and challenging year for the Society, I would like to thank the staff for their hard work and dedication and my fellow Trustees for their commitment and support.

In last year's report I expressed my deep concern about the tarnished reputation of Parliament, particularly the House of Commons, following a series of scandals. Since then, the political landscape has dramatically shifted: the Conservative Party endured a landslide defeat in the 2024 general election, and a generational change is reshaping the House of Commons, with more than half of MPs now newly elected.

However, the challenges Parliament faces cannot simply be solved by a change in Government or an influx of fresh faces. Public confidence in politicians' competence remains shaky, and doubts persist about the effectiveness of Parliament. These concerns are even more pronounced given the overwhelming majority enjoyed by the Government, raising questions about Parliament's capacity to scrutinise and hold the executive to account.

During my tenure as Chair of the Society, and in my former role as Chair of the House of Lords Constitution Committee, I have repeatedly called for a reset in the relationship between Government and Parliament – urging Ministers to respect parliamentary scrutiny rather than seeking ways to evade it.

Now, with the start of a new Parliament, we have a crucial opportunity to re-establish a more constructive and constitutionally sound relationship.

The new Government needs to avoid the pitfalls of the past: overreliance on broad delegated powers, skeleton bills, rushed scrutiny processes and the misuse of "urgency" to bypass proper legislative procedures and govern by fiat. We need a return to proper policy-making processes: increased consultation, green and white papers, draft bills and deeper engagement between Ministers, Select Committees and backbenchers.

But a shift in Government attitude alone is not enough to address Westminster's deep-rooted problems. There is widespread consensus



**The Rt Hon the
Baroness Taylor of Bolton**
Chair of the Board of Trustees

among those who work within our parliamentary system that it is not functioning well. The problems lie not just with the people, but with the system itself. It would be naïve to assume that simply having "better" or "different" leaders will automatically lead to better governance.

Over the past decade, Brexit and Covid-19 have reshaped the country; yet these seismic constitutional changes, technological advances and new working practices have not translated into meaningful cultural or procedural changes within Parliament. The only lasting impact has been the steady increase in executive power, weakening Parliament's role. If this trend continues, our parliamentary system risks being permanently diminished.

While we welcome recent promises from the Attorney General and others in the new Government that they will not abuse the use of delegated (secondary) legislation, this commitment must be backed by action. Robust parliamentary scrutiny forces Ministers to justify their policies in a transparent way, improving the likelihood that the

policy will be both effective and perceived as legitimate by the public, even by those who may be adversely affected.

Ultimately, the quality of governance will only improve if Ministers understand that their decisions will face rigorous, evidence-based scrutiny in Parliament. Only then can we ensure that policies are shaped not just by political objectives, but also by the practical realities and expert insights that Parliament is uniquely positioned to provide.

The Society, true to its non-partisan ethos, will continue to closely monitor and report on the Government's commitment to upholding legislative standards, ensuring they meet the promises made by Ministers.

In the year ahead, much of our focus will be on advancing our proposals to reform the delegated legislation system. With the findings from our Delegated Legislation Review and a comprehensive implementation plan in hand, we will be working to generate cross-party and civil society support for these much-needed reforms.

With a significant number of new MPs entering Westminster, our second major focus will be on empowering them to fully understand and embrace their parliamentary roles. Thanks to a generous three-year grant from the Joseph Rowntree Charitable Trust, we will be offering professional development to MPs and their staff over several years. Our aim is to enhance their knowledge of how Parliament works, helping them to become more effective in their roles while also

improving their sense of job satisfaction.

Our third priority centres on advocating for reform of the customs, language, and rules of the House of Commons through engagement with the newly established Modernisation Committee. I established the first Modernisation Committee in 1997 when I was Leader of the House of Commons, so I know how vital this platform could be for driving strategic change in the Commons. There is no shortage of reform proposals for Parliament: the key is to present a compelling "business case" to Ministers, demonstrating how a well-structured package of reforms can benefit not just Parliament, but the Government as well.

To ensure the Society's long-term sustainability, building a strong financial foundation is also a key goal.

This year marks our 80th anniversary, a milestone we celebrated with former Prime Minister Theresa May MP, who delivered our inaugural Democracy Lecture to mark the occasion. At this event, we also launched our 80th Anniversary fundraising appeal – the first formal appeal in over 15 years. I am grateful to those – including some of my colleagues in the House of Lords – who have generously contributed to this effort so far.

Unlike other think tanks and organisations focused on governmental effectiveness, the Society does not have the security of support from significant philanthropists. Those organisations can plan confidently each year with multi-million-pound gifts and endowments, but we face annual



The new "class of 2024" MPs in the House of Commons chamber, July 2024

© House of Commons

uncertainty when raising money each year through a mix of short-term grants, membership, small donations and publication sales.

Despite these challenges, the Society remains fully committed to its purpose. Our work is more important than ever as we navigate a rapidly evolving political landscape. With the support of our members, generous donors, and civil society partners, we are confident that we can continue to drive the debate about how to strengthen

Parliament and make it a more effective institution for the future, in the interest of all our citizens.

Trustees' report

The Trustees, who are also the Directors of the Charity for the purposes of company law, present their annual report (pages 2-26) and accounts (pages 27-39) for the year ended 31 December 2023.

The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, those of the governing documents, and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

The Trustees confirm they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance, 'Charities and Public Benefit'. The Trustees review the activities of the Charity on an ongoing basis and are satisfied that they continue to be directly related to the Society's core mission and objectives.

The Trustees would like to thank our members, supporters and partners with whom we have worked throughout 2023.

We would particularly like to thank the following:

For project grant funding:

- The Joseph Rowntree Charitable Trust;
- The Joseph Rowntree Reform Trust; and
- The Legal Education Foundation.

The first donors to our 80th Anniversary Appeal (1944-2024):

- Lord Smith of Kelvin and the Robert Haldane Smith Charitable Foundation (£10,000); and
- Lord Hollick and the Hollick Family Foundation (£5,000).

The Trustees would also like to thank the Hansard Society's hardworking and dedicated staff, particularly Dr Brigid Fowler, Dheemanth Vangimalla and Tom West who moved on to new roles during the course of the year.

However, we were pleased to welcome three new members to the team – Matthew England, Richard Greenhill and Chris Roberts – in Autumn 2023.

We are, as ever, grateful to the co-editors of our journal *Parliamentary Affairs* – Professor Alistair Clark and Dr Louise Thompson – for their sterling work throughout the year, and to the production team at Oxford University Press who ensure the journal appears each quarter.

Each year we work with academics, consultants and partner organisations to support our activities. We particularly thank the following contributors:

- Dame Harriett Baldwin MP
- Professor Tim Bale
- Professor Stuart Ball CBE
- Dr Stephen Holden Bates
- Mark D'Arcy
- Paul Evans CBE
- Professor Tom Hickman KC and Blackstone Chambers
- Dr Christoph Konrath
- Professor Cristina Leston-Bandeira
- Professor Sophia Psarra
- Professor Stefanie Pywell and the Open University
- Dr James Strong
- Dr Melanie Sully
- Dr Sarah Whitmore

Those who have contributed to our Delegated Legislation Review and our new podcast, Parliament Matters, are numerous and are mentioned later in this report. We do greatly appreciate the time they have given up to support these projects.

If you would like further information or to discuss how you can support our work please email us at contact@hansardsociety.org.uk.

For information about membership or to make a donation please visit our website at hansardsociety.org.uk.

Selected highlights from 2023

6 February 2023
Our Delegated Legislation Review proposals are published for consultation

See pages 6-7



18 March 2023
Parliamentary Affairs special edition published marking 20 years since Parliament approved military action in Iraq

See also page 16



14 April 2023

Will anyone stop Parliament from falling down? The Society's Director joined Alain Tolhurst, Dr Alex Meakin and Mark Tami MP to discuss the ongoing failure to fix the crumbling Palace of Westminster.



24 February 2023
A new structure for inter-parliamentary relations published jointly with the Study of Parliament Group.

See page 11



6 April 2023
Parliamentary Affairs special edition marking 25 years since the signing of the Good Friday Agreement.

See also page 16



15 October 2023

HS2 fiasco: What does it mean for Parliament? Our Researcher, Matthew England, calculated that just over 1,300 hours of legislative time was spent on four HS2-related Bills over nine Sessions in the last decade

28 November 2023



We launch our weekly podcast with the BBC's former parliamentary correspondent Mark D'Arcy.

See pages 14-15

28 November 2023



The Director joined journalist Isabel Hardman and former Black Rod, David Leakey, to discuss the prorogation of Parliament.

