

Annual Report and Accounts 2021-22



The Electoral Commission

Annual report and accounts 2021-2022

For the period 1 April 2021 to 31 March 2022

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Preface

This year's elections marked 12 months since I joined the Commission as Chair, and went out in my first week to visit polling stations and observe first-hand the hard work that everyone in the electoral community does to deliver elections across the UK. I saw for myself the huge efforts that went into delivering Covid-safe elections last year, and gained insight into the work of the Commission, and the people we work with and support.

Since that first week, I have continued to get out and meet members of the electoral community. I have heard from party treasurers and chairs, members of the UK's governments and parliaments, Returning Officers and electoral administrators and many others engaged in making our democracy function well.

Emerging from these discussions are three key things people want to see from the Commission: high performance, cooperation and independence. We have been able to build these areas into our new five-year corporate plan, ensuring that our work over the next five years will meet the needs of all those we support.

High performance is, of course, critical if we want to continue to command trust and confidence. We have developed stretching targets and an ambitious set of performance indicators to ensure, not only that the Commission delivers to a high standard, but that the wider system meets the needs of voters and everyone else involved in elections. We will measure public satisfaction with voting and voter registration, the timeliness of our enforcement work and the provision of guidance, and public perceptions of fraud and abuse.

To achieve our targets, we need to work closely with other organisations, including local authorities, the police, parties and campaigners. We have a programme of support for electoral administrators and local authorities to assist them to deliver effective, resilient and consistent local electoral services. We also have a new support strategy for our regulated community to help parties and campaigners comply with electoral law and to ensure voters have transparency over the money given to and spent by these groups.

As ever, the Commission's independence underpins this work. It is essential that we remain independent and free to take impartial decisions, informed by evidence. We will carefully consider the implications of the UK Government's Strategy and Policy Statement, due to be published later this year, and share our views via the scheduled consultation.

Performance, cooperation and independence will be particularly important as the Commission implements the UK Government's Elections Act and the electoral agendas for Scotland and Wales over the coming years. Alongside the electoral community, we will be working to deliver significant changes for voters, administrators and campaigners. We will continue to advise on timeframes, resources and impact to ensure the changes can be delivered as intended.

Delivering the corporate plan and implementing the Elections Act will require a resilient and skilled team. I have been pleased to welcome to the Commission Shaun McNally CBE, our new Chief Executive, who together with our Senior Leadership Team is already

making great progress on this work. I would also like to take this opportunity to pay tribute to Bob Posner, our retiring Chief Executive, who has been a calm, approachable and supportive leader over many years of service to the Commission.

A handwritten signature in black ink, appearing to read 'J. J. P.' followed by a long, sweeping horizontal stroke.

John Pullinger CB

Chair

Foreword

Having recently joined the Commission as Chief Executive, I have been pleased to see the excellent work the Commission has undertaken to promote public confidence in the democratic process and ensure its integrity. This annual report sets out in detail the organisation's progress against its four strategic objectives, but there are a number of achievements worth highlighting.

May 2021 saw a particularly complex set of polls take place across Great Britain, including elections to the Scottish Parliament, Senedd and London Assembly, with some contests postponed from May 2020. The additional challenge of the coronavirus pandemic brought uncertainty and changes for voters, campaigners and administrators who were required to observe public health guidance while participating.

Commission colleagues worked with public health bodies and the electoral community to support all those involved, providing detailed guidance to campaigners and administrators and running public awareness campaigns to help voters understand their voting options.

I was pleased to see that more than a million people registered to vote during the period of the Commission's voter registration campaign, 'Got 5?', and our research found that that there was no decline in turnout, despite the pandemic. Changes put in place by the UK's governments, the Commission and electoral administrators helped support and reassure voters and campaigners. People were confident that they could vote safely at the elections, the overwhelming majority were able to vote using their preferred method, and overall, candidates and campaigners were able to put their case to voters face-to-face, online and through printed material.

Shortly before the polls, Commission research found that public confidence in the running of elections hit a ten-year high. Eighty per cent of respondents said they were confident that elections in the UK are well run, and 86% were satisfied with the process of voting and registering to vote. This is a great outcome and something we must continue to build on.

As well as overseeing elections, the Commission is also responsible for overseeing compliance and promoting a good understanding of the rules among the regulated community. Last year, colleagues carried out research with our regulated community to understand the challenges they face, and the kind of support and assistance they want from us in the future. We want to work with campaigners to deliver more proactive support and engagement, helping them to get ahead of any potential compliance issues. We have set up a new team dedicated to developing, testing and implementing a selection of new support tools.

The team contacted a wide range of organisations and individuals from across the regulated community, including political parties large and small, non-party campaigners, and elected representatives. We heard back from nearly 350 people from across the UK who have provided us with information that will help us design a regulatory support strategy around their needs. This will help ensure we continue to enjoy high levels of compliance, which further supports voter confidence in our electoral system.

Another key focus for the Commission over the last year has been the UK Government's Elections Act, the most significant piece of electoral legislation in nearly 20 years. The Commission spent much of the last year providing independent, evidence-based advice to parliamentarians to support their consideration of the Bill's measures.

Having now received Royal Assent, the Elections Act brings considerable changes for those delivering, participating and campaigning in elections in the UK. Our focus and that of our partners now turns to implementation, and ensuring all those involved in our democratic processes have time to understand and prepare for the new measures. Work on this has already begun and will be a significant priority for the years ahead. Plans are underway for a public awareness campaign to support new voter ID requirements, and our teams are looking carefully at how we can reflect the new legislation in our guidance.

Finally, the last year has seen important changes to the Commission's funding and accountability arrangements. The Scottish Parliament and Senedd now fund the direct costs of delivering Commission functions. These arrangements have now been in place for a full year, bringing increased accountability and transparency for the Commission. You will notice these arrangements reflected throughout this document, both in the Commission's accounts and in the two devolved sections of the report.

The work of the last year puts us in a strong position for the year to come. We have a new Corporate Plan, which sets ambitious objectives for the next five-year period. It will drive our work with the wider electoral community, with voters, campaigners, administrators, partners and the UK's governments to strengthen further trust in the electoral system. It will also drive collaboration and improvement within the Commission. In order to support our stakeholders, we need to support our staff. We will refresh our learning and development offering and invest in technology to ensure everyone has the skills, tools and support they need to deliver.

Internal innovation will equip us to keep pace with external innovation. With new electoral legislation from the UK Government and ambitious reform agendas in both Scotland and Wales, there is a lot of change on the horizon. We are well placed to support the electoral community through these changes, and to make the case for any further reforms our system might need to ensure voters and campaigners can continue to participate with confidence.



Shaun McNally CBE

Chief Executive and Accounting Officer

Performance report



Overview

This section provides an overview of the Electoral Commission, our purpose, our performance during the last year and the key risks to achieving our goals.

We have included summary financial information within the performance report. This is consistent with the financial statements, where more detail is available.

The Political Parties, Elections and Referendums Act 2000 (PPERA) established the Electoral Commission. We are independent of government and political parties and directly accountable to the UK, Scottish and Welsh Parliaments.

We have prepared our 2021/22 Annual Report and Accounts in accordance with an accounts direction, set out on page 139, issued by HM Treasury under paragraph 17(2) of Schedule 1 PERA.

We have prepared the powers and sanctions report on page 54 in accordance with paragraph 15 Schedule 19(b) and paragraph 27 Schedule 19(c) PERA.

About us

Our role

The Electoral Commission is the independent body which oversees elections and regulates political finance in the United Kingdom. We work to promote public confidence in the democratic process and ensure its integrity.

Our vision and goals

Our vision is to be a world-class public sector organisation – innovative, delivering great value and getting right what matters most to voters and legislators.

In 2021/22 we worked towards achieving four goals:

1. To enable the continued delivery of free and fair elections and referendums, focusing on the needs of electors and addressing the changing environment to ensure every vote remains secure and accessible
2. To ensure an increasingly trusted and transparent system of regulation in political finance, overseeing compliance, promoting understanding amongst those regulated and proactively pursuing breaches
3. To be an independent and respected centre of expertise, using knowledge and insight to further the transparency, fairness and efficiency of our democratic system, and help adapt it to the modern, digital age
4. To provide value for money, making best use of our resources and expertise to deliver services that are attuned to what matters most to voters. This goal underpins and supports all of our work

From 2022/23 we have updated our vision and strategic objectives in our Corporate Plan¹.

As an organisation, we will work to promote public confidence in the electoral system and ensure its integrity. Our vision will be to ensure **people trust, value and take part in elections**.

We plan to achieve this vision by delivering these five strategic objectives:

1. Accessible registration and voting
2. Transparent political campaigning and compliant political finance
3. Resilient local electoral services
4. Fair and effective electoral law
5. A modern and sustainable electoral system

¹ [Corporate Plan 2022/23](#)

Our role across the UK

We deliver for voters across all parts of the UK, with Electoral Commission offices in Belfast, Cardiff, Edinburgh and London. We work closely with the UK and devolved governments and, since April 2021, we now have accountabilities to the UK Parliament, the Scottish Parliament and the Senedd, and are funded by each of these for the work undertaken on elections under their devolved or retained powers. Our Governance Section includes more detail on our accountability arrangements and, from page 31, sets out specific reports in relation to our work for the Scottish Parliament and Senedd.

Our 2021/22 year at a glance

April – June 2021

- We supported the successful delivery of the complex set of polls in May 2021, including those elections deferred from May 2020 due to COVID-19.
- Over one million people registered to vote in Great Britain during the period of our 'Got 5' voter registration campaign.
- Our 'Your Vote is Yours Alone' campaign raised awareness among voters of their rights and produced a suite of resources, for local authorities and other organisations to use to spread the message.
- We achieved an 87% response rate in our Pulse staff survey. This is 8 percentage points higher than the pulse survey in November 2020, and 1 percentage point higher than the last full 'all staff' survey in March 2020.
- John Pullinger started as Chair of the Electoral Commission.
- From 1 April the Electoral Commission became accountable to, and funded by, the Scottish Parliament and Senedd for devolved functions and elections.
- 64% of the public surveyed said they were satisfied with our public information service.

July – September 2021

- We supported the electoral registration canvass across Great Britain and in Northern Ireland, providing advice and support to Electoral Registration Officers and running a new public awareness campaign in Northern Ireland.
- We published three evaluation reports on the May 2021 elections, concluding the elections had been well-run despite the challenging circumstances.
- The Committee on Standards in Public Life published a report on the regulation of election finance, recommending important changes to the Commission's role and powers.
- The Elections Bill was published and introduced in the UK Parliament. We worked with officials to provide advice and expertise as required.
- We issued our regulatory support survey, to support us to understand our stakeholders' needs better.
- Dr Katy Radford was appointed as Commissioner for Northern Ireland.

October – December 2021

- We published guidance for electoral administrators, parties and campaigners in advance of the May 2022 elections.

- We published research looking at public attitudes to voting processes and the information available around elections.
- We published the campaign spending returns of political parties and registered non-party campaigners that spent £250,000 or less campaigning at the 2021 Scottish Parliament election or Senedd election.
- We submitted our first Wales Corporate Plan and estimate to the Llywydd's Committee and our first estimate to the Scottish Parliament Corporate Body.
- We consulted in Great Britain and in Northern Ireland on a new equality, diversity and inclusion strategy and on a refreshed approach to Equality Impact Assessments.

January – March 2022

- We published the campaign spending returns of political parties that spent over £250,000 campaigning at the 2021 Scottish Parliament election or Senedd election.
- We published our report on the 2021 Northern Ireland electoral registration canvass.
- We ran our first virtual pre-election seminar in Northern Ireland for candidates and agents contesting the May 2022 Assembly election.
- To support Returning Officers and Electoral Registration Officers in advance of the May 2022 elections, we held joint briefing events with the Electoral Management Board for Scotland and Wales Electoral Coordination Board
- We ran 'Welcome to your vote week' in Scotland and Wales in partnership with education bodies and youth groups, to provide information on registering and voting to 15-17 year olds.
- We launched a day of activity to target newly enfranchised foreign nationals in Scotland and Wales with information about registration and voting.

Our year in numbers

Used

£17.2m

of voted resources,
including £0.7m capital
spend

Invested

65%

of our net resource
expenditure on staff costs
(£10.8m)

Achieved

67%

employee engagement
score

Answered

5,324

public enquiries – a 18%
increase on last year

Responded to

150

Freedom of Information
requests

Published

412

donation and loan reports
from parties and
campaigners

Notified

93.9%

of applicants of the outcome
of their registration
application within targets
based on complexity (simple
applications: 35 working
days, complex applications:
45 working days, Non-Party
Campaigners: 5 working
days)

Completed

66.7%

of investigations within targets
based on complexity (simple
cases: 90 calendar days,
complex cases: 180 calendar
days, highly complex:
individual targets set on a case
by case basis)

Published

724

annual statement of
accounts for political parties
and accounting units

Published

100%

of our guidance products on
time with no substantial
errors

Responded to

99.5%

requests for advice from
local authorities within 3
days

Issued

£58k

of civil sanctions in our role
as a regulator

Performance analysis

Goal one

To enable the continued delivery of free and fair elections and referendums, focusing on the needs of electors and addressing the changing environment to ensure every vote remains secure and accessible.

This goal captures our role in overseeing the delivery of elections across all parts of the UK and focuses on three areas: delivering well-run electoral events, maximising and modernising electoral registration, and tackling electoral fraud.

Key achievements

To help deliver well-run electoral events we:

- provided advice to Returning Officers, electoral administrators, candidates and agents to support the effective delivery of the May 2021 elections across Great Britain
- reported on the administration of the May 2021 elections in England, Scotland and Wales
- were consulted by the UK, Scottish and Welsh governments on draft legislation ahead of the May 2022 elections
- published guidance and resources, and provided support to electoral administrators, candidates and agents, in preparation for the scheduled elections across the UK in May 2022
- deployed – both directly and through local authorities and other partner organisations – an extensive range of new voter information materials relating to Covid-safe elections, to support voter confidence
- worked with the National Police Chiefs Council, Crown Prosecution Service and College of Policing to provide new guidance for candidates and campaigners on recognising and reporting intimidation
- worked with organisations supporting people with a disability to raise awareness of how to take part in elections and what support they can expect to receive
- launched a new system for processing applications for accreditation for electoral observers

To help maximise and modernise electoral registration, we:

- ran mass-media voter registration campaigns across Great Britain, to raise awareness of the need to register and to provide information on how to participate
- supported Electoral Registration Officers (EROs) in Great Britain with delivery of the annual canvass, including through the provision of guidance and advice
- worked closely with the Chief Electoral Officer for Northern Ireland to support the electoral registration canvass
- reported on the 2021 electoral registration canvass in Northern Ireland, recommending reforms to modernise the registration process

To help tackle electoral fraud, we:

- worked with the police and local authorities to support the development of integrity plans to help prevent electoral fraud
- published updated data on alleged cases of electoral fraud reported during 2021, and new data on a small number of cases reported during 2022
- worked with partners to run a campaign to raise awareness of electoral fraud, ahead of the May 2021 elections
- delivered, with the National Police Chiefs Council, our annual conference for police elections Single Points of Contact as an online event
- worked with the City of London Police Economic Crime Academy to host and contribute content to four training courses for police officers

Performance measures

Measure	Performance
We publish 100% of guidance products relating to electoral registration on time with no substantive errors	100 % Achieved
We provide accurate advice to Returning Officers (ROs) and EROs within three working days of receipt of the request. (Target 100%)	99.5 % Achieved
Additions to electoral registers during our public awareness campaigns meet or exceed our targets (Target 640,000. Achieved 660,000)	104 % Achieved

Our activities during the year

Delivering well-run electoral events

- The complex set of elections in May 2021 taking place in Great Britain were well-run, with high levels of public confidence in and satisfaction with the administration of the polls. We supported electoral administrators to deliver the elections with comprehensive written guidance and through our advice service. We also undertook campaigns and provided resources to help ensure voters understood how to participate with confidence, particularly taking account of the public health context. Our voter registration campaign activity supported the delivery of over 600,000 additions to electoral registers, through the use of mass advertising, partnership work and media coverage generation.
- We supported the 2021 electoral registration canvass in Northern Ireland, the first since 2013 and which resulted in the largest ever register in NI. This included running a campaign to raise awareness of the canvass and encourage people to respond. We also supported the annual canvass in Great Britain, providing guidance and using our performance standards to support and challenge the work of Electoral Registration Officers.
- We have undertaken preparations to support the May 2022 elections taking place across the UK. We have published guidance and resources for those running the polls and standing for election, working closely with a range of stakeholders from across the electoral community. We were consulted on draft legislation from the UK, Scottish and Welsh governments, and reflected the changes in our guidance and messaging.

Goal two

To ensure an increasingly trusted and transparent system of regulation in political finance, overseeing compliance, promoting understanding amongst those regulated and proactively pursuing breaches.

This goal captures our regulatory role. We focus on two areas that are at the heart of a healthy democracy: ensuring transparency of political finances, and effective regulation. These areas are essential to ensuring voters have confidence in our elections. Our focus, as ever, has therefore been on our stakeholders, in every aspect of our regulatory work.

Key achievements

To ensure transparency, we:

- published financial reports from parties and campaigners
- worked with parties to deliver financial reports, and adapted our pattern of routine publications as a consequence of challenges parties faced with delivering reports as a result of the pandemic
- registered political parties and other campaigners and published details in online registers
- continued work on our new Political Finance Online system, including with the successful move to in-house development

To support good regulation we:

- completed our largest ever survey of campaigners to understand their needs from our tools to support compliance with the law.
- continued to evolve our regulatory approach to deliver a greater package of support for parties and campaigners
- revised many of the guidance documents on the political finance laws on our website to move them to a new web format, progressing towards our aim of moving all guidance to this format over the coming years
- found flexible and new ways to continue our focus on supporting parties and campaigners during the pandemic
- built up our regulatory intelligence work to drive proactive interactions with individual campaigners
- took action and imposed sanctions when the political finance law was broken

- updated and enhanced our enforcement processes, drawing on best practice and learning from past cases. This will reinforce effective, timely and impartial investigations.

Performance measures

Measures	Performance
100% of statements of accounts published within 60 working days of statutory deadline	100% Achieved
100% of donation and loan reports received by statutory deadline published within 30 working days	100% Achieved
25% of regulated and quarterly party donation and loan returns checked for permissibility	38.34% Achieved
Number of effective regulatory guidance products/resources that we deliver to help the regulated community comply with the rules	118
90% of responses to requests for financial reporting regulatory advice issued within targets based on their complexity (Routine advice: 5 working days, medium complexity advice: 10 working days, formal advisory opinions and other advice on novel and complex matters: 20 working days)	92.79% Achieved
90% of applicants are notified of the outcome of their registration application within targets based on their complexity (simple applications: 35 working days, complex applications: 45 working days, non-party campaigners: 5 working days)	93.91% Achieved
90% of investigations are conducted within targets based on their complexity	69.05% ² Not achieved

² We seek to conclude investigations as quickly as possible, but our first priority is always to conduct a fair and thorough investigation. There was no consistent issue leading to missed deadlines, in some complex cases there were multiple issues and offences to consider, in others lengthy communications with subjects, and COVID impacted generally on subject's resources, and at times on our resources.

(simple cases: 90 calendar days, complex cases: 180 calendar days, highly complex cases: individual targets set on a case by case basis)

90% of final notices issued within 21 calendar days of the deadline for representations passing, or 21 days of the date representations received if accepted after the deadline, whichever is later	88.89%³ Not achieved
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Our activities during the year

Ensuring transparency

- We maintained the registers of political parties, assessing applications from new entrants to ensure only parties meeting the legal tests are on the register. We also processed changes to the details of existing ones as quickly as possible. Both activities enabled those parties to stand candidates in elections, and ensured the online registers of parties were up to date.
- We continued to publish political finance data as quickly as possible after it was delivered to us from parties and campaigners. Publishing this data means that voters have the information they need to understand how those seeking their vote are funded and how they spend their money. In the largest standalone publication of the year, in August we published 721 statements of accounts from parties and accounting units.
- While the pandemic continued to impact on parties and campaigners, we were largely able to publish donations and loans data, and statements of accounts as usual. We also published data on candidate pending in the 2021 Scottish Parliamentary and Senedd elections.

Supporting good regulation

- We engaged with parties and campaigners to explore new and innovative ways to support compliance with the political finance regime. We sent more than 1,000 communications to parties, campaigners, regulated donors, members associations and unincorporated associations asking them to complete a survey to help us understand their needs. We received 347 responses, giving us detailed insight that is changing the way we support compliance.

³ One final notice was issued outside of the target timeframes. The final notice was due to be issued at a time where there were competing deadlines with a high priority complex investigation that took priority.

- We continued development of the improved and updated version of Political Finance Online, which will make it easier for parties and campaigners to deliver the information to us that they are required to.
- We revised many of the guidance pages on our website, with more to follow, from documents to web text, working towards guidance that is more interactive and connected. As a result, we improved the search function so our guidance can be found more easily. We also published a specific suite of guidance for the May 2022 elections ahead of schedule.
- Our work to support parties and campaigners comply with electoral law, a lower number of regulated elections, and our continued supportive approach to non-compliance arising from COVID-related issues were all factors in a reduction in enforcement casework during the year. But because voters and campaigners need to know that we will take action where the rules are not followed, we have used our enforcement and sanctioning powers to identify and respond to non-compliance and deter future non-compliance where appropriate. We imposed financial penalties totalling £42,370 throughout 2021/22 and accepted the voluntary forfeiture of impermissible funds totalling £15,700 removing these from the political finance system.
- We adopted a proactive approach to gathering intelligence and making interventions during the campaign the Scottish Parliamentary and Senedd elections to prevent or reduce non-compliance. We also closely monitored compliance, as well as the ways in which parties and campaigners complied with, the new digital imprints regime that was in force for the Scottish Parliamentary election. This will help to inform future guidance and regulatory approaches.

Goal three

To be an independent and respected centre of expertise, using knowledge and insight to further the transparency, fairness and efficiency of our democratic system, and help adapt it to the modern, digital age.

This area of work focuses on innovation and strengthening our evidence base. Our expertise in policy, research and communications are core to enabling this work.

