

Written evidence relating to Boris Johnson

1. Letter from Mr Jon Trickett MP to the Commissioner, 13 February 2020

In the latest Register of Members' Financial Interests, the Prime Minister lists accommodation he accepted on the luxury private island resort of Mustique over the Christmas period as a benefit in kind valued at £15,000.

This is in keeping with the House of Commons' Code of Conduct, which states in Chapter 1, paragraph 33, that Members must register: "Any travel or hospitality received in the course of a visit outside the UK, if it relates in any way to their membership of the House or to their parliamentary or political activities, including: b) hospitality, including hotel or other accommodation, and meals".

The Code of Conduct is also clear that when registering such a donation, Members are required to provide, among other details, "The name and address of the person or organisation funding the visit" (Chapter 1, paragraph 36).

The Prime Minister has listed a Mr David Ross as the name of the person who funded his accommodation. However, as reported by the Daily Mail (February 13, 2020), a spokesperson for Mr Ross has now categorically denied that he funded the Prime Minister's accommodation, telling the press:

"Boris Johnson did not stay in David Ross's house. Boris wanted some help to find somewhere in Mustique, David called the company who run all the villas and somebody had dropped out. So Boris got the use of a villa that was worth £15,000, but David Ross did not pay any monies whatsoever for this".

The spokesperson added that Mr Ross had "not put his hand in his pocket whatsoever and can obviously prove that".

As noted, the Code of Conduct requires Members to provide the name of the person or organisation that actually funded a donation. The evidence now suggests it was not David Ross. The entry made by the Prime Minister therefore appears to be incorrect. Despite this, the Prime Minister's spokesperson this morning insisted that:

"All transparency requirements have been followed, as set out in the register of members' financial interests".

Clearly this statement provides no clarity to the confusion and will not satisfy public concern surrounding the donation. A number of questions still need urgently answering:

If all transparency requirements have been followed, what is the source of the discrepancy and confusion between the account provided by Mr Ross and the Prime Minister's insistence that the rules have been followed?

Did the Prime Minister accept the £15,000 donation without full knowledge of its true source?

If the entry is incorrect, did the Prime Minister knowingly make a false entry into the Register?

Who was the true source of the £15,000 donation?

This case has added significance not only because of Mr Johnson's pre-eminent public role as Prime Minister, but because in April 2019 he had to apologise to the Parliamentary Commissioner for Standards and the Committee on Standards for failing to declare expenses correctly. Notably, the Committee asserted that "should we conclude in future that Mr Johnson has committed any further breaches of the rules on registration, we will regard this as a matter which may call for more serious sanction."

Transparency is crucial to ensuring that the public have confidence that elected Members of this House have not been unduly influenced by any donations or gifts that they may receive. For this reason, and the above concerns, I therefore request that you to investigate whether the Prime Minister has followed all transparency requirements when registering this donation.

13 February 2020

2. Mail Online Article, published 22:13, 13 February 2020 and updated 01:22, 14 February 2020

Questions mount over Boris Johnson's Mustique holiday with girlfriend Carrie Symonds as US financier who owns their rental villa says she WAS paid for stay... after Tory donor named as backer said he didn't fund trip

- PM triggers mystery by naming David Ross as 'donor' of his Caribbean holiday
- The former Carphone Warehouse tycoon accepted that he arranged the trip
- But his spokesman insisted that he did not 'pay any monies whatsoever'
- The identity of the person who covered the cost of the trip remains a mystery

The mystery over who funded [Boris Johnson's](#) New Year Caribbean holiday deepened last night as the luxury villa's owner told the Daily Mail it was not a freebie.

Sarah Richardson, who owns the magnificent home where the Prime Minister stayed on Mustique, confirmed that she and her husband Craig had rented it out – and that they had 'got paid'.

However, she said she had 'no idea' who had actually covered the cost of the rental as it had been handled by The Mustique Company, the island's management company.

David Ross – the British businessman whom Mr Johnson declared had provided the £15,000 'benefit in kind' – left, denied he had been the one to pay. Sarah Richardson, right, who owns the magnificent home where the Prime Minister stayed on Mustique, confirmed that she and her husband Craig had rented it out – and that they had 'got paid'

The revelation comes after David Ross – the British businessman whom Mr Johnson declared had provided the £15,000 'benefit in kind' – denied he had been the one to pay.

The Prime Minister triggered the mystery by naming Mr Ross as the ‘donor’ of the holiday in the Commons register of interests on Wednesday.

But although the former Carphone Warehouse tycoon accepted that he arranged the trip, his spokesman insisted that he did not ‘pay any monies whatsoever’.

It means that identity of the person who covered the cost of the trip remains a mystery.

Mr Johnson is facing the prospect of a Commons sleaze inquiry over his declaration about the trip, with Labour yesterday formally writing to the Parliamentary Commissioner for Standards, Kathryn Stone, demanding an investigation into who paid.

Two former standards chiefs have also joined the calls for an inquiry, warning that they believed Mr Johnson had not followed the rules properly.

Yesterday, the Mail tracked down the wealthy American owners of the stunning villa on the island of Mustique where Mr Johnson stayed with his girlfriend Carrie Symonds over the New Year period.

The Richardsons, who live in Rhode Island in the US, sometimes stay in their Caribbean hillside home, named Indigo, and at other times it is rented out via The Mustique Company, the island’s management company.

Mr Johnson and Miss Symonds arrived at the property on Boxing Day last year and stayed for ten days at the hideaway, which boasts four-poster beds, open air terraces and an infinity pool.

Last night, Mrs Richardson told the Mail said she had never heard of Mr Ross, but she said that they had definitely been paid for the rental.

Mrs Richardson said: ‘We got paid for the stay – we get paid for anybody who rents our house. But we have no idea who paid for the house, whether he [Mr Johnson] did, or whoever this Mr Ross is – I don’t know who he is – paid.’

‘All I know is that we got a statement saying we received a certain amount of income as a result of our house being rented. We don’t get involved in who rents our house. That is the Mustique Company that handles that.’

Asked if the £15,000 (\$19,000) sum declared by Mr Johnson tallied with the amount she had received, she said: ‘I’m not going to answer that. That’s private information for sure. I can’t answer that.’

On Wednesday, Mr Ross’s spokesman told the Mail he did not own the villa and had not paid for its use.

But under apparent pressure from Downing Street, Mr Ross yesterday released a further statement stating that he had ‘facilitated’ the accommodation for Mr Johnson and his girlfriend.

The Tory donor claimed that because he had arranged the trip for the Prime Minister, Mr Johnson’s declaration to the House of Commons had been ‘correct’.

Mrs Richardson, 71, comes from a family of Wall Street investment bankers and great American philanthropists.

Labour yesterday wrote to the Parliamentary Commissioner for Standards demanding an investigation into who paid for the trip

She is a director of the Prospect Hill Foundation, a philanthropic organisation based on Rhode Island. It is linked to Prospect Hill Capital Advisors, a New York wealth management firm for ultra high net worth individuals.

She is also listed as a vice president of Tangent Films Ltd, a movie picture production company founded by her husband, Craig Richardson, 72.

Nestled on a Mustique hillside, Indigo commands sweeping views over wild seagrass to the island's pristine beaches, making it the perfect hideaway. It comes with its own full-time housekeeper, chef and gardener.

For their post-Christmas break, Mr Johnson and Miss Symonds flew British Airways to St Lucia and then used a small propeller plane for the hop to Mustique.

According to the villa's advertised price of \$27,000 per week at that time of year, a ten-day stay would normally have cost \$38,500 (£29,500).

The villa is priced at varying rates depending on the time of year. But in the two weeks leading up to January 4 it was advertised at the premium rate.

Yesterday the island's management company refused to comment on the actual price paid, whether there was any discount or any details of the arrangement involving the couple's stay at Indigo.

Mr Johnson and his girlfriend spent most of their time in seclusion at their bolt-hole, eschewing the chance to join in the wild New Year's beach party that was attended by Rolling Stones frontman Sir Mick Jagger, Bond star Daniel Craig and model Kate Moss.

But on New Year's Day, the Prime Minister and Miss Symonds dropped into the Caribbean's most famous hostelry, Basil's Bar.

So did No10 lean on party donor to change his tune?

Boris Johnson faced the prospect of a sleaze inquiry last night over his New Year's holiday, despite the businessman he declared as the donor changing his position.

The Prime Minister claimed on Wednesday that his accommodation on the luxury Caribbean island of Mustique, worth £15,000, was provided by Carphone Warehouse founder David Ross.

But he faced immediate questions over the declaration to Commons authorities when the multimillionaire businessman told the Daily Mail he did not own the villa or pay for its use.

Under apparent pressure from Downing Street, Tory donor Mr Ross yesterday released a further statement stating saying he had 'facilitated' the accommodation for Mr Johnson and his girlfriend, Carrie Symonds, and so the declaration was 'correct'.

But parliamentary rules make clear that MPs are required to name the ‘person or organisation funding the visit’.

Labour yesterday wrote to the Parliamentary Commissioner for Standards demanding an investigation into who paid for the trip.

Two former standards chiefs also joined calls for an inquiry and warned that they believed Mr Johnson had not properly followed the rules.

Sir Kevin Barron, former chairman of the committee on standards, said: ‘My understanding is that whoever paid for it should have been identified.’

Clearly the Prime Minister should now provide clarity.’

Sir Alistair Graham, who chaired the separate committee on standards in public life, said: ‘He should have declared whose villa he stayed at. The Prime Minister should always take a lead in these matters.’

He added that it would be ‘worthwhile’ for the Parliamentary Commissioner for Standards to look at whether the rules had been met.

In his letter to Kathryn Stone, the Parliamentary Commissioner for Standards, Labour minister Jon Trickett wrote: ‘The Code of Conduct requires members to provide the name of the person or organisation that actually funded a donation. The evidence now suggests it was not David Ross.’

Mr Trickett said the public should know whether the PM ‘knowingly made a false entry into the register’ and requested an investigation into whether he had ‘followed all transparency requirements’.

3. Letter from the Commissioner to Mr Jon Trickett MP, 2 March 2020

Thank you for your letter of 13 February 2020, setting out your allegation of a breach of House of Commons rules by Rt Hon Boris Johnson MP.

Based on your concerns, I have decided to begin an inquiry into whether Mr Johnson has breached paragraph 14 of the House of Commons’ Code of Conduct for Members.

Following the decision taken by the House on 19 July 2018, I will not publish the fact that I am conducting an inquiry. My office will not comment on any aspect of the inquiry to third parties. They will answer factual questions about the processes I follow and the standards system more generally but will neither confirm nor deny that I have begun an inquiry. I must ask that you respect that confidentiality and the decision of the House.

All your correspondence with my office, including this letter, is now part of the evidence for this inquiry and is protected by parliamentary privilege. You must not discuss this matter, or share the contents of our correspondence, with any third party.

I enclose the Commissioner’s Information Note, which sets out the procedure I follow (please note, it does not yet reflect the decision of 19 July 2018).

I am writing to the Member to let him know I have opened this inquiry and I will contact you again when the inquiry is finished. Please be aware I do not give progress reports during an inquiry. When the matter has been concluded my decision, the reasons for it and all the relevant evidence will be put into the public domain.

2 March 2020

4. Letter from the Commissioner to Rt Hon. Boris Johnson MP, 2 March 2020

I am writing to notify you that I have received a letter from Mr Jon Trickett MP about your compliance with the House of Commons' Code of Conduct for Members. I enclose a copy of Mr Trickett's letter for information. I have decided to begin an inquiry into Mr Trickett's allegation concerning registration of your holiday to Mustique after Christmas.

I will require your assistance with this matter. Before I go any further, I would welcome your response to the allegation that the following entry in the Register of Members' Financial Interests contains inaccurate information.

4. Visits outside the UK

Name of donor: Mr David Ross

Address of donor: private

Nature and value of benefit in kind (or amount of any donation): accommodation for a private holiday for my partner and me, value £15,000

Destination of visit: St Vincent and the Grenadines

Dates of visit: 26 December 2019 to 5 January 2020

Purpose of visit: private holiday.

(Registered 27 January 2020)

It would be helpful to know the circumstances in which the visit came about, the benefits you received, and the steps which you took to ascertain the information required for the Register of Members' Financial Interests before 27 January 2020. It has been alleged that this register entry was inaccurate as to the donor and the value of the accommodation. Please provide me with your response to this and outline the steps you took to check that the information provided was accurate. It would also be helpful to receive any documentary or other evidence that you think might assist my inquiry.

The relevant rules of the House

Paragraph 14 of the Code states

“Members shall fulfil conscientiously the requirements of the House in respect of the registration of interests in the Register of Members' Financial Interests. They shall always be open and frank in drawing attention to any relevant interest in any proceeding of the House or its Committees, and in any communications with Ministers, Members, public officials or public office holders.”

Chapter 1 of the Guide to the Rules relating to the conduct of Members sets out the detailed rules on the registration of financial interests. Paragraphs 31 to 38 deal specifically with visits outside the UK, and paragraph 36 lists the information Members must provide.

