

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

England & Wales · Charity number 1095118

Details

Other names	COMMONWEALTH PARLIAMENTARY ASSOCIATION UK BRANCH
Status	Registered
Legal form	Charitable company
Company number	04606846
Registered	2002-12-19
Register	View on the Charity Commission register

Contact

Address	Westminster Hall Houses Of Parliament London SW1A 0AA
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Website	www.uk-cpa.org

Activities

Objects: THE OBJECTS FOR WHICH THE CHARITY IS ESTABLISHED ARE THE ADVANCEMENT AND PROMOTION OF KNOWLEDGE AND EDUCATION IN THE SOCIAL, ECONOMIC, CULTURAL, CONSTITUTIONAL AND LEGISLATIVE SYSTEMS WITHIN A PARLIAMENTARY DEMOCRATIC FRAMEWORK WITH PARTICULAR REFERENCE TO THE COUNTRIES OF THE COMMONWEALTH OF NATIONS AND TO COUNTRIES OUTSIDE THE COMMONWEALTH HAVING CLOSE HISTORICAL AND PARLIAMENTARY ASSOCIATIONS WITH IT.

Activities: To work for the advancement of parliamentary democracy throughout the Commonwealth.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS

- Antigua And Barbuda
- Australia
- Bangladesh
- Barbados
- Belize
- Botswana
- Brunei
- Cameroon
- Canada
- Dominica
- Eswatini
- Fiji
- Ghana
- Grenada
- Guyana
- India
- Jamaica
- Kenya
- Kiribati
- Lesotho
- Malawi
- Malaysia
- Maldives
- Malta
- Mauritius
- Mozambique
- Namibia
- Nauru
- New Zealand
- Nigeria
- Northern Ireland
- Pakistan
- Papua New Guinea

- Rwanda
- Saint Vincent
- Samoa
- Scotland
- Seychelles
- Sierra Leone
- Singapore
- Solomon Islands
- South Africa
- Sri Lanka
- St Kitts And Nevis
- St Lucia
- Tanzania
- The Bahamas
- Tonga
- Trinidad And Tobago
- Tuvalu
- Uganda
- Vanuatu
- Zambia
- City Of Westminster

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,184,622	£3,131,635	£693,230	32
2024-03-31	£2,907,157	£2,985,619	£571,751	31
2023-03-31	£2,598,094	£2,616,920	£650,213	33
2022-03-31	£0	£2,403,568	£669,039	33
2021-03-31	£1,960,791	£1,479,435	£566,834	29

Trustees

Name	Role	Appointed
Kate Osamor	Chair	2024-10-16
Adam Jogee		2024-10-16
Bambos Charalambous		2024-10-16
Baroness Ann Taylor		2024-10-16
Baroness Elizabeth Sugg		2024-10-16
Carolyn Harris		2024-10-16
David Mundell MP		2020-01-28
Dawn Butler		2024-10-16
Gagan Mohindra		2024-10-16
Harriett Baldwin MP		2020-01-28
Kevin Bonavia		2024-10-16
LORD NAVNIT DHOLAKIA		2011-08-13
Layla Moran MP		2020-01-28
Lord Syed Kamall		2024-10-16
Meg Hillier		2024-10-16
Paulette Hamilton		2024-10-16
RT HON LORD FOULKES OF CUMNOCK		2012-05-08
Robin Swann		2024-10-16
Rt Hon Baroness D'Souza		2017-07-12
Sarah Dickson OBE		2024-01-01

Accounts

Charity Registration No. 1095118

Company Registration No. 04606846 (England and Wales)

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee's Members For full details see the Executive Committee's Report

Chief Executive & Secretary S Dickson

Charity number 1095118

Company number 04606846

Principal address Westminster Hall
Houses of Parliament
London
SW1A 0AA

Registered office Westminster Hall
Houses of Parliament
London
SW1A 0AA

Auditor HW Fisher Audit
Acre House
11-15 William Road
London
NW1 3ER

Bankers Royal Bank of Scotland Plc
119-121 Victoria Street
London
SW1E 6RA

HSBC UK Bank Plc
16 King Street
London
United Kingdom
WC2E 8JF

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
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COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
EXECUTIVE COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Executive Committee's members, who are trustees of the charity for the purposes of charity law and directors for the purposes of company law, present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Association's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

STRATEGY

The Executive Committee agreed a Strategy for the period 2018-2022 in June 2018. The full document is accessible via our website www.uk-cpa.org. Key elements are as below. The Executive Committee completed a light-touch review of this Strategy during the FY 2021/22 and a slightly revised version was agreed, which will run until the end of FY 2025/26. A review of performance against the strategy was undertaken by two academic fellows in FY 2024/25 with findings fed back to the Executive Committee and staff throughout the process. The academic fellows' report will be published shortly. Their research process has informed discussions about a new strategy for the new Parliament, which will be agreed in 2025 and will take effect from FY 2026/27.

Vision: Inclusive, representative and transparent Commonwealth Parliaments; fully effective in enforcing the accountability of the executive and representing the interests and concerns of the electorate.

Purpose: To learn from and strengthen Commonwealth parliaments to deliver effective oversight, scrutiny and representation.