Key achievements

To share our independent and expert advice on our democratic system, we:

- deployed a public awareness campaign to support understanding of online advertising techniques, in conjunction with regulatory partners
- published our annual survey of public opinion, which found public confidence in the running of elections at a record high
- provided detailed analysis of the UK Government's Elections Bill, including feedback to Cabinet Office, briefings to parliamentarians, oral evidence to parliamentary committees, meetings with the Minister, and content for our website
- provided analysis to parliamentarians in Scotland, Wales and Northern Ireland on the impact of measures in the Elections Bill, and briefings to the Scottish and Welsh governments, particularly in relation to their consideration of requests for legislative consent
- responded to the Welsh Government's consultation on election rules for local government elections in May 2022, and shared thinking and evaluation plans for the pilots they intend to run
- extended our engagement with educators and published more learning resources for young people, and those that work with them, to promote political literacy and understanding of democratic processes
- provided evidence to the Public Administration and Constitutional Affairs Committee of the UK Parliament on our work, and published our views on the findings of the Committee on Standards in Public Life's report on political finance
- published the findings of qualitative research on modernising elections, looking at public attitudes to voting and the information available around elections

Performance measures

Measure	Performance
We publish 100% of our reports to planned deadlines	100 % Achieved
We comment on 100% of relevant legislation and policy proposals	100 % Achieved
Work in support of the electoral law reform recommendations from the England and Wales, Scotland and the Northern Ireland Law Commissions	Ongoing

Our activities during the year

Providing independent and expert advice

We published three reports on the May 2021 elections, the most complex set of polls in recent years, with the additional challenges brought by the coronavirus pandemic. We found that the changes put in place by the UK's governments, electoral administrators and by us helped to support and reassure voters and campaigners. Our reports described the continued concerns about the resilience and capacity of local electoral services teams across Great Britain. In response, we highlighted our plans to work in partnership with the electoral community, including Government and local authorities, to help build more resilience for the future.

The UK Government's Elections Bill has been a significant focal point of our work over the last year. As well as working closely to support officials on developing the legislation, we gave evidence to the Joint Committee on Human Rights, the Public Administration and Constitutional Affairs Committee, and the Public Bill Committee, on the Bill as a whole or particular aspects. We also provided briefings to parliamentarians across Great Britain about key considerations and potential impacts, including before key parliamentary debates.

We provided evidence to the Public Administration and Constitutional Affairs Committee of the UK Parliament on our work, and briefed selected peers ahead of Dissolution and Calling of Parliament Bill Second Reading in Lords.

We published findings from a new research study looking at the public's needs and expectations about the voting process and the information they receive about voting. This research is part of a wider project looking at the future of voting, and we will use it to develop recommendations to the UK's governments about how the electoral system can continue to support participation in the democratic process.

We continued to expand our engagement with educators to promote political literacy and understanding of democratic processes, publishing more learning resources for young people and those that work with them. This included form-time activities, lesson plans and activities for assemblies, for use in secondary schools in Great Britain.

Acting on analytics and feedback from user testing, we continued to develop our website functionality and content. We deployed new search functionality and restructured guidance content on our website for electoral administrators, political parties and campaigners.

Goal four

To provide value for money, making best use of our resources and expertise to deliver services that are attuned to what matters most to voters.

This goal provides a focus to activities that support the organisation and ensure we have the appropriate skilled people, resources, technology, systems and governance. The aim is to deliver services that are efficient, effective and economical.

Key achievements

To support our organisation, we:

- implemented our new accountability arrangements with the Scottish Parliament and Senedd which came into effect on 1 April 2021.
- reviewed and refreshed how we deliver legal services
- carried out an all staff survey and used the results to identify areas for the Senior Leadership Group to prioritise for development in line with our corporate plan. Key initiatives include developing a behavioural charter and redeveloping our learning and development approach.
- completed internal and external consultations on our new Equality Diversity and Inclusion (EDI) strategy, a final version of which is now being produced
- developed a race equality action plan through the Race at Work Taskforce
- completed renovations of our working environment to support more flexible ways of working
- continued to develop our quality assurance approach to help us continuously improve our processes

Performance measures

Measure	Performance
Deliver our Ways of Working project to deliver digitally enabled business change to reflect the expectations on a modern employer and ensure the core ICT offering can support those changes.	Completed

Stakeholder and staff satisfaction with IT tools	Not Met / Ongoing⁴
Work with the Scottish Parliament and Senedd to implement our new accountability arrangements, including a new funding formula and business plans for Scotland and Wales	Completed
Implement our new People Strategy	Ongoing
Maintain high staff engagement scores in the annual staff survey and ensure indicators such as staff turnover are at appropriate levels	Staff engagement score: 67% (Civil Service average: 64%) Staff turnover: 14.2%
Identify options, costs and benefits of e-procurement and implement a new system accordingly	Completed
Monitor significant variances on all budgets and, where appropriate, reduce these variances over the five years of our Corporate Plan	Completed
Deliver a project to examine how well we manage customer enquiries across the whole range of the Commission's work	Completed

Supporting the organisation

In common with all organisations, the Covid-19 pandemic has transformed the way we work and presented major challenges. Our aim throughout has been to maintain staff wellbeing, so we could continue to deliver without interruption for voters and our electoral stakeholders. Returns to the office, as conditions allowed, were managed with care, balancing staff safety and the benefits of in-person collaboration. Responses to the staff survey that took place in autumn 2021 showed that 94% of respondents felt that the Commission effectively responded to the Covid-19 pandemic. Nevertheless, we have learned and documented lessons from our response to the pandemic, and are reviewing our crisis management plans accordingly.

Remote working has highlighted the need for substantial investment in our information technology infrastructure to bring it up to date, support hybrid working and provide an efficient and user-friendly working environment.

⁴ Staff survey results and network performance show that IT infrastructure performance has not been satisfactory. We have continued to roll out upgrades across infrastructure, devices and applications in this year, however implementation was delayed due to the impact of Covid-19. We shall evaluate in the coming year

This was the first year of direct accountability to, and funding by, the Scottish Parliament and the Senedd, as alongside our longstanding relationship to the UK Parliament. We have worked closely with officials in all three parliaments in order to make a success of these unique arrangements, and have agreed detailed mechanisms to ensure efficiency and transparency.

We have made further progress on equality, diversity and inclusion, although this will remain a key priority as we develop the people strategy to underpin our new corporate plan. Our Race at Work Taskforce continues to ensure that the voices of our black, Asian and minority ethnic staff are heard and provide a force for change. We have consulted on a new Equality, Diversity and Inclusion strategy and enhanced our Equality Impact Assessment process. And we have groups dedicated to supporting staff with bullying and harassment, to supporting those with mental health issues and to promoting dignity and respect at work.

Impact of Covid-19

Where government restrictions required, we have continued to work predominantly from home for much of the year. With the lifting of restrictions we started a phased return to the office that builds on our long-standing use of home-working to develop a hybrid approach. We embraced hybrid working in a way that allows us to balance business need and staff wellbeing. There were no significant additional financial costs to complete this work.

Commitment to EDI

The Commission serves a diverse democracy and is committed to equality, diversity and inclusion. We have taken a number of steps during the year to help us deliver on this commitment:

- We have produced a new Equality, Diversity and Inclusion strategy, on which we consulted during winter 2021-22. We are grateful to those who commented and will publish a final version of the strategy during 2022-23;
- We refreshed our approach to Equality Impact Assessments as part of our ongoing compliance with the Public Sector Equality Duty;
- We brought in external consultancy to help us raise our awareness and knowledge of EDI issues, and now have a permanent senior lead;
- We have continued the work of our Race at Work Charter Task Force

Wales (devolved) annual report

Overview/About us

This section provides an overview of our work on devolved matters in Wales, our purpose, our performance during the last year and the key risks to achieving our goals.

We have included summary financial information within the performance report. This is consistent with the financial statements, where more detail is available.

The Political Parties, Elections and Referendums Act 2000 (PPERA) established the Electoral Commission. We are independent of government and political parties and directly accountable to the UK, Scottish and Welsh parliaments.

Amendments made to the Government of Wales Act 2006 by the Wales Act 2017 transferred responsibility for devolved Welsh elections and referendums from the UK Parliament to the Senedd. The Senedd Elections Wales Act 2020 set out the funding and accountability arrangements of the Electoral Commission's devolved activities in Wales.

Key achievements

- In May 2021 we supported the successful delivery of the Senedd and Police and Crime Commissioner elections, working with the Wales Electoral Coordination Board to provide advice and guidance for those running and contesting the polls.
- We ran a mass-media voter registration campaign, and provided other voter information – including political literacy materials through schools – to support voter participation and confidence
- We provided expert advice and an evaluation plan on the Welsh government's plans for pilots at the May 2022 elections.
- We responded to a Welsh Government request for our views on the UK Government's Elections Bill and Legislative Consent Memorandum, and contributed to the work of the Special Purpose Committee on Senedd Reform.
- We appeared before the Llywydd's Committee to give evidence as part of its scrutiny of the 2022/23 financial estimate and accompanying 5-year corporate plan.

Performance analysis

Measure	Performance
Work with the Scottish Parliament and Senedd to implement our new accountability arrangements, including a new funding formula and business plans for Scotland and Wales	Completed
We comment on 100% of relevant legislation and policy proposals	100 % Achieved

Further specific performance measures for Wales are being developed and will become operational in 2022-23.

A look ahead

While elections in Wales are well run and our survey work shows high levels of public satisfaction in the processes in place for voters to register and cast their votes, challenges still remain.

To support more newly enfranchised voters across Wales to become involved in Welsh democracy, we will extend the reach and impact of our education programme ahead of the Welsh local government elections in 2022 and Senedd election in 2026. We want to build on the work already achieved by engaging further with partner organisations across Wales to educate young people about the democratic process and to prepare educators to teach political literacy with confidence.

We will support parties and campaigners to comply with the law, while continuing to ensure political finance is transparent. We will support Returning Officers and electoral administrators to help them meet the challenges they face in delivering well-run electoral services and adapt to the increasingly diverse approach to the way elections are delivered, brought about by devolution and the changing needs of voters.

We will work closely with the Senedd and Welsh Government as they introduce new primary legislation to bring into effect plans for both Senedd and electoral reforms. We will, through our work with the Wales Electoral Coordination Board, seek to ensure that the views of Returning Officers and Electoral Administrators are taken into account in the development of this new legislation.

Underpinning our five-year plan is the requirement to provide value for money and maintain a well-run organisation. The plan incorporates a renewed focus on equality, diversity and inclusion, and is designed to encourage staff engagement, development of skills and use of the technology required to support effective ways of working and continuous learning and improvement.

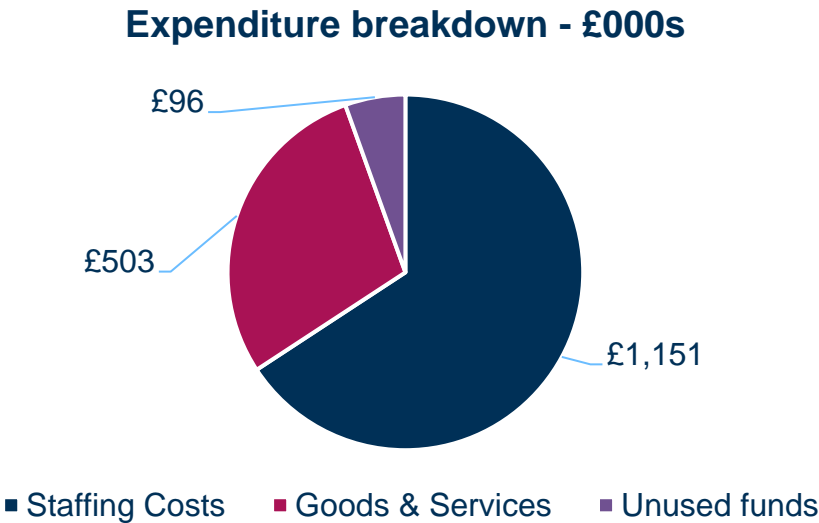
We look forward to working constructively with the Welsh Government, Senedd, other UK governments and parliaments, parties and campaigners, electoral administrators and other interested groups to maintain voter confidence in our electoral system.

Commitment to EDI

As noted above we have taken significant steps to refresh our approach to Equality, Diversity and Inclusion (EDI), including producing and consulting on a new EDI Strategy. As a key part of this work, we are committed to the principle that in its conduct of public business and provision of resources and services, the Welsh and English languages should be treated on a basis of equality. During 2021/22, we undertook important work with regard to the Welsh language. This has led to further improvement in the service we provide to partners in Wales in the language of their choice and to ensuring that the Welsh Language Standards, set in July 2016, are not only met, but that we are innovative and ambitious in the services that we provide.

Using resources

During 2021/22 we utilised £1.65m of resources from the £1.75m available. This was predominately for staffing £1.15m (69.69%) and Campaigns £0.50m (27%); the remaining amounts represent the Senedd contribution to common activities and corporate overheads.



The underspend is due to savings in design and print of guidance materials, digital transparency campaigns and depreciation.

Governance

Accountability to the Senedd

While the Electoral Commission has regularly reported to both the Scottish and Welsh parliaments in relation to our role at devolved elections, formal accountability (through

legislation) has previously only been to the UK Parliament, specifically to the Speaker's Committee of the House of Commons.

From 1 April 2021 the Commission became formally accountable to, and received funding from, the Senedd in respect of its functions in relation to devolved Welsh elections and referendums. The Commission reports to the Llywydd's Committee which was established for this purpose and works to the "Statement of Funding Principles".

In the autumn we submitted our first set of estimates to both the Scottish and Welsh parliaments enabling the UK Treasury to transfer the agreed level of funding to the Welsh Consolidated Fund and the Scottish Parliament. These processes will ensure all parliaments can be confident in scrutinising our work plans and accounts in the coming years.

Funding and financial governance

Commission expenditure on devolved matters is payable out of the Welsh Consolidated Fund, following the Senedd and Elections (Wales) Act 2020. However Section 129 of the Government of Wales Act 2006 lists the bodies to which payments can be made from the Welsh Consolidated Fund. It does not include the Electoral Commission. Therefore, the Welsh Government has agreed to undertake the administrative function for drawing down funding and paying it to the Commission on behalf of the Senedd.

As part of preparing the Governance Statement and Accounts for the Welsh Government and the Fund, the Permanent Secretary will formally write to the Electoral Commission Accounting Officer to seek a general assurance in respect of the systems of internal control. This is to ensure the propriety and regularity of funding provided from the Welsh Government budget and payable from the Fund.

Scotland (devolved) annual report

The Electoral Commission became formally accountable to the Scottish Parliament for our activities to support the delivery of devolved elections in Scotland. In this section we set out our key activities and achievements in this last year and look ahead to some of the challenges for 2021/22.

The key focus for the Commission in Scotland in the last year has been on supporting the delivery of both the May 2021 Scottish Parliament election and the May 2022 council elections.

Performance analysis

We continued to work closely with the Electoral Management Board for Scotland to provide advice, support and challenge to Returning Officers, Electoral Registration Officers and their teams delivering elections across Scotland. In January 2022, we delivered a briefing session for 184 electoral administrators in Scotland focused on supporting them to deliver a well-run poll in their area. This was followed by a seminar with Police Scotland to support those officers acting as single points of contact (or SPOCs) for electoral officials at Scottish polls.

Our performance standards help us to understand how Returning Officers and Electoral Registration Officers are performing in relation to delivering well run polls and electoral registration services, and enable us to target our support effectively. In the past year, we have met with all 32 Returning Officers and 15 Electoral Registration Officers in Scotland.

The Scottish Parliament election in 2021 was the first election in the UK requiring imprints on digital campaign material and we worked closely with candidates, parties and campaigners ahead of the election to support them to comply with the new rules. Our experiences in supporting compliance with these rules helped to inform our advice to governments on the introduction of imprint rules at other elections. In February, the Scottish Parliament passed legislation to set our advice function for candidates and agents at Scottish council elections in statute. Although we had undertaken this function on a non-statutory basis since 2001, this is an important step and provides certainty for candidates and agents.

In September 2021 we published our report on the administration of the Scottish Parliament election. This included delivering our new duty to report on the steps that Returning Officers took to support disabled electors to participate. We drew on research with voters, electoral administrators and polling station staff to inform our assessment. We have used our findings to develop new materials for supporting disabled people to know what they should be able expect at the polling station and also to develop a session focussed on accessibility at our pre-council elections briefing for Returning Officers and Electoral Registration Officers, which included input from disabled people.

We have continued to provide expert advice to the Scottish Government and the Scottish Parliament throughout the last year. This has included giving evidence to the Scottish

Parliament's Standards, Procedures and Public Appointments Committee on our assessment of how well-run the 2021 Scottish Parliament election was, and also on the implications for Scotland arising from the UK Government's Elections Bill. We also advised the Scottish Government on the UK Elections Bill and were consulted on seven pieces of secondary legislation for the 2022 council elections and a further bill to extend candidacy rights to foreign nationals.

Throughout the last year we have continued to expand our partnership and learning work, particular in relation to supporting newly enfranchised voters to engage in the council elections. We have published a new range of democratic education resources to enhance our support for the teaching of political literacy in Scottish classrooms and in January, we ran a week of 'Welcome to Your Vote' activity targeted at 16 and 17 year olds in partnership with education and youth work organisations across Scotland. We have also expanded our work to reach 'New Scots' with information about registering and voting in Scottish elections including the production of new resources for community organisations. We also worked with the Scottish Prison Service to distribute a guide and promotional materials for staff working with eligible prisoners.

Looking ahead

The next scheduled devolved election in Scotland will be the Scottish Parliament election in 2026. In the interim, we will work with the electoral community and wider Scottish society to ensure that we continue to strengthen capacity and expertise in delivering elections which can retain high levels of public confidence, accessibility and engagement.

In the next year we will build on the work we have done so far to support young people to engage in Scottish democracy by widening the range of education resources we produce and by expanding our programme of work to support teacher confidence in political literacy activity in schools. This will include ensuring that our education materials continue to be informed by the voices of young people and by running workshops with teachers. We will also be developing our work with community groups to provide tailored resources to support their work with groups experiencing barriers to democratic engagement.

We will continue to support parties and campaigners to comply with the law, while ensuring that political finance is transparent. Working in partnership with the Electoral Management Board, we will support and challenge Returning Officers and Electoral Registration Officers to meet the challenges of delivering well-run electoral services and to build resilience and capacity. This includes adapting to the increasingly diverse approach to the delivery of devolved and reserved elections and the changing needs of voters.

The Scottish Government has indicated that it will be taking forward further electoral reform in Scotland in the coming year and we will continue to provide expert advice to the Government and Parliament to ensure that any reforms can be delivered effectively.

Commitment to EDI

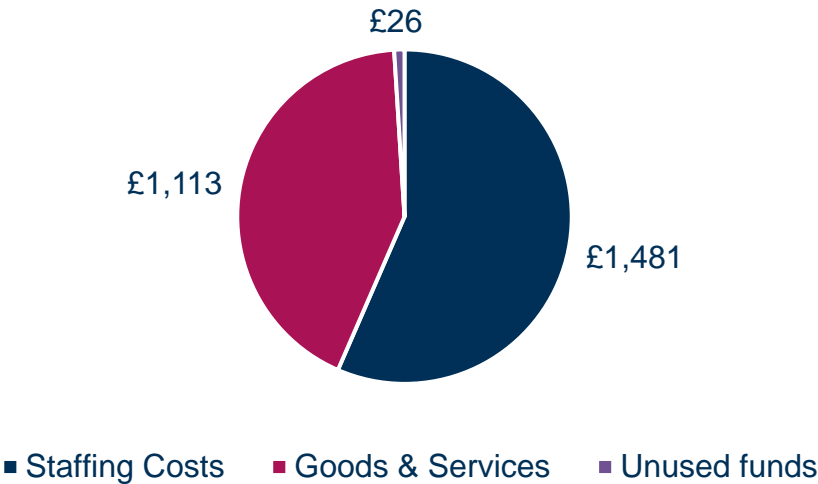
The Electoral Commission serves a diverse democracy and is committed to equality, diversity and inclusion. Our programme of partnership work in Scotland has continued to

develop resources to support democratic inclusion for those who experience particular barriers to voting. This has included providing election material in a variety of languages, including British Sign Language, and in a number of formats including Easy read, large print, audio and braille. We have also worked with partner organisations in Scotland to develop appropriate materials for Gypsy/Travellers, care experienced young people, domestic abuse survivors and people experiencing homelessness.

Using resources

During 2021/22, we utilised £2.59m of resources from the £2.62m available. This was predominately for staffing £1.48m (56%) and Campaigns £1.05m (40%); the remaining amounts represent the Scottish Parliament contribution to common activities and corporate overheads.

Expenditure breakdown - £000s



The underspend is due to savings in design and print of guidance materials, savings on the Scotland core team and depreciation.

Governance

While the Electoral Commission has regularly reported to both the Scottish and Welsh Parliaments in relation to our role at devolved elections, formal accountability (through legislation) has previously only been to the UK Parliament, specifically to the Speaker's Committee of the House of Commons.

From 1 April 2021 the Commission became formally accountable to, and received funding from, the Scottish Parliament for our functions in relation to devolved Scottish elections and referendums. The Commission reports to the Scottish Parliament Corporate Body (SPCB) for accountability purposes. We continue to report to other committees for our work in different policy areas.

In September 2021, we submitted our second estimate to the SPCB for the funding of our work in the year 2022/23. The process for developing the estimate followed the

‘Statement of Funding Principles’ which we agreed in early 2021 with both the Scottish and UK Parliaments along with the Senedd. We also consulted the SPCB on our draft Corporate Plan for 2022/23 to 2026/27.

Focus on Northern Ireland

Our work in Northern Ireland over the last year has largely been dominated by the 2021 electoral registration canvass and preparations for the May 2022 Northern Ireland Assembly election.

Alongside this, we continued to work closely with the Chief Electoral Officer for Northern Ireland, political parties and the electoral community across Northern Ireland. Despite our team in Northern Ireland continuing to work from home in response to the Covid-19 pandemic we were still able to provide advice and support to our stakeholders on issues relating to electoral law, financial reporting, campaigning and voter registration. The Northern Ireland Assembly Political Parties Panel continued to meet and we began to develop new resources specific to Northern in support of our learning and partnership strategies.

Canvass 2021

Originally scheduled for 2020, but delayed by a year as a result of the pandemic, the canvass took place between July and November 2021. This was the first canvass to take place in Northern Ireland since the introduction of online electoral registration in 2018. We supported the canvass through a multimedia voter registration campaign, which reminded everyone that the register was being updated and that they should not ignore the canvass - even if they had been registered before.