- a) The name and address of the person or organisation funding the visit;
- b) The amount of any payment, and/or the nature and value of any donation in kind such as flights or accommodation;
- c) The destination of the visit;
- d) The date(s) of the visit;
- e) The purpose of the visit.

When calculating the value of any donation in kind, Members are expected to provide the market value of such donations.

Important information

As you know, my inquiries are conducted in private and I no longer publish the fact that I am conducting an inquiry into an allegation into an alleged breach of the Code of Conduct. My office will not comment on any aspect of the inquiry to third parties. They will answer direct factual questions about the processes I follow and the standards system more generally but will neither confirm nor deny that I have begun an inquiry.

Procedure

You can see a copy of the Commissioner's Information Note, which sets out the procedure for inquiries via this link:

[Commissioner's Information Note \(parliament.uk\)](#) Please note that this has not yet been updated to reflect the changes flowing from the House's decision of 19 July 2018.

This letter and any subsequent correspondence between us in connection with this inquiry is protected by parliamentary privilege. It should be kept confidential until the outcome of my inquiry is published.

As a matter of courtesy, it is important to notify you that as part of my inquiry I may be contacting or speaking to House Authorities, third parties or witnesses including Mr David Ross. You should not discuss this, or any related matter, with potential witnesses.

While I do not, at this stage, know whether it will be necessary to interview you about this matter, it would be open to you to be accompanied at any such interview. I am, of course, very happy to meet with you at any stage if you would find that helpful.

Potential outcomes

Inquiries are generally concluded in one of three ways. If the evidence does not substantiate the allegation, it will not be upheld. If the evidence demonstrates a breach of the rules, I may – in certain circumstances – uphold the allegation and conclude the inquiry using the rectification procedure, without making a referral to the Committee on Standards. Where an allegation is not upheld or is rectified, the material is published on the Parliament website, on my webpages.

If I uphold the allegation and it is either unsuitable for the rectification procedure, or you do not accept my decision, I must make a referral to the Committee on Standards. My Memorandum to the Committee would be published, as an appendix to the Committee's own Report.

I should make clear that all the relevant evidence, including our correspondence, will be published when this inquiry is concluded. I routinely redact the personal data of third parties unless it is relevant to my decision(s). If you provide sensitive material which you think I should consider redacting, please tell me. I would give careful consideration to any such request.

Action

I would be grateful to receive your reply to this letter as soon as possible, and no later than 12 March 2020.

2 March 2020

5. E-mail from Mr Jon Trickett MP to the Commissioner, 5 March 2020

Many thanks for your letter dated 2 March 2020. I acknowledge parliamentary privilege and the need to not discuss the contents of the letter with any third party, as noted in your letter.

I am writing to notify you that over the last few weeks my office and the Labour Party press office have been contacted by journalists in an attempt to find out whether an inquiry is underway. We have not given them any indication that this is the case.

However, I have today been contacted by the Observer who seem to think an inquiry is underway. I have told them that I cannot confirm or deny this because of parliamentary privilege and the need to maintain confidentiality. I have put this in writing to the journalist to avoid ambiguity.

5 March 2020

6. Letter from Rt Hon. Boris Johnson MP to the Commissioner, 12 March 2020

I am writing further to your letter of 2 March, which was received on 4 March, relating to my declaration that was registered on 27 January.

I am happy to provide additional information and context as requested, to help clarify that the entry was properly registered in line with the Members' Code of Conduct.

This entry was a benefit-in-kind from David Ross, a long-standing friend, a former colleague from my time as London Mayor, and a political supporter of the Conservative Party.

Mr Ross facilitated accommodation for a private holiday for my partner and me on Mustique, in the nation of St Vincent and the Grenadines. I paid for other expenses personally.

The original plan was for my partner and me to stay in Mr Ross' villa. When I arrived at the Island it transpired that Mr Ross had made an alternative arrangement because his own villa was unavailable. At Mr Ross' request the Mustique Island Company, who manage properties on the island, had provided an alternative villa for our use. Until recent media reporting I was not aware of the identity of the person whose villa I stayed in.

In the interests of full transparency, as it was Mr Ross who facilitated the provision of dedicated holiday accommodation for us, it was important to me that this connection was properly declared. As I was not aware of the identity of the individual who owns that accommodation (and in any event they were not conferring the benefit as they received payment for its use - which has been publicly confirmed by the individual), there was no connection with me and so no benefit or gift to declare.

I understand that Mr Ross made a public statement setting out the position. This was in light of the media reporting. A copy is enclosed.

Mr Ross indicated to me that the value of the use of the accommodation was £15,000. I was thus satisfied that that my disclosure's donor, value, purpose, destination and date of the benefit in kind, rightly drew attention to the financial interest under Category 4 of the Code.

Although this benefit in kind was not offered to me in a Ministerial capacity, and thus was not submitted to the Government's transparency register, I would note that the Cabinet Office were aware of the declaration and were content it was appropriate.

I hope this assists with your review into this matter. I would be very happy to provide any further information that is relevant to your work.

Annex: Statement by David Ross's spokesman, issued to the media, February 2020

"Following media reports I would like to provide further explanation of the benefit in kind Mr Ross provided to Mr Johnson.

The declaration that Mr Johnson made to the House of Commons is accurate. Mr Ross facilitated accommodation for Mr Johnson on Mustique valued at £15k.

Therefore, this is a benefit in kind from Mr Ross to Mr Johnson, and Mr Johnson 's declaration to the House of Commons is correct."

12 March 2020

7. Letter from the Commissioner to Rt Hon. Boris Johnson MP, 12 March 2020

Thank you for your letter of 12 March 2020.

Regretfully, the response is not sufficient as the Registration rules require interests to be registered accurately to include the correct name and address of the donor.

You have indicated that you do not know who funded this holiday. However, this information will be needed in order to amend the entry in the register with accurate details.

Please make relevant enquiries to ascertain the details of the donor and provide them to me as soon as possible.

Action

I would be grateful to receive your reply to this letter as soon as possible, and no later than 20 March 2020.

12 March 2020

8. Letter from Rt Hon. Boris Johnson MP to the Commissioner, 16 March 2020

Thank you for your further letter of 12 March in response to my letter of the same day.

As set out in my letter, the individual who made the arrangements for my accommodation was Mr Ross. Therefore, in response to your question, it was Mr Ross who funded the accommodation, and this is why I set out his name in the register of interests as the person providing the benefit in kind.

If you disagree that this is the person who made the donation in kind, I would be very grateful if you could explain the underlying rationale, to assist me in providing the necessary information to you.

16 March 2020

9. Email from the Commissioner to Rt Hon. Boris Johnson's staff member, 7 April 2020

I am so sorry to hear that Mr. Johnson is so unwell. It must be a very difficult time for you and the rest of his team.

In light of the current global health crisis, and Mr. Johnson's own ill health that it would be inappropriate for me to continue the investigation at this time. I have therefore suspended the investigation and will pick it up again at a more suitable time.

Mr Johnson is in the thoughts and prayers of all my team and me. We wish him a speedy recovery and return to full health.

Please do take care yourself and stay safe and well.

7 April 2020

10. Letter from the Commissioner to Rt Hon. Boris Johnson MP, 30 June 2020

I hope you are well.

As you will recall I made a decision to suspend the ongoing investigation on the 7 April 2020, due to your increasing commitments given the pandemic and your ill-health. I have now made the decision to reinstate the investigation in order that the matter can be resolved as swiftly as possible.

I will be in touch soon to progress this matter but if you have any questions please do not hesitate to contact me or a member of my team.

30 June 2020

11. Letter from the Commissioner to Mr David Ross, 7 July 2020

I am currently investigating an allegation that the Prime Minister, Rt Hon Boris Johnson MP, failed accurately to record in the Register of Members' Financial Interests holiday accommodation provided to him and his partner in St Vincent and the Grenadines from 26 December 2019 to 5 January 2020. In particular, it has been alleged that he was wrong to record that you funded his accommodation. Mr Johnson has been notified that I am writing to you.

I should first explain that my role is to investigate allegations that MPs have acted in breach of their Code of Conduct. This inquiry is focussed solely on whether or not Mr Johnson has fulfilled his obligation to the House, to be transparent about his financial interests. There is no implied criticism of either the offer or acceptance of hospitality. You can see the Commissioner's Information Note, which explains my role and how I carry out my investigations, via this link to the Parliament website: [Commissioner's Information Note \(parliament.uk\)](https://www.parliament.uk/about/offices/commissioner-information-note)

Before listing my questions, I should also explain that correspondence with my office, including this letter, is now part of the evidence for this inquiry and is protected by parliamentary privilege. You must not discuss this matter, or share the contents of our correspondence, with any third party. Please do not discuss the contents of this letter with Mr Johnson.

I would be grateful if you would assist me by providing me with some relevant information.

1. Please let me know whether you were approached to make your villa in Mustique available to Mr Johnson for his holiday. If so, please give details, saying who approached you and when. What was your response?
2. Please explain, to the best of your knowledge, how it came about that Mr Johnson and his partner stayed at the villa which they eventually used for their holiday. Why were arrangements made for him to use this villa; who made them and what were Mr Johnson, or his representatives told about these arrangements, and when?
3. There are media reports that the owners of the villa in which Mr Johnson stayed, Mr and Mrs Richardson, received payment for use of their villa from a source other than Mr Johnson. To the best of your knowledge, who paid for the villa? Did you make any arrangements with the villa owners about payment or any other means of recompensing them for the use of the villa by Mr Johnson?
4. To the best of your knowledge, how much was paid for use of the villa? So far as you are aware, does this represent the normal rental charge for the period in question?

5. Did you have any contact with Mr Johnson and his partner during their visit to St Vincent and the Grenadines, and did you provide them with any other benefits, such as hospitality, airport transfers, excursions or entertainment, or other accommodation which is not included above? If so, please give details and the approximate value.

6. Your spokesperson initially stated that you had not paid for the villa and that Mr Johnson's register entry contained "a mistake" (Daily Mail 12 February 2020). Your spokesperson later said that you had facilitated the accommodation and that Mr Johnson's entry was correct (reported in the Daily Telegraph 13 February 2020). Please advise why you changed your position.

Your response will be shared with Mr Johnson and is likely to be published as part of any report of my inquiry. Although I do not routinely publish the names of third parties to an inquiry, in the circumstances (your name is already in the public domain as the donor), I may on this occasion include your name in the material which will be published at the end of the inquiry. However, I am happy to consider redacting any personal details in the response which may be of a sensitive nature so please advise me about this.

Action

I would be grateful to receive your reply to this letter as soon as possible, and no later than 20 July 2020. Please reply via e-mail to the following e-mail address [redacted]. If you wish to password protect your letter, please use the same password as I have used for this letter.

7 July 2020

12. Letter from Mr David Ross to the Commissioner, 20 July 2020

I am writing in response to your letter of 7 July in which you ask for certain pieces of specific information regarding Mr Johnson's stay on Mustique.

The position is as follows:

Mr Johnson mentioned to me in a conversation at some stage before Christmas 2019 that he may be looking for somewhere to stay for a forthcoming holiday which would need to be private and which could also take account of his security needs. I offered to try and help him. I then checked with the Mustique Company who manage a property that I own on the island but was told that my house had been let. They said they would find something by way of an alternative. Mr Johnson's name was not mentioned or used. I referred to him as Mr Jones. Subsequently they contacted me to say that they had a very late cancellation for another property which was therefore available at short notice and at no cost to Mr Jones. Details of the stay were then confirmed directly between the Mustique Company and Mr Johnson's office.

I had limited contact with Mr Johnson whilst he was on the island which was confined to checking if everything was fine with both him and his partner. I did not provide either of them with any other benefits. I was later told by the Mustique Company that the value of the accommodation was £15,000.

The comments made on 12 February 2020 by the spokesperson that you quote were incorrect. They were not checked or approved with me and I gave no permission for any statement to be made to the media. Accordingly, it was necessary for the correct position to be made clear on 13 February 2020.

I trust that the above answers all of the questions that you have raised.

20 July 2020

13. Letter from the Commissioner to Rt Hon. Boris Johnson MP, 1 September 2020

I hope you are well. As explained in my letter of 30 June 2020, I will now be resuming this inquiry.

I have now received a response to my questions from Mr David Ross. I attach a copy of this for your reference and information.

For completeness I have asked Mr Ross one further question and attach a copy of the letter I have sent him. I will forward you a copy of his response once it has been received.

I have reviewed the information Mr Ross has provided and there are further questions which have arisen.

I have drafted a letter with some relevant questions for the Mustique Company and would be grateful if you would kindly email these to the company, at the same time copying the email to my office for completeness and transparency. Please use the following email address [redacted]. Please see a copy of the letter attached.

I understand and sympathise that currently there are other pressing national matters for you to deal with but would be grateful if could forward these questions to the Mustique Company no later than 4 September 2020.