5 December 2023



Delegated legislation: What types are there and how are they made? This briefing was co-authored with Professor Stephanie Pywell and the Open University.

18 December 2023



We submit evidence to the Procedure Committee setting out how we think Secretaries of State in the House of Lords should be accountable to MPs in the House of Commons.

See page 10

Delegated Legislation Review

Legislative scrutiny is one of Parliament's core functions, but the delegated legislation system is no longer fit for purpose. It is now a growing source of political frustration across the political spectrum.

The problems with the system have long been known but Brexit and Covid-19 illuminated them starkly.

We believe that delegated legislation is a necessary feature of modern governance: it is not possible or even desirable to make legislative changes solely via primary legislation.

Since we are to have delegated legislation, it is essential that it is carefully prepared, properly evidenced, and subject to meaningful scrutiny.

Ultimately the price of poorly-conceived, poorly-drafted and poorly-scrutinised legislation is paid by citizens across the country who are subject to its detrimental effects.

There are problems with both the delegation of powers in Bills and the scrutiny of the Statutory Instruments (SIs) that arise from those powers.

The system undermines the constitutional balance between the executive and the legislature, damages the reputation of Parliament and squanders one of the most valuable commodities in politics: MPs' and Ministers' time, particularly that spent in pointless Delegated Legislation Committees in the House of Commons. Good scrutiny of Statutory Instruments is conducted in the House of Lords, but the inability of parliamentarians to amend an Instrument

blunts the value and impact of this work.

In 2023 we continued with our Review of the problems with the system and considered how delegated legislation could be better scrutinised by both Houses. The work is generously funded by the Legal Education Foundation.

In February 2023 we published a Working Paper setting out 13 draft proposals to reform the system (these are set out on the next page).

We consulted on these extensively, holding meetings with MPs and Peers, Government drafters, lawyers and civil servants, academic and legal experts, regulatory bodies, business and civil society campaigners.

The response was positive and constructive, and we have undertaken further work to build on the evidence and ideas generated through the consultation. We will publish our final recommendations by the end of 2024.

In September 2023, in a speech about Net Zero, the Prime Minister himself, Rishi Sunak, expressed concern about the cursory scrutiny given to the Carbon Budget Order in 2021. We wrote to him to explain how our proposals for reform of the delegated legislation system are critical if his objective of ensuring better debate and scrutiny of significant policy proposals is to be achieved.

It will be necessary for party leaders to engage in this debate because, unless the problems with the system are addressed, public acceptance of the democratic legitimacy of delegated legislation will come under increasing strain.

Our Advisory Panel

We are very grateful to the members of our cross-party Panel who gave up so much of their time in 2022 and 2023 to help us develop our reform proposals.



The Rt Hon the
Baroness Taylor
of Bolton (Chair)



Paul Evans CBE



The Baroness
Andrews OBE



The Rt Hon
Mark Harper MP
(Sept-Nov 2022)



The Rt Hon
Steve Baker MP
(until Sept 2022)



Sir Jonathan
Jones KCB KC



Sir David Beamish
KCB



Professor Jeff King



Kirsty Blackman MP



The Lord Lisvane
KCB DL



Dame Angela
Eagle DBE MP



Professor the Lord
Norton of Louth

Delegated Legislation Review

Our interim proposals on which we consulted throughout 2023:

1. A Concordat on Legislative Delegation should be agreed between Parliament and Government to reset the boundary between primary and delegated legislation.
2. A new Statutory Instruments Act should remove the existing scrutiny procedures applied by parent Acts to the use of delegated powers. In their place, a new single scrutiny procedure should apply to all Statutory Instruments (SIs), in which Parliament can calibrate the level of scrutiny to the content of the Instruments.
3. All SIs should be laid before Parliament in draft, other than in exceptional circumstances.
4. A Parliamentary Office for Statutory Instruments (POSI) should be established as a joint department of both Houses of Parliament to analyse and produce briefings on SIs for MPs and Peers.
5. A Joint Secondary Legislation Sifting Committee (JSLSC) should be established to determine which SIs require further scrutiny and approval by Parliament.
6. In the House of Commons, a set of permanent Regulatory Scrutiny Committees (RSCs) should be established to scrutinise, debate and, in some circumstances, approve SIs placed into 'Group B' by the JSLSC.
7. In the House of Commons, motions to approve SIs should be amendable so that MPs can propose changes to an SI before it is approved.
8. In the House of Lords, a new 'think again' procedure should be introduced so that Peers can ask the House of Commons to consider their concerns.
9. A 30-sitting-day 'safety window' should be introduced during which any parliamentarian could table a revocation motion against an SI after it had been made.
10. A new urgent procedure should be introduced for use only in exceptional circumstances when the Government needs an SI to be made and come into force more quickly than is possible under the new standard scrutiny procedure.
11. The UK's legislatures should agree a hierarchy of conditions that must be met before a UK Minister can make or lay an SI that engages a devolved competence.
12. The Joint Secondary Legislation Sifting Committee (JSLSC) should be able to delay Parliament's approval of an SI where the Parliamentary Office for Statutory Instruments (POSI) finds that important information or supporting documentation has not been provided by Ministers. POSI and the National Audit Office should report regularly on the relative performance of Government departments in relation to the preparation of SIs.
13. Parliament should publish draft SIs together with related materials on its website, bringing the SI publication process in line with that for primary legislation.

Case study

Retained EU Law (Revocation and Reform) Bill

The Retained EU Law (Revocation and Reform) Bill was a constitutionally significant framework Bill giving extensive powers to Ministers to decide whether to amend, retain or revoke any of the 2,000+ pieces of Retained EU Law (REUL) on the statute book.

Drawing on our expertise in delegated legislation we concluded that the Bill was fundamentally flawed.

We were concerned that the Bill would **sideline Parliament** because it included a **sunset provision** that would see any piece of REUL be revoked by default at the end of December 2023 unless Ministers actively decided to save it by that deadline. We argued that acceptance of the automatic expiry (sunset) of REUL would be an abdication of Parliament's scrutiny and oversight role. The decision about whether to let REUL expire would lie entirely with Ministers with no parliamentary input into or oversight of that decision. We were concerned that this process would create unnecessary legal, economic and political uncertainty in the REUL review process.

We were also concerned that the Bill would **give Ministers 'blank cheque' powers** to amend or replace REUL. Several powers were broadly construed and ambiguously worded to, for example, make *'alternative provision'* that Ministers considered *'appropriate'* across policy areas as diverse as animal welfare, consumer rights, data protection, employment, environmental protection, health and safety, and VAT. The exercise of these powers by Ministers would be subject to only limited parliamentary oversight.

We recommended that the Bill be amended to remove the 2023 cliff-edge sunset provision, tighten the wording and scope of several clauses to reduce the discretion conferred on Ministers, and extend the proposed parliamentary 'sifting' scrutiny procedure to more Regulations made under the Bill.

We appreciated the Government's concern that statutory deadlines – including the sunset – were needed to address concerns about bureaucratic inertia in Whitehall in relation to the REUL review programme. However, we argued this could be better achieved by re-structuring the Bill around statutory review provisions. **We said that the Government should engage Parliament as an ally in the process by requiring Departments to report to Parliament setting out their progress in reviewing REUL, stipulating their plans for the Regulations (whether to preserve, amend or revoke etc), and their implementation timetable for doing so.**

In May 2023, seven months after the Society first set out our evidence on the Bill, the Government announced it would abolish the automatic sunset deadline. It also accepted an amendment to introduce a process of statutory reporting to Parliament on progress with the REUL review. We were not the only organisation involved in securing this change in approach to the legislation, but we were one of the most prominent and influential, as the timeline opposite demonstrates.

A timeline of the key events in the parliamentary passage of the Retained EU Law (Revocation and Reform) Bill and the Society's role in advocating for a different approach to this legislation

22 September 2022

The Bill was presented to the House of Commons for First Reading.

12 October 2022

The Hansard Society hosted the first public event to discuss the Bill's provisions. The online webinar was attended by over 500 people and chaired by the Society's Senior Researcher, Dr Brigid Fowler. Crossbench Peer, Lord Anderson of Ipswich and the former head of the Government Legal Service, Sir Jonathan Jones KC were panelists, as was the Society's Director, Dr Ruth Fox.

24 October 2022

We published a briefing for MPs: "Five problems with the Retained EU Law (Revocation and Reform) Bill". It analysed five areas of concern that needed to be addressed during the Bill's passage through Parliament.

25 October 2022

Second Reading in the House of Commons. Senior Labour MP Hilary Benn was one of the MPs that cited the Society's briefing paper in the debate.