Over 1.3 million people registered to vote during the canvass, representing 93% of the eligible electorate. In March we published our report on the canvass, which highlighted that the register was at its highest ever level. However, we also found that the canvass in its current format is not an efficient tool for helping to maintain an accurate and complete electoral register. As such, we are now calling on the Government to reform the canvass and wider electoral registration process in Northern Ireland.

Northern Ireland Assembly election 2022

The Assembly elections on 5 May 2022 were the first elections to take place in Northern Ireland since the start of the pandemic. We provided advice and guidance to the Electoral Office for Northern Ireland on measures that could be put in place to protect voters, based on the experience of elections across Great Britain in 2021.

As with all elections, we provided advice and guidance services to all of our stakeholders including candidates, agents, parties, campaigners and voters. New rules that extended imprint rules on printed campaign material came into effect for the first time at these elections. We updated and shared our guidance materials to promote compliance with these new rules. In partnership with the EONI and Royal Mail, we ran pre-election seminars for candidates and agents, including our first virtual seminar and our first face-to-face seminar since 2019. We also ran a new seminar specifically for political parties to help explain the reporting rules in place for them at this election.

Our public awareness campaign began in March 2022 with a particular focus on reaching voters who had not responded to the canvass or whose details had changed since then. We also ran a digital campaign encouraging anyone who needed an absent vote to check that they had the required digital registration number when making their application. We also published our first suite of educational resources to promote political literacy in Northern Ireland.

Looking ahead

Our report on the Northern Ireland Assembly election will be published in autumn 2022. Preparations will also begin for the elections to the 11 councils across Northern Ireland in May 2023.

We will continue to support parties and campaigners to comply with the law, while ensuring that political finance is transparent. We will also continue to provide support and guidance to the Chief Electoral Officer and EONI to ensure the delivery of a well-run electoral service in Northern Ireland.

We will build on our stakeholder engagement activity in Northern Ireland. Building on the work we have done so far to provide educational resources we will seek to establish new partners to promote and improve political literacy across communities less likely to be engaged in the democratic process.

The implementation of the Elections Act, which received Royal Assent on 28 April 2022, will also have an impact on our work in Northern Ireland. Working closely with the NIO, the Chief Electoral Officer and other stakeholders we will seek to ensure that development and delivery of the changes made to the electoral process in Northern Ireland through the Act. This will include the implementation of relevant secondary legislation for Northern Ireland, updating and producing new guidance and promoting awareness of these changes to the electoral community in Northern Ireland.

Looking ahead to 2022-23

Looking forward to 2022/23 our focus will be on beginning to deliver on the ambitions in our new corporate plan. Our [Corporate Plan 2022/23 – 2026/27](#), which we laid in the UK Parliament and Scottish Parliament in April 2022, and the related Corporate Plan for Wales, establish our strategic objectives for the period.

The Commission's objectives for 2022/23 – 2026/27

1. Accessible registration and voting

We will work to ensure: increased levels of voter registration, especially amongst groups that currently have difficulty engaging in the process; the removal of barriers, especially those that affect people who currently have difficulty trying to cast their vote.

2. Transparent political campaigning and compliant political finance

We will work to ensure: increased levels of confidence shown by candidates, parties and other campaigners in their ability to understand, apply and comply with the law on campaigning and political finance; high levels of compliance with registration, reporting and other political finance laws.

3. Resilient local electoral services

We will work to ensure: sustained and consistent high performance in the delivery of well-run elections; increased levels of confidence shown by electoral administrators in the resilience of the electoral system.

4. Fair and effective electoral law

We will work to: support governments and parliaments to reform electoral law to make it less complex; reduce the risks and inefficiencies associated with electoral law which impact our electoral system.

5. A modern and sustainable electoral system

We will work to ensure: data and technology are harnessed to meet the needs of voters, campaigners and electoral administrators; the changing risks to the election system from the misuse of data and technology are understood and acted upon; strong relationships and streamlined working practices with all bodies that are part of the electoral system are developed; governments and the wider electoral community are supported to adopt a strategy and implementation plan which reduces the environmental impact of our electoral system.

Three key factors will help us achieve our objectives:

1. We demonstrate independence and integrity

We will continue to demonstrate how we fulfil this by: taking decisions on the evidence and being transparent about the reasons for them; basing our policy positions and recommendations on analysis of evidence; effectively communicating our work and views; providing responsive services to those we support; maintaining effective governance arrangements

2. We are a skilled organisation where diversity is valued

We will: implement refreshed working practices to reflect wider changes in our work environment and culture; attract, retain and develop the people we need; maintain and improve high standards of management, with a focus on developing our people; further embed equality, diversity and inclusion in all aspects of our work

3. We are a learning organisation where improvement is continuous and resources are used effectively

We will: procure and implement value for money technology that improves service delivery as appropriate; maintain a sound prudent financial strategy; continue to develop techniques to learn from experience, seek continuous improvement and become more efficient and effective; develop a corporate environmental strategy that meets policy and legislative requirements.

For 2022/23, we highlight the following key risks, challenges and opportunities:

- Our immediate priority is the delivery of the May 2022 polls, including the Northern Ireland assembly elections and early voting pilots in Wales. We will report on the conduct of the elections in the autumn of 2022.
- The UK Government's Elections Bill received Royal Assent on 28 April 2022, making wide-ranging changes to how elections are run, the way people vote, campaigning, and political spending and funding. This initiates a substantial programme of work for across our functions. We will work closely with the UK government, electoral administrators and other stakeholders in developing and delivering our implementation plans. Timescales for implementing the required changes will be set by the UK government and are likely to be challenging for both for us and for the wider electoral community. We are working to ensure the risks are understood and to do what we can to mitigate them, with dedicated resources, specific project, and risk management in place to support the successful delivery of our own activity.
- We have ambitious plans for investing in technology, upgrading our infrastructure and delivering the new Political Finance Online system to the first users. Updating our internal infrastructure will be a key priority for the first part of year, improving efficient working practices and providing a solid basis to set a new digital strategy consistent with our ambitions for the Commission and modern elections.

- Refreshing our working practices and culture. Priorities for 2022/23 will include substantially developing our approach to diversity and inclusion, upgrading our learning and development, and improving recruitment and induction processes. To support our financial strategy and deliver value for money we also plan to improve financial forecasting and budgeting.

Our commitment to equality, diversity and inclusion

The Electoral Commission is committed to the principle of equality of opportunity, the value of diversity and the benefits of inclusion. We are subject to a range of legislation including the Equality Act 2010, which includes the Public Sector Equality Duty, and Section 75 of the Northern Ireland Act 1998, which prohibits discrimination and promotes equality of opportunity and good relations across a range of protected characteristics. Our commitment goes beyond compliance. We serve a diverse society, and diversity is at the heart of a democracy that works for every voter.

Significant progress has been made on equality, diversity and inclusion (EDI) during this period. Our Board has reaffirmed its commitment to EDI and begun to consider how to enhance its engagement in this space. Internally we have:

- Held lunchtime awareness-raising sessions with our EDI Consultant;
- Created a full time permanent EDI Lead role and recruited successfully;
- Consulted internally and externally on our draft EDI strategy and Single Equality Scheme and considered the responses received;
- Held an internal awareness-raising launch event for the draft EDI strategy;
- Updated our approach to equality impact assessments (EqIAs), consulted internally and externally and made changes to reflect feedback received;
- Ran three iterations of training on EqIAs for staff;
- Produced an action plan to achieve the Business in the Community Race at Work Charter;
- Taken a strategic approach to EDI events, Identifying four priority themes for events next year;
- Produced a calendar of EDI events;
- Held our first two events to mark International Women's Week;
- Produced and started implementing an action plan to monitor compliance with the Welsh Language Standards;
- Established new Key Performance Indicators for EDI;

This progress has helped us deliver on our three key objectives:

- that everyone who is eligible is able to participate in the democratic process, by identifying barriers, making recommendations and working with others to remove them
- that we embed equality, diversity and inclusion in all our work, treat all customers fairly and with respect, and are transparent in the decisions we make
- that we value equality, diversity and inclusion for everyone and that all staff are treated fairly and with respect

Under Section 49A of the Disability Discrimination Act 1995 (DDA 1995) (as amended by Article 5 of the Disability Discrimination (Northern Ireland) Order 2006), the Electoral Commission is required when carrying out its functions to have due regard to the need to:

- promote positive attitudes towards disabled people; and
- encourage participation by disabled people in public life ('the disability duties').

Under Section 49B of the DDA 1995, the Electoral Commission is also required to submit to the Equality Commission a disability action plan showing how it proposes to fulfil these duties in relation to its functions. Following a consultation on our draft Disability Action Plan we have now adopted the plan on an interim basis and will publish it in full alongside our EDI strategy.

Using our resources to support the delivery of our goals

Our people

Staff relations and engagement

The expertise, hard work and high level of commitment of our workforce enable successful performance and delivery of our Corporate Plan. We value the positive and constructive relationship we have with colleagues and work hard to maintain it. Our staff engagement group meets on a regular basis to seek input from colleagues on emerging issues and help to maintain good relations with staff. We also actively encourage staff involvement as part of the day-to-day process of line management, and we share information on current and prospective developments widely and regularly. To support this, we have a recognition agreement with the Public and Commercial Services Union.

We completed our latest staff survey in December 2021 and 89% of employees responded. Our employee engagement score was 67% (down from 72% in 2020). Our scores compared most positively to the Civil Service benchmark in areas such as our people agreeing that:

- we took action after the previous survey
- they have an opportunity to contribute their views before decisions are made that affect them
- they would recommend the Electoral Commission as a place to work

The areas where we compared least positively to the Civil Service benchmark and we need to improve on include people agreeing that:

- there are opportunities for them to progress in their careers at the Electoral Commission
- they have the IT systems and equipment they need to do their jobs effectively
- Change is managed well at the Commission

Occupational health and safety

We review our health and safety policy annually. We also have procedures, guidance and risk assessments in place to cover our core activities. A health and safety group oversees our arrangements. They meet regularly and report to our senior leadership group. However, primary responsibility for health and safety sits with people managers.

We initiate independent health and safety audits of our premises each year, which involves inspecting working environments and reviewing safety management systems. These audits tell us if our arrangements are suitable and highlight any improvements we

need to make. In 2021/22 we carried out specific risk assessments to ensure our sites were Covid secure prior to re-opening; routine assessments will restart once travel across the UK is permitted and our sites are fully back in use.

Our environmental impact

We recognise that delivering our activities has an impact on the environment and we continue to work towards minimising this impact.

We lease office space in four cities from a combination of public and private sector property owners. We do not have direct control of utility supplier and waste disposal targets and management at our premises. For a number of our offices, the property owner manages energy and water consumption as well as waste disposal and recovers costs through a consolidated service charge.

Offices in Edinburgh, Cardiff and Belfast have relocated to smaller, more environmentally efficient premises in the last 10 years. We completed the renewal of the lease for our London office in 2020.

Initiatives are in place to help minimise environmental impact:

- reduced printed resources provided to electoral administrators and other groups, focusing on electronic provision wherever possible
- encouraged the use of video and teleconferencing to avoid unnecessary travel with consequential CO2 emissions
- operated recycling facilities in all our offices
- upgraded to more energy efficient information communication technology equipment

Summary (London office)

Performance commentary on emissions

We aim to decrease our fossil fuel consumption year on year, an ongoing effect of the property owner's introduction of measures to reduce levels of electricity consumption, including lower 'out of hours' operation of plant and machinery and the introduction of energy-efficient lighting. Due to being in rented accommodation, we are restricted in our plans to cut emissions as these are primarily driven by our landlord.

Emissions report

Greenhouse Gas emissions		2021-22	2050 Target	2017-18 (Baseline)
Non-financial indicators (CO2e in tonnes)	Total gross emissions	110	175	235
	Gross emissions – Fossil fuel consumption	105	149	198

	Gross emissions - Travel	5	26	37
Related energy consumption (Kwh)	Electricity	384,376	365,708	487,611
	Gas	216,786	158,993	211,990
Financial indicators	Expenditure on Energy	Not available	Not available	Not available
	Expenditure on Travel	£23,965	£51,233	£113,852

Coronavirus meant that the offices were not fully open during 2020-21 therefore our performance was not available from the landlord.

We have reduced its out of hours working since 2017-18 to help cut our emissions. Since the introduction of hybrid working we have reduced our travel and energy consumption within the office.

Waste report (London office)

General waste and recycling figures are based on a proportion of total building waste and are not directly controllable by us. Confidential waste disposal for the organisation is handled separately from that for other building occupants. We shred the confidential waste we generate on-site before it is recycled into low-grade paper.

The general and recycled waste is based on a proportion of total building waste. All general waste produced in the building, including that generated by us, is sent to a nearby energy from waste plant, instead of landfill sites.

We have reduced our use of paper since 2017-18 to help cut our waste, since the introduction of hybrid working; we have further reduced our paper use significantly.

Waste Report

Waste			2021-22	2017-18 (baseline)
Non-financial indictors (tonnes)	Total Waste		2.84	10.01
	Non-hazardous waste	Confidential	0.00	2.81
		General waste (incl. recycled)	2.84	7.26
Quantity of paper purchased (reams)			150	650
Financial indicators	Total disposal cost		Not available	Not available
		Confidential	£0	£1,134
		General waste (incl. recycled)	Not available	Not available

Coronavirus meant that the offices were not fully open during 2020-21 therefore our performance were not available

Using our financial resources efficiently

In 2021/22, our funding arrangements changed. Our funding is received from 3 Parliaments – UK, Scottish and Senedd. The combined resource initially made available to us was £22.5m voted activity. We also received non-voted funding of £200k to pay Commissioners' fees.

This can be broken down by Parliaments:

Parliament	£m
UK Parliament	£18.3
Scottish Parliament	£2.6
Senedd	£1.8
Total Budget	£22.7

In January 2022, we had our Supplementary Estimate Approved (HC1135). This changed our resource to capital mix, which increased our total budget by £0.3m.

Our final budget breakdown:

	Voted £m	Non-Voted £m	Total £m
Departmental Expenditure Limit			
Resource	17.3	0.2	17.5
Capital	0.9		0.9
Annually Managed Expenditure			
Resource	0.2		0.2
Total Net Budget			
Resource	17.5	0.2	17.7

Capital	0.9	0.9
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Net cash requirement	17.5
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The £2.6m from Scottish Parliament and £1.7m from Senedd, is shown as income throughout the accounts and Statements of Parliamentary Supply (SoPS). The remainder of the budget drawn down and not spent is included as deferred income in the *Statement of Financial Position*.

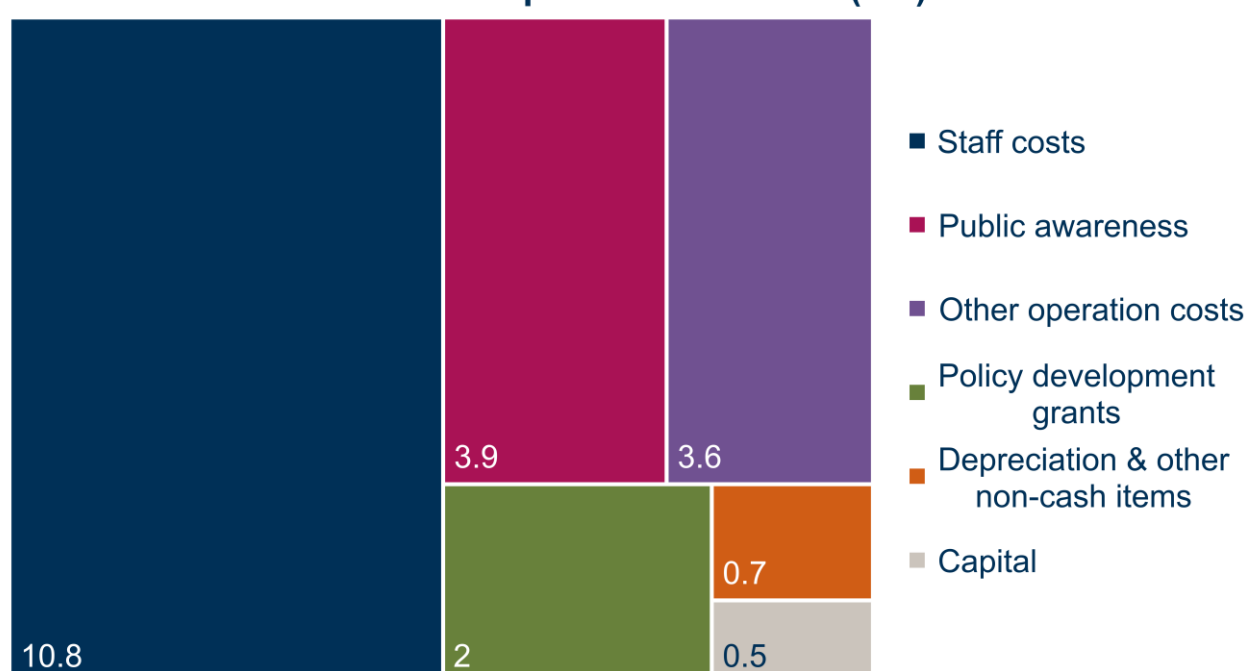
In achieving our objectives, we have used £16.7m worth of resources for the whole year. This was out of the available sum of £17.7m approved by the UK Parliament in our Supplementary Estimate for the net resource voted requirement, net of income received from the devolved authorities. The graphic below summarises our financial performance on the 'voted' element of our budget.

Financial performance 2021/22

Our financial performance follows our strategic performance, being dominated by a shifting electoral timetable. For the year 2021/22:

- our staff costs represented 65% of our resource expenditure, which is an increase from 2020/21 due to additional staff for the Elections Act and a lower overall budget from 2020/21 .
- our capital expenditure decreased by £0.6m from 2020-21 due to the refurbishment works within the London office during 2020/21.

Overall Expenditure 2021/22 (£m)

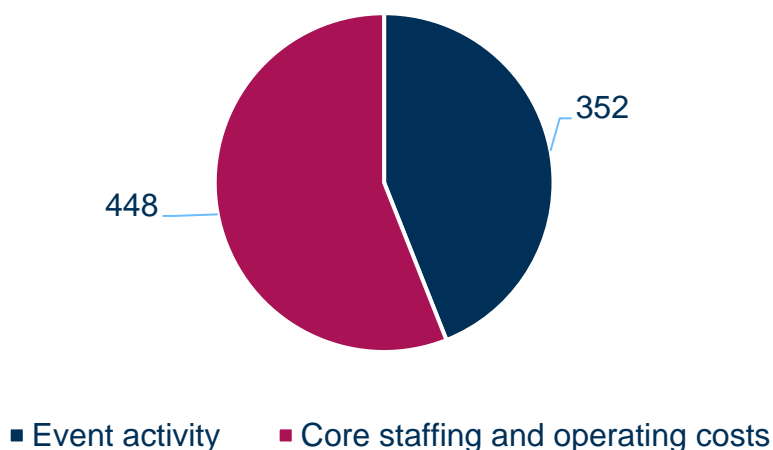


The figures in the table above include costs funded by the Scottish Parliament and Senedd.

We report our underspend to reflect in-year operational decisions, using HM Treasury's preferred measure of current public spending (R-DEL excluding depreciation) and excluding Policy Development Grant which is distributed by formula set by government.

In 2021/22 the underspend on this measure was £0.8m against the voted budget of £14.8m (5%). This was predominantly due to unused contingency, savings in campaigning for the May 2022 elections and staffing.

Operating underspend (£000s)



The operating underspend is comprised of:

- £320k of unused contingency
- £159k reduced spend within the May elections
- £120k of underspends within staffing costs arising from delays filling vacancies, partly due to post-Covid labour-market conditions
- £116k within the digital transparency campaign and related expenditure
- £43k unspent Policy Development Grant from political parties

Other underspend:

- £42k in depreciation
- £214k in provisions (Resource AME) due to less than expected pension and dilapidation movement
- £228k in capital projects due to shifts towards current investment in IT and delays to projects

Our income in the accounts relates to charges for registering political parties.

We also report and are accountable to the Senedd and Scottish Parliament Corporate Body. The income recognised in the accounts is predominately for devolved elections and referendum work. All income is recognised in note 4 of the accounts.

We collect fines raised against political parties and individuals for failure to comply with the rules on party and election finance and then surrender these to the Consolidated Fund as required by law. The penalties due was £58k in 2021/22 received by 31 March 2022 and surrendered to the Consolidated Fund.

In addition to monitoring performance against budgets, we also managed within our cash limits set by the UK Parliament. We required cash amounting to £16.3m in 2021/22 to finance our voted activities, which was £1.2m less than the sum of £17.5m approved by the UK Parliament in our Supplementary Estimate. The reconciliation of net resources outturn to net cash requirement provides a reconciliation from our outturn to the net cash we required in-year.

The Statement of Cash Flows shows that the cash balance as at 31 March 2022 was £0.6m.

The Statement of Financial Position as at 31 March 2022 shows positive taxpayers' equity.

Supplier payments

Although we are independent of government, we aim to comply with the Prompt Payment Code that operates across the public sector. The target is to pay undisputed invoices within 30 days. In 2021/22, we paid 100% of invoices (85% in 2020/21) within 30 days.

Freedom of Information, complaints and parliamentary questions

We are committed to the principles of openness and transparency in public life and acknowledge the duty to provide information to the public. In 2021/22, we received 140 Freedom of Information (FOI) requests. We responded to 130 (93.1%) of these within the 20 working days statutory timeframe (target: 90%). There were 12 FOI internal review requests received in the financial year, 11 of these were due and responded to in the financial year.

Process and training improvements have had a positive impact on our response rate across this financial year. We have gone up from 91.9% in 2020-21 to 93.1% in 2021-22.

We received 10 subject access requests and three requests for erasure under the UKGDPR, all responded to within the statutory response time frame of one calendar month.

We handled 96 complaints compared to 51 in 2020/21. Of the 96 complaints handled; 95 have been completed and one is still active. Of the 95 that were completed; 86 were not upheld, three were partially upheld, two were upheld, two were closed due to no clarification being received from the complainant and two were withdrawn. The learnings

gleaned from the investigations of these complaints were fed back to the relevant teams to support our commitment to continuous improvement.