1 September 2020

14. Letter from the Commissioner to Mr David Ross, 1 September 2020

Thank you for your response of the 20 July 2020.

For completeness, I would be grateful if you would confirm one final detail as to whether you recompensed the owner of the villa, where Mr Johnson stayed for the duration of his holiday in any way at all.

Your response will be shared with Mr Johnson and is likely to be published as part of any report of my inquiry. Although I do not routinely publish the names of third parties to an inquiry, in the circumstances (your name is already in the public domain as the donor), I may on this occasion include your name in the material which will be published at the end of the inquiry. However, I am happy to consider redacting any personal details in the response which may be of a sensitive nature so please advise me about this.

Action

I would be grateful to receive your reply to this letter as soon as possible, and no later than 11 September 2020. Please reply via e-mail to the following e-mail address [redacted]. If you wish to password protect your letter, please use the same password as I have used for this letter.

1 September 2020

15. Letter from the Commissioner to Mustique Company, 1 September 2020

I am currently investigating an allegation that the Prime Minister, Rt Hon Boris Johnson MP, failed accurately to record in the Register of Members' Financial Interests holiday accommodation provided to him and his partner in St Vincent and the Grenadines from 26 December 2019 to 5 January 2020.

I should first explain that my role is to investigate allegations that MPs have acted in breach of their Code of Conduct. This inquiry is focussed solely on whether or not Mr Johnson has fulfilled his obligation to be transparent about his financial interests. Specifically, he was required to include in the Register of Members' Financial Interests the name of the person or organisation who funded his holiday. He was also required to give their address, although the addresses of private individuals are not published. There is no implied criticism of either the offer or acceptance of hospitality. You can see the Commissioner's Information Note, which explains my role and how I carry out my investigations, via this link to the Parliament website: [Commissioner's Information Note \(parliament.uk\)](https://www.parliament.uk/commissioner-information-note)

Before listing my questions, I should also explain that correspondence with my office, including this letter, is now part of the evidence for this inquiry and is protected by parliamentary privilege. You must not discuss this matter, or share the contents of our correspondence, with any third party.

Please provide responses to the following questions:

7. Please give the name of the owner of the villa used for Mr Johnson's stay, and give their address. I appreciate that you may need their agreement to do this. I confirm that we will not publish that address. If you believe that someone else paid for the use of this villa, please also provide their details.

8. Please advise the market value of Mr Johnson's use of the villa: ie what would normally be charged (without any discounts) for use of the villa by a party of this size for the period when Mr Johnson stayed.

Action

I would be grateful to receive your reply to this letter as soon as possible, and no later than 18 September 2020. Please reply via e-mail to the following e-mail address [redacted].

1 September 2020

16. Letter from Mr David Ross to the Commissioner, 9 September 2020

I am writing with reference to your letter of 1 September 2020.

You have asked as to whether or not I have recompensed the owner of the villa where Mr Johnston stayed for the duration of his holiday in any way at all. The answer is no.

I note what you say about including my name in the material which will be published. I would prefer that this does not happen. Is it possible to see a copy of whatever is to be published in advance so that I can be certain that any unnecessary information regarding my personal details has indeed been redacted. It is difficult to make any observations on this point without knowing exactly what is to be referred to.

I look forward to hearing from you.

9 September 2020

17. Letter from the Mustique Company to the Commissioner, 17 September 2020

This firm act as legal counsel to the Mustique Company Ltd in St Vincent and the Grenadines.

Thank you very much for your letter of 1 September 2020, received by email to our general email address, [redacted] which has been passed to us for response.

Thank you also for providing the link to the Information Note on the matter of your role, which I have reviewed.

If you have any further questions following the review of this letter, please do not hesitate to use this email instead of [redacted].

While of course the Mustique Company Limited (the “Company”) would like to be of assistance to your review, unfortunately, it is prevented by the Laws of St Vincent and the Grenadines from responding to the questions listed in your letter. In particular, restrictions in the Mustique Company Limited Act, 2002, as amended, expressly prohibit by law the Company from providing the information requested. If you would like a copy of this Act, please do not hesitate to contact me.

I am sorry that we cannot be of further assistance on this occasion.

17 September 2020

18. Letter from the Commissioner to Rt Hon. Boris Johnson MP, 9 October 2020

I have now received a response from the Mustique Company and from David Ross. I attach copies of both responses.

I began this inquiry following David Ross’s report in the media that he had not funded the villa for your holiday to Mustique. Following the commencement of my inquiry I notified

you on 7 April 2020 that I would be suspending it due to your ill-health and other pressing national matters. The inquiry was resumed on 30 June 2020. Since the commencement of this inquiry David Ross has confirmed to me that he was unquestionably not the donor. It rationally follows then that your current entry in the registration is inaccurate. It is a Member's responsibility to ensure that the information they provide to the Registrar for inclusion in the register is accurate and I would be grateful if you could ascertain who actually paid the villa costs during your stay.

Given the Mustique Company's refusal to supply me with information, please now take steps to find out who paid for this holiday accommodation and the value of the benefit you received. That value should be the market value of the use of the villa: ie what would normally be charged (without any discounts) for use of the villa by a party of your size for the period when you stayed. If you have obtained this information already, please send it to me straightaway.

Please supply this information by close on 16 October 2020, with as much supporting evidence as you have.

9 October 2020

19. Letter from Rt Hon. Boris Johnson MP to the Commissioner, 15 October 2020

Thank you for your letter of 9th October. Thank you also for including your most recent correspondence from David Ross. I'm afraid I do not agree with your analysis.

When considering the appropriate entry to make on my register of interests I was of the view that Mr Ross provided the benefit in kind to me. He had made available a villa for my use. As set out in my earlier letter, at the time of making the arrangements I was not aware that the villa made available to me was not Mr Ross's.

Following enquiries upon my arrival, I understood that Mr Ross had agreed to make available his villa to the Mustique Island company for their use at a future date in return for them having provided Mr Ross with the alternative villa for my use (while his villa was already in use). Therefore, he was the individual left out of pocket and was providing me with a benefit in kind.

From reviewing what Mr Ross sets out in his letter responding to your questions, you very specifically asked him if he recompensed the owner of the villa that I stayed in on my trip to Mustique and he has addressed that. You did not ask him if this was a benefit in kind from him to me through a separate arrangement with the Mustique Island Company, which I detailed in my letter to you of 12th March and which I have attached for your reference. This is supported by public comments Mr Ross made at the time.

I strongly recommend that you respond to Mr Ross' letter with a question along these lines and would be content for you to share this letter with him so that he can comment on my understanding of the arrangements.

Fundamentally, I continue to believe that my entry on the register is correct in that I received a benefit in kind from Mr Ross; the only issue of possible contention is the precise arrangements the Mustique Island Company may use to take into account and administer

the sharing of holiday accommodation amongst its shareholders and villa owners (of whom, Mr Ross is one). This is a reflection of its corporate structure, rather than a point on the identity of the donor-in-kind (Mr Ross).

Appendix 1 - Written Evidence 7

Annex: Statement by David Ross's spokesman, issued to the media, February 2020

“Following media reports I would like to provide further explanation of the benefit in kind Mr Ross provided to Mr Johnson.

The declaration that Mr Johnson made to the House of Commons is accurate. Mr Ross facilitated accommodation for Mr Johnson on Mustique valued at £15k.

Therefore, this is a benefit in kind from Mr Ross to Mr Johnson, and Mr Johnson ‘s declaration to the House of Commons is correct.”

15 October 2020

20. Letter from the Commissioner to Mr David Ross, 22 October 2020

I have shared your most recent reply with Mr Johnson who has raised a further query in response. I would be grateful if you could assist me with this.

Please confirm whether you reached any agreement with the Mustique Company or anyone else, whereby a villa was available for Mr Johnson’s use in return for your undertaking to make your villa available to them or to someone else in the future.

If there was such an agreement, please provide details, with documentary evidence if available. It would be helpful if those details included the following:

- i) The name and address of any other parties to this agreement. Please be assured that this information will be kept confidential.
- ii) When your property was to be available in return; whether it was in fact used in this way or is still to be used in this way; and the normal market price for that period.
- iii) If you know it, the normal market price which would have been charged for renting the property used by Mr Johnson from 26 December 2019 to 5 January 2020.
- iv) Why this agreement was not mentioned in any of your previous correspondence to me.

Action

I would be grateful to receive your reply to this letter as soon as possible, and no later than 30 October 2020. Please reply via e-mail to the following e-mail address [redacted]. If you wish to password protect your letter, please use the same password as I have used for this letter.

22 October 2020

21. Letter from Mr David Ross to the Commissioner, 3 November 2020

You have asked in your letter of 22 October for me to “confirm whether you reached any agreement with the Mustique Company or anyone else whereby a villa was available for Mr Johnson’s use in return for your undertaking to make your villa available to them or someone else in the future”.

I thought it might be of assistance if I said a little more about my relationship with the Mustique Company. I have referred to them numerous clients over the years and have an ad hoc understanding with them whereby I lend them on occasions my house to accommodate other of their guests and I imagine that I will do so in the future. We have also worked closely in respect of my support of local charity initiatives in Mustique. Accordingly when they said they would find a property for Mr Johnson following my request, my belief is that they did so because of my relationship with them. It is for that reason that I said that I had facilitated the accommodation and believed that Mr Johnson’s entry was correct. I would also draw your attention once again to my response of 20 July which indicates that I was later told by the Mustique Company that the value of the accommodation provided was £15,000. If I can be of any further assistance then please let me know.

3 November 2020

22. Letter from the Commissioner to Rt Hon. Boris Johnson MP, 10 November 2020

I have now received a response from David Ross to further questions I have raised. I attach a copy of Mr Ross’s correspondence.

I am sending this for your information only and do not require a response. I will write to you again if I need any further information from you. I will now review all the evidence I have collated during this inquiry and will write to you shortly to advise you of my decision.

In the meantime, our correspondence remains protected by parliamentary privilege and I must ask that you continue to maintain the strict confidentiality of the inquiry.

10 November 2020

23. Letter from the Commissioner to Rt Hon. Boris Johnson MP, 18 November 2020

I have now had the opportunity to carefully review all the evidence available to me in this matter including the response from Mr David Ross dated 3 November 2020, which I sent to you on 10 November 2020. I now have sufficient information to be able to reach a conclusion in relation to the allegation I have been investigating.

My Decision

I have given careful consideration to all the evidence, the published rules and guidance concerning the registration of interests and points you have raised during our correspondence. I find that the entry in the Register of Members’ Financial Interests

in relation to your visit to St Vincent and the Grenadines from 26 December 2019 to 5 January 2020, contains inaccurate information about the name of the donor and the value of the benefit. I find that this a breach of paragraph 14 of the Code of Conduct.

The rationale for my decision

Although you have named Mr David Ross as the person who met the costs of your stay in the villa, and therefore the donor of your holiday, Mr Ross's evidence to me makes it clear that he did not pay for your stay in the villa. The Mustique Company have declined to provide any information which could shed light on who did pay for this.

The current market value for use of the villa for the upcoming winter season is advertised as follows: (<https://www.wimco.com/villas/villa.aspx?pid=901140> and <https://www.mustique-island.com/villa/indigo/>)

20.12.20 – 03.01.21 £3,388 per night

It is therefore improbable that the value for the 10 days of your stay in the villa was £15,000, as registered.

Paragraph 14 of the Code of Conduct requires Members “fulfil conscientiously” the requirements of the House to register all financial interests and registrable benefits. Consequently, it is your responsibility to ensure the information in your register is accurate. I find that you have not discharged this responsibility adequately.

Next Steps

I have decided that I should conclude this matter by referring a formal Memorandum to the Committee on Standards. I will be sending you a copy of the draft Memorandum to the Committee for your comments on its factual accuracy, in due course. It would be helpful if you would let me know prior to my referral whether you accept my decision by 25 November 2020, and also let me have any further comments you wish to make.

In the meantime, our correspondence remains protected by parliamentary privilege and I must ask that you continue to maintain the strict confidentiality of the inquiry.

18 November 2020

24. Letter from Rt Hon. Boris Johnson MP to the Commissioner, 24 November 2020

I am writing further to your letter of 18 November, relating to my declaration in the Register on the benefit in kind by David Ross (registered 27 January 2020). I appreciate this case is complicated and I am concerned that there are a couple of points of fact underlying your judgement that are incorrect, which I hope we can reach a mutual understanding on.

Value of the declaration

You have used the current market value (based on a web search, for the forthcoming winter season). I would politely disagree with this assumption and methodology.

The value of £15,000 was based on the estimate of the market value being provided by David Ross, in turn on the basis of advice from the Mustique Company. I declared this financial value in good faith, based on the information that I was provided by the donor relating to the value of the villa that I used. Mr Ross also made a public statement to the press in February reaffirming that the value was £15,000 according to the Company, and repeated this point in his letter to you in July.