8 November 2022

The Society's Director gave oral evidence at the first meeting of the Public Bill Committee, alongside Sir Jonathan Jones KC. Our accompanying written evidence was also published.

"This is what the Hansard Society had to say: 'The Bill...Sidelines Parliament because it proposed to let all REUL expire on the sunset deadline unless Ministers decide to save it, with no parliamentary input or oversight'."

**Rt Hon Hilary Benn MP
25 October 2022**

8 – 29 November 2022

MPs referred to the Society's written submission and oral evidence on several occasions during the Public Bill Committee meetings.

23 November 2022

The Society's Director appeared before the House of Lords Secondary Legislation Scrutiny Committee (SLSC) to discuss the five key problems the Society had identified in the Bill. She appeared again alongside Sir Jonathan Jones KC.

18 January 2023

The Bill completed its passage in the House of Commons: Report Stage and Third Reading.

18 January 2023

The Bill received its First Reading in the House of Lords.

2 February 2023

The House of Lords Delegated Powers and Regulatory Reform Committee (DPRRC) published its report on the Bill. The Committee acknowledged that its report drew on ideas raised at the Society's webinar in October 2022.

RETAINED EU LAW (REVOCATION AND REFORM) BILL

1. The Retained EU Law (Revocation and Reform) Bill was brought from the House of Commons on 19 January 2023. The second reading debate in the House of Lords is scheduled for 6 February. The Cabinet Office has provided us with a delegated powers memorandum ("the Memorandum"). Our report draws on ideas raised in a helpful webinar hosted on 12 October 2022 by the Hansard Society and featuring Lord Anderson of Ipswich KBE KC, Dr Ruth Fox and Sir Jonathan Jones KCB KC.

The Society participated in a briefing for Peers organised by the environmental organisation Green Alliance. Our Director addressed the concerns around legal certainty and parliamentary scrutiny in the Bill. Representatives from the TUC and Greener UK outlined the perceived threats to rights, and academics from Cardiff University and Queen's University, Belfast highlighted the concerns regarding the Bill's impact on devolved matters.

6 February 2023

During the Second Reading debate in the House of Lords, several Peers cited the Society's evidence, arguing for changes to the Bill to address the five key problems highlighted in our briefing of October 2022, particularly the provision for the automatic expiry of Retained EU Law unless Ministers chose to preserve it by 31 December 2023.

23 February – 8 March 2023

During Committee stage consideration of the Bill, Peers referred to the Society's concerns, particularly in relation to Clause 15 of the Bill which the Society described in its briefings as a "do anything we want" power for Ministers.

10 May 2023

The new Secretary of State for Business and Trade, Kemi Badenoch MP, announced that the Government would replace the clause providing for the automatic sunset of REUL at the end of December 2023. This vindicated the position articulated early on by the Society and others, about the unnecessary risks posed by the legal uncertainty inherent in the original drafting of the Bill.

15 May 2023

Lord Hodgson of Astley Abbotts, former Chair of the SLSC, urged the Government to agree to a further change at Report Stage: that the Committees that undertake the sifting procedure in each House to determine whether a proposed REUL SI should be upgraded from the negative to the affirmative scrutiny procedure should be given 15 rather than 10 sitting days to do their work. He relied on the Society's evidence that the Regulations to be scrutinised would be of a different order of legal and political importance in making his case and noted our endorsement of the scrutiny extension.

23 May 2023

Third Reading in the House of Lords: an amendment was accepted to impose a statutory reporting requirement on Ministers to update the REUL dashboard and update Parliament on its REUL reform programme. Imposing statutory reporting requirements to Parliament was first proposed by our Director in evidence to the SLSC and the House of Commons Public Bill Committee in November 2022.

12 June 2023

The Shadow Opposition spokesperson, Justin Madders MP, cited the Society's evidence in support of a Lords amendment to tackle the very broad Clause 15 provision in the Bill.

"Lords amendment 42B tackles one of the most controversial clauses, the one that the Hansard Society referred to in its written evidence as the "do anything we want" powers for Ministers. **The Hansard Society is not prone to exaggeration and its comments have merit.**"

Justin Madders MP, 12 June 2023

21 June 2023

Justin Madders returned to the issue during further consideration of Lords amendments. Reinforcing the argument that Clause 15 should be restrained, he reminded Members that "the Hansard Society is a body whose opinion ought to mean something".

29 June 2023

The Bill received Royal Assent.

30 June 2023

The 'Retained EU Law' Act: Practitioners' Workshop

Less than 24 hours after the Act received Royal Assent the Society held an online training workshop on the parliamentary process for implementation of changes to REUL to equip campaigners and legal and public affairs professionals with the knowledge and skills necessary to navigate this legislation successfully.

Scrutiny of Secretaries of State

Should Secretaries of State in the House of Lords be more directly accountable to the House of Commons?

Following the appointment of the Rt Hon Lord Cameron of Chipping Norton to the role of Foreign Secretary on 13 November 2023, we submitted evidence to the House of Commons Procedure Committee inquiry into the options for MPs to effectively scrutinise Secretaries of State in the House of Lords and the work of their departments.

Ideally, Secretaries of State would not be appointed from the House of Lords, but in the absence of a prohibition on such appointments it is necessary to ensure that there is direct accountability to the elected House.

We recognise that there is also a risk that if provision is made for Secretaries of State in the House of Lords to appear before the House of Commons, then Prime Ministers may see this as a green light to recruit more of their Cabinet from the House of Lords. Structuring the scrutiny model must be done in such a way as to deter Prime Ministers from future such appointments.

It is a long-established practice that MPs and Peers speak and vote only in the Chamber of the House of which they are a member. Secretaries of State in the House of Lords can be held accountable by relevant House of Commons Select Committees.

Over the last four decades Westminster has become a more committee-focused

legislature. However, it has not yet moved so decisively in the direction of committee-based activity that it can be reasonably said that committees are the main channel of accountability; that is still – not least in the public eye – the preserve of the Chamber.

After considering the options available, we concluded that the best solution – and the one that was least cumbersome and most logistically straight forward – would be for the Secretary of State to be invited into the Commons Chamber to speak from the Despatch Box to respond to certain types of business such as Urgent Questions and Ministerial Questions and debates.

However, the Procedure Committee's preferred solution was for Secretaries of State to be invited to speak at the bar of the House – an option we explicitly cautioned against.

Lord Cameron stood down as Foreign Secretary in July 2024. As we feared, he never appeared at the bar of the House of Commons.



“Precedent might see him or her invited to speak from a lectern at the bar of the House; however, this would risk making the House look ridiculous. If the Minister is to speak in the Chamber better that (s)he speak from the front bench.”

Evidence to the House of Commons Procedure Committee

Lord Cameron at the House of Lords European Affairs Committee
14 December 2023

© House of Lords / Roger Harris



A new structure for interparliamentary relations

The emerging quasi-federal organisation of the UK is under new strain yet there are currently no formal mechanisms for the two Houses at Westminster and the devolved legislatures to engage with each other on devolution-related issues of mutual concern.

The situation of the four nations of the UK is now very different from that which existed at the start of the post-1997 devolution settlement.

Since 2010, governments in London have cohabited with governments in Scotland and Wales led by different parties, and, since the Scottish election of 2007, Scotland has been governed by a party committed to establishing an independent nation. Since 2021, Northern Ireland has had distinctive arrangements vis-à-vis the UK and the EU.

The UK's departure from the EU involved the repatriation from the EU to the UK of large areas of policy which engaged many areas which came under devolved competence.

The Covid-19 pandemic also raised awareness of the challenges of managing devolution. As public health was largely devolved each of the devolved jurisdictions had to make its own choices

about the measures to be adopted to protect their populations.

The events of the last few years have brought with them an increasing focus on the failure of intergovernmental co-operation to keep pace with developments in devolution. But much less discussed has been the lack of interparliamentary co-operation.

Nice words about the desirability of better interparliamentary relations have not been matched by any real enthusiasm to do anything, especially in the House of Commons where the need and desirability of working with the devolved legislatures has been seen as a priority by too few MPs – even those who are strong advocates of the Union.

In January 2022, the Society organised a discussion about this problem at the Study of Parliament Group's conference in Oxford. Parliamentarians present from both Houses at

Westminster and from each of the devolved legislatures encouraged us to produce concrete proposals to address the problem.

Chaired by Sir Paul Silk, a Trustee of the Society, and Paul Evans, a member of the Society, a study group of academics and officials from Westminster, the Scottish Parliament, the Senedd and the Northern Ireland Assembly, was formed to discuss ideas.

In Spring 2023 we published a report jointly with the Study of Parliament Group (SPG) based on the study group's deliberations which set out a proposal to develop and improve parliamentary relations.