These complaints spanned a range of topics. Three complaints focussed on concerns regarding a media statement we released announcing our investigation into a party. These complaints were not upheld. 30 complaints focussed on alleged delays in assessing applications to register two new parties. These complaints were not upheld. 34 complaints focussed on concerns that we made mistakes carrying out our work when assessing an application to change the emblem of a party. Specifically when considering whether it may have misled voters. One of these complaints raised concerns about whether we had specifically considered whether voters with disabilities were more likely to be misled by the emblem. This specific complaint was partially upheld due to a lack of evidence but the other 33 were not upheld.

We received three requests for review by the Chief Executive. While these reviews did not change the original outcome of the complaint, they did enable further explanation and assistance.

In addition, we received correspondence from 668 members of the public that did not constitute complaints under our policy. Where possible the complaints team responded directly to the individual or alternatively forwarded the correspondence to the appropriate team to provide a response if technical expertise was required.

Via our dedicated public information service, we responded to 4,463 public enquiries, received by phone and email. Through this service, we answered questions about how to register and vote in the May 2021 elections across Great Britain. We explained the public safety measures in place at polling stations, and how people can use absent voting methods to have their say without attending a polling station.

We responded to 27 parliamentary questions during 2021/22, including questions about digital campaigning, electoral fraud, the accuracy and completeness of the electoral registers and the effectiveness of electoral law. Chris Matheson MP, a member of the Speaker's Committee, was our spokesperson in the UK Parliament and answered questions on our behalf.

Supply estimate for 2022-23

Our Main Supply Estimate for 2022/23 (HC1241) provides for a net resource requirement of £25.3m. This is a 44.6% increase from 2021/22 mainly due to the implementation of the Elections Bill. Our Main Estimate is broken down as follows:

	Voted £m	Non-Voted £m	Total £m
Departmental Expenditure Limit			
Resource			
Electoral Commission expenditure	18.2	0.2	18.4
The Elections Bill	5.0		5.0
Policy Development Grants	2.0		2.0
Capital	1.4		1.4
Annually Managed Expenditure			
Resource	0.1		0.1
Capital	0.1		0.1
Total Net Budget			
Resource	25.3	0.2	25.5
Capital	1.5		1.5
Net cash requirement	26.1		

The Speaker's Committee approved this on 25 April 2022 and it was laid before House of Commons on 25 April 2022. The Commission is established by legislation and following the principles of the FReM there is an assumption of continued provision of service, there is nothing to suggest services provided by the Commission will cease or future funding will not be provided.

Powers and Sanctions report

Use of our powers and sanctions between 1 April 2021 and 31 March 2022

We encourage those we regulate to comply with the rules by providing support and guidance. However, where proportionate to do so, we take action when they do not follow the rules.

PPERA provides us with investigation powers, including the ability to:

- require information (through an investigation notice) from anyone where we suspect there has been a breach of the law or (through a disclosure notice) where we do not suspect an offence but require information in order to fulfil our functions
- require suspects or witnesses to attend for interview
- take action if people do not co-operate with our requirements
- in certain circumstances, enter premises (through an inspection warrant from a Justice of the Peace)

We also have a range of sanctions, including:

- fines ranging from £200 to £20,000
- compliance and restoration notices, by which we can require people to take particular actions to achieve compliance or rectify non-compliance
- stop notices, by which we can require people to take a particular action or stop an intended action

These sanctions apply to most, but not all, PPERA offences. There are some offences – generally those involving an element of deliberate dishonesty – for which we cannot issue fines but we can notify the police or relevant public prosecutor.

We are also able to consider ‘enforcement undertakings’ from those we regulate, where for example a party may report an offence voluntarily and propose actions it will take to put things right, avoiding the need for the party and us to go through potentially time-consuming investigations.

Use of investigatory powers

We are required to report on our use of investigatory powers, specifically cases in which:

- we issued a disclosure or investigation notice
- premises were entered using an inspection warrant issued by a Justice of the Peace
- we applied to a court for an order for disclosure

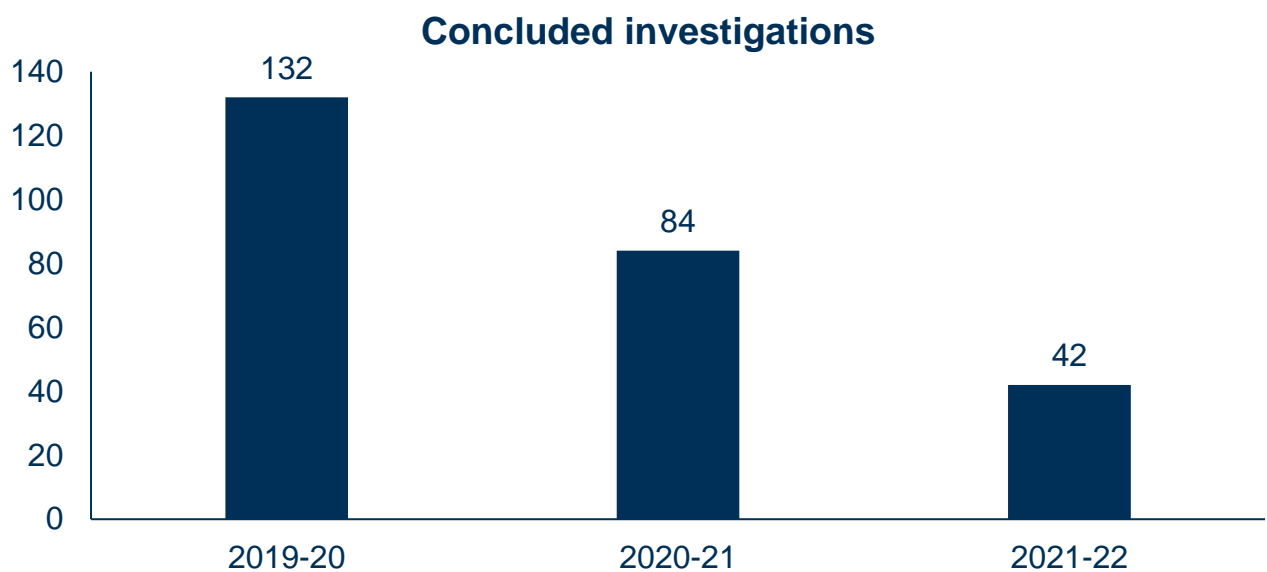
We are not required to include information where, in our opinion, to do so would or might be unlawful, or might adversely affect any current investigation or proceedings.

We did not issue any disclosure notices during 2021/22.

We issued three investigation notices, all in relation to the investigation into recording and reporting of payments by the Conservative and Unionist party.

We did not use our powers to apply for an inspection warrant to enter premises, or apply for any court orders for disclosure during 2021/22.

Number of concluded investigations



We concluded 42 investigations during 2021/22 compared with 84 investigations concluded the previous year. We continued to regulate and take enforcement action where it was reasonable and in the public interest to do so. Our work to support parties and campaigners comply with electoral law, a lower number of regulated elections, and our continued supportive approach to non-compliance arising from COVID-related issues were all factors in this reduced number of cases.

Use of civil sanctions

We are required to report on our use of civil sanctions, specifically cases in which:

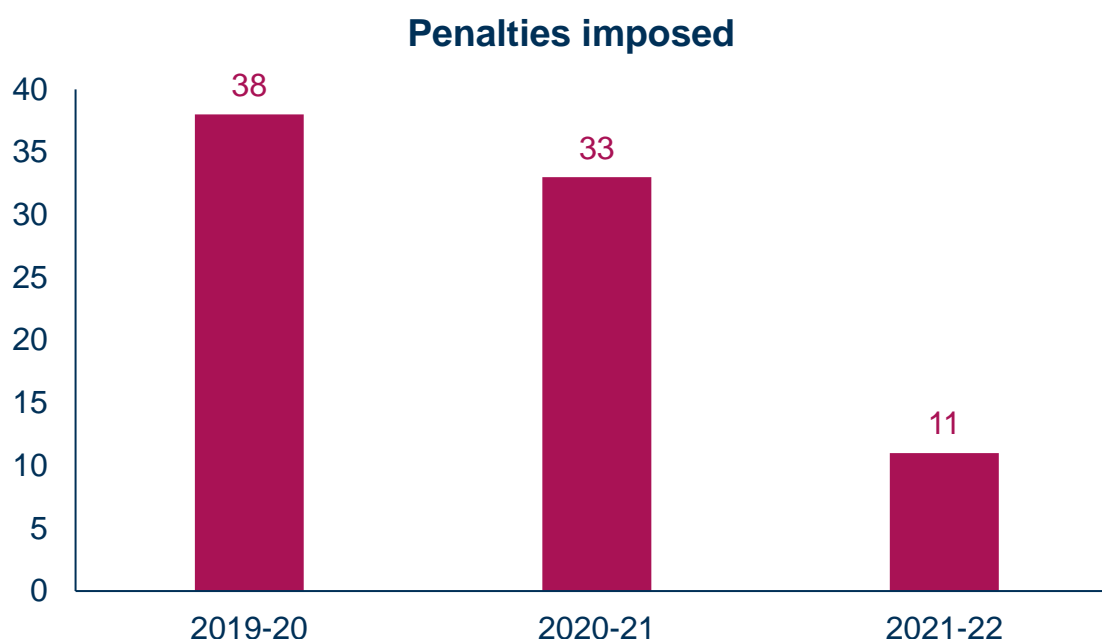
- a fixed monetary penalty or discretionary requirement was imposed or a stop notice served (other than cases in which the penalty, requirement or notice was overturned on appeal)
- liability for a fixed monetary penalty was paid before a notice imposing it was issued
- an enforcement undertaking was accepted

The number of penalties imposed, 11, is less than in 2020/21. It includes the last cases arising from the 2019 UK General Election, which was a factor in the higher case numbers in 2020-21. The lower figure for 2021/22 also reflects the lack of elections during the lockdown period in 2020.

The 2021/22 period includes two cases where parties paid fixed penalties early so we did not have to issue notices to impose payments.

The information below does not take account of 21 cases where we found an offence but decided not to impose a sanction.

Number of penalties imposed



Details of all penalties imposed during 2021/22 are available on our website here: <https://www.electoralcommission.org.uk/who-we-are-and-what-we-do/our-enforcement-work/investigations>

No enforcement undertakings were offered to us during 2021/22. We did not serve any stop notices up to and including 31 March 2021. No appeals were made against decisions to impose civil sanctions.

Shaun McNally
Chief Executive and Accounting Officer
13 July 2022

Accountability report



Corporate governance report

The Directors' report

The Commission Board comprises 10 Commissioners appointed by Royal Warrant to exercise our functions as described in PPERA.

The Board appoints the Chief Executive to lead and manage our organisation and the Chief Executive appoints a leadership team of Executive Directors.

Details of Commissioners and Executive Directors are set out in the governance statement.

Register of interests

Commissioners and directors have to complete a declaration of interests. They did not hold any significant company directorships or other interests that may have conflicted with their responsibilities. No Commissioner or director had any other related party interests. We update the register of interests regularly throughout the year and publish this on our website.

Going concern

Our Main Estimate has received approval for the resources we require in 2022/23 and our Corporate Plan until 2025/26. As Government body established by legislation and following the principles of the FReM there is an assumption of continued provision of service, there is nothing to suggest services provided by the Commission will cease or future funding will not be provided.

Auditors

The Comptroller and Auditor General is appointed as our external auditor under Schedule 1 of PPERA.

Our internal auditors from 1 April 2020 were RSM UK.

Full details of remuneration for both audit and non-audit work are in the financial statements.

Other disclosures

Some disclosures required in the directors' report have been included elsewhere in the Annual Report and Accounts. We have reported personal data related incidents in the

governance statement. Disclosures on employment and engagement with staff are in the 'our people' section of the performance report. Additional information is included in the remuneration report.

No significant events affecting us have occurred since the reporting date and we have disclosed future developments affecting us in the 'Using our financial resources efficiently' section of the performance report.

Statement of Accounting Officer's responsibilities

Under PPERA, I am required to prepare accounts for each financial year, detailing the resources acquired, held, or disposed of during the year and the use of resources by us during the year.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the organisation and of its net resource outturn, changes in taxpayers' equity and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual prepared by Her Majesty's (HM) Treasury, and in particular to:

- observe the Accounts Direction issued by HM Treasury including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgments and estimates on a reasonable basis
- state whether applicable accounting standards, as set out in the Government Financial Reporting Manual, have been followed, and disclose and explain any material departures in the accounts
- prepare the accounts on a going concern basis

In accordance with paragraph 19(1) of Schedule 1 to PPERA, the Speaker's Committee has designated the Chief Executive as Accounting Officer of the Electoral Commission, with responsibility for preparing the accounts and for transmitting them to the Comptroller and Auditor General.

The responsibilities of an Accounting Officer – including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding the Electoral Commission's assets – are set out in Managing Public Money published by HM Treasury.

The Accounting Officer confirms that, as far as he is aware:

- there is no relevant audit information of which the entity's auditors are unaware
- they have taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the entity's auditors are aware of that information

I hereby confirm that the Annual Report and Accounts as a whole are fair, balanced and understandable, and that I take personal responsibility for the Annual Report and Accounts and the judgements required for determining that they are fair, balanced and understandable.

Disclosure of information to the National Audit Office

The Accounting Officer, who held office at the date of approval of this report, confirms that, as far as the directors are each aware:

- there is no relevant audit information of which the external auditors are unaware
- each director has taken all the steps required to make themselves aware of any relevant audit information and to establish that the external auditors are aware of that information

Governance statement

The Electoral Commission was set up under PPERA. In accordance with Schedule 1(19) of PPERA, the Speaker's Committee has appointed me as Accounting Officer of the Electoral Commission. My responsibilities in this role are set out separately under The Statement of Accounting Officer's responsibilities. As Chief Executive and Accounting Officer, I have gained assurance that the frameworks, control environment, processes and scrutiny set out in this statement have been effective throughout the financial year by review of documentation, discussions with Commissioners, the independent advisor to the Audit and Risk Committee and staff and meetings with internal and external auditors and other external stakeholders.

Recognising that I started at the Electoral Commission after the reporting period I gained additional assurance by attending Board as a guest prior to my employment and I also had individual discussions with the Chair, Commissioners, the previous Accounting Officer and members of the Executive team.

Board members, both executive and non-executive, are obliged to report all potential conflicts of interest. All members complete a related party annual declaration. I can confirm that all returns have been reviewed and there are no conflicts of interest.

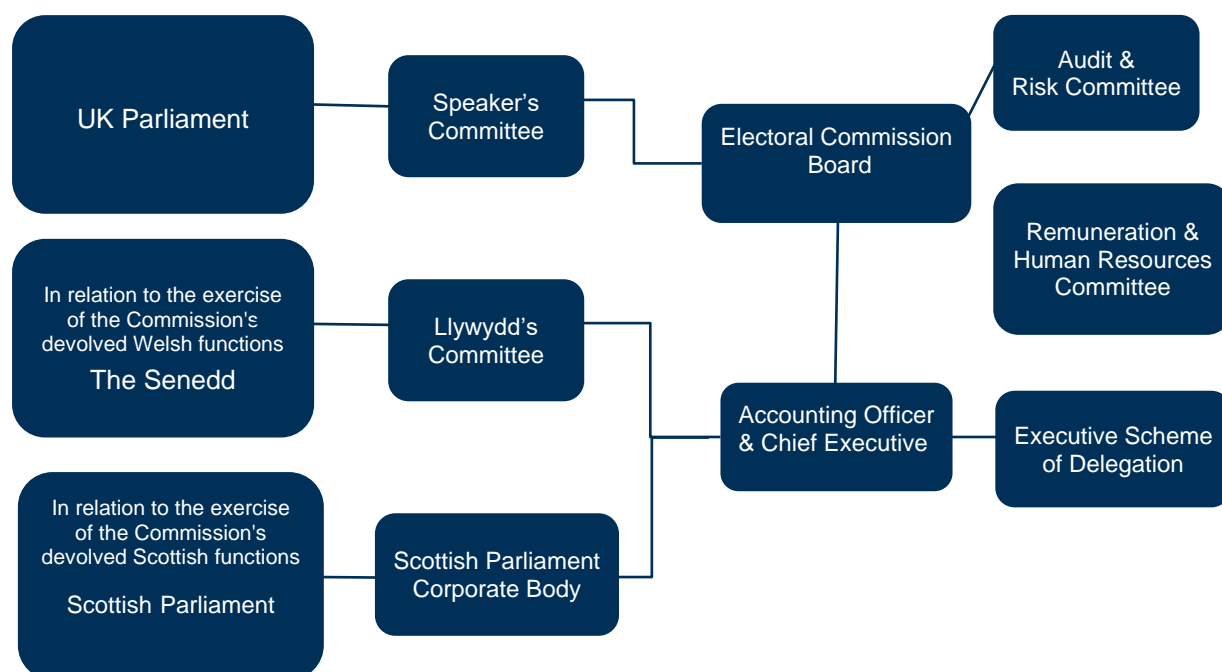
This governance statement is in accordance with HM Treasury guidance. A summary of the procedures, processes and support structures that are maintained to effectively manage and control the resources made available to me by the UK Parliament.

The Electoral Commission is also directly accountable to the Scottish Parliament and Senedd in relation to the exercise of its devolved Scottish and Welsh functions, following amendments of PPERA by the Scottish Elections (Reform) Act 2020 and the Elections (Wales) Act 2020. The Scottish Parliament Corporate Body (SPCB) and the Senedd's Llywydd's Committee provide scrutiny of the Commission.

As the Accounting Officer, I am accountable to The Scottish Parliament Corporate Body (SPCB) and the Senedd's Llywydd's Committee in the same manner to which I am accountable to Speaker's Committee.

Under new powers in the Elections Act 2022, the Speaker's Committee will have an additional role in examining the Commission's performance in having due regard to the forthcoming Strategy and Policy Statement. We expect the relevant provisions to be commenced in 2022/2023.

Accountability to the UK Parliaments and our internal governance framework



Elections in the United Kingdom are delivered through a mix of devolved and retained powers. Elections to the UK Parliament, for English local government and Police and Crime Commissioners (in England and Wales) and elections in Northern Ireland are reserved to the UK Parliament. Responsibility for parliamentary and local elections in Scotland and Wales are devolved matters for the respective parliaments.

From 2021/22, the Electoral Commission has been accountable to each parliament for our work on elections under their powers. In line with this we are now funded by each parliament for the work undertaken on the related elections with common costs, including shared work and corporate costs shared according to population.

The Speaker's Committee

The Speaker's Committee is established under Section 2(1) of PPERA to perform the functions conferred on it by PPERA. These functions include:

- examining our annual resource estimates and laying them before the House of Commons, with or without modification
- examining our five-year plans and laying them before the House of Commons, with or without modification
- receiving our accounts
- designating our Accounting Officer
- reporting to the House of Commons, at least once a year, on how it has carried out its functions

Members of the Speaker's Committee from 1 April 2021 – 31 March 2022 were:

- Right Honourable Sir Lindsay Hoyle MP, Speaker of the House of Commons (Chair)
- Right Honourable William Wragg MP, Chair of the Public Administration and Constitutional Affairs Committee (until December 2021)
- Right Honourable Clive Betts MP, Chair of the Levelling Up, Housing and Communities Committee (from December 2021)
- Right Honourable Michael Gove MP, Minister for the Cabinet Office and Chancellor of the Duchy of Lancaster (until September 2021 in this role, then from December 2021 as Secretary of State for Levelling Up, Housing and Communities)
- Right Honourable Steve Barclay MP, Minister for the Cabinet Office (September 2021 to December 2021)
- Simon Clarke MP, Minister for Local Government (until September 2021)
- Luke Hall MP, Minister of State for Regional Growth and Local Government (September to November 2021)
- Kemi Badenoch MP, Minister for Levelling Up (from November 2021)
- Owen Thompson MP (Scottish National Party)
- Karl McCartney MP (Conservative)
- Craig Mackinlay MP (Conservative)
- Cat Smith MP (Labour)
- Christian Matheson MP (Labour) (Committee spokesperson)

The five appointed members are Members of the House of Commons who are not Ministers. The Speaker of the House of Commons makes these appointments.

The Secretary of the Speaker's Committee was Kevin Maddison and is now Bradley Albrow

The Speaker's Committee agreed our Supply Estimate for the 2022/23 financial year and our Business Plan in March 2022. The Supply Estimate (HC1241) was laid before the UK Parliament on 25 April 2022.

The Llywydd's Committee

The Llywydd's Committee discharges similar functions, in relation to our financial accountability to the Senedd as the Speaker's Committee does for the UK Parliament.

Since its inception the Deputy Presiding Officer of the Senedd has chaired the Llywydd's Committee. The current members of the Llywydd's Committee are:

- David Rees MS, Deputy Residing Officer (Welsh Labour);
- Rhys ab Owen MS (Plaid Cymru)

- Janet Finch-Saunders MS, (Welsh Conservative Party)
- Peredur Owen Griffiths MS (Plaid Cymru)
- Joyce Watson MS (Welsh Labour)

Scottish Parliament Corporate Body

The Scottish Parliament Corporate Body oversees the operation of the Scottish Parliament and provides support to MSPs to enable them to carry out their parliamentary duties. It also funds a small number of parliamentary commissioners and related bodies, including the Electoral Commission's activities in relation to Scottish devolved elections. It is chaired by the Presiding Officer and includes four elected members:

- Alison Johnstone, Presiding Officer (No Party Affiliation)
- Maggie Chapman MSP (Scottish Green Party)
- Jackson Carlaw MSP (Scottish Conservative and Unionist Party)
- Claire Baker MSP (Scottish Labour)
- Christine Grahame MSP (Scottish National Party)

Commission Board and leadership team

The Commission Board

The Commission Board meets on a regular basis to consider our strategic direction and objectives and to review our performance. All members of our Executive Team and other relevant staff attend the Board's formal meetings.

Her Majesty the Queen appoints our Chair and Commissioners on the recommendation of the House of Commons. By custom, Her Majesty normally appoints Commissioners for a period not exceeding four years in the first instance, with the possibility of re-appointments. Our new Chair started in the spring as well as two new Commissioners.

A Commissioner may cease to serve or be removed in accordance with the grounds set out in Schedule 1, paragraphs 3–5 of PPERA. Unless Her Majesty reappoints the Commissioner before their period ends their appointment terminates at the end of the specified period. The Commissioner may also ask to terminate their appointment.

The Chair works for two days each week. The other Commissioners spend an average of three days per month fulfilling their duties.