£15,000 was the effective market rate for a last minute use of a property that would otherwise be empty, one year ago. It is not the same as the cost of booking a villa in advance. There was no question of this being a particularly advantageous rate: it is the amount the Mustique Island Company calculated and I accepted in good faith as a reliable estimate.

As previously noted, I duly paid for other costs and expenses.

Source of the declaration

I would again make the point that this was a donation in kind, with the benefit provided by Mr Ross and that it was proper for me to declare Mr Ross as the source of the donation given that my interaction had been only with him and it was on his account that I was offered the villa.

As outlined in his letter to you of July 2020, Mr Ross has use of accommodation facilities on the island. Although I am not privy to the precise arrangements set up by the Mustique Company (and I appreciate that the Company itself has chosen not to engage), Mr Ross is eligible for use of an island property. Sometimes, he allows his property to be let out to others. If so, in due course, he is allowed use of similar accommodation on different dates in return.

Again, this is analogous to a timeshare property; it is common that such market arrangements allow for the timeshare property to be swapped with other similar ones on different dates.

I note that prevailing Government guidance on timeshares explains: *“Timeshares have been in existence since the mid 1960 ‘s and are used by individuals as a way of obtaining a stake in a property without actually purchasing the entire property. Commonly a system whereby residential units are shared on a weekly basis, with concurrent ownership, all owners contribute to the expense and maintenance of the timeshare property, which can be undertaken either by the owners themselves or by sub-contractors employed by them. The chief benefit is that the individual (or company in some circumstances) will be able to have access to a property they would not be able to afford to buy outright, and it is likely that the timeshare owner will have purchased either a period of time within an annual timespan, or specific dates within the year, which can be used by the owner or swapped with other owners for different weeks or different resorts.”*¹

I was allowed to use such ‘swapped’ accommodation for the registered period, as Mr Ross’ primary property was in use, whereas a nearby property was empty for that period. The benefit in kind directly and necessarily comes from Mr Ross, and derives from his legal rights to occupy holiday accommodation on the island. There is no third party donor.

1 Insolvency Service, Case Help Manual: Timeshares, November 2014.
<https://www.gov.uk/government/publications/the-insolvency-service-case-help-manual>

It has also been reported in the media (Daily Mail, 14 February 2020) that the owner of the property received a payment from the Mustique Company for the use of their property being rented out for my use. It was thus clearly not a donation from that individual.

I would hope that you agree that where a MP receives a donation of a use of a timeshare property, the donor is the owner of the timeshare, not the company providing the timeshare.

Your letter states that Mr Ross “did not pay for your stay in the villa.” Again, I would respectfully assert that this is an error of fact. Mr Ross has paid for the ongoing use of an island property. His financial arrangement merely allows for the specific property to be varied, depending on availability of his and neighbouring properties.

I would therefore dispute that I have not followed the Code of Conduct. I genuinely believe I have fulfilled conscientiously the requirements to declare a benefit in kind, based on the particular facts of the case. The arrangements for this donation in kind may perhaps be an unusual one, but there was no factual error or omission in the declaration that was made.

I would very much accept that it would have been helpful for the Mustique Company to have engaged with your request for further information about their structures and processes. Unfortunately, that matter is not within my control, nor of Mr Ross, and I regret that the Company has not helped to clarify this matter.

I recognise your sincere efforts to investigate these matters thoroughly, but on this occasion, I must beg to disagree on these two key factual points. I am aware that transparency is crucial to ensuring the public have confidence that MPs have not been unduly influenced by any donations or gifts that they may receive, especially in light of our previous correspondence.

I would be very grateful if you could carefully consider the contents of my letter to ensure a fair hearing of this ongoing matter.

24 November 2020

25. Letter from the Commissioner to Rt Hon. Boris Johnson MP, 27 November 2020

Thank you for your letter of 24 November 2020.

I think it would be helpful to seek advice in relation to the latest information you have provided. In accordance with my usual practice regarding inquiries into registration issues, I have today written to the Registrar, [name redacted], seeking her advice. I enclose a copy of that letter for your information.

I will write to you again when I have [the Registrar’s] advice, to give you an opportunity to comment. In the meantime, our correspondence remains protected by parliamentary privilege and I must ask that you continue to maintain the strict confidentiality of the inquiry.

27 November 2020

26. Letter from the Commissioner to the Registrar, 27 November 2020

I would like to ask for your advice in your capacity as Registrar, on a matter concerning Mr Boris Johnson MP and registration of the following entry in the Register of Members' Financial Interests.

4. Visits outside the UK

Name of donor: Mr David Ross

Address of donor: private

Nature and value of benefit in kind (or amount of any donation): accommodation for a private holiday for my partner and me, value £15,000

Destination of visit: St Vincent and the Grenadines

Dates of visit: 26 December 2019 to 5 January 2020

Purpose of visit: private holiday.

(Registered 27 January 2020)

I enclose a copy of the relevant correspondence I have exchanged with Mr Johnson.

Mr Johnson's position is that the donor and value of the entry above is accurate and the basis for this is explained most fully in Mr Johnson's correspondence of 24 November 2020. It would be helpful to know whether you are satisfied from the information available, that the details in this entry are accurate. It would also be helpful to hear how you would have advised Mr Johnson had he sought your advice when registering this holiday with the information he had at the time. Please let me know if there is additional information that you would have sought from him before giving advice. Any other comments you may wish to make would be most welcome.

It would be helpful to have your reply by 4 December 2020.

27 November 2020

27. Email from the Registrar to the Commissioner, 1 December 2020

Thank you for your letter of 27 November.

You ask if I am satisfied that the information in Mr Johnson's register update of 27 January is accurate, and how I would have advised Mr Johnson if he had approached us in January with the information then available to him.

First, Mr Johnson tells you that until he arrived on Mustique, he assumed that he was going to be staying in the villa owned by his friend Mr David Ross, who was also a former colleague and a supporter of his party. In his email of 16 October he tells you that following enquiries made on his arrival in Mustique he "*understood that Mr Ross had agreed to make available his villa to the Mustique Island company for their use at a future date in return for them having provided Mr Ross with the alternative villa for [his] use*". It is understandable that Mr Johnson, with so many other matters to consider, may not have been aware of the details of a visit arranged by others. But I have real doubts about whether the arrangement was exactly as he describes, and also about whether Mr Ross was – for the purposes of the Register - the donor of this visit. If Mr Ross was not the donor of this visit, Mr Johnson's Register entry would not be accurate.

Who was the donor of this visit?

The Guide to the Rules explains how MPs are to register visits outside the UK where the costs are not borne by the MPs themselves or by UK public funds. The same information has to be supplied, regardless of whether the visit is a private one, such as a holiday funded by an acquaintance, or a “business” visit in the course of an MP’s parliamentary activities. Paragraph 36 of the Guide explains what information MPs must provide. It begins as follows:

“36. Members are required to provide the following information:

The name and address of the person or organisation funding the visit”...

“The person funding the visit” is recorded in the Register as the donor of the visit. We will publish the donor’s name and sometimes their address in the Register, together with the value of the visit (or the amount of any donation) and the dates, destination and purpose of the visit.

Mr Ross has told you that he facilitated Mr Johnson’s stay in Mustique from 26 December 2019 to 5 January 2020. I have paid particular attention to what he told you about the arrangements. On 1 September you asked him if he recompensed the villa’s owner in any way, and on 9 September he told you that he did not. On 22 October you asked Mr Ross if he had agreed with the Mustique Company that they would make a villa available for Mr Johnson’s use in return for an undertaking to make his own villa available in the future. Mr Ross did not answer your question in those terms. In his letter of 3 November 2020, he replied by describing his relationship with the Mustique Company. He said “... *when they said they would find a property for Mr Johnson following my request, my belief is that they did so because of my relationship with them.*” This response strongly suggests that there was no agreed exchange of accommodation. Mr Ross describes a goodwill arrangement with the Mustique Company which from time to time involved his making his villa available as a favour.

Mr Ross has said nothing to make me think he was the person who funded Mr Johnson’s overseas visit. Mr Ross did not own the villa in which Mr Johnson stayed, and he does not appear to have paid for the visit either in money or in kind (eg through a reciprocal stay in his own villa). He has not told you that this was a timeshare arrangement.

The evidence you have sent does not show who did fund Mr Johnson’s stay in Mustique.

Questions we would have asked

If we had been told in January that Mr Ross was being named as the “donor” of this visit because he facilitated it, we would have advised Mr Johnson’s staff to make further enquiries. Facilitating a visit is not the same as funding it. From the evidence you sent me, it is not clear whether Mr Johnson or his office made such enquiries before September 2020.

Value of the visit

For the purposes of the Register, the value of Mr Johnson’s stay in the villa in Mustique will be the cost which someone else would have paid had they rented the villa for that period and under those conditions. £15,000 would be the right value for this stay if that

is the price that another person would have been charged if they had asked to rent the property for the same period of time, on a similarly last minute basis, and for a similarly-sized party.

I should add that, although the Guide to the Rules requires Members to register the person “funding” a visit, very often no money will have changed hands. A property owner might for example allow an MP to use a holiday property at times when it would otherwise be unused, and at no additional cost to themselves. That owner would be recorded as the “donor” of that stay. For the avoidance of doubt, the owner would still be recorded as the donor even if they had received a deposit or rental payment from another would-be visitor who had cancelled.

Please let me know if you need anything else.

1 December 2020

28. Letter from the Commissioner to Rt Hon. Boris Johnson MP, 11 December 2020

When I wrote to you on 27 November 2020, I said that I was seeking the advice of the Registrar, [name redacted] and that I would give you the opportunity to comment on that advice.

I have now received a response from [the Registrar], who has advised as follows.

Advice received on 1 December 2020

You ask if I am satisfied that the information in Mr Johnson’s register update of 27 January is accurate, and how I would have advised Mr Johnson if he had approached us in January with the information then available to him.

First, Mr Johnson tells you that until he arrived on Mustique, he assumed that he was going to be staying in the villa owned by his friend Mr David Ross, who was also a former colleague and a supporter of his party. In his email of 15 October he tells you that following enquiries made on his arrival in Mustique he “understood that Mr Ross had agreed to make available his villa to the Mustique Island company for their use at a future date in return for them having provided Mr Ross with the alternative villa for [his] use”. It is understandable that Mr Johnson, with so many other matters to consider, may not have been aware of the details of a visit arranged by others. But I have real doubts about whether the arrangement was exactly as he describes, and also about whether Mr Ross was – for the purposes of the Register - the donor of this visit. If Mr Ross was not the donor of this visit, Mr Johnson’s Register entry would not be accurate.

Who was the donor of this visit?

The Guide to the Rules explains how MPs are to register visits outside the UK where the costs are not borne by the MPs themselves or by UK public funds. The same information has to be supplied, regardless of whether the visit is a private one, such as a holiday funded by an acquaintance, or a “business” visit in the course of an MP’s parliamentary activities. Paragraph 36 of the Guide explains what information MPs must provide. It begins as follows:

“36. Members are required to provide the following information:

The name and address of the person or organisation funding the visit”...

“The person funding the visit” is recorded in the Register as the donor of the visit. We will publish the donor’s name and sometimes their address in the Register, together with the value of the visit (or the amount of any donation) and the dates, destination and purpose of the visit.

Mr Ross has told you that he facilitated Mr Johnson’s stay in Mustique from 26 December 2019 to 5 January 2020. I have paid particular attention to what he told you about the arrangements. On 1 September you asked him if he recompensed the villa’s owner in any way, and on 9 September he told you that he did not. On 22 October you asked Mr Ross if he had agreed with the Mustique Company that they would make a villa available for Mr Johnson’s use in return for an undertaking to make his own villa available in the future. Mr Ross did not answer your question in those terms. In his letter of 3 November 2020, he replied by describing his relationship with the Mustique Company. He said “... when they said they would find a property for Mr Johnson following my request, my belief is that they did so because of my relationship with them.” This response strongly suggests that there was no agreed exchange of accommodation. Mr Ross describes a goodwill arrangement with the Mustique Company which from time to time involved his making his villa available as a favour.

Mr Ross has said nothing to make me think he was the person who funded Mr Johnson’s overseas visit. Mr Ross did not own the villa in which Mr Johnson stayed, and he does not appear to have paid for the visit either in money or in kind (eg through a reciprocal stay in his own villa). He has not told you that this was a timeshare arrangement.

The evidence you have sent does not show who did fund Mr Johnson’s stay in Mustique.

Questions we would have asked

If we had been told in January that Mr Ross was being named as the “donor” of this visit because he facilitated it, we would have advised Mr Johnson’s staff to make further enquiries. Facilitating a visit is not the same as funding it. From the evidence you sent me, it is not clear whether Mr Johnson or his office made such enquiries before September 2020.

Value of the visit

For the purposes of the Register, the value of Mr Johnson’s stay in the villa in Mustique will be the cost which someone else would have paid had they rented the villa for that period and under those conditions. £15,000 would be the right value for this stay if that is the price that another person would have been charged if they had asked to rent the property for the same period of time, on a similarly last minute basis, and for a similarly-sized party.