Our objective is to stimulate discussion and move the debate forward. We hope it will be an issue that is picked up at Westminster by MPs in the new Parliament.

Commentary

Each year we invite academics and practitioners to set out ideas to stimulate debate and discussion about the way Westminster works and how it could be improved.

We also invite articles from authors who are experts in the work of other legislatures around the world where developments are relevant to contemporary debates in Westminster or are likely to be of general interest to our members and supporters.

The highlights presented here are a selection of some of our most popular submissions.

The 1922 Committee: What are its origins?

Professor Stuart Ball
Emeritus Professor of Modern British History, University of Leicester



The Austrian Parliament's successful renovation

Dr Melanie Sully
Professor of Political Science, Vienna



Rebels with a cause: Backbench groups in the parliamentary Conservative Party



Professor Tim Bale
Professor of Politics, Queen Mary University of London

Does Parliament decide on war? Revisiting the Syria vote ten years on



Dr James Strong
Senior Lecturer in British Politics and Foreign Policy, Queen Mary University of London

Holding the regulators to account: How is the Treasury Committee scrutinising financial services regulations after Brexit?



Dame Harriett Baldwin MP
Chair, Treasury Committee



Finding grace under pressure? Ukraine's Parliament at war

Dr Sarah Whitmore
Reader in Politics, Oxford Brookes University



How does a former Head of Government end up on trial for evidence given in Parliament? The case of Austria's Sebastian Kurz

Dr Christoph Konrath
Austrian Parliamentary Administration

Dr Melanie Sully
Professor of Political Science, Vienna



Events

Each year we organise events to inform our members and supporters about issues in Parliament that raise matters of constitutional or political concern.

We also participate in events organised by other organisations to draw attention to issues and provide insight in areas in which we specialise, such as delegated legislation or parliamentary procedure.

The highlights here were three of the most popular events in which we were involved.



More than just 'talking-shops'? The role of international inter-parliamentary assemblies

7 February 2023

The creation of the UK-EU Parliamentary Partnership Assembly (PPA) in 2022 saw the UK Parliament becoming a member of its first new international inter-parliamentary assembly for 30 years. But what do UK Delegations to such bodies do, how do they work and could the arrangements at Westminster for them be improved?

To discuss these issues our webinar brought together Sir Oliver Heald KC MP, Leader of the UK's Delegation to the new PPA, Lord Ricketts, a member of the PPA Delegation and a former diplomat and Permanent Secretary at the Foreign Office, and Sir Alec Shelbrooke MP, Leader of the UK Delegation to the NATO Parliamentary Assembly. The event was chaired by Professor Cristina Leston-Bandeira, Professor of Politics at the University of Leeds, Chair of the International Parliament Engagement Network and a member of the Hansard Society.



At a time of heightened concern about public protests, the Government's legislative tactics were a source of constitutional concern when Ministers sought to lower the threshold of what constitutes "serious disruption" to community life caused by protestors through a late amendment to the Public Order Bill. The amendment was rejected by the House of Lords. But just weeks later the same proposal was repackaged by the Government and put to Parliament again in the form of a Statutory Instrument which cannot be amended by Parliament and generally attracts less parliamentary scrutiny than a Bill.

'Serious Disruption': Parliament, Public Order Acts and protest Regulations – What's going on?

9 June 2023

But there was much confusion about what had happened and what Parliament could do about it.

We teamed up with Tom Hickman KC, a barrister and Professor of Public Law to discuss the issues. Attendees at the event, hosted by Blackstone Chambers, included representatives from Liberty who subsequently challenged the Government's decision in court.

Our research on delegated legislation was extensively cited in written submissions in the case which Liberty won in 2024.

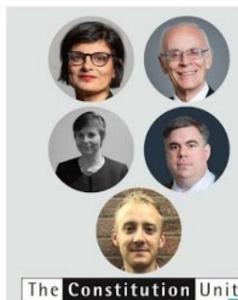
UCL CONSTITUTION UNIT CONFERENCE 2023

PARLIAMENT

Speakers:

- Thangam Debonnaire MP
- Professor the Lord (Philip) Norton of Louth
- Dr Brigid Fowler
- Alexander Horne

Chair: Dr Tom Fleming



The future of the constitution: Parliament

28 June 2023

Our Senior Researcher Dr Brigid Fowler joined a distinguished panel at the Constitution Unit's annual online conference to discuss proper scrutiny roles of MPs and Peers, whether they have the opportunities and resources to fulfil these and, if not, what reforms might be needed. The other panelists were the then Shadow Leader of the House of Commons, Thangam Debonnaire MP, Professor the Lord Norton of Louth and Alexander Horne.

Parliament Matters

A podcast about the institution at the heart of our democracy

In November 2023, at the start of the new parliamentary Session, we launched Parliament Matters, co-hosted by the BBC's former parliamentary correspondent, Mark D'Arcy and our Director, Dr Ruth Fox.

There is no shortage of political podcasts, but none of them focus primarily on Parliament.

Parliament Matters seeks to go beyond the political horserace and House of Commons theatre to focus on the action in Westminster that touches all our lives: law-making and raising and spending our taxes.

No other political podcast discusses in detail the parliamentary Estimates process, the Private Members' Bill ballot or debates on Statutory Instruments.

Each week we analyse how laws are made and how Ministers are held accountable by the people we send to Westminster.

And we look at how these processes and procedures could be reformed to make Parliament more effective.

Ruth and Mark worked together in 2018 and 2019 providing analysis and commentary on the 'big Brexit votes' for BBC Parliament. Their coverage secured the highest audience figures in the channel's history.

So, when we heard Mark was planning to retire from the BBC, Ruth pitched the podcast idea and just a few weeks later the first episode was live thanks to the hard work of our founding producer, Luke Boga Mitchell.

By the end of the year 13 episodes had been recorded covering the King's Speech, changes on the Select Committee corridor, the appointment of a new Foreign Secretary based in the House of Lords, and the fate of the Rwanda Bill.



Parliament Matters

Professor the Lord Norton of Louth – a member of the Society – was our first guest, talking about his new book on the history of the Conservative Party’s 1922 Committee. Crossbench Peer Lord Anderson of Ipswich KC provided prescient analysis of what would happen with the Rwanda Bill as it made its way through both Houses.

We talked to Conservative MP Nickie Aiken about how her Private Member’s Bill to regulate pedicabs in London ended up as a Government Bill in the King’s Speech.

Dame Meg Hillier, Labour Chair of the Public Accounts Committee, talked to us about the role and work of Parliament’s financial watchdog. And former Clerk of the House of Commons Lord Lisvane

discussed his worries about the state of the constitution and why he thinks the elected House has virtually resigned from the legislative process.

Tony Grew, doyen of the parliamentary press gallery, joined us to talk about how he monitors and reports on what’s happening at Westminster, and columnist Rob Hutton explained how he practises one of Britain’s oldest journalistic arts, sketching the proceedings of Parliament.

And in anticipation of the general election, we talked to legendary political journalist Michael Crick about the progress each party was making in selecting their candidates, and to academic Rebecca McKie about her new, groundbreaking study of MPs staff.

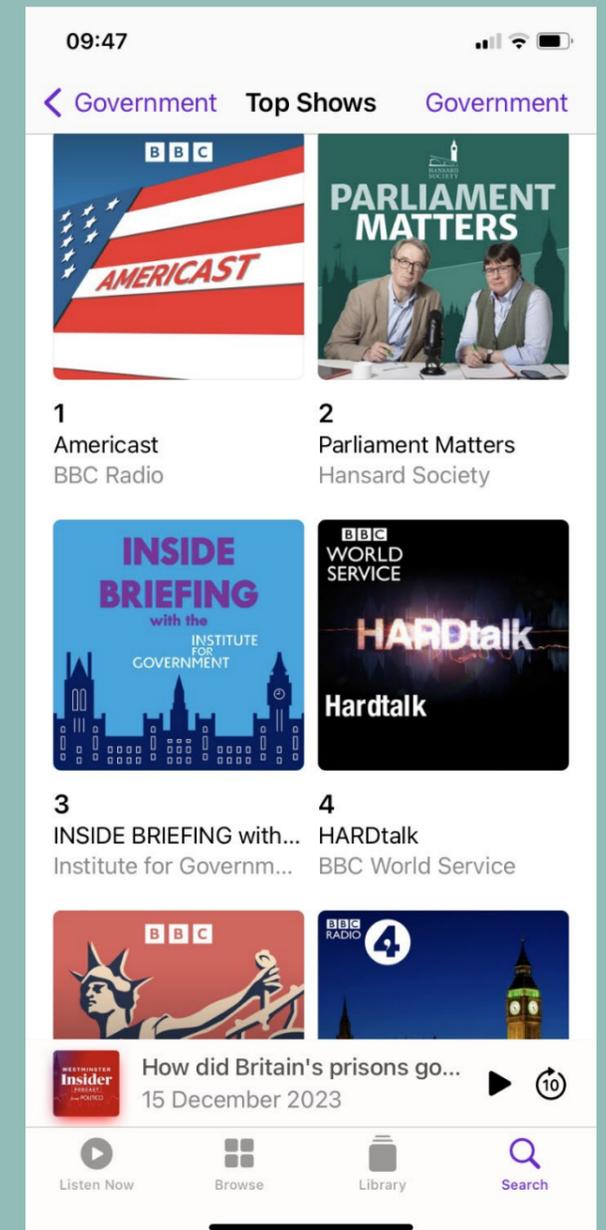


Ruth Fox, Michael Crick and Mark D’Arcy recording the podcast



Mark D’Arcy talks to Lord Anderson of Ipswich

At the end of 2023 Parliament Matters was No. 2 in the ‘Government’ chart on Apple Podcasts