The table below shows the Commissioners who served during the year, with their terms in office indicated. The Speaker's Committee has started considering the re-appointment or recruitment to Commissioner roles, where the Commissioner resigned or where they are near the end of their current terms of office.

Commissioners serving in 2021/22

Name	From	To
John Pullinger CB	1 May 2021	30 April 2025
Alex Attwood	1 February 2021	31 January 2024
Alasdair Morgan	12 May 2014	30 September 2022
Rob Vincent CBE	1 January 2016	31 December 2023
Dame Susan Bruce	1 January 2017	31 December 2023
Professor Elan Closs Stephens DBE	13 March 2017	12 March 2025
Sarah Chambers	31 March 2018	30 March 2026
Dr Katy Radford	1 September 2021	31 August 2025
Joan Walley	1 November 2018	31 October 2022

Name	From	To
Lord Gilbert ⁵	1 November 2018	31 October 2022*

*Lord Gilbert's term has been renewed and pending final sign-off, we are not yet in receipt of the warrant

During the year, the Board delegated specific activities to the Audit and Risk Committee and the Remuneration and Human Resources Committee.

Audit and Risk Committee

The Audit and Risk Committee support the Accounting Officer in discharging their formal accountability responsibilities and provide assurance to the Board on the discharge of these responsibilities.

The Audit and Risk Committee offers objective advice and ensures that the most efficient, effective, and economic risk, control, and governance processes are in place. The Audit and Risk Committee also acts on behalf of the Board to provide them with assurance on these issues.

The Audit and Risk Committee reviews:

- the strategic processes for risk, control, and governance
- the planned activity and results within information governance and the Annual Assessment of Information Risk Management
- the Annual Governance Statement and recommend approval of the Statement by the Accounting Officer as appropriate
- the accounting policies and the annual accounts, including the process for review of the accounts before submission for audit; levels of error identified; and management's letter of representation to the NAO
- the plans and reports of the NAO and management responses to any proposals, as well as agreeing the strategic and annual internal audit plans
- assurances relating to our corporate governance requirements, including the approval of policies for whistleblowing, anti-fraud, anti-bribery policy, and authorising claims for expenses, with an opportunity to raise queries with the Board
- proposals for tendering for Internal Audit services, or for the purchase of non-audit services from contractors who provide audit services

⁵ Baron Gilbert of Panteg (Lord (Stephen) Gilbert)

The Audit and Risk Committee's focus is to review the risk and control of assurances it receives and the adequacy of assurance arrangements themselves.

The Audit and Risk Committee comprises three Commissioners appointed by the Board and is required to meet at least three times a year. The Board has also approved the appointment of an independent adviser to the Audit and Risk Committee, who is a suitably qualified independent person who has no connection with the Electoral Commission. The independent adviser has the right to attend any Commissioner meetings.

The Audit and Risk Committee shares meeting minutes with our Board and formally reports to them annually.

In 2021/22, the Audit and Risk Committee considered the annual accounts and supporting assurance work, the review of legislative compliance and received audit reports on our core financial systems.

Members of the Audit and Risk Committee normally serve for three years, unless a member ceases to be a Commissioner or asks to stand down. The Board may re-appoint them for a further period, normally not exceeding three years.

The Chair of the Audit and Risk Committee during the 2021/22 financial year was Dame Sue Bruce. The independent advisor to the Audit and Risk Committee is Paul Redfern. The members of the Committee during the same period were:

- Dame Susan Bruce, Chair
- Alasdair Morgan, until November 2021
- Professor Elan Closs Stephens DBE
- Lord Gilbert, from November 2021

Reviews of audit reports

The Audit and Risk Committee approved and monitored a programme of audit and reviews for 2021/22. The Committee reviews both external and internal audit reports, and monitors which recommendations staff accept and how they implement them. The Audit and Risk Committee also satisfies itself that there are valid reasons for rejecting recommendations.

The Audit and Risk Committee held five meetings in 2021/22. The internal and external auditors routinely attend all meetings, along with staff including the Chief Executive and the Director of Finance and Corporate Services.

Remuneration and Human Resources Committee

The Remuneration and Human Resources Committee comprises three Commissioners and meets at least twice a year.

It supports the Board and the Accounting Officer with their responsibilities for significant changes to staff terms and conditions, reviewing the remuneration policy of the Chief Executive, agreeing the annual negotiating remit for the staff pay award and setting the fee for the independent advisor of the Audit and Risk Committee.

The Committee also acts as an advisory group on the extent to which organisational development and human resource matters support the Board's strategic direction for our organisation.

Members serve for three years, unless a member ceases to be a Commissioner or asks to stand down. The Board may re-appoint them for a further period, normally not exceeding three years.

Remuneration and Human Resources Committee members during 2021/22 were:

- Rob Vincent CBE, Chair
- Joan Walley
- Sarah Chambers

The Committee met two times and discussed our people strategy, pay, equality and diversity strategy, organisational response to the pandemic (particularly our approach to employee wellbeing), and recruitment and exit analyses. The Committee also supported the recruitment of a new Chief Executive including setting the salary.

Review of Board and Committee performance during 2021/22

The Board's forward programme of meetings is aimed at engaging at a strategic rather than operational level, inviting effective input and challenge at an appropriate point. During the year, the Board focussed on the following activities:

- reviewing the administration of the May 2021 elections under Covid conditions
- Developing the new 5-year Corporate Plan for 2022/23 to 2026/27
- Reviewing the implications and impact of provisions in the Elections Bill
- Overseeing budget planning and development of the Main and Supplementary Estimates
- Discussed the setting of performance indicators and targets for 2022/2023
- Received updates on the Commission's EDI activities and considered ways in which the Board could support and improve in those areas
- Recruitment of the new Chief Executive
- discussing next steps in our modernising elections project
- The Board had in-depth sessions on the following matters:
 - The Elections Bill
 - The Commission's regulatory approach to political finance

- managing risk
- The report by the Committee on Standards in Public Life on Regulating Election Finance
- An annual review on Board effectiveness and increasing the utilisation of Commissioner expertise

The Audit and Risk Committee, as well as the Remuneration and Human Resources Committee, reviewed their effectiveness during the year. Responses were positive, and the Committees will act on the conclusions during 2022/2023.

The Board find the quality of data acceptable. The four main categories of data are:

- public opinion data derived from surveys by reputable, independent research agencies using transparent methods
- elections and registration data collected directly from EROs and ROs, including figures on postal voting and turnout
- accuracy and completeness data compiled using a well-developed and robust methodology of fieldwork by an independent research agency
- financial data provided to the executive team, extracted from the main general ledger and analysed into management reports; the Board obtains assurance through our financial controls, which are subject to regular management scrutiny and internal and external audit

The table below shows Board and Committee meeting attendance during 2021/22 (the maximum possible attendance is in brackets).

Board and Committee attendance 2021/22

Name	Commission Board	Audit and Risk Committee	Remuneration and Human Resources Committee
John Pullinger CB (Chair)	9/(10)	-	-
Dame Susan Bruce	8/(10)	4/(5)	-
Alex Attwood	10/(10)	-	-
Sarah Chambers	10/(10)	-	4/(4)
Professor Elan Closs Stephens DBE	10/(10)	5/(5)	-
Lord Gilbert	9/(10)	3/(3)	-
Alasdair Morgan	10/(10)	3/(3)	-

Name	Commission Board	Audit and Risk Committee	Remuneration and Human Resources Committee
Dr Katy Radford	4/(4)	-	-
Rob Vincent CBE	10/(10)	-	4/(4)
Joan Walley	10/(10)	-	4/(4)

Chief Executive

The Chief Executive is responsible for our organisation overall, including management and staffing and for financial, conduct and discipline matters. Bob Posner retired as Chief Executive on 31 March 2022. During the year, Shaun McNally was recruited as the new Chief Executive and began on 1 April 2022.

Executive Team

Our Executive Team, which comprises the Chief Executive and Directors, meets formally once a month to manage the delivery of the organisation's objectives in line with the strategic direction set by our Board. They address ongoing issues and risks in the process. The Executive team meets weekly to discuss current issues and coordinate required activities.

The Directors have delegated authority for day-to-day management with the Chief Executive. These delegations are formally set, recorded, and reviewed on an annual basis.

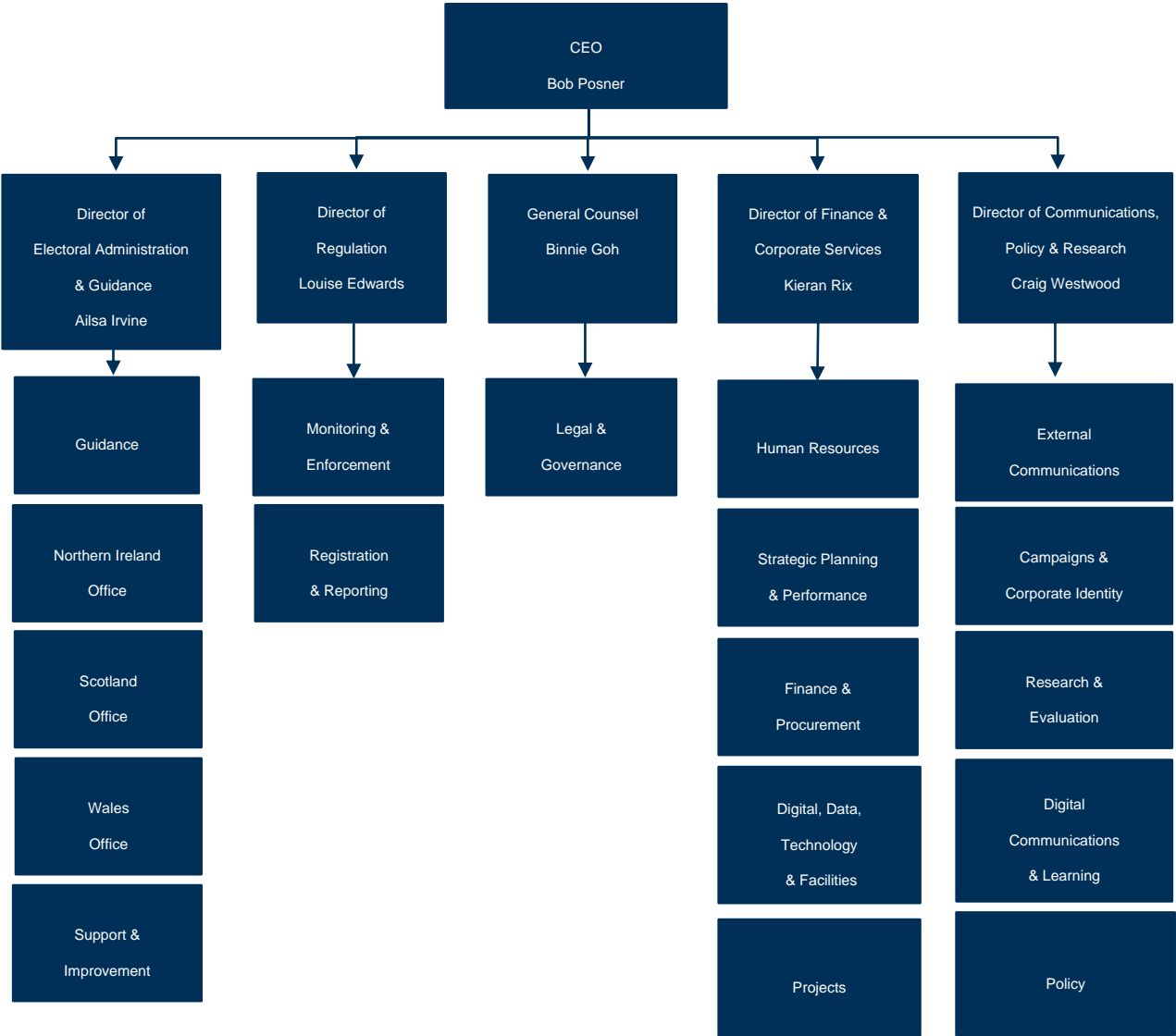
The Executive Team receives monthly reports on performance, finance and risk management across the organisation and on progress with key projects and initiatives. As well as frequent informal discussions, the Chief Executive meets each member of the Executive Team at least once a month to review and challenge operational and financial performance.

Members of the Executive Team during 2021/22 were:

- Chief Executive and Accounting Officer: Bob Posner
- Director of Finance and Corporate Services: Kieran Rix
- Director of Regulation: Louise Edwards
- Director of Communications, Policy and Research: Craig Westwood
- Director of Electoral Administration and Guidance: Ailsa Irvine

The General Counsel also provides advice to the Executive Team and the Board. Binnie Goh was the General Counsel during 2021/22.

Organisational structure as at 31 March 2022



Risk management, internal control and assurance

We maintain and review the effectiveness of our control framework through the arrangements below.

Corporate governance

The Board reviews our corporate governance framework annually, ensuring that we adopt best practice. The Legal and Governance team are responsible for the operation of the scheme of corporate governance, to ensure we give full effect to the principles of the framework.

Risk management

We have designed our risk management processes to:

- maintain a clear framework across the organisation within which threats and opportunities are identified, assessed, managed and regularly reviewed in line with the organisations guidance on risk appetite
- assign specific responsibility for managing risks in their areas of responsibility to individual Executive Team members (including managing risks to significant projects)
- ensure that the likelihood and impact of risks are assessed on a consistent basis
- ensure that existing risks are regularly reviewed and that new risks are identified and managed
- provide the Chief Executive, the Audit and Risk Committee and the Board with assurance that the risks are being managed appropriately

We identify and evaluate risks by:

- taking all key decisions following consideration of risks and associated mitigations, which are separately identified in papers for the Board and those taking delegated decisions
- the Executive Team considering whether new risks should be added to the organisational risk register, and whether the existing risks' profiles need to be changed, as part of their quarterly review of risk
- the Executive Team completing a full and comprehensive review of risk at the start of each year, to ensure that the organisational risk register captures risk to the delivery of goals in our Corporate Plan
- presenting a full risk report to each meeting of the Audit and Risk Committee and also annually to the Board

- managers and staff identifying risks in their projects or areas of work
- identifying risk through our planning process, audit, review of operations and training activities
- assigning owners to risks who formally review their likelihood, potential impact and the mitigations in place each quarter and reviewed by the Audit and Risk Committee.

The strategic risks we monitored and managed in 2021/22 were:

1. Commission is ineffective in delivering all or part of its corporate plan

There are several potential causes of this risk including the pandemic impacting on the ability of the Commission to deliver its functions, although this did not crystallise in 2021/22. The potential impacts of this risk occurring could be but are not limited to:

- Damage to reputation
- Breach of financial or other rules resulting in significant financial fines and/or other action
- Loss of support from the parliamentary funders, financial or otherwise
- Planned benefits for voters or the Commission corporately are not realised
- Key corporate systems are unavailable or underperform

The key mitigating activities undertaken were:

- Use of a planning and performance system to monitor and report progress against our corporate goals and objectives with plan within teams and by ET and Board
- Active and on-going engagement with governments and stakeholders on policy priorities
- Cyber Essential accreditation
- Detailed budgets linked to teams plans
- Active governance processes are in place supported by robust project management processes and reporting
- Information management and security policies in place and regularly reviewed
- Delivery mechanisms reviewed
- More strategic approach to IT development

2. Part or all of an election poll is not well run

There are several potential causes of this risk including the pandemic impacting on the Commission's work to support well run polls, although this did not crystallise in 2021/22. The potential impacts of this risk occurring could be but are not limited to:

- Guidance produced by the Commission is incorrect or misinterpreted

- Guidance is not delivered as quickly as stakeholders would like
- Support for the Commission amongst electoral community is negatively affected
- Reduction in trust and confidence in the running of elections, and Commission suffers reputational damage
- Delays in the registration of new parties close to polls
- Information is not available to voters, campaigners or electoral administrators
- Commission staff are not able to give consistent and timely advice
- Commission does not have the resources to adequately monitor campaigns and potential breaches, particularly social media

The key mitigating activities undertaken were:

- Events Delivery Steering Group met regularly to review, monitor and mitigate risks and issues related to the May polls
- Robust approval arrangements maintained for approving party registration applications
- Effective approach developed and implemented for supporting and challenging local authorities to deliver successful polls
- Wide but targeted consultation carried out on core guidance
- Robust back up and disaster recovery plans established
- Review of contingency planning completed

3. Ineffective regulation of political finance rules

There are several potential causes of this risk including that the Commission fails, or is perceived to fail, to execute its regulatory function properly or effectively. The potential impacts of this risk occurring could be but are not limited to:

- Reduced public confidence in the funding and campaigning of political parties and non-party campaigners
- Commission is not seen as fair and transparent, or is perceived as biased
- Commission is seen as ineffective in relation to regulation of political finance
- Commission is unable to regulate effectively
- Campaigners are unclear on the current law and on changes made as a result of the Elections Bill

The key mitigating activities undertaken were:

- Covid-19 messaging published to stakeholders
- Regulation and Legal teams are adequately resourced

- Regulatory Issues Group has oversight of key issues, trends and themes in campaigning
- Full reports in high impact cases
- All procedures are documented in the Quality Management System
- Publication of individual case decisions

4. Commission fails to respond adequately to increased devolution

There are several potential causes of this risk including that the approaches taken by different legislatures and governments increasingly diverge. The potential impacts of this risk occurring could be but are not limited to:

- Commission accountable to Scottish Parliament and Senedd directly for activity relating to their elections, but internal processes, structures and decision making do not fully and consistently reflect this
- Commission criticised for being 'London-centric' or in some other way out of touch with devolution
- External confusion about who the Commission is accountable to

The key mitigating activities undertaken were:

- Project Board overseeing changes to accountability and, working in conjunction with Parliamentary officials, taking action to ensure appropriate processes are in place with each of the Parliaments
- Briefings to UK Parliament, Scottish Parliament and Senedd on the changes
- Engagement with officials in respective parliaments and governments
- Executive Scheme of Delegation reviewed to ensure it properly reflects the role of Head of Electoral Commission in Northern Ireland, Scotland, and Wales,
- Close involvement of the Heads of the Scotland and Wales offices throughout business and corporate planning to ensure devolved matters are appropriately reflected and resourced across the Commission
- Operational risks reflect the strategic risks identified above and operational risk management contributes to mitigating those risks. Operational risks are managed day-to-day through established processes, line management and review, and through management reporting.
- In particular, we use quality management and review processes to provide assurance that our regulatory activity complies with legal and other requirements, and to ensure we commence, conduct and conclude our investigations properly. These processes include separation between investigators and decision-makers. Legal advice and review is included in the process at all relevant stages in the process.
- We have identified and campaigned for improvements to election and political finance law. However, it remains the case that in some areas the law is complex and

unclear. As a result, and because our findings are often challenged by the parties concerned, our decisions are sometimes subject to legal challenge. When subject to legal challenge, we review cases and defend them where appropriate, engaging external legal advice, including counsel, as required. We review all cases as appropriate, after conclusion on legal challenges, to see what lessons we can learn.

The management processes, risk reviews and mitigations put in place for 2021/22 have assured the Accounting Officer that we have maintained an appropriate risk management regime.

External audit

The Comptroller and Auditor General is the head of the National Audit Office and our external auditor, as set out under Schedule 1 of PPERA. The NAO did not provide any non-audit services in 2021/22.

The National Audit Office provides management letters, planning, update and completion reports as part of the statutory audit process that also informs the Accounting Officer of observations made.

The Comptroller and Auditor General issued two examinations on the Electoral Commission under the PPERA.

Progress in engaging young voters in Wales was submitted to the Llywydd's Committee in October 2021. The memorandum examined the use of resources by the Commission to discharge its functions in relation to devolved Welsh elections and devolved Welsh referendums.

Progress in improving levels of voter registration was submitted to the Speaker's Committee on the Electoral Commission in February 2022. This memorandum considered how the Commission managed its role in relation to voter registration.

Internal audit

Our internal auditors in 2021/22 were RSM UK.

RSM completed audits in accordance with their methodology, which aligns with the Public Sector Internal Audit Standards. Their reports offer an independent opinion on the adequacy and effectiveness of our control systems. Our Audit and Risk Committee approved the agreed risk-based audit programme.

RSM completed seven internal audit reports:

- Covid-19 Lessons Learned (incident response and disaster recovery)
- Governance: Code of Conduct of Electoral Commissioners
- Quality Assurance

- Regulatory (Financial) Investigations
- Core Financial Controls
- Procurement Follow Up
- Governance Follow Up

The remaining five reports will continue into 2022/23:

- PF Online
- Website management (performance and design)
- Electoral fraud monitoring and management
- Quality assurance
- Follow-up

The Audit and Risk Committee schedule these five audit reports for consideration at their meeting in May 2022.

For each of the seven completed audits, the internal auditors provided a report that included their key findings, an indication of the level of assurance from their findings and recommendations for action to strengthen any control weaknesses. One of these recommendations was classified as 'high risk', with the management response on track for completion by August 2022. The Audit and Risk Committee monitors how we implement report recommendations. The Audit Opinion considered our governance, risk management and internal control arrangements as substantial in their overall adequacy and effectiveness.

Policy development grants

We provide policy development grants to qualifying political parties, as outlined at note 3 to the accounts. We maintain control over grant payments through a comprehensive claim and review process. All parties submitted expenditure returns resulting in payments of £1,957,394 with no issues identified.

Information governance

Our management of information risk is an ongoing process. We inform and measure our approach against the Lord Chancellor's Code of Practice on the management of records, the Cabinet Office's Security Policy Framework (SPF), Govs007: Security and the Cyber Essentials Standard for Information Security.

The Audit and Risk Committee oversees our approach to managing information risk. Executive responsibility lies with the Director of Finance and Corporate Services in his role as Senior Information Risk Owner (SIRO).

Consistent with Cabinet Office guidelines, the Audit and Risk Committee and Chief Executive receive an annual report of information risk management from the SIRO.

For 2021/22, the report concluded that we manage information risk adequately, but there are areas of improvement identified. The Cyber Essentials Accreditation applied for but not achieved in this year. The report covered risk management, transparency, confidentiality of information, availability of information, integrity of information, incident management and procedures to ensure continuing awareness of responsibilities and risks.

The Audit and Risk Committee and Chief Executive considered and were satisfied with the SIRO assessment of the effectiveness of overall information risk management including assessment against relevant guidance and frameworks.