I should add that, although the Guide to the Rules requires Members to register the person “funding” a visit, very often no money will have changed hands. A property owner might for example allow an MP to use a holiday property at times when it would otherwise be unused, and at no additional cost to themselves. That owner would be recorded as the “donor” of that stay. For the avoidance of doubt, the owner would still be recorded as the donor even if they had received a deposit or rental payment from another would-be visitor who had cancelled.

Please let me know if you need anything else.

I would be grateful to receive any observations that you may care to make about [the Registrar's] advice by return and no later than 15 January 2021 please.

In the meantime, and as previously, our correspondence remains protected by parliamentary privilege and I must ask that you continue to maintain the strict confidentiality of the inquiry.

11 December 2020

29. Letter from Rt Hon. Boris Johnson MP to the Commissioner, 15 January 2021

I am replying to your letter of 11 December 2020, relating to my declaration in the Register on the benefit in kind by David Ross (registered 27 January 2020); your letter contained further advice from the Registrar, and you kindly provided an opportunity to comment on that advice.

Value of the declaration

I observe that the Registrar concurs that the market value should be based on the estimated cost under the prevailing conditions in which the donation was accepted, and at the time the donation was accepted. In this case, it was a last-minute arrangement in December 2019, where the property would otherwise have remained empty. It is routine in the hospitality industry for the market value of stays to be marked down at the very last minute.

Again, I would note that the value of £15,000 was calculated by the Mustique Company, and provided to Mr Ross, on that basis, as there had been a last-minute cancellation of a booking for the property in question.

Having accepted that estimate in good faith, I believe that this is an accurate and reasonable declaration for the purposes of the entry for a benefit in kind. Benefits in kind will necessarily require an estimate, as they are not a cash payment.

Source of the donation

It may be useful to note that my Parliamentary office originally proposed to the Registrar an entry of (my partner and I) "received hospitality in the form of use of a private house organised by a friend, Mr David Ross". This was amended by the Registrar to receiving "accommodation for a private holiday". That email correspondence is contained in an Annex to this letter.

In the advice from the Registrar in your letter of 11 December, [the Registrar] notes: "If we had been told in January that Mr Ross was being named as the 'donor' of this visit because he facilitated it, we would have advised Mr Johnson's staff to make further enquiries". As the email from January 2020 below shows, I would respectfully suggest it was clear to the Registrar that Mr Ross was being named as the donor, by virtue of having organised the use of the property.

I would note that this original proposed wording more accurately describes the nature of the benefit in kind that I received from Mr Ross – the use of a property, that was organised and facilitated by him; and even if he did not himself directly own the property, Mr Ross was still the donor as well.

I have asked Mr Ross through my office if he could provide additional information to you to note further the long-standing and continuing financial arrangement between him and the Mustique Company, that rightly justifies Mr Ross being recorded as the ultimate funder and donor of the benefit in kind.

The Mustique Company and Mr Ross have a relationship where other properties can be used by Mr Ross. Mr Ross can gift to his guests that exclusive use of such properties.

Again, I would make the point there is no third-party donor. I was clear that any obligation in receiving the use of the property stemmed from the kind generosity of Mr Ross, who is a personal friend.

As noted by Mr Ross in his letter to you of 20 July, the Mustique Company was not aware of the identity of the guest (i.e. myself) using the property, prior to the agreement. This shows the Company was certainly not aware of being involved in any donation to a Member of Parliament.

As I noted in my previous letter, the arrangements for this benefit in kind may perhaps be an unusual one, but I believe there was no factual error or omission in the declaration that was made.

I hope this will be helpful in your consideration of this matter.

15 January 2021

Annex

Cc: [redacted]

Subject: RE: Boris Johnson - Update

Thank you. In that case the register entry for this holiday would look as below. We are still preparing for publication the 11 January Register so this would be included in the one after that.

You'll see that the draft is shorter than the wording you suggested. The Register does not include details of what donors did not provide for MPs.

Name of donor: Mr David Ross

Address of donor: private

Nature and value of benefit in kind: accommodation for a private holiday for my partner and me, value £15,000.

Destination of visit: St Vincent and the Grenadines

Dates of visit: 26 December 2019 to 5 January 2020

Purpose of visit: Private holiday

From: [redacted]

Sent: 24 January 2020 18:42

To: [redacted]

Cc: [redacted]

Subject: Boris Johnson - Update

Further to my phone call, please can Mr Johnson's register be updated with the following entry?

Category 4

Name of donor: Mr David Ross

Address of donor: [redacted]

Nature and value of benefit in kind: My partner and I received hospitality in the form of use of a private house organised by a friend, Mr David Ross. The approximate value of renting the property for this period was £15,000. I paid for all other expenses, including flights.

Destination of visit: St Vincent and the Grenadines

Dates of visit: 26/12/2019 to 05/01/2020

Purpose of visit: Private holiday

I am copying [name redacted] into this email in case there are any queries next week.

Many thanks again for all of your assistance.

30. Letter from Mr David Ross to the Commissioner, 21 January 2021

I am writing with reference to our previous correspondence as I understand that you have asked for further information regarding this matter.

It is perhaps sensible for me first to reiterate what I said in my letter of 3 November 2020 regarding my long standing personal and professional relationship with the Mustique Company.

I have no doubt whatsoever that it was in consideration of that relationship and the value that has been derived from it by the Mustique Company that they decided to provide last minute access to a property to me, for my personal friend to use. As I told you at the outset the Mustique Company were informed by me that I was seeking a property on behalf of a friend of mine who I called Mr Jones. The Mustique Company had no idea that that Mr Jones was in fact Mr Johnson until after telling me that a property was to be made available.

Accordingly, the Mustique Company could not have been aware when making their decision that they were doing anything other than extending to me the benefit of making the property available. The decision to lend the use of this property to Mr Johnson was therefore in effect mine.

As I have stressed before and above the use of this property was granted by the Mustique Company as part of our long standing and continuing financial relationship.

Since Mr Johnson's stay, I can confirm that further reciprocal arrangements have taken place between the Mustique Company and myself covering the notional cost of this and other accommodation.

I would suggest that this re-affirms the fact that the benefit was in effect a donation in kind to Mr Johnson from me, and not from the Mustique Company. As to the value of that donation you will be aware of what I have been told on that subject.

If I can help further then do let me know.

21 January 2021

31. Letter from the Managing Director of the Mustique Company to Mr David Ross, 9 March 2021

You have asked me to confirm the arrangements in place in respect of your guests of December 2019.

Please note that the Mustique Company Ltd ("the Company") is under a statutory obligation (per Mustique Company Act 2002 as amended) to keep its licensees' information confidential. This letter is therefore written to you in your capacity as a licensee, arising from your home ownership and shareholding in the Company.

In December 2019, you telephoned and asked me to book, at very short notice, two guests of yours into your property on the island.

It turned out that your own property was rented to another family, who could not fairly be relocated in the middle of their holiday. However, the owners of another house of similar size to yours had not been able to come to the island due to an illness in the family. We were therefore able to offer this other house to you for your guests at a rate of £15,000 GBP.

Your guests duly stayed in that other property for a short period after Christmas in 2019.

It was and remains my understanding that you were responsible for compensating the company for the cost of the rental of this booking in the usual way.

9 March 2021

32. Letter from Rt Hon. Boris Johnson MP to the Commissioner, 12 March 2021

I am replying to your letter of 16 February, further to previous correspondence.

Since the suggestions and comments that you have chosen to make are so serious and, in my view, so unfounded, I enclose a letter from my solicitors on the matter which you should consider as a formal representation from me.

But I would like, additionally, to summarise my views as follows in less formal language:

9. The complaint arises from an entry in the Register of Members' Interests, that I was not strictly required to make, but which I did voluntarily and in accordance with the Nolan Principles. My objective was to show that Mr David Ross was the benefactor in my receipt of the use of a villa in Mustique over New Year last year.

10. As the new letter from the Mustique Company makes clear beyond doubt, I was only able to use this villa thanks to the financial contribution of Mr Ross to the value of £15,000 to the Mustique Company: hence the value entered on the Register.

11. At the time I was offered the villa, neither the Mustique Company nor the owner of the villa (whoever he or she may be) could properly be said to have made a gift or offered a benefit to me, since my identity at that time was unknown to both of them.

12. It follows that there is only one person who could or should have been identified as the benefactor in providing the use of the villa – and that is Mr Ross.

13. The whole point of the Register is to inform the public about whether, and to what extent, any MP is placed under an obligation by accepting a benefit (although, in this case, Mr Ross was and is a friend of mine).

14. To have identified anyone else, whether a company or an individual, as the benefactor would be misleading: it would have obscured the truth.

15. I have conscientiously endeavoured to provide you with assistance and address your queries over the last year.

16. *12 March 2021*

33. Letter from Atkins Thomson Solicitors (acting on behalf of Mr Johnson) to the Commissioner, 12 March 2021

We have been instructed by the Rt Hon Boris Johnson MP in respect of your letter to him of 16 February 2021 with which you enclose a draft of your Memorandum to the Committee on Standards (“The Memorandum”)

1. In that letter, you asked that our client provides (1) comments on the factual accuracy of the Memorandum; (2) other comments our client wishes to make and which may be included in a separate section of the Memorandum before it is submitted to the Committee on Standards; and (3) any representations on whether material contained in the Memorandum should be redacted. We have taken instructions and our client is grateful for the opportunity to offer his comments.

General comments

2. Our client very much appreciates the careful consideration you have given to your inquiry. It is a matter of considerable regret to him that you have concluded in your draft report that he has acted in breach of the Code of Conduct for Members of Parliament (“**the Code**”). In particular, we understand you have concluded that he has acted in breach of:

(1) paragraph 14 of the Code, because the entry in the Register of Members’ Financial Interests in relation to his visit to St Vincent and the Grenadines (“Mustique”) from 26 December 2019 to 5 January 2020 “*contains inaccurate information about the name of the donor*” (Memorandum at §75); and

(2) the general principles of conduct, and in particular, the principles of integrity and accountability, by “*accepting a benefit from an unknown donor*” (Memorandum at §79).

3. Our client wishes to make observations on these draft findings and on the reasoning given in support of them in the Memorandum. However, this is without prejudice to his willingness to take appropriate further steps to address remaining concerns that either you or the Committee may have, with a view to seeking a resolution of this matter.

The Code and The Guide

Needless to say, in undertaking this work for our client we have carefully considered the background to this matter and the relevant correspondence and documentation passing between. In particular, we have looked closely at Parts IV and V of the Code, and the Guide to the Rules Relating to the Conduct of Members (“**the Guide**”).

The Information Provided to the Registrar

4. In January 2020, our client’s office sought advice from the Registrar on whether it was necessary to register a benefit in relation to his holiday to Mustique. This is because the benefit relating to a private holiday had no direct connection with his parliamentary or political activities, but arose from his personal relationship with Mr David Ross. The Registrar confirmed that the client was required to register the benefit only if it related in some way to his membership of the House or to his parliamentary or political activities. Notwithstanding this confirmation, our client decided, out of an abundance of caution, to register a benefit in order to ensure transparency and compliance with his obligations. This is an important consideration in assessing whether there was any breach of the Code: it would or indeed could not be a breach of the Code if there was no actual requirement to register a benefit.

5. Furthermore, and prior to submitting information to the Registrar, our client’s office also sought and received advice from the Cabinet Office’s Propriety & Ethics team. The ethics team indicated to his office they were content with the approach they intended to take. It is clear that our client sought to act conscientiously and in good faith in opting to volunteer to register this in the interests of transparency. There was no intention whatsoever to omit to comply with any requirement to register benefits. Indeed, quite the opposite. Rather, we are instructed that the client opted to volunteer the information in light of the (Nolan) Principles on Standards in Public Life.

6. On 24 January 2020, our client’s office provided by email to the Registrar the following relevant information concerning his holiday: (1) “*Name of donor: Mr David Ross*”; and (2)

“Nature and value of the benefit in kind: My partner and I received hospitality in the form of use of a private house organised by a friend, Mr David Ross. The approximate value of renting the property for this period was £15,000...” The Registrar then decided to change this entry, and instead provided information in the Register in the following form: (1) *“Name of Donor: Mr David Ross”*; (2) *“Nature and value of benefit in kind: accommodation for a private holiday for my partner and me, value £15,000”*. As noted in our client’s previous letter, it would potentially have avoided misunderstanding and the media coverage you reference in your draft report if his original wording had been used.

7. Our client respectfully asks you to accept that the information that he originally provided to the Registrar concerning the nature of the benefit in kind that he received from Mr Ross was in fact accurate. The Memorandum identifies as an agreed fact that *“Mr Ross facilitated the use of the villa for Mr Johnson”* (§46) and states *“In my view, there is no question that Mr Ross facilitated Mr Johnson’s use of the alternative villa”* (§52). The issues you have raised concern, rather, whether, on the true construction of paragraph 36 of Chapter 1 of the Guide, our client was in fact required to provide different information.