Parliamentary Affairs journal

In 2023 we published 44 articles in 4 quarterly volumes by 85 authors comprising 967 pages of the latest research about the state of representative politics in the UK and around the world.

We are grateful to our co-editors, Professor Alistair Clark of Newcastle University and Dr Louise Thompson of the University of Manchester. They put together a journal that offers a rigorous but readable examination of a wide range of parliaments and political processes by authors from across the globe, on subjects which are of academic and practitioner interest and relevant to current policy debates.

The Journal looked at aspects of parliamentary democracy in 22 countries



- 1 Australia
- 2 Belgium
- 3 Brazil
- 4 Canada
- 5 Croatia
- 6 Czech Republic
- 7 Denmark
- 8 Germany
- 9 India
- 10 Indonesia
- 11 Ireland
- 12 Italy
- 13 Lesotho
- 14 Malawi
- 15 Malaysia
- 16 Mexico
- 17 Myanmar
- 18 Netherlands
- 19 Portugal
- 20 South Africa
- 21 Spain
- 22 United Kingdom

Our plans for the future

We are focused on securing reform of Parliament to make it a more effective institution, particularly in relation to how it makes laws and scrutinises the raising and spending of public money.

To achieve our objective, we will:

- support new MPs to understand the different aspects of their parliamentary role and how they can make a difference;
- use research evidence to build the case for reform of parliamentary processes and procedures;
- advocate for reform, including working with partners where there are shared interests and concerns;
- promote wider public understanding of how Parliament works (and how and why it doesn't) through media and social media engagement, events, education and training; and
- build a solid financial foundation to sustain and expand the Society's work.

Our priorities are:

1. Professional development support for new MPs

Following the general election in July 2024 there are a significant number of new MPs who have little experience of the processes and procedures of the House of Commons. We will be providing professional development support for them and their staff to help foster their knowledge and understanding of how Parliament works. The support will cover topics such as:

- tools to be an effective backbencher;
- understanding a Bill;
- understanding delegated legislation;
- scrutinising the Budget;
- what are the Estimates; and
- engaging the media.

2. Reform of the customs, language and rules of the House of Commons

The number of new MPs in the 2024 Parliament presents both a challenge and an opportunity in terms of engaging them in relation to parliamentary reform. They have little experience of how Parliament works but they may be more open to change. The establishment of the new Modernisation Committee in the House of Commons presents an opportunity for strategic consideration of reform and Government support for the Committee increases the prospect that some reforms will be implemented. The Society and our partners have developed a bank of reform proposals over the years. We will be focused on engaging with the Committee and with the wider body of MPs to develop a consensus for changes to make the House of Commons a more effective institution.

3. Reform of the delegated legislation system

Improving parliamentary scrutiny of, and accountability for, delegated powers and Statutory Instruments is one of the most significant constitutional challenges of our time. Legislative scrutiny is one of Parliament's core functions, but the delegated legislation system is no longer fit for purpose, and it is now a growing source of frustration across the political spectrum. Through our Delegated Legislation Review we have set out 13 areas for reform and following an extensive consultation we will be publishing the final recommendations in Autumn 2024, including a road-map and timeline for implementation. We are building a coalition of support across civil society in support of these changes and will utilise every tool at our disposal – inside and outside Parliament – to advocate for change.

Charitable status

The Hansard Society is a charitable company limited by guarantee in England and Wales. It was incorporated on 30 November 2001 and registered as a charity on 25 March 2002. The company was established under a Memorandum of Association which established the objects and powers of the charitable company. The company is governed under its Articles of Association.

Honorary Co-Presidents

The Speakers of the two Houses of Parliament serve as Co-Presidents of the Society. These are honorary positions reflecting the Society's unique 'critical friend' relationship with the Westminster Parliament, and the Society's commitment to non-partisanship. The Speakers are very supportive of the work of the Society but they have no formal role in or responsibility for the administration, governance or activities of the Charity.

Board of Trustees

Legal responsibility for the management and stewardship of the Hansard Society is vested in the Board of Trustees. Day-to-day management of the Charity is delegated to the Director.

The Board of Trustees meets four times per year; additional meetings take place if and when required. The Society does not operate standing sub-committees but convenes these from time to time where additional Board oversight is required.

The Director of the Society attends meetings of the Board of Trustees and provides regular reports on the work of the Society. Other staff may attend Board meetings as appropriate depending on the agenda.

Recruitment

Trustees are elected and co-opted under the terms of the Articles of Association. The Chair and Treasurer are appointed on a yearly basis at the Annual General Meeting. Other members of the Board of Trustees are appointed for a term of three years, after which they may put themselves forward for reappointment for a further three-year term. In some circumstances, Trustees may be co-opted for a further period.

New Trustees are recruited with the intention of securing a range of views, interests and perspectives. In addition to public advertisements for new Trustees, wide networks are consulted, including those of our stakeholders, who represent the public, private, statutory and charitable sectors, and all the major political parties.

Following their appointment, new Trustees have an induction meeting with the Chair and Director and then meet with other members of staff to discuss their particular areas of work. They are also provided with an induction pack containing information about the Society and their responsibilities as Trustees, including charity law and governance issues.

Conflicts of interest

Given the nature of the organisation, the Society's Board includes members who serve in Parliament, are involved in politics and government, and who are generally well-connected with many other organisations and individuals in wider civil society in both the private and public sectors.

This poses a conflict of interest risk that must be managed. The Society thus has a Conflict of Interest Policy governing the Board of Trustees.

All Trustees must make a declaration of interests annually, and new Trustees must make a declaration on their appointment to the Board and prior to attendance at their first meeting. Declaration of interests is a standing agenda item at all Board meetings.

Staff and volunteers

The senior management team of the Charity in 2023 comprised the Director, Dr Ruth Fox. During 2023 the Society employed an average of 3.8 members of staff compared to 6 in 2022.

The Board of Trustees are responsible for deciding the staff remuneration policy which they review regularly at Board meetings. Its implementation is delegated to the Director.

Salary levels are set in relation to the skills and experience that are required to enable the Charity to carry out its work.

Operational support

A range of core services are contracted externally. Most notably, accounting services are provided by JS2, IT support is provided by Cheeky Munkey, and HR advice is provided by HR Services. The Society also subscribes externally to provide an Employee Assistance Programme for all staff.

Membership

Membership of the Society is open to members of the public, who can join as ordinary members or as members who in addition subscribe to our journal, *Parliamentary Affairs*. Members of Parliament can join as parliamentary patrons.

The Society offers a concessionary membership tier for under-30s, students, the unwaged receiving welfare benefits, and those who are retired on a low income. Recognising that some people face financial barriers to political engagement and participation, we hope this discounted membership will allow more people to support our work championing the cause of parliamentary democracy.

The financial statements contained in this report are prepared in accordance with the FRS 102 Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities', applicable accounting standards and the Companies Act 2006.

Income

Total income for 2023 was £273,415. This was almost exactly the same as the previous year, when income stood at £273,956. Income in 2023 was derived predominantly from grants to support the Society's charitable activities, and publications, amounting to £264,403 in total (compared to £271,221 in 2022).

Expenditure

Total expenditure for the year was £316,247 (compared to £425,999) in 2022). The Society thus had a net deficit of £42,832 in the year, compared to a net deficit of £152,043 in 2022.

Balance sheet

The current funds position shows £34,403 held in restricted funds (compared to nil last year) and a further £71,079 held in the general fund (compared to £148,514 in 2022) and £879 in designated funds (£679 in 2022). The net current assets are £106,361 (compared to £149,193 the previous year).