Personal data related incidents

In 2021/22, we had four incidents related to personal data, all of which were non-notifiable. Moving to laptop devices from desktop thin clients has introduced a new category of portable device risk. Three incidents related to the theft or loss of Commission portable devices. One incident relates to the infection of the Exchange Email server by malware. Managing personal data risks through technical and organisational control improvements is a focus for 2022-23.

Review of effectiveness

As Accounting Officer, I have gained sufficient assurance from the previous Accounting Officer to review the effectiveness during 2021/22. I have responsibility for reviewing the effectiveness of the control environment. In completing this review, I consider:

- the work of managers who have responsibility for developing and maintaining the control framework
- the work of the internal auditors
- comments made by our external auditors in their reports to those charged with the governance of our organisation

The Audit and Risk Committee advises me on the effectiveness of my control systems. I am satisfied that the annual assessment of information risk, as received by the Audit and Risk Committee, highlighted no areas of undue concern. The Audit and Risk Committee confirmed the assessment of the effectiveness of overall information risk management, including assessment against relevant guidance and frameworks.

During 2021/22, the Board implemented the agreed actions from the previous Board effectiveness review and internal audit on governance. The Board and its committees reviewed their performance and effectiveness in October 2021. No undue concerns were raised by this review.

I am satisfied that no control weaknesses identified during the year were sufficient to introduce significant risks to our policies, aims and objectives, or material errors in our financial statements. I am also satisfied that the weaknesses that were identified have been, or are being, addressed through appropriate action.

The review of effectiveness includes consideration of our whistleblowing policy. This provides employees and workers with alternative routes to disclose malpractice, illegal acts or concerns about wrong doings. There were no instances of whistleblowing during 2021/22 and I am satisfied sufficient controls are in place.

I am satisfied that the principles of the Corporate Governance Code for central government departments are met in so far as relevant to the Electoral Commission:

- Leadership is articulated in a clear vision from the Chair, Board and Executive Team, monthly meetings contribute to achieving our goals, including our risk appetite.
- Effectiveness is met through the Audit and Risk Committee, regular meetings are throughout the year with an independent adviser present.
- Accountability, the Electoral Commission prides itself on promoting transparency throughout its work and reporting.
- Sustainability, the Electoral Commission produces a 5 year Corporate Plan which maps out our long-term goals and plans.

Remuneration and staff report



Chair and Commissioners remuneration

Commissioners are appointed by Royal Warrant to exercise their functions as described in PPERA. John Pullinger was appointed as Chair of Commissioners on 1 May 2021.

The House of Commons has resolved that fees for the Commissioners shall increase on 1 April each year, by the percentage increase paid for High Court judges in that year. In accordance with this arrangement, fees did not increase over 2021/2022..

The Chair's salary and Commissioners' fees are paid out of the Consolidated Fund, as may be specified in a resolution of the House of Commons. The fee for each day worked in the period 1 April 2021 to 31 March 2022 remained at £398 (2020/21: £398).

Commissioners are paid in arrears based on the actual days worked and on submission of claims from the Commissioners. The table below presents the fee payments each Commissioner received on a cash-basis to match the funding from the Consolidated Fund during the 2021/22 financial year. The salary for the Chair of the Commissioners is also included. The House of Commons provides for Commissioner pensions in a resolution.

Salary and fee payments to Commissioners in 2021/22 (Subject to audit)

Name	2021/22 £	2020/21 £
John Pullinger CB (Chair from 01/05/2021)	73,785	0
Sir John Holmes (Chair until 31/12/2020)	0	60,376
Dame Susan Bruce ⁶	23,802	1,674
Alex Attwood (from 01/02/2021)	13,860	0
Sarah Chambers	7,374	5,567
Professor Elan Closs Stephens DBE	15,988	11,675
Anna Carragher (until 31/12/2020)	0	6,069
Dr Katy Radford (from 01/09/2021)	3,998	0
Alasdair Morgan	8,935	7,154
Joan Walley	7,913	13,124

⁶ Fees paid for Dame Susan Bruce for 2020/21 were paid in April 2021 and therefore shown in the above table.

Name	2021/22 £	2020/21 £
Rob Vincent CBE	8,819	7,943
Lord (Stephen) Gilbert	7,998	4,553

All figures shown above are inclusive of Employers' National Insurance to match funding from Consolidated Fund.

The remuneration for the independent advisor to the audit and risk committee, as set by the Remuneration and Human Resources Committee, is the same as the daily rate for Commissioners. Paul Redfern received £2,388 for his role in respect of 2021/22 (£1,395 for 2020/21). Reasonable travel and subsistence expenses actually incurred are paid in accordance with our travel and subsistence policy. No pension arrangements are in force for this role.

Business expenses: travel and accommodation

Name	2021/22 £	2020/21 £
John Pullinger CB (Chair)	260	0
Dame Susan Bruce	0	415
Alex Attwood	1,420	707
Sarah Chambers	0	0
Professor Elan Closs Stephens DBE	0	273
Anna Carragher	0	707
Dr Katy Radford	1,070	0
Alasdair Morgan	665	1,003
Alastair Ross	0	154
Rob Vincent CBE	346	179
Joan Walley	0	350
Lord (Stephen) Gilbert	0	0

Reimbursed business expenses are non-taxable and do not form part of any benefits in kind payment.

Chief Executive and Executive Team remuneration

The Remuneration and Human Resources Committee is responsible for advising the Board on the remuneration of the Chief Executive and agreeing the annual negotiating remit for staff pay awards (including the Executive Team). Details of the Committee's responsibilities and membership are in the governance report.

We are not part of the Civil Service and therefore not bound by the Civil Service pay guidance. However, Schedule 1 of PPERA requires that we shall have regard to the desirability of keeping staff terms and conditions of employment broadly in line with those of the Civil Service. The Remuneration and Human Resources Committee also takes account of wider economic considerations and the affordability of their recommendations.

Chief Executive and director remuneration is funded through the Supply Estimate and accounted for in the resource accounts.

The people covered by this report hold appointments which are open-ended (except for the Chief Executive), although staff have the option to retire and draw pension from the age of 60 or 65 dependent on their particular pension scheme rules. Early termination with qualifying service, other than for misconduct, would normally result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Remuneration (including salary, benefits in kind and pensions)

Single total figure or remuneration (Subject to audit)

Directors	Salary £'000		Pension benefits ⁷ (to nearest £1000)		Total £000	
	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
Bob Posner ⁸	160-165	160-165	16	45	175-180	205-210
Chief Executive						

⁷ The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

⁸ The Chief Executive received a retention allowance of £21,109 included in his remuneration package. This was provided on the basis of pay grading and benchmarking undertaken by independent consultants and approved by the Remuneration and Human Resources Committee

Kieran Rix Director of Finance and Corporate Services	100-105	100-105	27	47	130-135	150-155
Ailsa Irvine Director of Electoral Administration and Guidance	100-105	100-105	28	46	130-135	150-155
Craig Westwood Director of Communication, Policy and Research	100-105	100-105	31	41	135-140	145-150
Louise Edwards Director of Regulation	100-105	100-105	39	42	140-145	145-150

Salary

Salary includes gross salary, overtime, London weighting or London allowances, recruitment and retention allowances, and any other allowance to the extent that it is subject to UK taxation. This report is based on accrued payments made by the Electoral Commission and thus recorded in these accounts.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the Commission and treated by HM Revenue and Customs as a taxable emolument. Executive Team members' benefits in kind include Benenden Healthcare membership, for which we also make a payment to HMRC. The value of these benefits for each Executive Team member for 2021/22 was £273 (2020/21 was £138). All staff receive these benefits.

Instant thank you rewards

The Electoral Commission no longer pays bonuses based on a performance appraisal process. Instead, since 2020-21 employees below Executive Team level are eligible to be nominated for an 'instant thank you' reward of between £25 and £500.

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher).

From that date all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos, and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and five months from their normal pension age on 1 April 2012 were switched into alpha sometime between 1 June 2015 and 1 February 2022. All members who switch to alpha have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of classic, premium, classic plus, nuvos, and alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos a member builds up a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from the appointed provider - Legal and General. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement £21,486).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages).

Cash Equivalent Transfer Values (CETV)

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The real increase in the value of the CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

For 2021/22, employer's contributions of £2,001,505 were payable to the Schemes (2020/21; £1,952,616) at one of four rates in the range 26.6% to 30.3% (2020/21; 26.6% and 30.3%) of pensionable pay, based on salary bands. The Scheme's Actuary reviews employer contributions every four years following a full scheme valuation. The contribution rates reflect benefits as they accrue, not the costs as they are actually incurred, and reflect past experience of the scheme.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £730 (2020/21; £28,785) were paid to an appointed stakeholder pension provider. Employer contributions are age-related and range from 8% to 14.75% of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £21,661 being 0.5% of pensionable pay, were payable to the PCSPS to cover the cost of the future

provision of lump sum benefits on death in service and ill health retirement of these employees.

Contributions due to the partnership pension providers at the Statement of Financial Position date was nil. Contributions prepaid at that date were nil.

We did not pay any pension contributions to Commissioners during the period. However, we are required to pay pensions to certain former Commissioners of the Local Government Commission for England (LGCE). The total provision for these costs have reduced to £160k at 31 March 2022 (£161k at 31 March 2021).

Pension information for directors (£000) (Subject to audit)

Directors	Accrued pension at pension age as at 31/3/22 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/22	CETV at 31/3/21	Real increase in CETV
Bob Posner Chief Executive	35 - 40	0 – 2.5	698	669	16
Kieran Rix Director of Finance and Corporate Services	30 - 35	0 – 2.5	512	472	10
Ailsa Irvine Director of Electoral Administration and Guidance	35 - 40	0 – 2.5	419	387	7
Craig Westwood Director of Communication, Policy and Research	25 - 30	0 – 2.5	393	119	11
Louise Edwards Director of Regulation	15 - 20	0 – 2.5	187	160	15

Notes

- There was no employer contribution to partnership pensions. CETV is the Cash Equivalent Transfer Value
- The accrued pension quoted in the table above is the pension the member is entitled to receive when he or she reaches 60 for 'Classic', 'Classic Plus' and 'Premium'

pension schemes, 65 for the 'Nuvos' pension scheme, and at state pension age (or 65 if later) for the 'Alpha' pension scheme

Compensation on early retirement or for loss of office (Subject to audit)

There was no payments made during 2021/22 for early retirement or for loss of office (2020/21 £0).

Payments to past directors (Subject to audit)

During 2021/22, no payments were made to any person who was not a director at the time the payment was made, but who had been a Director previously. (2020/21 £0).

Fair pay disclosure (to nearest £1000) (Subject to audit)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

	2021/22	2020/21	Changes %
Highest paid Director	160-165	160-165	0%
Average percentage change from the previous financial year of salary and allowances (all other staff)			2.1%
Upper quartile remuneration (all other staff)*	52	-	
Median remuneration (all other staff)	41	41	0%
Lower quartile remuneration (all other staff)*	32	-	
Ratio (upper quartile)*	5	-	
Ratio (median)	4	4	0%
Ratio (lower quartile)*	3	-	

*not all quartiles are available for 2020/21

The banded remuneration of the highest-paid director in The Electoral Commission in the financial year 2021/22 was £160k-165k (2020/21, £160k-165k). This was 4 times the median remuneration of the workforce, which was £41k (2020/21, £41k).

In 2021/22, no employee received remuneration in excess of that of the highest-paid director. Remuneration rates for staff other than the highest paid director (based on full-time equivalent rates) ranged from £24,400 to £104,600 (2020/21: £24,400 to £104,600).

Total remuneration includes salary and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

The remuneration of the highest paid Director was not increased during 2021/22, which was consistent with all other staff, the remuneration report shows highest paid director information.

Staff report

Staff composition

The number of directors employed during the period was five (three of whom were male and two female).

The number of Commissioners and staff in post and appointed during the year was as follows:

	Female	Male	Totals
Chair and Board	5	5	10
Directors/Heads (permanent staff)	14	13	27
Directors/Heads (temporary/fixed term staff)	1	1	2
Other staff (permanent)	91	57	148
Other staff (temporary/fixed term)	11	11	22
Contract/Agency	14	10	24
Total	136	97	233

Staff costs (to nearest £000) (Subject to audit)

	Permanently employed staff	Others	2021/22 Total	2020/21 Total
Wages and salaries	7,604	286	7,890	7,880
Social security costs	870		870	861
Other pension costs	2,002		2,002	1,953
Total net costs	10,476	286	10,762	10,694

Average number of persons employed (Subject to audit)

During 2021/22, the average number of full-time equivalent persons (FTE) employed was 155 (2020/21: 147). In addition, there was an average of 14 FTE (2020/21: 16) temporary staff covering established posts or staff working on projects outside the establishment.

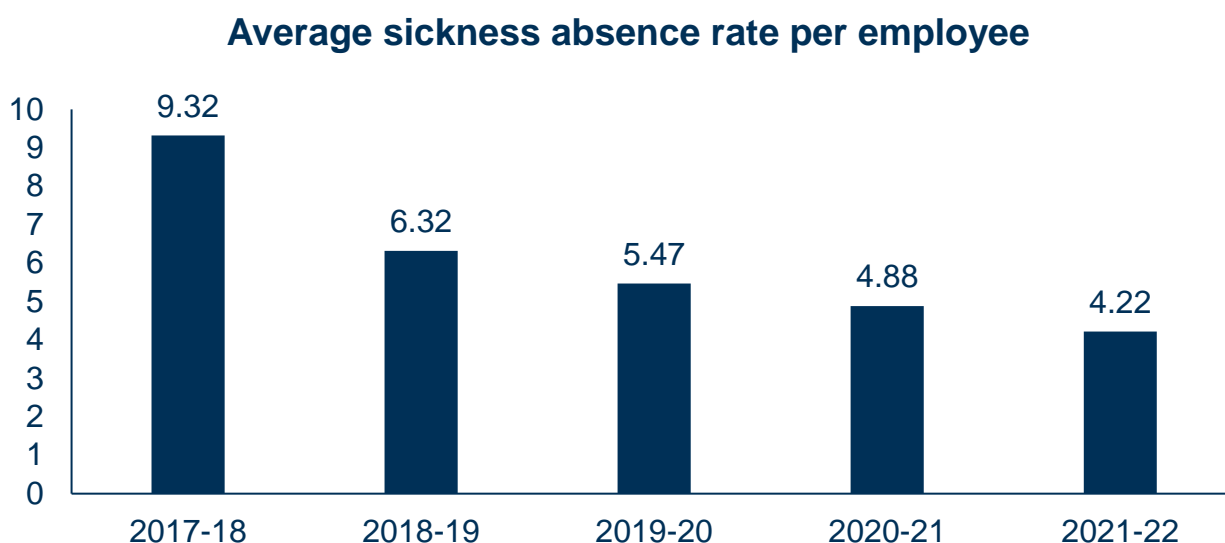
	2021/22	2020/21
Full time equivalent - Permanently employed staff	155	147
Temporary staff	14	16
Total	169	163

Sickness absence

In 2021/22, the average number of day's sickness absence was 4.22 per person compared to 4.88 per employee in the previous year. This shows a slight decrease in absences compared to previous years.

The human resources function will continue to focus on supporting managers in the management of both short and long-term absence in 2022/23, including ensuring all staff have an effective return to work discussion with their line manager upon return, and effective monitoring and support during long-term absence. We are committed to the health and wellbeing of all staff and promote a balanced life style, including a corporate membership with Benenden Healthcare. There is a comprehensive sickness absence policy and guidance for managers on dealing with staff absence. During 2021/22, we have continued to prioritise the wellbeing of our employees in order to support them through the pandemic.

Average sickness absence rate per employee



Staff policies

We applied staff policies consistently during the year when we considered applications for employment and recruiting staff. We ask all applicants to provide equality monitoring data, which is withheld from the panel, and we therefore shortlist candidates based on their skills and experience relevant to the role.

Staff who declare a disability, or become disabled in line with the definition of the Equality Act 2010, are given the opportunity to request reasonable adjustments should they be required. Occupational Health may be consulted to make recommendations and health and safety risk assessments are carried out. Flexible working will also be considered as part of reasonable adjustments. Training is provided, as required, to all staff in the required format.

Expenditure on consultancy

Expenditure on consultancy is £245k for 2021/22 (2020/21: £247k).

Off-payroll engagements

There were four off-payroll engagements during the financial year 2021/22 (2020/21: 3). These were for short-term specialist roles within the Commission. All roles were paid over £245 per day.

Temporary off-payroll worker engagements as at 31 March 2022.

No. of existing engagements as of 31 March 2022

0

Of which...

No. that have existed for less than one year at time of reporting	0
No. that have existed for between one and two years at time of reporting	0
No. that have existed for between two and three years at time of reporting	0
No. that have existed for between three and four years at time of reporting	0
No. that have existed for four or more years at time of reporting	0

All temporary off-payroll workers engaged at any point during the year ended 31 March 2022.

No. of off-payroll workers engaged during the year ended 31 March 2022	4
--	---

Of which...

No. determined as in-scope of IR35	0
No. determined as out-of-scope of IR35	4
No. of engagements reassessed for compliance or assurance purposes during the year	4
Of which: no. of engagements that saw a change to IR35 status following review	0
No. of engagements where the status was disputed under provisions in the off-payroll legislation	0
Of which: no. of engagements that saw a change to IR35 status following review.	0

In line with the current Declaration of Interests policy for special advisers, all special advisers have declared any relevant interests or confirmed they do not consider they have any relevant interests. The Accounting Officer has considered these returns and there are no relevant interests to be published.

All off-payroll workers are assessed HMRC's "Check Employment Status for Tax" before any contract is authorised.

Exit packages (Subject to audit)

No exit packages were agreed during 2021/22 (2020/21 £66k). Redundancy and other departure costs are paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972, or by negotiation of settlement agreements.

	2021/22			2020/21		
Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band (total cost)	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band (total cost)
<£10,000	0	0	0	0	0	0
£10,000 - £25,000	0	0	0	0	0	0
£25,000 - £50,000	0	0	0	0	0	0
£50,000 - £100,000	0	0	0	1	0	1
£300,000-£350,000	0	0	0	0	0	0
Total number of exit packages	0	0	0	1	0	1
Total resource cost - £000	0	0	0	66	0	66

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme (CSCS), a statutory scheme made under the Superannuation Act 1972. There were no exit packages agreed and accounted for in 2021/22 (2020/21: £66k). Where the department has agreed early retirements, the additional costs are met by the department and not by the Civil Service pension scheme.

There were no ill-health retirements in 2021/22 (2020/21 1). Ill health retirement costs are met by the pension scheme.

Parliamentary accountability and audit report



Statement of Outturn against Parliamentary Supply (SOPS)

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

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

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

The format of the SOPS mirrors the Supply Estimates, published on [gov.uk](https://www.gov.uk), to enable comparability between what Parliament approves and the final outturn.

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

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

The SOPS and Estimates are compiled against the budgeting framework, which is similar to, but different to, IFRS. Further information on the Public Spending Framework and the reasons why budgeting rules are different to IFRS can also be found in chapter 1 of the Consolidated Budgeting Guidance, available on [gov.uk](https://www.gov.uk).

The SOPS provides a detailed view of financial performance, in a form that is voted on and recognised by Parliament. The financial review, in the Performance Report, provides a summarised discussion of outturn against estimate and functions as an introduction to the SOPS disclosures.

Summary financial tables

Summary table 2021/22

All figures presented in £000s

Type of Spend	SoPS note	Outturn			Estimate			Outturn Vs Estimate, savings/ (excess)		Prior year outturn Total 2020-21
		Voted	Non- Voted	Total	Voted	Non- Voted	Total	Voted	Total	
Departmental Expenditure Limit										
- Resource	1.1	16,498	173	16,671	17,298	200	17,498	800	827	19,201
- Capital	1.2	679	0	679	907	0	907	228	228	1,257
Total		17,177	173	17,350	18,205	200	18,405	1,028	1,055	20,458
Annually Managed Expenditure										
- Resource	1.1	(14)	0	(14)	200	0	200	214	214	89
Total		(14)	0	(14)	200	0	200	214	214	89
Total Budget										
- Resource	1.1	16, 484	173	16,657	17,498	200	17,698	1,014	1,041	19,290
- Capital	1.2	679	0	679	907	0	907	228	228	1,257
Total Budget Expenditure		17,163	173	17,336	18,405	200	18,605	1,242	1,269	20,547

All operating income and expenditure in budgets are classified as programme

Figures in the areas outlined in thick line cover the voted control limits voted by Parliament. Refer to the Supply Estimates guidance manual available on gov.uk, for the details on the control limits voted by Parliament.

Our estimate values are driven by the election activity throughout the year and therefore vary year-on-year. Note 2 of the accounts shows an analysis of costs for our key deliverables.

Net Cash Requirement 2021/22

All figures presented in £000s

Item	SoPS note	Outturn	Estimate	Outturn VS Estimate, saving/ (excess)	Prior Year Outturn total, 2020/21
Net Cash Requirement	3	16,254	17,464	1,210	20,323

Explanations of variances between estimate and outturn are in the performance report. The notes below form part of these accounts.