The Identity of the Donor

8. We understand you wish to conclude that our client breached paragraph 14 of the Code because the entry on the Register *“contains inaccurate information about the name of the donor”* of the benefit he received (Memorandum at §75). You have construed paragraph 36 of Chapter 1 of the Guide to require a Member to identify as the *“donor”* of a benefit in kind, the person who was a *“funder”* of the benefit (see §§53 and 54). The Memorandum states that Mr Ross is not the funder of the relevant benefit because he did not pay the owners of the villa for use of the villa during the period of my stay: *“I do not accept that Mr Ross is the ‘funder’ of this benefit and I have been provided with no information as to who paid the owners of the villa for Mr Johnson’s holiday stay. Therefore, I find that the register entry pertaining to this benefit is inaccurate”* (Memorandum at §69).

9. We make the following respectful observations on this finding:

- (1) Whilst paragraph 36(a) of the Guide refers to the name of the person or organisation *“funding the visit”*, this requirement must be read in context. Paragraph 36(b) makes clear that the relevant benefit being registered may either be *“a payment”* or *“a donation in kind”*. Where, for the purposes of paragraph 36(b), the relevant benefit is a *“donation in kind”* and not a payment, the reference, in paragraph 36(a), to the person *“funding the visit”* is inapposite and may reasonably be understood to relate to the person providing the benefit in kind which is conferred on the Member. As I understand the position, in entries made on the Register, that person is often referred to as the *“donor”* of the benefit in kind.
- (2) In the present case, the benefit conferred was the use of a particular villa during the period of our client’s stay. As he understands it, he was required to identify the person who conferred that benefit in kind upon him. It appeared to him at the time that Mr Ross was the person who conferred the benefit on him. It is for this reason that Mr Ross was described as the *“donor”* of the benefit. We note

that the information our client provided to the Registrar, and the information that the Registrar entered on the Register, did not seek to identify any “*funder*” as such, but only a “*donor*” of a benefit in kind.

- (3) The conclusion that it was Mr Ross who conferred the benefit of the use of the villa during the period of our client’s stay is reinforced by the information that has been provided to you in the course of your inquiry:
- i) As Mr Ross has informed you, at the time he obtained agreement of the Mustique Company for the use of a villa at no cost (due to a very late cancellation), he had not identified our client as the person who was proposed to use the villa. Rather, his enquiries were made on the basis that the villa would be used by an associate of his to whom he referred as Mr Jones: see Mr Ross’s letter to you dated 20 July 2020. It was Mr Ross who then conferred the benefit of the use of the accommodation on our client by offering that he should be the person who was provided with the use of the accommodation. It was within his gift to identify another individual to whom the accommodation should be provided at no cost instead of to our client, and within his gift not to have taken use of the property. Without his intervention, and without his election in making the use of the villa available to our client, the benefit could not have been conferred upon him.
 - ii) By virtue of the owner’s comments to the media, our client understands the owner of the villa has been compensated by the Mustique Company for their lending the use of the villa. Clearly then, the owner cannot be the donor of the benefit in kind. Similarly, the Mustique Company did not know that our client would be receiving the benefit of the use of the villa when they provided it for the use of Mr Ross. They cannot be the donor as there was no intent at any time to make a donation to him and they do not believe that they have made a donation. There are no other parties involved. This leads to the logical position to deduce by the process of elimination that Mr Ross is the only person who could have provided the donation in kind for the purposes of registering this benefit.
 - iii) As we understand it, Mr Ross has also informed you that the offer of the use of a villa at no cost was extended to our client by the Mustique Company in consideration of the relationship which he has with that organisation, which has in the past included making his own property on Mustique available to the Mustique Company for the use of its guests: see, for example, Mr Ross’s letters to you dated 3 November 2020 and 21 January 2021. Our client acknowledges that there appears to be informality in Mr Ross’s arrangement with the Mustique Company, and that you have not been provided with contractual documentation governing Mr Ross’s arrangement with the Mustique Company. However, as we understand the position, the main question arising for determination is whether Mr Ross is correctly named as the person who conferred the benefit of the use of a villa upon our client. Mr Ross accepts that he is correctly named as that person, and the lack of formality in his arrangements with the Mustique Company does not appear to our client to affect that conclusion.

- (4) Our client notes that construing and applying paragraphs 36(a) and (b) of Chapter 1 of the Guide in this way appears to him to be consistent with the overall aim of registration. The overall aim of registration is to provide information about any material benefits which might reasonably be thought by others to influence a Member's actions, speeches or votes in Parliament, or actions taken in his or her capacity as a Member of Parliament. In the present case, our client considered that he should, in order to ensure transparency and in light of the Principles of Standards in Public Life, provide information identifying Mr Ross since he had conferred a material benefit on the client which might in theory be perceived by others as posing a risk of influencing his conduct. It is unclear to him whether, in light of the proposed findings set out in the draft Memorandum, he should not have identified Mr Ross at all because, whilst he provided him with a material benefit in kind, he is not the person who is deemed indirectly to be "funding" the benefit in kind. If that is the position, our client cannot see that such a result would achieve the overall aim of registration.

10. You also express disappointment in the Memorandum about the extent of the enquiries our client conducted regarding the ownership of the villa before his arrival in Mustique. In particular you state "*I find it hard to believe that neither Mr Johnson, nor, it seems, his staff established whose villa he was staying in before he arrived. I would have expected them to make such enquiries not only to ensure Mr Johnson had the correct information available for his register entry but also for security and propriety*" (Memorandum at §49). Our client's staff have contacted the police team who made security arrangements for his visit. The villa in question was identified throughout the course of making logistical and security arrangements by reference to its name ("Indigo") rather than by reference to its particular owner. The logistical arrangements were made solely with the Mustique Company rather than with any owner of the villa. This is because the Mustique Company manages all of the villas on the island that are used for visitors. It also exercises a high degree of control over the island and no trespassers are permitted on the island. The police undertook a search of the villa in advance of our client's arrival but, given the control the Mustique Company exercises, it was not necessary to enquire into the ownership of the villa. Upon his arrival in Mustique he was taken straight to the villa by the Mustique Company's head of security. It was not necessary to make enquiries as to the ownership of the villa in order to ensure appropriate security arrangements were in place. If helpful, our client is willing to provide additional documentary evidence to illustrate how the logistical arrangements were arranged using the name of the villa (not the name of the owner of the villa). We also note that you have inspected the Mustique Company's website in the course of this inquiry: you will have seen how the individual villas are marketed by their villa name and are available to hire, as you would a hotel. There is no reference to any owner.

11. It is, in any event, unclear to our client how he may seek to remedy the position now. The Memorandum offers some criticism that he has not, since the commencement of your inquiry, conducted further enquiries to identify the person who may have been responsible for any payment made to the owner of the villa concerning the use of the villa. We wish to make the following observations on this:

- (1) If any person holds or has access to the relevant information, it is likely to be the Mustique Company. The Mustique Company has, however, informed you that it is unable to disclose relevant information because of prohibitions

imposed by the Mustique Company Limited Act 2002. As we understand it, the prohibitions extend to information concerning owners of villas and information on payments received by them. Our client understands you to accept that there are such prohibitions on the Mustique Company providing information: see the Memorandum at §10.

- (2) In light of your inquiry, our client has previously expressed his regret that the Mustique Company is not able to provide further information in order to assist in resolving this query. However, our client has explained that this is outwith his control. As stated in his letter to you dated 24 November 2020, *“I would very much accept that it would have been helpful for the Mustique Company to have engaged with your request for further information about their structures and processes. Unfortunately, that matter is not within my control... and I regret that the Company has not helped to clarify this matter”*.
- (3) Notwithstanding, we understand the Mustique Company via Mr Ross have now provided you further information, which we address later in this letter.
- (4) If there are further relevant enquiries that you consider our client should undertake, he would be very grateful if you could clarify the particular steps you consider appropriate in the circumstances. The Memorandum does not at present identify any such steps, but relies on our client’s alleged omission to take such steps. The client is concerned, however, that he should not be seen to be seeking to compel the Mustique Company to disclose information in circumstances where it has stated that it is not permitted by law to do so, and you have already accepted that it has proper grounds for adopting that position.

12. Our client understands that it is for you and the Committee to construe and apply paragraph 36 of Chapter 1 to the Guide, and his observations and concerns which we set out on his behalf above are not intended to suggest any discourtesy whatsoever. If our client is incorrect in the analysis of the requirements of paragraphs 36(a) and (b), and if, in particular, the effect of those requirements is that he was required to ascertain and identify the person (if any) who previously made any payment to the owner of the villa in respect of the use of the property, he does, of course, regret being unable to comply with those requirements. However, in that event, it seems to me that the requirements arising under paragraphs 36(a) and (b) may benefit from some clarification in relation to this type of benefit in kind. It is also unclear to me how our client is to remedy matters now and to reach a reasonable resolution of this matter. Our client has indicated his willingness to do so.

The Value of the Benefit

13. Our client does not understand you to have concluded that the information included in the Register as to the value of the benefit conferred is inaccurate. You state that *“[based on the limited evidence before me I am unable to assess whether £15,000 is the true market value of the benefit Mr Johnson received”* (Memorandum at §74), but you reach no positive conclusion that the estimate is inaccurate.

14. Our client wishes to emphasise that the information he provided on the approximate value of renting the villa was based on information Mr Ross provided to him. He had no reason to doubt the information provided since Mr Ross arranged the use of the villa.

Mr Ross has also explained that the relevant estimate was originally provided by the Mustique Company. Our client had no incentive to underestimate the value of the benefit he received, and Mr Ross and the Mustique Company had no reason to provide inaccurate information. This is because there is no limit on the value of benefits in kind that may be obtained and, thereafter, registered. To the contrary, having voluntarily decided to register a benefit, our client had every reason to provide an accurate estimate of its value based on the information available to him.

15. You have expressed doubts about whether the benefit our client received was in fact worth £15,000 in light of your own research into the cost of renting a villa in Mustique (Memorandum at §71). However, we observe that the research you undertook on the internet relates to a different calendar year and appears to consider the cost of a booking made a month in advance of occupation rather than a booking made at the last minute in light of a cancellation. As indicated, this was the market rate. In the circumstances, there is (as we understand you to accept) no sufficient basis to conclude that the estimated value of the benefit is inaccurate. We emphasise again that there was no reason to provide inaccurate information and there is no proper evidential basis to conclude that inaccurate information was in fact provided.

16. Finally, it is worth noting that our client has recently been sent a copy of a letter from [redacted], Managing Director of the Mustique Company, that in turn Mr Ross has sent to you and our client, dated 9 March 2021, which provides some further background to the arrangement, and confirms that the villa was offered to Mr Ross at the rate of £15,000. [The Managing Director] also confirms that he viewed Mr Ross as the beneficiary of the arrangement and it was his understanding that Mr Ross would be responsible for paying the cost of the rental. Our client is of the view that this adequately deals with the situation in respect of the value of the benefit conferred upon him, and provides further confirmation that the identity of the donor was correctly registered.

Integrity and Accountability

17. Finally, our client wishes to address your conclusion that he has omitted to comply with the principles of integrity and accountability, by “*accepting a benefit from an unknown donor*” (Memorandum at §79). In all of the circumstances we are very surprised by this draft conclusion. Given all of his efforts from the outset, our client is taken aback by this suggestion. Paragraph 8 of the Code provides that the general principles of conduct will be taken into account in determining whether there has been a breach of the rules of conduct, including a breach of paragraph 14. In providing the information that he did to the Registrar he considers that he sought to comply fully, and rigorously, with those principles:

- (1) In relation to the principle of integrity, our client sought to act in good faith and in the interests of proper disclosure at all relevant times. As made clear earlier, he erred on the side of transparency in making a declaration that was not technically necessary. He was following the spirit of the Principles on Standards in Public Life in doing so. Our client also consulted the Cabinet Office ethics team in taking the steps that he did. We respectfully suggest that this intent should be given significant weight in your consideration.

- (2) Our client does not believe he has come under “*any financial or other obligation to outside individuals or organisations*” who remain unidentified. Mr Ross is the only person to whom he could have come under any obligation, since he is the only person of whom the client made any request, and the only person who offered to provide assistance to him in conferring upon him the benefit of the use of a villa in Mustique.
- (3) In relation to the principle of accountability, our client has submitted his actions to appropriate scrutiny. He sought advice at the time of providing information to the Registrar, and acted out of an abundance of caution in registering a benefit that related to a private holiday and to a personal friend. Our client provided what he believed to be correct details of the relevant benefit in kind to the Registrar. Furthermore, following your decision to investigate relevant complaints, he has sought to engage regularly with your inquiry and provide such information as he has in his possession concerning the subject matter of your inquiry over the last 12 months. We are instructed that he is also willing to conduct further reasonable enquiries to help resolve this matter to your satisfaction.