Reserves policy

The Society's Trustees ensure the overall health of the Charity by managing its free reserves to ensure the organisation can withstand short-term financial risks and adverse events that may damage some or all of the Society's areas of work.

With no endowment or substantial assets, the Society is dependent on income from project grants, membership subscriptions, Statutory Instrument Tracker® subscriptions, training programmes, publications (primarily our journal, *Parliamentary Affairs*), and donations. The Charity therefore needs to manage the financial risks inherent in a model in which income is subject to fluctuation from year to year.

The Society's reserves policy is currently set at a minimum of three months core operational expenditure, or £76,002. The Society has spent down its reserves since the start of the Covid-19 pandemic in 2020 to support the transition to a new funding model following the closure of the Scholars Programme. The reserves policy is reviewed on a yearly basis.

Grant funding

We are grateful to the following grant bodies for their support.

The Legal Education Foundation (LEF) has continued to provide ongoing financial support for our research work on delegated legislation. In 2023 the Society received £24,545 in grant funding from LEF to support our ongoing work on delegated legislation.

The Society received £19,361 from the Joseph Rowntree Charitable Trust as the first tranche of a three-year restricted grant to support the case for parliamentary reform in the next Parliament following the general election and to support the training of new MPs in legislative and related procedures.

A one-year grant was also secured from the Joseph Rowntree Reform Trust to establish a Taskforce to review the customs, language and rules of the House of Commons. The Society received £26,693 of this grant in 2023.

Financial risks

The most significant financial risks facing the Society are:

- economic downturn impacting on Society-wide activity;
- forecast income from our journal not realised;
- inadequate reserves and cashflow; and
- inadequate non-project-related funding.

The Board reviews the financial plans at each meeting and manages the significant risks accordingly through income generation pipelines, budgetary controls, and management of reserves to ensure that the organisation lives within its means.

Financial outlook

The Hansard Society's overall financial position has been weaker in recent years due to the pandemic and the loss of our international Scholars Programme which was a source of core, unrestricted income generation for the organisation.

Throughout 2023 regular financial monitoring and scenario planning was undertaken to identify measures that might be required to maintain a secure financial position while continuing to invest in core activities to meet the Society's charitable objectives.

A smaller deficit in 2023 compared to 2022 was planned for as we continue to support the Society's transition to a post-pandemic environment. Trustees are satisfied that the organisation remains viable.

Going concern

Taking into account existing plans, the Society's reserves position, and confirmed income and expenditure, the Trustees are of the opinion that the Charity will have sufficient resources to meet its liabilities. They are therefore satisfied that the Charity is a financially viable organisation – a 'going concern' – that can continue operating for the next 12 months (from September 2024, when the assessment was made).

Fundraising

The Society is registered with the Fundraising Regulator and complies with all the relevant standards set out in the Code of Fundraising Practice. We did not undertake any work in the year with fundraising companies.

In 2023, in advance of our 80th anniversary in 2024, we began development of a plan to engage high-net-worth individuals with an interest in politics and Parliament. This is a new area of fundraising for the Society and our approach is necessarily cautious given the high-level of potential risk in relation to conflicts of interest.

Stewardship of the Society's reputation in this area of work is paramount and the issues have been regularly discussed and reviewed by Trustees both at Board meetings and in one-to-one and small group meetings with the Director.

Most of our fund-raising initiatives were planned to fall in the months either side of the anniversary in August 2024. But informally we began fundraising for our 80th Anniversary Appeal in the Autumn of 2023 and received two early and generous donations from family foundations established by two members of the House of Lords: Lord Smith of Kelvin and Lord Hollick.

The Anniversary Appeal was subsequently launched publicly in May 2024 by the former Prime Minister, the Rt Hon Theresa May MP at a fund-raising event at which she delivered our inaugural Churchill-Attlee Democracy Lecture, named after our first members.

Risk management

The Hansard Society maintains a detailed risk management register.

Key risks and uncertainties are those that could have a material impact on the Charity in carrying out its work.

Risks cannot be eliminated entirely but the Board's objective is to mitigate the Charity's exposure to risk beyond acceptable levels.

On occasion, however, higher risk options arise that would advance the Society's pursuit of its charitable objectives. These risks must be prudently balanced against the opportunities they offer.

The Board of Trustees formally reviews the organisation's risk register in full at Board meetings up to twice a year.

At other times, any proposed change in a risk rating – whether negative or positive – is reported to the Board and is reviewed and discussed further as necessary.

The Board of Trustees reviews the risks the Society faces in six categories:

- operational;
- financial;
- strategic;
- reputational;
- occupational health; and
- legal/regulatory matters.

The Trustees confirm that controls are in place to reasonably mitigate the risks identified.

In 2023 the principal risks and uncertainties identified by the Society were the same as those in the previous year.

In 2023 the key risks identified by the Society were

Risk

Mitigation

OPERATIONAL

Temporary loss of key staff

In a small organisation the unplanned loss of key personnel, even for a short period of time, can have a significant impact on delivery of work.

With the departure of Dr Brigid Fowler in October 2023 (after nearly seven years' service) and Luke Boga Mitchell early in 2024 (after over a decade at the Society) this exposure did increase. However, due to a significant investment of time in hand-over documentation and a detailed induction programme this has not had a detrimental impact on organisational performance. Nonetheless, with small staff numbers, the risk of disruption arising from unplanned and unavoidable absence remains high.

FINANCIAL

Inadequate reserves and cashflow

The Society's reserves policy stands at three months of core operational expenditure. This policy is kept under review by Trustees. Despite the difficulties and financial losses incurred in the years since the start of the pandemic the Society's reserves have been maintained at just above the three-month requirement.

This was upgraded to a 'priority' risk in 2021, after which mitigation measures in the form of a new multi-year income generation plan were agreed in January 2022 and are now being implemented.

Cashflow concerns are rare as much of the Society's income – particularly from Oxford University Press for our journal, *Parliamentary Affairs* – is received in advance. Some grant income is also received in advance in quarterly or annual instalments

FINANCIAL

Health of the economy impacting on Society-wide activity

The Society's income has declined considerably since the start of the Covid-19 pandemic in Spring 2020 and the related loss of our international Scholars programme. The economic context (particularly inflation, the rising cost of living and a decline in business confidence) is not an ideal environment in which to generate discretionary income.

To diversify the Society's income streams a new income generation plan was adopted in 2022 with a focus on those areas where there was the potential for recurring annual income. This included a plan to grow the Society's membership, SI Tracker subscriptions, and procedural training programmes. In 2023, in anticipation of the Society's 80th Anniversary in 2024, Trustees also began work on an embryonic plan to engage with high-net-worth individuals with an interest in politics and Parliament. Several early donations to our new 80th Anniversary Appeal were secured.

Risk

Mitigation

FINANCIAL

Forecast income from *Parliamentary Affairs* is not realised

Two potential risks to *Parliamentary Affairs* journal income have been identified by the Society in discussions with our publisher, Oxford University Press (OUP):

- i. institutional subscriptions arising from financial pressures on universities; and
- ii. a reduction in the financial implications of open access publishing over the next few years.

The journal continues to have a good subscriber base and is insulated to an extent by inclusion in OUP 'consortia' sales to university libraries. Providing the journal's Impact Factor is sustained, this position is likely to be maintained. To date the anticipated impact of open access publishing plans on the journal's finances has not been realised. However, this continues to be kept under review with OUP and possible mitigation measures are a matter of regular discussion.

OCCUPATIONAL HEALTH

Health problems – e.g. flu, viruses – leading to loss of key staff at important moments

The ongoing concern about Covid-19 means this risk is still deemed a priority throughout the year as the loss of a staff member for days or even weeks may have a detrimental impact on delivery of work plans.

We continue to have low levels of absence due to sickness. Staff are asked not to work from the office if they (or members of their household) have Covid. To minimise the risk of transmission they are also discouraged from attending the office if they have a cold or similar symptoms. All staff have IT equipment and software to enable them to work remotely at any time and the implications of a loss of a staff member from projects are factored into our work planning.

STRATEGIC

Changes in membership of the Board leading to a loss of key skills/knowledge

A loss of Trustees can have a detrimental impact on institutional knowledge but if unplanned and unexpected it can also give rise to unanticipated recruitment costs, with implications for staff time and wider Society resources.