Notes to the Statement of Outturn against Parliamentary Supply 2021/22 (£000s)

SoPS 1. Outturn detail, by Estimate Line

SoPS1.1 Analysis of resource outturn by Estimate line

Type of Spend [Resource]	Resource Outturn Programme			Estimate	Outturn vs Estimate, saving/(excess)	Prior year outturn Total 2020/21
	Gross	Income	Net Total	Net Total		
Spending in Departmental Expenditure Limit [DEL]						
Voted expenditure:						
A. Electoral Commission	20,779	(4,281)	16,498	17,298	800	19,081
Non-voted expenditure						
B. Commissioners fees	173	0	173	200	27	120
Total spending in DEL	20,952	(4,281)	16,671	17,498	827	19,201
Voted expenditure:						
C. AME expenditure	(14)	0	(14)	200	214	89
Total spending in AME	(14)	0	(14)	200	214	89
Total resource	20,938	(4,281)	16,657	17,698	1,041	19,290

SoPS 1.2 Analysis of net capital outturn by Estimate Line

Type of Spend [Capital]	Outturn			Estimate	Outturn vs Estimate, saving/(excess)	Prior year outturn Total 2020/21
	Gross	Income	Net Total	Net Total		
Spending in Departmental Expenditure Limit [DEL]						
Voted:						
A. Electoral Commission	693	(14)	679	907	228	1,257
Total spending in DEL	693	(14)	679	907	228	1,257
Total capital	693	(14)	679	907	228	1,257

SoPS 2. Reconciliation of outturn to net operating expenditure

Item	Reference	Outturn total	Prior year outturn Total, 2020/21
Total Resource outturn	SOPS 1.1	16,657	19,290
Less:			
Income payable to the Consolidated Fund	SOPS 4	0	(101)
Net Operating Expenditure in Comprehensive Net Expenditure	SOCNE	16,657	19,189

SoPS 3. Reconciliation of net resource outturn to net cash requirement

Item	Reference	Outturn total	Estimate	Outturn vs Estimate, savings/ (excess)
Total Resource outturn	SOPS 1.1	16,657	17,698	1,041
Total Capital outturn	SOPS 1.2	679	907	228
<i>Adjustments to remove non-cash items:</i>				
Depreciation/amortisation	3	(455)	(497)	(42)
Auditors' remuneration and expenses	3	(60)	(60)	0
New provisions and adjustments to previous periods	3	11	50	39
<i>Adjustments to reflect movements in working balances:</i>				
Increase/(decrease) in receivables	7	(457)	0	457
(Increase)/decrease in payables	9	38	(533)	(571)
Use of provision	11	14	100	86
Total		16,427	17,664	1,237
Removal of non-voted budget items:				
Consolidated Fund Standing Services	SOPS 1.1	(173)	(200)	(27)
Total		(173)	(200)	(27)
Net cash requirement		16,254	17,464	1,210

We compile outturn and the Estimates against the budgeting framework, not on a cash basis. Therefore, this reconciliation bridges the resource and capital outturn to the net cash requirement.

SoPS 4. Amounts of income to the Consolidated Fund

SoPS 4.1 Analysis of income payable to the Consolidated Fund

In addition to the income retained by The Electoral Commission, the following income is payable to the Consolidated Fund (cash receipts being shown in italics).

Item	Outturn total		Prior year 2020/21	
	Accruals	<i>Cash basis</i>	Accruals	<i>Cash basis</i>
Income outside the ambit of the Estimate	0	0	0	0
Excess income surrendered to Consolidated Fund	0	0	101	101
Total amount payable to the Consolidated Fund	0	0	101	101

Excess income from 2020/21, was surrendered to the Consolidated Fund during 2021/22.

SoPS 4.2 Consolidated Fund Income

Consolidated Fund income shown in SoPS4.1 does not include any amounts collected by the Commission where it was acting as agent for the Consolidated Fund rather than as principal. The amounts collected as agent for the Consolidated Fund (which are otherwise excluded from the SoPS4.2 statements) were:

Item	Outturn total	Prior year Outturn Total 2020/21
Taxes and licence fees	0	0
Fines and penalties	58	41
Other income	0	0
Less:		
Costs of collection – where deductible	0	0
Uncollectible debts	0	0
Amount payable to the Consolidated Fund	58	41
Balance held at the start of the year	0	28
Payments into the Consolidated Fund	(58)	(69)
Balance held on trust at the end of year	0	0

Notes

All receipts for fines and penalties received by 31 March 2021 were surrendered to the Consolidated Fund, as required by law.

Parliamentary Accountability Disclosures

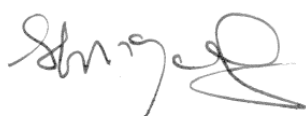
Losses and special payments (subject to audit)

There were no reportable losses or special payments which require disclosure for the Electoral Commission for 2021/22 (2020/21 £0).

Remote contingent liabilities (subject to audit)

The Commission discloses for Parliamentary reporting and accountability purposes where the likelihood of a transfer of economic benefit is remote, but which have been reported to Parliament in accordance with the requirements of Managing Public Money.

There were no contingent liabilities to report for Parliamentary reporting and accountability purposes in 2021/22 (2020/21 £0).



Shaun McNally
Chief Executive and Accounting Officer
13 July 2022

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament, Scottish Parliament and Senedd

Opinion on financial statements

I certify that I have audited the financial statements of the Electoral Commission for the year ended 31 March 2022 under the Political Parties, Elections, and Referendums Act 2000. The financial statements comprise the:

- Statement of Financial Position as at 31 March 2022;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted international accounting standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Electoral Commission's affairs as at 31 March 2022 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Political Parties, Elections, and Referendums Act 2000 and HM Treasury directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Outturn Against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals for the year ended 31 March 2022 and shows that those totals have not been exceeded; and
- the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Entities in the United Kingdom*. My responsibilities under those standards

are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2019*. I have also elected to apply the ethical standards relevant to listed entities. I am independent of the Electoral Commission in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Electoral Commission's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Electoral Commission's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

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

Other information

The other information comprises information included in the Annual Report, but does not include the financial statements nor my auditor's certificate and report. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with HM Treasury directions made under the Political Parties, Elections, and Referendums Act 2000.

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with HM Treasury directions made under the Political Parties, Elections, and Referendums Act 2000;
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Electoral Commission and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Report.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- I have not received all of the information and explanations I require for my audit; or
- adequate accounting records have not been kept by the Electoral Commission or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- maintaining proper accounting records;
- the preparation of the financial statements and Annual Report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the Annual Report and accounts as a whole is fair, balanced and understandable;
- internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error; and
- assessing the Electoral Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Electoral Commission will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Political Parties, Elections, and Referendums Act 2000.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, we considered the following:

- the nature of the sector, control environment and operational performance including the design of the Electoral Commission's accounting policies.
- Inquiring of management, the Electoral Commission's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Electoral Commission's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Electoral Commission's controls relating to the Electoral Commission's compliance with the Political Parties, Elections, and Referendums Act 2000, Scottish Elections (Reform) Act 2020, Senedd and Elections (Wales) Act 2020, Supply and Appropriation (Main Estimates) Act 2020, and Managing Public Money;
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Electoral Commission for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions and bias in management estimates.

In common with all audits under ISAs (UK), I am also required to perform specific procedures to respond to the risk of management override.

I also obtained an understanding of the Electoral Commission's framework of authority as well as other legal and regulatory frameworks in which the Electoral Commission operates, focusing on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Electoral Commission. The key laws and regulations I considered in this context included Political Parties, Elections and Referendums Act 2000, Scottish Elections (Reform) Act 2020, Senedd and Elections (Wales) Act 2020, Supply and Appropriation (Main Estimates) Act 2022, Managing Public Money, Employment Law, and tax legislation.

Audit response to identified risk

As a result of performing the above, the procedures I implemented to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- enquiring of management, the Audit and Risk Committee and in-house legal counsel concerning actual and potential litigation and claims;
- reading and reviewing minutes of meetings of those charged with governance and the Commission Board and internal audit reports; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- in addressing the risk of fraud in revenue recognition, assessing the appropriateness of accounting policies related to the funding arrangements from the Scottish Parliament and Senedd implemented from 1 April 2021; testing the classification of income and expenditure between the UK government, the Scottish Parliament and Senedd; and testing the appropriateness of journal entries and other adjustments
- I also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

Other auditor's responsibilities

I am required to obtain appropriate evidence sufficient to give reasonable assurance that the Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals and that those totals have not been exceeded. The voted Parliamentary control totals are Departmental Expenditure Limits (Resource and Capital), Annually Managed Expenditure (Resource and Capital), Non-Budget (Resource) and Net Cash Requirement.

I am also required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies

Comptroller and Auditor General

15 July 2022

National Audit Office

157-197 Buckingham Palace Road

Victoria

London

SW1W 9SP

The financial statements



Statement of Comprehensive Net Expenditure

For the year ended 31 March 2022

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2022	Note	2021/22 £000	2020/21 £000
Operating income – Scottish Government	4	(2,593)	(77)
Operating income - Senedd	4	(1,654)	(180)
Other operating income	4	(34)	(42)
Total operating income		(4,281)	(299)
Staff costs	3	10,762	10,694
Purchase of Goods and Services	3	7,569	6,042
Depreciation and amortisation charges	3	455	373
Provision Expense	3	22	98
Other operating expenditure	3.1	1,957	2,161
Total operating expenditure		20,765	19,368
Net operating expenditure		16,484	19,069
Commissioners' fees		173	120

Net expenditure for the year		<u>16,657</u>	<u>19,189</u>
Other comprehensive net expenditure			
Items which will not be reclassified to net operating costs:			
Actuarial gain/loss on pension scheme liabilities	11	11	5
Comprehensive net expenditure for the year		<u>16,668</u>	<u>19,194</u>

The 'Notes to the Resource Accounts' form part of these accounts.

Statement of financial position

As at 31 March 2022

Statement of Financial Position As at 31 March 2022

	Note	31 March 2022 £000	31 March 2021 £000
Non-current assets			
Property, plant and equipment	5	734	791
Intangible assets	6	1,900	1,618
Total non-current assets		2,634	2,409
Current assets:			
Trade and other receivables	7	875	1,332
Cash and cash equivalents	8	619	26
Total current assets		1,494	1,358
Total assets		4,128	3,767
Current liabilities			
Trade and other payables	9	(2,452)	(1,895)
Provisions	11	(56)	(18)
Total current liabilities		(2,508)	(1,913)
Total assets less total current liabilities		1,620	1,854
Non-current liabilities			
Provisions	11	(861)	(913)
Other payables	9	(4)	(4)
Total non-current liabilities		(865)	(917)
Total Assets less liabilities		755	937
Taxpayers' equity			
General fund		755	937
Total taxpayers' equity		755	937



Shaun McNally
Chief Executive and Accounting Officer
13 July 2022

The 'Notes to the Resource Accounts' form part of these accounts.

Statement of Cash Flows

For the financial year ended 31 March 2022	Note	2021/22 £000	2020/21 £000
Cash flows from operating activities			
Net expenditure		(16,657)	(19,189)
Adjustments for non-cash transactions	3	518	516
(Increase)/Decrease in trade and other receivables	7	457	(442)
Increase/(Decrease) in trade payables	9	348	(228)
Less items reclassified as financing activities		(4,369)	0
<i>Less movements in receivables and payables relating to items not passing through the Statement of Comprehensive Net Expenditure</i>		(494)	191
Use of provisions	11	(14)	(14)
Net cash outflow from operating activities		<u>(20,211)</u>	<u>(19,166)</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	5	(202)	(637)
Purchase of intangible assets	6	(491)	(620)
Movement in Capital Accruals		209	47
Net cash outflow from investing activities		<u>(484)</u>	<u>(1,210)</u>
Cash flows from financing activities			
From the Consolidated Fund (Supply) - current year		16,846	20,151
From the Consolidated Fund (Non-Supply)		173	120
From Devolved Administrations		4,369	0
Net cash inflow from financing activities		<u>21,388</u>	<u>20,271</u>
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		693	(105)
Fines and penalties received on behalf of the Consolidated Fund		58	69
Payments of amounts to the Consolidated Fund		<u>(158)</u>	<u>(135)</u>
Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		593	(171)
Cash and cash equivalents at the beginning of the period	8	26	197
Cash and cash equivalents at the end of the period		<u>619</u>	<u>26</u>

The 'Notes to the Resource Accounts' form part of these accounts.

Statement of Changes in Taxpayers' Equity

Financial Year Ended 31 March 2022	Note	General Fund £000
Balance at 1 April 2020		(356)
Net Parliamentary Funding – drawn down		20,151
Net Parliamentary Funding – deemed		197
Consolidated Fund Standing Services (non-supply) Current Year		120
Supply Payable adjustment	9	(26)
Comprehensive net Expenditure for the Year	SoCNE	(19,194)
Non-Cash Adjustments:		
Non-cash charges – auditor's remuneration	3	45
Balance at 31 March 2021		937
Net Parliamentary Funding – drawn down		16,846
Net Parliamentary Funding – deemed	9	26
Consolidated Fund Standing Services (non-supply) Current Year	SoCNE*	173
Supply Payable adjustment	9	(619)
Comprehensive net Expenditure for the Year	SoCNE	(16,668)
Non-Cash Adjustments:		
Non-cash charges – auditor's remuneration	3	60
Balance at 31 March 2022		755

The 'Notes to the Resource Accounts' form part of these accounts.

* Commissioners' fees

Notes to the Resource Accounts

1. Accounting policies, key accounting estimates and judgements

1.1. Statement of accounting policies

The statements are prepared in accordance with the 2021/22 Government Financial Reporting Manual (FReM) issued by HM Treasury.

The accounting policies contained in the FReM apply International Accounting Standards as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Electoral Commission for the purpose of giving a true and fair view has been selected.

The particular policies adopted by the Electoral Commission are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.2 Basis of preparation

These financial statements have been prepared under the historical cost convention, except as otherwise set out in the accounting policies. Figures are presented in pounds sterling and are rounded to the nearest £1,000.

They are prepared in accordance with an Accounts Direction given by HM Treasury in accordance with Paragraph 17(2) of Schedule 1 to the Political Parties, Elections and Referendum Act 2000.

1.3. Issued accounting statements not yet effective

There are two reporting standards issued but not yet effective:

- IFRS16 (leases)
- IFRS17 (Insurance Contracts)

IFRS 16 specifies how an organisation will recognise, measure, present and disclose leases. The standard provides a single lessee accounting model, requiring lessees to recognise assets and liabilities for all leases unless the lease term is 12 months or less or the underlying asset has a low value.

IFRS16 has been adopted into the FReM with effect from 1 April 2022. HM Treasury has adapted IFRS 16 to expand the definition of a contract to include intra- UK government

agreements where non-performance may not be enforceable by law. This is particularly relevant where government departments rent property from other departments.

HM Treasury has withdrawn the accounting policy choice to apply IFRS 16 retrospectively to each prior reporting period presented in accordance with IAS 8. At the date of initial application, therefore, the Electoral Commission will recognise the cumulative effect of initially applying IFRS 16 as an adjustment to the opening balance of taxpayers' equity.

HM Treasury has also withdrawn the option to reassess whether a contract is, or contains, a lease at the date of initial application. The Electoral Commission will therefore initially apply IFRS 16 to any contracts previously identified as a lease, or containing a lease, under IAS 17 and will not apply IFRS 16 to any contracts not previously identified as such. The following leased assets have been identified in this way:

- Buildings – The Electoral Commission lease accommodation throughout the estate. Under IAS17, these contracts are treated as operating leases. The minimum lease commitment at 31 March 2022 was £5m
- Other – the Electoral Commission currently has one other lease contract; this is for the telephone handsets, these contracts are treated as operating leases. The minimum lease commitment at 31 March 2022 was £32k

On transition, HM Treasury has mandated the option to recognise right of use assets at an amount equal to the initial lease liability, adjusted by the amount of any prepaid or accrued lease payments recognised immediately before the date of initial application.

On initial application of IFRS 16, the Electoral Commission will recognise right-of-use assets and lease liabilities for each identified lease, based on the present value of future cash flows for each lease over the applicable lease term determined in accordance with the new standard.

The Electoral Commission expects to recognise the following opening balances in 2022-23:

Operating Segment	Buildings £000	Other £000	Total £000
IFRS 16 lease liability at 1 April 2022	5,045	32	5,077
Amounts prepaid	161	-	161
Dilapidations	757	-	757
Right-of-use asset value at 1 April 2022	5,963	32	5,995

HM Treasury has also mandated that dilapidations for leases be treated as a capital provision, as no carry forward of dilapidations is required our opening balance will be zero.

IFRS17 (effective in the FReM 2025-26) identifies insurance contracts those contracts under which the entity accepts significant insurance risk from another party, the Commission does not hold any such contracts and will not be affected by this standard.

Accounting policies for expenditure

1.4 Programme expenditure

We have produced these Accounts with sufficient detail to provide a true and fair view of our operations.

For budgeting purposes, we distinguish between our core operating costs and event related activities. In these accounts, we have reported the core running costs as expenditure (note 3) and we have reported event related activities as other operating costs (note 3.1).

The Statement of Comprehensive Net Expenditure includes both costs incurred and any associated operating income.

1.5 Staff costs

Staff costs include wages and salaries, social security costs and pension costs. All short-term staff costs payable at the year-end, which will be paid within one year from the date of reporting, are recognised in the Statement of Comprehensive Net Expenditure. These include any accrued leave entitlements.

1.6 Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme(PCSPS). PCSPS is a multi-employer defined benefit scheme and it is not possible to identify the Commission's share of the assets and liabilities, it is therefore accounted for as a defined contribution scheme with payments recognised in the period they fall due.

Refer to note 11.1 for the accounting treatment of the pension for ex-employees of the Local Government Commission for England due to the transfer of its functions to the Electoral Commission on 1 April 2002 and the incorporation of its assets and liabilities as at that date.

1.7 Operating leases

Rentals payable under operating leases are charged to the Statement of Comprehensive Net Expenditure on a straight-line basis over the term of the lease.

From 1 April 2022 all leases will be covered under IFRS16 and not be deemed as an operating lease, note 1.16 explains this further.

1.8 Research and development

Expenditure on research is charged to the Statement of Comprehensive Net Expenditure in the year in which it is incurred. Development expenditure is also recognised in the Statement of Comprehensive Net Expenditure when incurred unless it meets the specific criteria for capitalisation.

1.9 Grants payable

Grants payable are recorded as expenditure in the period that the underlying event or activity giving entitlement to the grant occurs.

1.10 Value Added Tax (VAT)

The work carried out by the Electoral Commission is performed under statute and outside the scope of output VAT. Input VAT is charged to the relevant expenditure category, or if appropriate capitalised with additions to non-current assets. Income and expenditure are reported inclusive of VAT.

Accounting policies for income

1.11 Income

The Scottish and Welsh Governments provide funding to the Commission for costs incurred in relation to devolved elections and referendums in Scotland and Wales. This funding is considered to be analogous to a government grant under IAS 20 as the Commission has an entitlement to income where it has incurred costs in the delivery of those objectives. Cash is drawn down against a budget representing forecast expenditure throughout the year.

The Commission recognises the funding received as income in the Income Statement to the extent that it has financed the Commission's direct expenditure and apportioned indirect expenditure as agreed within the Statement of Funding Principles. Where the amount of cash drawn down exceeds the expenditure this difference is recognised in the Statement of Financial Position as deferred income.

Operating income does not include income collected for fines and penalties from political parties, as it is fully payable to the Consolidated Fund on receipt.

Accounting policies for assets and liabilities

1.12 Property, plant and equipment

Property, plant and equipment are carried at fair value. Expenditure on property, plant and equipment over £1,000 is capitalised. On initial recognition assets are measured at cost including any costs such as installation directly attributable to bringing them into working condition. All property, plant and equipment are deemed short life or low value assets and

we have therefore elected to value these assets on the basis of Depreciated Historical Cost, as an approximation for fair value.

1.13 Intangible assets

Purchased computer software licences, the associated costs of implementation and website costs are capitalised as intangible assets where expenditure of £1,000 or more is incurred. Intangible assets are reviewed annually for impairment and are stated at Depreciated Historical Cost (DHC) as an approximation for fair value. Software licences are amortised over the shorter of the term of the licence and the useful economic life. Information Technology developments include any relevant staff costs which are also capitalised.

1.14 Depreciation and amortisation

Non-current assets are depreciated at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives. Asset lives are:

Leasehold Improvement	10
Office Equipment	5
IT Hardware	3
Fixtures and fittings	10
Intangibles (information technology, software licenses & websites)	5
In-house intangibles (PF online)	10

The useful life of some assets have been updated from 2020/21. This was applied from 1 April 2021 prospectively.

1.15 Cash and cash equivalents

Cash and cash equivalents comprise current balances held at the Government Banking Service.

1.16 Financial instruments

Financial assets

Trade and other receivables Trade receivables are recognised under IFRS 9. They generally have 30 day terms, recognised and carried at original invoice amount less an allowance for any uncollectible amounts based upon an assessment of expected credit loss over the lifetime of the debt. At 31 March 2021, no provision for credit losses is required.

Financial liabilities

We initially recognise trade and other payables at cost, where the time value of money is material, we subsequently measure payables at amortised cost.

As our cash requirements are met through the estimates process financial instruments are of less importance and less risk than in a non-public sector body of a similar size.

We do not have powers to borrow or invest surplus funds. The majority of financial instruments relate to contracts for non-financial items in line with our expected purchase and usage requirements; therefore we are exposed to minimal credit, liquidity or market risk.

We do not hold any complex financial instruments. The only financial instruments other than cash included in these accounts are receivables and payables (see notes 7 and 9)

Accounting estimates and judgements

1.17 Accounting estimates and judgements

We have discussed and agreed the development, selection and disclosure of significant accounting estimates and judgements and the application of these judgements with the Audit and Risk Committee.

Note 1.14 shows our depreciation and amortisation. After review, we updated the useful economic life since 2020/21. This increased intangibles by 2 years and fixtures and fittings by 5 years. We changed leasehold improvements in-line with our lease agreements from 5 years to 10 years. We also added an In-house intangibles line as we felt this was the expected life of the new system when it becomes live in 2022-23. There was no material impact from these changes.

As outlined in Note 11, we recognise a liability to make dilapidation payments to the property owners of our office premises on expiry of individual leases. Such payments reflect the expected cost of full reinstatement of tenant alterations and decorations at the times of departure. Management has assessed the level of provision based on a professional assessment of future costs by a chartered surveyor.

As outlined in Note 12, we have not elected to make a financial provision for the legal cases being defended, where it is considered there to be insufficient certainty as to the amount payable and/or the likelihood of payment.

Management have considered the uncertainty around Covid-19 and have assessed the accounting estimates and judgements are not significantly affected.

1.18 Contingent liabilities

Contingent liabilities are disclosed in accordance in International Accounting Standard 37 (Provisions, Contingent Liabilities and Contingent Assets).

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts.

1.19 Provisions for liabilities and charges

We provide for legal or constructive obligations which are of uncertain timing or amount at the Statement of Financial Position date on the basis of the best estimate of the expenditure required to settle the obligation. Such provisions are discounted to present values where the time value of money is material.

Following the transfer of the functions of the Local Government Commission for England to the Electoral Commission on 1 April 2002 and the incorporation of its assets and liabilities as at that date, a provision has been established to meet its obligations with respect to pension payments to certain former Commissioners of that entity.

1.20 Going concern

These accounts have been prepared on a going concern basis. The Statement of Financial Position as at 31 March 2022 shows there is net asset position.

Our Main Estimate was laid before Parliament on 25 April 2022 for the resources we require in 2022-23 and our Corporate Plan until 2025/26. As a body established by legislation and following the principles of the FReM there is an assumption of continued provision of service, there is nothing to suggest services provided by the Commission will cease or future funding will not be provided.