18. In all of the circumstances, our client very much regrets that you have reached the draft conclusion that he has acted in breach of the Code. As stated above, despite the concerns he has with the basis upon which you have reached your draft conclusions, our client remains willing to take appropriate further steps to seek a resolution of this matter.

Factual accuracy

19. We have nothing to add in this respect.

Redaction of material

20. We can confirm that our client has no proposals to make concerning the redaction of material contained in the draft Memorandum.

Our client very much hopes that you find the information included in this letter helpful in concluding your inquiry, and reiterates that he is prepared to do what is necessary to assist. In the event that you submit your Memorandum to the Committee, our client may wish to make further representations to the Committee in due course.

We look forward to hearing from you in due course.

12 March 2021

34. Letter from the Commissioner to Rt Hon. Boris Johnson MP, 19 March 2021

Thank you for your recent correspondence which I have reviewed. I have decided to seek further advice from the Registrar, [name redacted], in relation to the latest information you have provided. I enclose a copy of that letter for your information.

I have also received a letter sent to me by Mr Ross, from [redacted], the Managing Director of the Mustique Company. I understand that you have had sight of this letter. I would like to ask Mr Ross a further question which has arisen from [the Managing Director’s] correspondence. I also enclose a copy of this letter for your information.

I will write to you again when I have responses from both Mr Ross and [the Registrar].

In the meantime, our correspondence remains protected by parliamentary privilege and I must ask that you continue to maintain the strict confidentiality of the inquiry.

19 March 2021

35. Letter from the Commissioner to Mr David Ross, 19 March 2021

Thank you for sharing the letter from [redacted], Managing Director of the Mustique Company, dated 9 March 2021.

[The Managing Director] states that the Mustique Company offered you the use of the ‘Indigo’ villa, where Mr Johnson stayed in December 2019, at a rate of £15,000. [The Managing Director’s] letter has referred to you being responsible for compensating the company for the cost of the rental booking of £15,000. I would be grateful if you could answer the following:

1. Please confirm whether you have now paid £15,000 to the Mustique Company in respect of Mr Johnson’s stay in the “Indigo” villa. If you have please let me know the date when this was paid and provide me with documentary evidence showing this payment.

Action

I would be grateful to receive your reply to this letter as soon as possible, and no later than 26 March 2021. Please reply via e-mail to the following e-mail address [redacted].

19 March 2021

36. Letter from the Commissioner to the Registrar, 19 March 2021

You have previously assisted me with this matter. I would like to ask you for some further advice in relation to additional comments which has been submitted by Mr Johnson’s solicitors. I enclose a copy of this correspondence dated 12 March 2021.

I would like to refer you to the following paragraph in the letter:

In January 2020, our client’s office sought advice from the Registrar on whether it was necessary to register a benefit in relation to his holiday to Mustique. This is because the benefit relating to a private holiday had no direct connection with his parliamentary or political activities but arose from his personal relationship with Mr David Ross. The Registrar confirmed that the client was required to register the benefit only if it related in some way to his membership of the House or to his parliamentary or political activities. Notwithstanding this confirmation, our client decided, out of an abundance of caution, to register a benefit in order to ensure transparency and compliance with his obligations. This is an important consideration in assessing whether there was any breach of the Code: it would or indeed could not be a breach of the Code if there was no actual requirement to register a benefit.

I would be grateful if you could advise me in your capacity as Registrar, whether in your view there was a requirement for Mr Johnson to register the holiday to Mustique; and if so whether in light of the latest information provided, you consider that Mr Johnson was correct to record Mr Ross as the donor. Please provide full reasons for your response.

It would be helpful to have your reply by **26 March 2021**.

19 March 2021

37. Email from the Registrar to the Commissioner, 26 March 2021

Thank you for your letter of 19 March.

You ask whether I consider that there was a requirement for Mr Johnson to register his visit to Mustique. The answer is yes.

On 21 January 2020 I advised Mr Johnson's office as follows in relation to this holiday. My advice was – following a brief conversation with Mr Johnson's staff - based on the assumption that the donor was Mr David Ross, whom I understand to be both a friend of Mr Johnson and a political donor to Conservative MPs, including Mr Johnson, as well as to the Conservative Party:

- *I would advise Mr Johnson to register this benefit if it relates in any way to his membership of the House or to his parliamentary or political activities. You can find the relevant rules in paragraphs 31 to 38 of chapter 1 of the Guide to the Rules (link below).*
- *Mr Johnson would not be required to record the holiday in the Register if the hospitality was given to him in his capacity as Minister (para 16 of the Intro to the Guide to the Rules refers).*
- *If Mr Johnson decides to register this I recommend filling in a form for Category 4 (visits outside the UK). He should register the benefits which he received, together with those received by anyone he took with him, within 28 days of his return.*

If a political donor (such as Mr Ross) provides a Member with a personal benefit, we would frequently advise that this relates sufficiently to a Member's parliamentary or political activities to require registration under Category 3 or 4 of the Register, subject to the other rules for that category. However you will notice that I did not say (as suggested by Mr Johnson's solicitors) that Mr Johnson needed to register the holiday **only** if it related in any way to his membership of the House or to his parliamentary or political activities.

I have also considered whether this benefit met the overall purpose of the Register. Paragraph 4 of Chapter 1 of the Guide to the Rules says:

When considering registration, Members are also required to keep in mind the overall purpose of the Register, which is to provide information about any financial interest or other material benefit which a Member receives which might reasonably be thought by others to influence his or her actions, speeches or votes in Parliament, or actions taken in his or her capacity as a Member of Parliament. If a Member has any financial interests which meet that purpose but which do not fall clearly into one of the defined categories, he or she is nonetheless required to register them, normally under the Miscellaneous category.

Under the Miscellaneous category, Members are required to register (paragraph 55 (a) of Chapter 1 of the Guide to the Rules)

Any relevant financial interest or material benefit which does not fall clearly into one of the other categories ... if the Member nevertheless considers that it meets the test of relevance; in other words, that it might reasonably be thought by others to influence his or her actions or words as a Member;...

I consider that, in principle, the free use of holiday accommodation, when the use has been valued at £15,000, is something which might reasonably be thought to influence the recipient's actions, speeches or votes in Parliament. In my view it meets the purpose of the Register, and should be registered (as indeed it was).

I see however from the correspondence you have forwarded that there is still uncertainty over who actually bore the costs of Mr Johnson's holiday accommodation, and about who was the donor for the purposes of the Register. If the accommodation was facilitated or organised by Mr Ross, but the costs were met by some other person or organisation, that person or organisation would be regarded as the ultimate donor. In this case it would mean that the holiday accommodation should still have been registered, and the ultimate donor's name (and, if appropriate, address) should have been included in the Register as well as Mr Ross's name. This would reflect normal practice in cases where a Member has received a benefit via a third party. I add that it is not sufficient for a Member to say that they have been unable to identify the donor of a benefit they have accepted. We would always advise Members not to accept benefits from donors unknown.

Finally, Mr Johnson's solicitors say that this was a voluntary registration, made "out of an abundance of caution". The Guide to the Rules does not provide for voluntary registrations. The established practice of the Registry team, like that of our predecessors, is to reject such register entries. Members are required to register benefits which meet the conditions for the nine specific categories for the Register; or (if they do not meet those criteria) which the Member considers meet the test of relevance, as set out at the beginning of this email. The Guide to the Rules does not make provision for a Member to register an interest if he/she considers that it does not meet the test of relevance and it does not fall within the nine specific categories for registration.

26 March 2021

38. Letter from Mr Ross to the Commissioner, 29 March 2021

Thank you for your letter of 19 March. I apologise for the short delay in responding but I have been seeking confirmation of what is detailed below. As I understand you have been informed, there are various legal restrictions under which The Mustique Company operate which has made this difficult.

You will have seen from my letter of 21 January that I stated 'Since Mr Johnson's stay I can confirm that further reciprocal arrangements have taken place between The Mustique Company and myself covering the notional cost of this and other accommodation'. That is indeed the position and by way of example I have already allowed the Mustique Company to use my property and have agreed to make my property available to the Mustique Company for them to use in the future once the covid restrictions lift which will more than compensate them for the cost to which you refer.

29 March 2021

39. Letter from the Commissioner to Rt Hon. Boris Johnson MP, 1 April 2021

In my letter of 19 March 2021, I explained that I would be seeking further advice from the Registrar, [name redacted]. I have now received this advice, and I enclose a copy of the response, dated 26 March 2021, for your information.

I have also received a response from Mr Ross, which I enclose.

I am sending these for your information only and do not require a response. I will send you a further draft memorandum in due course, for the purposes of a factual accuracy check.

In the meantime, our correspondence remains protected by parliamentary privilege and I must ask that you continue to maintain the strict confidentiality of the inquiry.

1 April 2021

40. Letter from Rt Hon. Boris Johnson MP to the Commissioner, 6 April 2021

Thank you for your letter of 1 April, enclosing further correspondence from the Registrar, [name redacted], and from David Ross. I note that you will be sending a new draft report for comment in due course.

I thought it might be helpful if I drew particular attention to the Registrar's penultimate paragraph. It reads as follows:

"I see however from the correspondence you have forwarded that there is still uncertainty over who actually bore the costs of Mr Johnson's holiday accommodation, and about who was the donor for the purposes of the Register. If the accommodation was facilitated or organised by Mr Ross, but the costs were met by some other person or organisation, that person or organisation would be regarded as the ultimate donor. In this case it would mean that the holiday accommodation should still have been registered, and the ultimate donor's name (and, if appropriate, address) should have been included in the Register as well as Mr Ross's name. This would reflect normal practice in cases where a Member has received a benefit via a third party. I add that it is not sufficient for a Member to say that they have been unable to identify the donor of a benefit they have accepted. We would always advise Members not to accept benefits from donors unknown."

[The Registrar] rightly says that the public needs to know who the ultimate donor is, and that an MP should register the name of that ultimate donor because it is to that person that any obligation may be incurred in accepting the use of a holiday home. She also correctly observes that the ultimate donor in this case would be whoever bore the cost of the benefit to the Member.

As outlined in my previous correspondence, the Atkins Thomson letter of 12 March, and the recent letter from Mr Ross (attached), it is clear that the ultimate donor has been correctly identified from the outset as Mr Ross. He not only arranged for the holiday accommodation but paid for it as part of his longstanding commercial arrangement with the Mustique Company, as his letter makes clear.

The Registrar is of course right to say that it is insufficient for a Member to say they have been unable to identify the donor of a benefit. But that observation is irrelevant to this case. It would not be appropriate or indeed plausible to add the name of any other putative donor to the register.

I have not accepted any donation from “donors unknown”. It was Mr Ross - and nobody else who generously covered the cost of our stay and no one else and he is therefore duly and correctly registered as the donor.

I would be grateful for your confirmation that this is indeed your view.

I reiterate the contents of my previous correspondence and am available for any further input or assistance as required.

6 April 2021

41. Letter from Rt Hon. Boris Johnson MP to the Registrar, 6 April 2021

I have seen your correspondence to Kathryn Stone of 26 March, which she has forwarded to me in a letter on 1 April. I would like to draw attention to one point. Your penultimate paragraph reads as follows:

“I see however from the correspondence you have forwarded that there is still uncertainty over who actually bore the costs of Mr Johnson’s holiday accommodation, and about who was the donor for the purposes of the Register. If the accommodation was facilitated or organised by Mr Ross, but the costs were met by some other person or organisation, that person or organisation would be regarded as the ultimate donor. In this case it would mean that the holiday accommodation should still have been registered, and the ultimate donor’s name (and, if appropriate, address) should have been included in the Register as well as Mr Ross’s name. This would reflect normal practice in cases where a Member has received a benefit via a third party. I add that it is not sufficient for a Member to say that they have been unable to identify the donor of a benefit they have accepted. We would always advise Members not to accept benefits from donors unknown.”

You rightly say that the public needs to know who the ultimate donor is, and that an MP should register the name of that ultimate donor because it is to that person that any obligation may be incurred in accepting the use of a holiday home. You also say correctly that the ultimate donor should be identified as whoever bore the cost of the benefit.

As outlined in my previous correspondence, the Atkins Thomson letter of 12 March, and the recent letter from Mr Ross (attached), it is clear that the ultimate donor has been correctly identified from the outset as Mr Ross. He not only arranged for the holiday accommodation, but paid for it as part of his longstanding commercial arrangement with the Mustique Company, as his letter makes clear.

I accept that it is insufficient for a Member to say they have been unable to identify the donor of a benefit. But in this case the donor has been plainly identified.

I cannot see that it is appropriate or indeed plausible in these circumstances to add any other name to the register. I have not accepted any donation from “donors unknown”. It was Mr Ross and no one else who generously covered the cost of the holiday villa. He was the donor and that is why his name appears in the register.

I would be grateful for your confirmation that this is indeed your view.