Succession planning is regularly considered by the Board. At the last quarterly Board meeting each year, the expiry date of each Trustee's term of office is reviewed in the context of their plans for the next 12-18 months. In exceptional cases, where a Trustee's term of office is due to expire, the Board can co-opt the Trustee for a further term if they believe that the loss of key skills/knowledge would be detrimental. A Trustee skills audit was undertaken in 2022 to assess where skills gaps exist at Board level, and this is used to guide future recruitment and will be subject to periodic review.

Statement of Trustees' responsibilities

The Trustees (who are also Directors of the Hansard Society for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in operation.

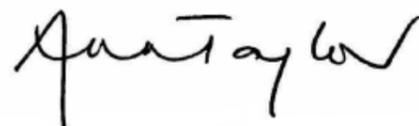
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. So far as each of the Trustees is aware at the time the report is approved:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The report of the Trustees has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approval

Approved by the Trustees on 25 September 2024 and signed on their behalf, by:



.....
The Rt Hon the Baroness Taylor of Bolton (Chair)

I report to the Trustees on my examination of the accounts of Hansard Society for the year ended 31 December 2023 which are set out on pages 27-39.

Respective responsibilities of Trustees and Examiner

The Trustees (who are also the Directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the requirements of the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

Since the charity's income is in excess of £250,000, its examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake the examination by virtue of my membership of the Association of Accounting Technicians which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



25 September 2024

.....
Andrew M Wells FMAAT
Counterculture Partnership LLP
Bank Chambers, Main Street, Hawes, North Yorkshire, DL8 3QL

Financial statements

Statement of financial activities

Incorporating an income and expenditure account for the year ended
31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOME					
Income from:					
Donations and legacies	3	9,008	-	9,008	1,941
Charitable activities	4	193,804	70,599	264,403	271,221
Investments: Bank interest		4	-	4	48
Other income		-	-	-	746
TOTAL INCOME		202,816	70,599	273,415	273,956
EXPENDITURE					
Expenditure on:					
Charitable activities		280,051	36,196	316,247	425,999
TOTAL EXPENDITURE	5	280,051	36,196	316,247	425,999
Net (expenditure) and Net movement in funds		(77,235)	34,403	(42,832)	(152,043)
Balances brought forward		149,193	-	149,193	301,236
Balances carried forward		71,958	34,403	106,361	149,193

There are no recognised gains or losses other than those shown in the Statement of Financial Activities.

All income and expenditure in each of the above two years derive from continuing activities.

Balance sheet

As at 31 December 2023 - Company Number 04332105

	Note	£	2023 £	£	2022 £
FIXED ASSETS					
Intangible assets	8		-		-
Tangible assets	9		879		679
CURRENT ASSETS					
Debtors	10	15,817		87,252	
Cash at bank and in hand		139,067		86,764	
		<u>154,884</u>		<u>174,016</u>	
Creditors: amounts falling due within one year	11	(49,402)		(25,502)	
NET CURRENT ASSETS			105,482		148,514
NET ASSETS			106,361		149,193
FUNDS					
Restricted funds	12		34,403		-
Unrestricted funds					
Designated funds	12	879		679	
General fund	12	71,079		148,514	
			<u>71,958</u>	<u>148,514</u>	<u>149,193</u>
			106,361		149,193

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements. The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. They were approved, and authorised for issue, by the Directors on 25 September 2024 and signed on their behalf by:

The Rt Hon the Baroness Taylor of Bolton (Chair)

Shirley Cameron (Hon Treasurer)

Statement of cash flows

For the year ended 31 December 2023

	2023		2022	
	£	£	£	£
Cash (used in) / provided by operating activities				
Net movement in funds	(42,832)		(152,043)	
Add back depreciation and amortisation	1,558		679	
Less investment income	(4)		(48)	
Decrease in debtors	71,435		74,171	
Increase / (decrease) in creditors	<u>23,900</u>		<u>(630)</u>	
Net cash (used in) operating activities		54,057		(77,871)
Cash flows (used in) / provided by investing activities				
Investment income	4		48	
Purchase of tangible fixed assets	<u>(1,758)</u>		<u>(1,358)</u>	
Net cash (used in) / provided by investing activities		(1,754)		(1,310)
Increase / (decrease) in cash and cash equivalents in the year		52,303		(79,181)
Cash and cash equivalents at the beginning of the year		86,764		165,945
Total cash and cash equivalents at the end of the year		<u>139,067</u>		<u>86,764</u>

Notes to the financial statements

For the year ended 31 December 2023

1. Statutory information

The Hansard Society is a charitable company limited by guarantee and is incorporated in England and Wales (company number 04332105). The registered office address and principal place of business is 36-37 Albert Embankment, London, SE1 7TL.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

The Hansard Society meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

2.2 Company status

The Charity is a company limited by guarantee. The members of the company include the Trustees. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

The Trustees have assessed whether the use of the 'going concern' basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements.

Having reviewed our budget and projections in light of the current situation, the Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the 'going concern' basis in preparing its financial statements.

2.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that

have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The costs of raising such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.4 Income

All income, including funding from Government, is recognised once the charity has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably.

Donations and legacies income includes donations and gifts. Income is deferred only when the Society has to fulfil conditions before becoming entitled to it or where the donor has specified the income is to be expended into a future period. Where donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included as restricted income when receivable.

2.5 Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

The irrecoverable element of VAT is included within the item of expense to which it relates. Direct costs, including directly attributable salaries, are allocated on an actual basis to the key strategic areas of activity. Overheads and other salaries are allocated between the expenses headings on the basis of time spent.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include governance costs which are incurred in connection with enabling the Society to comply with external regulation, constitutional and statutory requirements and in providing support to the Trustees in the discharge of their statutory duties.

2.6 Intangible fixed assets and amortisation

All assets costing more than £500 are capitalised.

Intangible fixed assets are stated at cost less amortisation. A full year of amortisation is charge on all assets in the year of purchase. Amortisation is provided at rates calculated to write off the cost of intangible fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Website development – 3 years straight line.

2.7 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised

Tangible fixed assets are stated at cost less depreciation. A full year of depreciation is charge on all assets in the year of purchase. Depreciation is provided at rates calculated to write off the cost of tangible fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Office and computer equipment – 2 years straight line.

2.8 Employee benefits

Short-term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Termination benefits are accounted for on an accrual basis and in line with FRS 102.

Pension scheme: the Charity operates a defined contribution pension scheme, the assets of which are administered by Scottish Widows. All contributed costs are accounted for on the basis of charging the cost of providing pensions over the period when the charity benefits from the employees' services. The charity has no further liability under the scheme.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

2.11 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.13 Accounting judgements and estimates

The key judgements and estimates used in the preparation of these Financial Statements are as follows:

- the depreciation rate of tangible fixed assets and amortisation rate of intangible fixed assets (as detailed above); and
- support costs are apportioned to direct activities based on the direct staff costs allocated to those activities (see Note 5).

There are other key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3. Income from donations and legacies

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations	9,008	-	9,008	1,941
	<u>9,008</u>	<u>-</u>	<u>9,008</u>	<u>1,941</u>

In the year to 31 December 2023, all income from donations and legacies was unrestricted.

4. Income from charitable activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
The Legal Education Foundation	-	24,545	24,545	22,754
Joseph Rowntree Charitable Trust	-	19,361	19,361	60,000
Joseph Rowntree Reform Trust	-	26,693	26,693	-
Total grants	-	<u>70,599</u>	<u>70,599</u>	<u>82,754</u>
Other project income: research, education and events	8,297	-	8,297	(2,579)
Membership subscriptions	4,125	-	4,125	3,502
Publications	181,382	-	181,382	187,544
	<u>193,804</u>	<u>70,599</u>	<u>264,403</u>	<u>271,221</u>

In the year to 31 December 2022, £45,000 from The Legal Education Foundation was restricted. All other income from charitable activities was unrestricted in the year to 31 December 2022.

5. Expenditure

Current year

	Direct Staff costs £	Direct costs £	Support costs £	Total 2023 £
Study and Scholars programme	-	-	-	-
Projects - research, education and events	143,288	24,727	145,618	313,633
Publications	53	2,507	54	2,614
Support costs (see Note 6)	37,515	108,157	(145,672)	-
	<u>180,856</u>	<u>135,391</u>	<u>-</u>	<u>316,247</u>

Prior year

	<i>Direct Staff costs £</i>	<i>Direct costs £</i>	<i>Support costs £</i>	<i>Total 2022 £</i>
Study and Scholars programme	-	5,790	-	5,790
Projects - research, education and events	228,653	12,726	177,185	418,564
Publications	927	-	718	1,645
Support costs (see Note 6)	47,010	130,893	(177,903)	-
	<u>276,590</u>	<u>149,409</u>	<u>-</u>	<u>425,999</u>

6. Support costs

	2023 £	2022 £
Governance costs:		
Independent examination	1,512	1,440
Board expenses and meeting costs	-	143
	<u>1,512</u>	<u>1,583</u>
Other support costs		
Staff costs	37,515	47,010
Premises, equipment and depreciation	44,001	67,853
Stationery, post, phone and IT	16,454	16,039
Information, research and communications	8,611	13,011
Legal and professional	27,483	23,830
Other	10,096	8,577
	<u>145,672</u>	<u>177,903</u>

7. Employee and key management personnel

The key management personnel of the Charity comprise the trustees ("Directors" for the purposes of the Companies Act) and Senior Management Team. The total amounts paid in respect of the key management personnel of the Charity (including employer's National Insurance contributions and employer's pension contributions) were £61,561 (2022: £61,882).