2. Statement of Operating Costs by Operating Segments

We report expenditure between our core objectives. In addition, the analysis identifies the marginal costs of the following key deliverables that we manage through formalised segments and project management arrangements. These are set out below.

The elections and local referendums segment governs our work ensuring well-run elections and referendums, providing guidance and assistance to electoral administrators, candidates and agents, developing and monitoring performance standards for ROs and producing reports on the administration of elections and referendums. The electoral registration activity supports our research and design work on forms for voters.

We do not attribute staff costs and corporate overheads to programme or project activity, but for the purposes of this note, we have either directly allocated or apportioned these costs as appropriate, between party election finance and electoral administration activity. We only report the marginal costs of delivery by programme and project to the Commission Board and Executive Team.

	Elections and Local Referendums	Electoral Registration	Elections Act*	Electoral Administration	Regulation	European Union Referendum**	Total
£000							
Gross Expenditure	4,684	218	116	6,612	9,308	0	20,938
Income	(1,855)	(13)	0	(1,169)	(1,244)	0	(4,281)
Net Expenditure	2,829	205	116	5,443	8,064	0	16,657
	Elections and Local Referendums	Electoral Registration	Elections Act	Electoral Administration	Regulation	European Union Referendum	2020/21 Total
£000							
Gross Expenditure	3,375	208	0	6,766	9,132	7	19,488
Income	(18)	(139)	0	(118)	(24)	0	(299)
Net Expenditure	3,357	69	0	6,648	9,108	7	19,189

As a further breakdown, the below table shows the expenditure and income breakdown between UK Government, Scottish Parliament and Senedd.

This reflects changes to the Commission's funding and accountability arrangements since 1 April 2021. There are no reportable comparatives for 2020-21.

	UK Government	Scottish Parliament	Senedd	2021-22 Total
£000				
Direct Expenditure	10,609	2,025	1,326	13,960
Indirect Expenditure	6,082	568	328	6,978
Income	(4,281)	0	0	(4,281)
Net Expenditure	12,410	2,593	1,654	16,657

Indirect expenditure is indirect staffing costs and depreciation. Income is received from Scottish Parliament and The Senedd to the UK Government.

3. Expenditure

	2021/22 £000	2020/21 £000
Staff costs		
Wages and salaries	7,890	7,880
Social security costs	870	861
Other pension costs	2,002	1,953
Less recoveries in respect of outward secondments	0	0
	<u>10,762</u>	<u>10,694</u>
Rentals under operating leases		
Property rent	731	682
Equipment	6	7
Purchase of goods and services		
Section 13 expenditure	2,439	2,249
Section 10 expenditure*	1,498	255
Research*	151	135
Consultancy*	245	247
Recruitment	148	253
Staff training and development	127	132
Travel subsistence and hospitality	29	9
Travel and subsistence – Commissioners	4	(4)
Accommodation, maintenance*	704	635
Publicity and publications	216	209
Conference/public meeting	9	4
Office supplies, books and journals	106	138
Warehouse and Archiving	113	93
IT/Telephone	905	842
Bank and Payroll charges	54	44
Internal audit fees	43	41
	<u>7,528</u>	<u>5,971</u>
Non-cash items		
Depreciation	248	148
Amortisation	207	225
Impact of discounting*	(33)	26
National Audit Office Auditors' fees**	60	45
Provisions made in year	22	98
Write off of Assets	14	0
	<u>518</u>	<u>542</u>
	<u>18,808</u>	<u>17,207</u>

* 2020-21 comparatives have been reclassified. There is no impact on total expenditure

** No non-audit services provided by the NAO

3.1 Other Operating Expenditure

	2021/22 £000	2020/21 £000
Policy development grants	1,957	1,888
EU Referendum - Electoral Commission operational expenditure*	0	7
Local Government Scotland & Senedd	0	257
Other	0	9
	<hr/> 1,957	<hr/> 2,161

*All costs are external legal advice.

Section 12 of PPERA provides for the Electoral Commission to administer a scheme to make payments of policy development grants to registered political parties. The current scheme is contained in the Elections (Policy Developments Grants Scheme) Order 2006 as amended.

The scheme requires us to allocate £2,000,000 each year to registered political parties to assist with the costs of developing policies to be included in manifestos for local government, Northern Ireland Assembly, or Scottish, Welsh, Westminster or European Parliamentary elections. To be eligible for inclusion in the scheme, a registered political party must have at least two MPs sitting in the House of Commons on 7 March prior to the year in question, who have sworn the oath of allegiance provided by the Parliamentary Oaths Act 1866.

The annual allocation of £2,000,000 is divided between the eligible parties according to the allocation formula set out in the Scheme.

All parties submitted expenditure returns resulting in payments of £1,957,394.

3.2 Public awareness expenditure

Section 13 of PPERA requires us to promote public awareness of current electoral systems in the UK and any pending such systems, together with such matters connected with any such existing or pending systems as we may determine. The section enables us to carry out programmes of education or information to promote public awareness; or to make grants to other persons or bodies to enable them to carry out such programmes. Section 13 expenditure is limited by The Electoral Commission (Limit on Public Awareness Expenditure) Order date 2002 (SI 2002/505) to £7,500,000 in a financial year. The Section 13 spending limit does not apply to public awareness activity specifically provided for, and undertaken under legislation other than PPERA.

Although not Section 13, any public awareness costs for Scotland (Section 10) are included in the table below.

Public awareness

	2021/22 £000	2020/21 £000
Section 13	2,439	2,249
Public awareness expenditure subject to Section 13 limit	2,439	2,249
Local government Scotland (S10)	1,048	77
Senedd (S10)	450	178
	1,498	255
Total Public awareness	3,937	2,504

4. Income

	2021/22 £000	2020/21 £000
	Total	Total
Operating Income:		
Scottish Government	2,593	77
Senedd	1,654	180
New Registration of Political parties	11	14
Re-Registration of Political parties	8	7
Alteration to Registrations of Political parties	3	3
Charges/Transfer of costs to other bodies		
Research recharges	12	18
Total Operating Income	4,281	299

Our income has increased significantly from 2020/21 due to being the first year we received direct funding from Scottish Parliament and the Senedd for all devolved activities. We have also represented the 2020-21 comparatives to reflect revised accountabilities.

Income received from political parties for fines and penalties does not form part of our income within our financial statements, as it is fully payable to the Consolidated Fund on receipt; see SoPs 4.2 for this breakdown.

5. Property, plant and equipment

	Leasehold Improvements	Office equipment	Information Technology - hardware	Furniture and Fittings	Total
	£000	£000	£000	£000	£000
Cost or valuation					
At 1 April 2021	213	15	661	154	1,043
Additions	112	0	81	9	202
Disposals	0	(9)	(148)	(3)	(160)
At 31 March 2022	325	6	594	160	1,085
Depreciation					
At 1 April 2021	0	0	248	4	252
Charged in year	32	2	199	15	248
Disposals in year	0	0	(146)	(3)	(149)
At 31 March 2022	32	2	301	16	351
Carrying amount at 31 March 2022	293	4	293	144	734
Carrying amount at 31 March 2021	213	15	413	150	791
Asset financing: Owned	293	4	293	144	734
Carrying amount at 31 March 2022	293	4	293	144	734

	Leasehold Improvements	Office equipment	Information Technology - hardware	Furniture and Fittings	Total
	£000	£000	£000	£000	£000
Cost or valuation					
At 1 April 2020	887	6	867	57	1,817
Additions	212	15	259	151	637
Disposals	(886)	(6)	(465)	(54)	(1,411)
At 31 March 2021	213	15	661	154	1,043
Depreciation					
At 1 April 2020	886	6	566	57	1,515
Charged in year	0	0	147	1	148
Disposals in year	(886)	(6)	(465)	(54)	(1,411)
At 31 March 2021	0	0	248	4	252
Carrying amount at 31 March 2021	213	15	413	150	791
Carrying amount at 31 March 2020	1	0	301	0	302
Asset financing: Owned	213	15	413	150	791
At 31 March 2021	213	15	413	150	791

The disposals shown are the result of the Commission completing an exercise to review all PPE that held a nil net book value.

6. Intangible assets

	Information Technology	Software Licences	Websites	Information Technology - Assets under Construction	Total
	£000	£000	£000	£000	£000
Cost or valuation					
At 1 April 2021	258	31	442	1,298	2,029
Additions	45	48	124	274	491
Disposals	(33)	(12)	(70)		(115)
Reclassifications			(13)	13	0
At 31 March 2022	270	67	483	1,585	2,405
Amortisation					
At 1 April 2021	148	25	238	0	411
Charged in year	47	15	144	0	207
Disposals	(33)	(9)	(70)	0	(112)
At 31 March 2022	162	31	312	0	505
Carrying amount at 31 March 2022	108	36	171	1,585	1,900
Cost or valuation					
At 1 April 2020	1,135	148	2,978	216	4,477
Additions	131	1	113	375	620
Disposals	(1,008)	(118)	(1,942)	0	(3,068)
Reclassifications		0	(707)	707	0
At 31 March 2021	258	31	442	1,298	2,029
Amortisation					
At 1 April 2020	1,076	137	2,041	0	3,254
Charged in year	80	6	139	0	225
Disposals	(1,008)	(118)	(1,942)	0	(3,068)
At 31 March 2021	148	25	238	0	411
Carrying amount at 31 March 2021	110	6	204	1,298	1,618

Information technology - assets under construction (AUC) is primarily Political Finance online, this has been in development since 2018/19 and is due to be completed in 2022/23.

The disposals shown are the result of the Commission completing an exercise to review all intangibles that held a nil net book value. The disposals made were old IT equipment and previous websites that are no longer in use.

7. Trade and other receivables

	2021/22 £000	2020/21 £000
Amounts falling due within one year:		
Other receivables	14	125
Prepayments and accrued income	861	1,207
	<hr/> 875	<hr/> 1,332

8. Cash and cash equivalents

	2021/22 £000	2020/21 £000
Balance at 1 April	26	197
Net change in cash and cash equivalent balances	593	(171)
Balance at 31 March	<hr/> 619	<hr/> 26
The following balances at 31 March 2021 were held at:		
Government Banking	619	26
Balance at 31 March	<hr/> 619	<hr/> 26

Our cash balance has increased significantly from 2020/21 due to receiving funds from Scottish Parliament and Senedd in March and our draw down from UK Consolidated Fund was not adjusted.

9. Trade and other payables

	2021/22 £000	2020/21 £000
Amounts falling due within one year		
Other taxation and social security	520	509
Other payables	1	0
Excess income payable to Consolidated Fund	0	101
Accruals and deferred income	1,190	1,259
Deferred Income – Scottish Parliament	26	0
Deferred Income - Senedd	96	0
Amounts issued from the Consolidated Fund for supply but not spent at year end	619	26
	<u>2,452</u>	<u>1,895</u>
Amounts falling due after more than one year:		
Other payables, accruals and deferred income	4	4
	<u>4</u>	<u>4</u>

10. Capital and other commitments

10.1 Commitments under leases

10.1.1 Operating leases

The table below shows total future minimum lease payments under operating leases for each of the following periods.

Obligations under operating leases for the following periods comprise:		2021/22 £000	Restated 2020/21 £000
Buildings	Not later than one year	722	725
	Later than one year and not later than five years	2,459	3,781
	Later than five years	2,680	4,010
		<u>5,861</u>	<u>8,516</u>
Other	Not later than one year	0	0
	Later than one year and not later than five years*	35	5
	Later than five years	0	0
		<u>35</u>	<u>5</u>
Total Operating leases		<u>5,896</u>	<u>8,521</u>

*We have restated our telephone lease (£5k), this was omitted from last year's annual accounts.

There were no capital commitments during 2021/22. (2020/21: £0).

There were no subleases and no receipts are expected during the year.

We expensed a total of £737k (2020/21 £689k) in lease payments during the year. We did not make contingent rent and sublease payments during the year. Our commitment under leases is only for the rental of the premises and not the land.

11. Provisions for liabilities and charges

	Pension £000	Dilapidations £000	Total £000
Balance at 1 April 2021	161	770	931
Provided in the year	2	20	22
Provisions not required written back	0	0	0
Provisions utilised in the year	(14)	0	(14)
Unwinding of discounts	0	(33)	(33)
Actuarial (Gain)/Loss	11	0	11
Balance at 31 March 2022	160	757	917

Analysis of expected timing of discounted flows

	Pension £000	Dilapidations £000	Total £000
Not later than one year	18	38	56
Later than one year and not later than five years	72	49	121
Later than five years	70	670	740
Balance at 31 March 2022	160	757	917

11.1 Pension Liability Statement

We provide for the pension liability for certain former Commissioners of the Local Government Commission for England, following the transfer of functions on 1 April 2002.

The pension provision is unfunded, with benefits being paid as they fall due and guaranteed by the employer. There is no fund, and therefore no surplus or deficit. Actuarial advice was sought to ensure that the provision is set at a realistic level. An actuarial valuation was carried out by the Government Actuary's Department (GAD) to provide a value of the pension liability as at 31 March 2021. A death rate from Covid-19 in excess of that already allowed for in the mortality assumptions would emerge as an experience gain over the next year's accounts. Actuarial gains and losses are accounted for through the Statement of Comprehensive Net Expenditure.

Given the non-materiality of the pension liabilities, the full disclosure requirements of IAS 19 are not required.

The assumptions used by the actuary were:

	2021/22	2020/21
CPI inflation assumptions	2.90%	2.22%
The rate of increase for pensions	2.90%	2.22%
The rate used to discount scheme liabilities	1.55%	1.25%

From 2010–11 the basis for the indexation of retirement benefits was changed from the Retail Price Index to the Consumer Price Index.

The Government Actuary's Department prepared a valuation on 31 March 2022.

	2021/22 £000	2020/21 £000
Provision at 1 April	161	167
Interest Cost	2	3
Actuarial Loss/(Gain)	11	5
Less benefits paid	(14)	(14)
Past service cost		
Present Value of scheme at end of year	160	161

Present value of scheme liabilities	Value at 31/03/2022 £'000	Value at 31/03/2021 £'000	Value at 31/03/2020 £'000	Value at 31/03/2019 £'000	Value at 31/03/2018 £'000
Liability in respect of					
Active members	0	0	0	0	0
Deferred Pensioners	0	0	0	0	0
Current Pensioners	160	161	167	167	187
Present value of scheme liabilities in respect of current pensioners	160	161	167	167	187

History of experience losses / (gains)	Value at 31/03/2022 £'000	Value at 31/03/2021 £'000	Value at 31/03/2020 £'000	Value at 31/03/2019 £'000	Value at 31/03/2018 £'000
Experience loss / (gain) arising on the scheme liabilities					
Amount (£'000)	(1)	(6)	(6)	(7)	2
Percentage of scheme liabilities at the end of year	0.5%	0.5%	0.5%	0.5%	(0.5%)

11.2 Dilapidations

We recognise a liability to make dilapidation payments to the property owners of our office premises on expiry of individual leases. Such payments reflect the expected cost of full reinstatement of tenant alterations and decorations at the times of departure.

Dilapidations are measured at the best estimate, supplied by an external surveyor using the industry price guide, of the expenditure required to settle the present obligation, and reflects the present value of expenditure required to settle the obligation where the time value of money is material. The Commission uses the HM Treasury discount rates to calculate the present value.

12. Contingent liabilities

Contingent liabilities cover all known claims where legal advice indicates that the criteria for recognition of a provision has not been met or where the possibility of economic transfer is remote.

There were no legal cases that were active at year-end or have since started where the Electoral Commission may need to raise a provision or contingent liability. Management have concluded that no probable present obligation to transfer economic benefits exists.

13. Related-party transactions

The Electoral Commission is a body independent of Government and political parties, directly accountable to the UK Parliament, Scottish Parliament and the Senedd. The Electoral Commission does not have any related party relationships as defined by IAS 24 Related party disclosures.

The Electoral Commission does have transactions with government departments and central government bodies. Other than remuneration as disclosed in the accounts, none of the Commissioners, Executive Team or other related parties connected with them has undertaken any material transactions with the Electoral Commission during the year.

14. Events after the reporting period

In accordance with the requirements of IAS 10 Events after the reporting period are considered up to the date on which the accounts are authorised for issue. This is interpreted as at the date of Certificate of the Comptroller and Auditor General.

The Electoral Commission has a new Accounting Officer from 1 April 2022 who has gained assurance from the Board and predecessor to endorse our Annual report and Accounts.

On 28 April 2022 the Government's Election Bill received royal assent and subsequently became an Act of Parliament, this has significant impact on our work for the coming years.

In May 2022 we received a letter to pursue legal action against the Electoral Commission. We do not consider this to be an adjusting event and feel we have adequate legal grounds for this not to affect future financial statements.

In the Accounting Officer's opinion, there are no events since 31 March 2022 that would affect the financial statements.

ELECTORAL COMMISSION

ACCOUNTS DIRECTION GIVEN BY THE TREASURY IN ACCORDANCE WITH PARAGRAPH 17(2) OF SCHEDULE 1 TO THE POLITICAL PARTIES, ELECTIONS AND REFERENDUMS ACT 2000.

1. The Electoral Commission shall prepare accounts for the financial year ended 31 March 2011 and subsequent financial years in compliance with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual ('the FReM') issued by HM Treasury which is in force for the financial year for which the accounts are being prepared.

2. The accounts shall be prepared so as to:

- (a) give a true and fair view of the state of affairs of the Electoral Commission at 31 March 2011 and subsequent financial year ends, and of its net resource outturn, changes in taxpayers' equity and cash flows for the financial year then ended; and
- (b) provide disclosure of any material expenditure or income that has not been applied to the purposes intended by Parliament or material transactions that have not conformed to the authorities which govern them.

3. Compliance with the requirements of the FReM will, in all but exceptional circumstances, be necessary for the accounts to give a true and fair view. If, in these exceptional circumstances, compliance with the requirements of the FReM is inconsistent with the requirement to give a true and fair view, the requirements of the FReM should be departed from only to the extent necessary to give a true and fair view. In such cases, informed and unbiased judgement should be used to devise an appropriate alternative treatment which should be consistent with both the economic characteristics of the circumstances concerned and the spirit of the FReM. Any material departure from the FReM should be discussed in the first instance with the Treasury.

4. This direction replaces the direction dated 27 February 2006.

Chris Wobschall

Head, Assurance and Financial Reporting Policy, HM Treasury

15 April 2011

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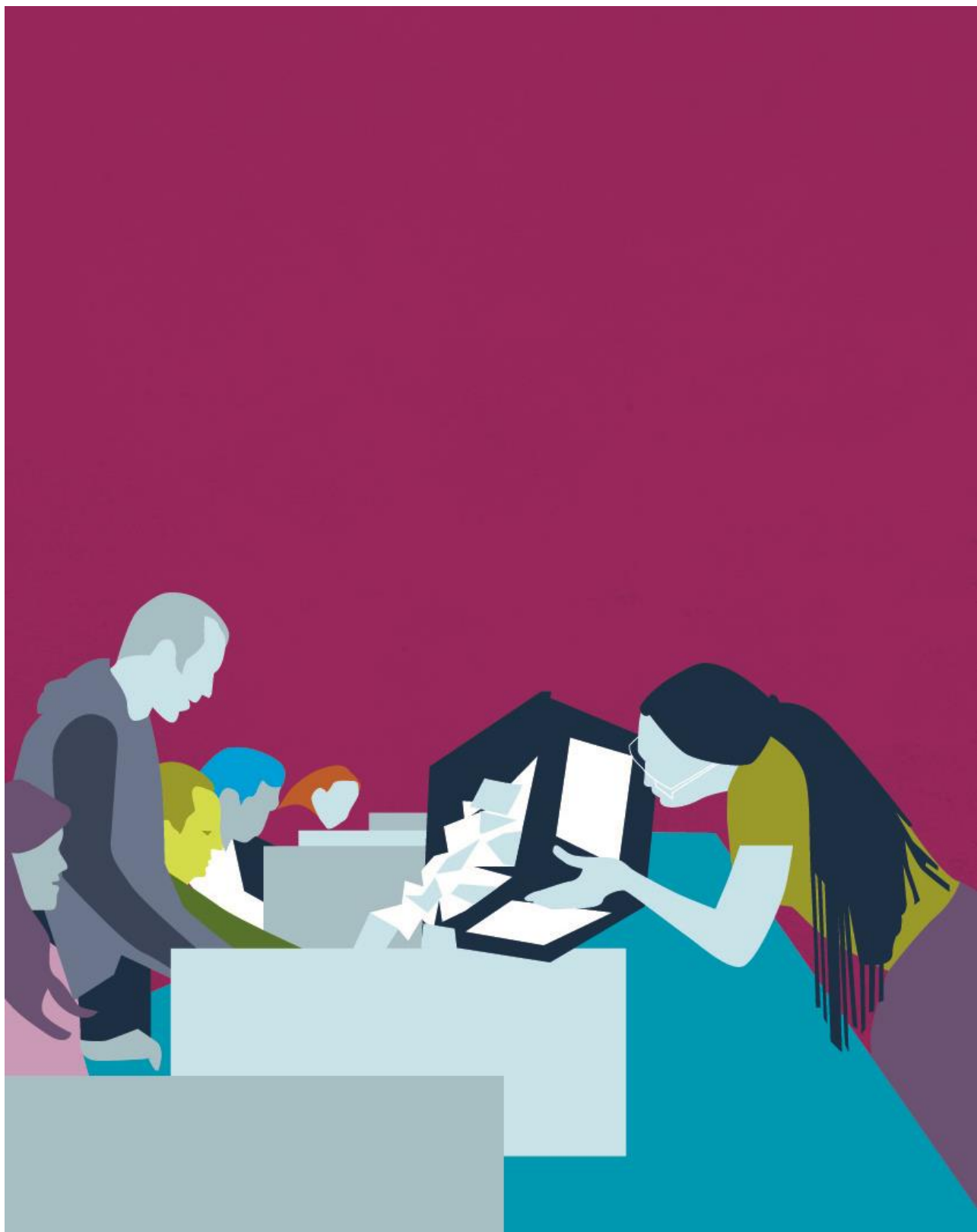
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The Electoral Commission is the independent body which oversees elections and regulates political finance in the UK. We work to promote public confidence in the democratic process and ensure its integrity.

The Electoral Commission 2022

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