6 April 2021

42. Letter from Atkins Thomson Solicitors (acting on behalf of Mr Johnson) to the Commissioner, 14 May 2021

1) We have been instructed by our client, the Rt. Hon Boris Johnson MP, in respect of your letter dated 7 May 2021, with which you enclose a revised draft of a Memorandum to the Committee on Standards (the “Memorandum”). You have asked that Mr Johnson provide any comments on its factual accuracy by 14 May 2021.

2) Mr Johnson is very grateful for the opportunity to consider the Memorandum before it is submitted to the Committee. It remains a matter of considerable regret to Mr Johnson that you propose to conclude that he has acted in breach of the Code of Conduct for Members of Parliament (“the Code”) in respect of the entry he made in the Register of Members’ Financial Interests in relation to his visit to St Vincent and the Grenadines from 26 December 2019 to 5 January 2020.

3) Although you have only asked for comments on the factual accuracy of the Memorandum, Mr Johnson has instructed us to convey on his behalf some of his substantive concerns with the revised proposed findings in the Memorandum and the reasoning on which they are based. We hope that you will feel able to take account of his comments prior to finalising your Memorandum, although we understand and accept that the content of the Memorandum is a matter for you. The observations made in this letter are in addition to those we have previously submitted to you. They are also made without prejudice to Mr Johnson’s willingness to take appropriate further steps to address remaining concerns that either you or the Committee may have, with a view to seeking a resolution of this matter.

The findings in the Memorandum

4) We understand that the relevant conclusions reached in the Memorandum are as follows:

- (1) The Commissioner has not concluded that the entry made in the Register is either inaccurate or incomplete so far as concerns the value of the accommodation provided to Mr Johnson during his visit. The Memorandum confirms that the Commissioner “has no reason to dispute that the villa could have been charged out at £15,000 for a last-minute booking for a party of similar size to Mr Johnson’s and in similar circumstances, from 26 December 2019 to 5 January 2020” (Memorandum at §52; see also §93)
- (2) The Commissioner has not concluded that the entry made in the Register is either inaccurate or incomplete so far as concerns the identity of the donor of the benefit in kind which Mr Johnson received in the form of use of accommodation.

Rather the Memorandum states that the Commissioner is “unable to reach a conclusion” and “not able to reach a view on this issue” (Memorandum at §§61 and 92). In particular, we understand that:

- i) The Commissioner now accepts, in light of representations Mr Johnson previously made, that “Mr Johnson was right to name Mr Ross in his Register entry as the person who obtained the villa for his use” (Memorandum at §56).
 - ii) However, the Commissioner takes the view that there was a requirement also to name the person who funded or made a payment in respect of Mr Johnson’s use of the accommodation (Memorandum at §§56–8; 62).
 - iii) The Commissioner acknowledges that Mr Ross may be the person who funded Mr Johnson’s use of the accommodation, but, because of the shortage of evidence, she is “unable to reach a conclusion about who funded Mr Johnson’s accommodation” (Memorandum at §78).
- (1) Although the Commissioner has not concluded that the entry made in the Register is either inaccurate or incomplete in either respect, she nevertheless proposes to find that Mr Johnson acted in breach of paragraph 14 of the Code, and in contravention of the principle of accountability. This is on the following basis: “The rules require members to fulfil ‘conscientiously’ the requirement of the House in respect of the registration of interests in the Register of Members’ Financial Interests. Because he did not make sufficient inquiries to establish the full facts about the funding arrangements for his free accommodation, either before his holiday, as he should have done, or in 2020, I find that Mr Johnson has not fulfilled conscientiously the House’s requirements for registration. I find that this is a breach of paragraph 14 of the Code of Conduct. I also find that Mr Johnson has not shown the accountability required of those in public life.” (Memorandum at §96). As such, the Commissioner proposes to make an adverse finding principally because she takes the view that Mr Johnson did not make sufficient enquiries.

Sufficiency of enquiries

5) Mr Johnson is concerned about the basis on which you propose to conclude that he has acted in breach of paragraph 14 of the Code and in contravention of the principle of accountability.

6) We note that paragraph 14 of the Code provides: “Members shall fulfil conscientiously the requirements of the House in respect of the registration of interests in the Register of Members’ Financial Interests. They shall always be open and frank in drawing attention to any relevant interest in any proceeding of the House or its Committees, and in any communications with Ministers, Members, public officials or public office holders.” Pursuant to paragraph 8 of the Code, the general principles of conduct identified by the Committee on Standards in Public Life in its First Report “will be taken into account when considering the investigation and determination of any allegations of breaches of the rules of conduct”. The fourth such principle is Accountability: “Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.”

Against this context, we set out the following concerns:

7) First, in circumstances where the Commissioner has not reached any positive conclusion that the entry made by Mr Johnson in the Register is either inaccurate or incomplete, it is not clear on what basis it can be said that Mr Johnson has failed conscientiously to fulfil a requirement of the House in respect of the registration of interests. Mr Johnson made the entry on the Register in good faith and to the best of his knowledge and belief. The entry has not been demonstrated to be inaccurate nor incomplete.

8) Second, the basis for the finding made in the Memorandum that Mr Johnson “did not make sufficient inquiries to establish the full facts about the funding arrangements for his free accommodation” is unclear. Mr Johnson is concerned that the reasoning in the Memorandum: (1) omits to take sufficient account of the enquiries that Mr Johnson did in fact make and relevant restrictions on obtaining further information; and (2) does not identify what further specific enquiries should have been made and how those enquiries would have assisted in making an entry on the Register.

9) We understand the Commissioner accepts that prior to Mr Johnson’s arrival in Mustique, there was no relevant failure to make sufficient enquiries. The Commissioner accepts that Mr Ross offered his villa to Mr Johnson, that Mr Johnson therefore expected that the villa he would be staying in would be the one owned by Mr Ross, and that Mr Johnson only realised that the villa he was to stay in was not owned by Mr Ross at the point he arrived in Mustique (Memorandum at §94).

10) As to the position following Mr Johnson’s arrival in Mustique, Mr Johnson has confirmed that he came to understand that “Mr Ross had made an alternative arrangement because his own villa was unavailable” (Memorandum at §44; Written Evidence 6) and that “Mr Ross had agreed to make available his villa to the Mustique Island company for their use at a future date in return for them having provided Mr Ross with the alternative villa for my use (while his villa was already in use)” (Written Evidence 19). The Commissioner indicates she finds it surprising that Mr Johnson did not establish the full facts about who was the owner of the villa and how the villa would be funded after arriving in Mustique and before making use of the villa. However, Mr Johnson had no reason at that time to doubt the information he was provided. The Memorandum provides no reason for suggesting why that information should have been doubted. In any event, it is unclear who Mr Johnson should have approached and what further enquiries he should have made upon arrival in Mustique. In fact, it only became apparent to Mr Johnson after several days that this was not Mr Ross’s personal residence. As we noted in our previous correspondence, the villas were listed by their villa name not the name of the owner, and this villa is available to rent to the wider public. It was entirely reasonable for the Prime Minister and his professional security team to act in the way they did before and on arrival.

11) Prior to submitting information to the Registrar and before making an entry on the Register, Mr Johnson’s office also sought and received advice from both the Registrar and the Cabinet Office’s Propriety & Ethics team. The ethics team indicated to Mr Johnson’s office they were content with the approach the office intended to take to registering a benefit. Mr Johnson considers that he, and his office, sought to act conscientiously and in good faith in complying with requirements to register benefits at that time.

12) Following the commencement of the Commissioner’s inquiry, Mr Johnson believes he has sought to cooperate fully. We understand that the Commissioner proposes to rely on Mr Johnson’s alleged omissions to make further enquiries following the commencement of the Commissioner’s investigation. In particular, the Memorandum refers to requests made by the Commissioner on 12 March 2020 and 9 October 2020 (Memorandum at §§95–6). As to this:

- (1) We note that Mr Johnson has confirmed his willingness to conduct further reasonable enquiries to assist you with your inquiry. For example, in our letter dated 12 March 2021, we stated “If there are further relevant enquires that you consider our client should undertake, he would be very grateful if you could clarify the particular steps you consider appropriate in the circumstances”. We also confirmed our instructions that Mr Johnson was “willing to conduct further reasonable enquiries to help resolve this matter to your satisfaction”. However, we understand that Mr Johnson has not been provided with further information on the particular steps he should take.
- (2) As to the letter of 12 March 2020, we observe as follows. On 12 March 2020 the Commissioner requested that Mr Johnson “make relevant enquiries to ascertain the details of the donor and provide them to me as soon as possible” (Written Evidence 7). Shortly after, on 16 March 2020, Mr Johnson replied to the Commissioner and explained that, in response to the Commissioner’s question, Mr Ross funded the accommodation and it was for this reason Mr Johnson set out his name in the Register (Written Evidence 8). At that time, we understand that the Commissioner gave Mr Johnson no indication that the information he supplied in response to the request of 12 March 2020 was insufficient.
- (3) As to the letter of 9 October 2020, we note that this was written after the Mustique Company had already confirmed it was prevented by the laws of St Vincent and the Grenadines from responding to requests for information made by Commissioner. The Commissioner stated “Given the Mustique Company’s refusal to supply me with information, please now take steps to find out who paid for this holiday accommodation and the value of the benefit that you received” (Written Evidence 18). The letter did not clarify what further steps were envisaged in the circumstances. We note that the Mustique Company had already confirmed that it was prohibited from disclosing this type of information to third parties. Mr Johnson considers it would not have been appropriate for him to renew enquiries seeking to compel the Mustique Company to disclose information in circumstances where it had stated that it was not permitted by law to do so. Furthermore, Mr Ross was a witness to the investigation, the Commissioner was corresponding with him directly, and Mr Ross was already cooperating with the investigation.

13) Third, we wish to reiterate our instructions that Mr Johnson remains willing to conduct further reasonable enquiries to help resolve this matter to your satisfaction. If there are therefore further relevant enquires that you consider our client should undertake, he would be very grateful if you could clarify the particular steps you consider appropriate in the circumstances. Mr Johnson is concerned that it would be unfair and disproportionate to conclude that he has breached a requirement of the Code or failed to act in accordance

with principles of accountability by omitting to make enquiries in circumstances where the particular enquiries that should have been undertaken (and with whom) have not been clarified.

Other matters

14) Mr Johnson acknowledges that you have made no finding that the information he provided in the Register regarding the identity of the donor is inaccurate or incomplete. He is, however, concerned that you have not felt able to confirm, based on the evidence submitted to you, that Mr Ross was the person who funded the benefit in kind in the form of the use of accommodation.

15) Whilst Mr Johnson accepts that it has taken some time for information to be elicited during the course of your investigation, that there appears to be a degree of informality in the arrangements made between Mr Ross and the Mustique Company concerning the use of accommodation, and that information has been disclosed to you in stages, he considers that the evidence from your investigation overall supports the conclusion that Mr Ross was the person who funded the benefit in kind. The correspondence contains material considerations which we respectfully suggest you have not given sufficient weight:

- (1) Mr Ross stated in his letter to the Commissioner dated 3 November 2020 that the Mustique Company found the alternative villa for Mr Johnson because of the goodwill relationship that existed between them, which involved reciprocity (Written Evidence 21).
- (2) By a letter to the Commissioner dated 21 January 2021, Mr Ross confirmed that “Since Mr Johnson’s stay [...] further reciprocal arrangements have taken place between The Mustique Company and myself covering the notional cost of this and other accommodation” (Written Evidence 30).
- (3) In a letter by the Managing Director of the Mustique Company to Mr Ross dated 9 March 2021, the Managing Director states that Mr Ross’s property was “rented to another family, who could not fairly be relocated in the middle of their holiday. However, the owners of another house of similar size to yours had not been able to come to the island due to an illness in the family. We were therefore able to offer this other house to you for your guests at a rate of £15,000 GBP [...] It was and remains my understanding that *you [Mr Ross] were responsible for compensating the company for the cost of the rental of this booking in the usual way*” (Written Evidence 31, emphasis added).
- (4) Mr Ross confirmed in his letter to the Commissioner dated 29 March 2021 that “I have already allowed the Mustique Company to use my property and have agreed to make my property available to the Mustique Company for them to use in the future once covid restrictions lift which will more than compensate them for the cost to which you refer” (Written Evidence 38).

16) Mr Johnson also notes that no alternative funder of the accommodation has been identified to date. The Memorandum indicates that if Mr Ross was not the funder of the accommodation then the alternative funder may have been “the villa owners, if media reports are accurate” (Memorandum at §61). However, Mr Johnson do not understand this suggestion to be correct. Even the uncorroborated accounts in the media have not

indicated that the costs of accommodation were met by the villa owners themselves. Mr Johnson is, in any event, not aware of any alternative funder who he could identify for inclusion in the Register.

Our client very much hopes that you find the information included in this letter helpful in concluding your inquiry. He is willing to meet in person to assist your inquiry.

In the event that you submit your Memorandum to the Committee, we are instructed that our client may wish to make further representations to the Committee in due course.

We look forward to hearing from you.

14 May 2021