None of the Trustees (or any persons connected with them) received any remuneration from the charity during the year. One trustee was reimbursed expenses of £58 (2022: £143) relating to travel and subsistence.

There were no related party balances as at 31 December 2023 (2022: nil).

	2023	2022
	£	£
The aggregate payroll costs were:		
Wages and salaries	158,323	237,840
Social security costs	12,302	21,825
Employer pension contributions	10,231	16,925
Redundancy	-	-
	<u>180,856</u>	<u>276,590</u>

No employees had emoluments amounting to over £60,000 in the year or the previous year (exclusive of employer pensions and employer National Insurance contributions).

Particulars of employees

The average number of staff employed by the Charity during the financial year amounted to:

	2023	2022
	No.	No.
	<u>3.8</u>	<u>6.0</u>

8. Intangible fixed assets

	Website development £
Cost	
At 1 January 2023	25,096
Additions in the year	-
At 31 December 2023	<u>25,096</u>
Amortisation	
At 1 January 2023	25,096
Charge for the year	-
At 31 December 2023	<u>25,096</u>
Net book value	
At 31 December 2023	<u>-</u>
At 31 December 2022	<u>-</u>

9. Tangible fixed assets

	Computer and Office Equipment £
Cost	
At 1 January 2023	17,853
Additions in the year	1,758
Disposals in the year	(1,318)
At 31 December 2023	<u>18,293</u>
Depreciation	
At 1 January 2023	17,174
Disposals in the year	(1,318)
Charge for the year	1,558
At 31 December 2023	<u>17,414</u>
Net book value	
At 31 December 2023	<u>879</u>
At 31 December 2022	<u>679</u>

10. Debtors

	2023	2022
	£	£
Trade debtors	-	22,050
Prepayments	6,619	12,562
Accrued income	3,679	30,095
Other debtors	5,519	22,545
	<u>15,817</u>	<u>87,252</u>

11. Creditors:

Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,274	7,131
Taxes and social security	3,830	5,309
Pension contributions	710	1,786
Accruals	7,665	6,437
Other creditors	2,105	826
Deferred income	28,818	4,013
	<u>49,402</u>	<u>25,502</u>

Deferred income:

Balance brought forward	4,013	-
Amount released to income	(4,013)	-
Amount deferred in the year (see Note 2.4) all relating to services not performed until the following financial year:		
Statutory Instrument Tracker income	-	4,013
The Legal Education Foundation	20,455	-
Joseph Rowntree Reform Trust	7,627	-
Joseph Rowntree Charitable Trust	736	-
	<u>28,818</u>	<u>4,013</u>

12. Statement of funds – current year

Restricted funds

	Balance at 1 January 2023	Income	Expenditure	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Joseph Rowntree Reform Trust	-	26,693	-	-	26,693
Joseph Rowntree Charitable Trust	-	19,361	(8,914)	-	10,447
The Legal Education Foundation	-	24,545	(27,282)	-	(2,737)
Total restricted funds	<u>-</u>	<u>70,599</u>	<u>(36,196)</u>	<u>-</u>	<u>34,403</u>

Joseph Rowntree Reform Trust: this relates to a grant for a Taskforce to review the customs, language and rules of the House of Commons.

Joseph Rowntree Charitable Trust: this relates to a grant for our 'Building a Better Commons' work on parliamentary reform.

The Legal Education Foundation: this relates to a grant to support our work on reform of the parliamentary scrutiny system for delegated legislation.

Designated funds

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2023 £
Fixed assets	679	-	(1,558)	1,758	879
Total designated funds	-	-	(1,558)	1,758	879

Fixed asset fund: this represents the net book value of tangible fixed assets in use by the Society and therefore not available to meet future operational expenditure. A transfer is made each year to reflect the change in net book value.

SUMMARY OF FUNDS IN THE YEAR

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
Designated funds	679	-	(1,558)	1,758	879
General fund	148,514	202,816	(278,493)	(1,758)	71,079
	<u>149,193</u>	<u>202,816</u>	<u>(280,051)</u>	<u>-</u>	<u>71,958</u>
Restricted funds	-	70,599	(36,196)	-	34,403
Total funds	<u>149,193</u>	<u>273,415</u>	<u>(316,247)</u>	<u>-</u>	<u>106,361</u>

13. Statement of funds – prior year

Restricted funds

	<i>Balance at</i>				<i>Balance at</i>
	<i>1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>31 December</i>
	<i>2022</i>	<i>2022</i>	<i>2022</i>	<i>2022</i>	<i>2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Delegated Legislation Review	12,014	45,000	(57,014)	-	-
Total restricted funds	12,014	45,000	(57,014)	-	-

Designated funds

	<i>Balance at</i>				<i>Balance at</i>
	<i>1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>31 December</i>
	<i>2022</i>	<i>2022</i>	<i>2022</i>	<i>2022</i>	<i>2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Fixed assets	-	-	(679)	1,358	679
Total designated funds	-	-	(679)	1,358	679

SUMMARY OF FUNDS IN THE PRIOR YEAR

	<i>Balance at</i>				<i>Balance at</i>
	<i>1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>31 December</i>
	<i>2022</i>	<i>2022</i>	<i>2022</i>	<i>2022</i>	<i>2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Designated funds	-	-	(679)	1,358	679
General fund	289,222	228,956	(368,306)	(1,358)	148,514
	<u>289,222</u>	<u>228,956</u>	<u>(368,985)</u>	<u>-</u>	<u>149,193</u>
Restricted funds	12,014	45,000	(57,014)	-	-
Total funds	301,236	273,956	(425,999)	-	149,193

14. Analysis of net assets between funds

CURRENT YEAR	Designated funds	General funds	Restricted funds	Total funds
	£	£	£	£
Fixed assets	879	-	-	879
Net current assets	-	71,079	34,403	105,482
	<u>879</u>	<u>71,079</u>	<u>34,403</u>	<u>106,361</u>
PRIOR YEAR	<i>Designated funds</i>	<i>General funds</i>	<i>Restricted funds</i>	<i>Total funds</i>
	£	£	£	£
Fixed assets	679	-	-	679
Net current assets	-	148,514	-	148,514
	<u>679</u>	<u>148,514</u>	<u>-</u>	<u>149,193</u>

15. Pension

The Society operates defined contribution schemes for its employees making a contribution of 7% of gross salaries. The assets of the schemes are held separately from those of the Society in independently administered funds. The pension charge represents contributions

16. Operating lease commitments

At the reporting end date the company had the following future minimum lease payments under non-cancellable operating leases (all for property) which fall due as follows:

	2023	2022
	£	£
Less than one year	32,230	10,406
Between two and five years	55,988	-
	<u>88,218</u>	<u>10,406</u>

17. Statement of financial activities – prior year

	<i>Unrestricted Funds 2022 £</i>	<i>Restricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>
<i>INCOME</i>			
<i>Income from:</i>			
<i>Donations and legacies</i>	1,941	-	1,941
<i>Charitable activities</i>	226,221	45,000	271,221
<i>Investments: Bank interest</i>	48	-	48
<i>Other income</i>	746	-	746
 <i>TOTAL INCOME</i>	 <u>228,956</u>	 <u>45,000</u>	 <u>273,956</u>
 <i>EXPENDITURE</i>			
<i>Expenditure on:</i>			
<i>Charitable activities</i>	368,985	57,014	425,999
 <i>TOTAL EXPENDITURE</i>	 <u>368,985</u>	 <u>57,014</u>	 <u>425,999</u>
 <i>Net (expenditure) / income and Net movement in funds</i>	 <u>(140,029)</u>	 <u>(12,014)</u>	 <u>(152,043)</u>
 <i>Balances brought forward</i>	 289,222	 12,014	 301,236
 <i>Balances carried forward</i>	 <u>149,193</u>	 <u>-</u>	 <u>149,193</u>

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