Strategic Objectives:

Objective 1: To strengthen parliamentary democracy

Being responsive to the complex challenges of Parliaments and facilitating access to information and skills

We will:

- provide opportunities for UK parliamentarians to learn from Commonwealth peers.
- convene Commonwealth parliamentarians to increase their capacity to hold governments to account and to effectively represent their electorates.
- build knowledge within the Commonwealth parliamentary community on issues of common interest and concern.

Objective 2: To link Westminster with the Commonwealth

Promoting collaboration, understanding and cooperation, emphasising its continuing relevance to future generations

We will:

- play a leading role in CPA.
- establish and strengthen networks across parliaments, and beyond.
- engage young people in our work and vision.

Objective 3: To set and demonstrate high performance standards

Increasing the positive impact of all we do

We will:

- achieve value for money in the organisation and delivery of our activities.
- set and uphold high standards of behaviour.
- use evidence-based learning to improve what we do and how we do it.

Prioritising Partnerships:

In order to have clear outcomes and productive relationships, CPA UK will prioritise where and with whom it works. Based on a range of criteria each Commonwealth country was initially assigned to one of four levels of priority, as a guide to decision making. Categorisation was not fixed and prioritisation could shift in response to new or additional information.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
EXECUTIVE COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Prioritising Themes:

Parliamentary practice and procedure, including constituency work, remains central to all CPA UK's work. Beyond that, the shape and focus of CPA UK's work is guided by priority themes, which are based on past work, activities within the wider parliamentary strengthening community and current international and domestic affairs. The following five themes will be prioritised for the expected life of the current strategy:

Women in Parliament: gender equality, women's empowerment & ending violence against women.

Modern Slavery: human trafficking and forced labour.

Public Accounts Committees: including public financial management.

Security: including cyber-security.

Trade: parliamentary scrutiny of international trade arrangements.

Public Benefit

The Executive Committee Members have complied with their duties in section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

Achievements and performance

Our main way of achieving our aims is to bring UK and other Commonwealth parliamentarians together to learn from each other. By "parliamentarians" we mean not just those who serve as elected or appointed representatives but also officials who serve their parliaments. This sometimes involves UK parliamentarians working with colleagues from just one or a small number of parliaments. At the other end of the spectrum, we organise and participate in larger-scale activities involving delegates from a wide range of countries and territories.

The period saw a balanced programme with both in-person activity and virtual platforms where appropriate or necessary. A fuller description of the activities and achievements of CPA UK, and their impact, is available in our Annual Review, accessible via our website www.uk-cpa.org, which also has extensive further material on our work. Some highlights:

We maintained a rhythm of bilateral work with Branches across the Commonwealth. This included both outward delegations to visit parliaments in Commonwealth countries as well as receiving delegations from national and sub-national parliaments to the UK. In FY 2024/25 we ran bilateral activities with the parliaments of:

Malaysia, Lesotho, Nigeria, Canada, Sierra Leone, Tobago, Barbados, Victoria (Australia), Singapore, Montserrat and Pakistan.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
EXECUTIVE COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Overseas Territories remained a major priority, supported by continued funding from the UK Government. With consortium partners the UK Government Internal Audit Agency and the UK National Audit Office, our work addresses three priority areas – internal audit; external audit; and parliamentary oversight of public finances and also extends to other elements of good governance. In the FY 2024/25 phase of the Overseas Territories (OTs) Project, we delivered a range of activities to support parliamentarians, clerks, election officials and auditors. CPA UK supported attachments of clerks from the British Virgin Islands (BVI) and the Cayman Islands to the Isle of Man and Scottish Parliament, respectively. An election observation mission to Montserrat is a demonstration of the continued support for democratic processes in the OTs. Montserrat and Anguilla benefitted from the induction programme for new and returning members and BVI supported their work on their Public Accounts Committee (PAC) with an exchange visit to the Jersey PAC. Our partners the National Audit Office and the Government Internal Audit Agency continue to deliver key audit support to the OT. Together, we delivered a joint Forum in Westminster, the 6th of its kind, demonstrating the cross-OT collaboration and added value of our work.

Under our **Women in Parliament** theme, using the FCDO funding we mapped priority parliaments with which to work, held a Legislative Drafting Seminar on gender-based violence in Westminster (October 2024) with delegates from across the Africa and Pacific regions, carried out targeted activities with the Parliament of Nigeria with a delegation from the UK Parliament led by CPA UK Chair Kate Osamor MP (March 2025), and launched a resource document on addressing gender-based violence through effective legislation (April 2025). Women's representation was a common issue for discussion in many bilateral programmes. Finally, we launched our International Women's Day campaign with the UK Commonwealth Youth Parliamentarian - who represented CPA UK at the Commonwealth Youth Parliament in New Zealand in 2024 - through a series of podcast episodes with UK women parliamentarians and a website page with submissions from youth parliamentarians across the Commonwealth.

On **Modern Slavery**, we also used the FCDO funding to host a Legislative Drafting Seminar in Westminster on *Modern Slavery within Supply Chains* with parliaments and key stakeholders from the region, as well as the wider Commonwealth. Additionally, we produced an e-handbook resource with over 50 contributions including parliamentarians, businesses and Civil Society Organisations to support parliamentarians working on these issues and hosted a launch event, in Westminster for members and contributors. We followed up on our work on human trafficking in sport with a project to define terminology, working with academics from Nottingham and Loughborough Universities, coordinated by the Non-Governmental Organisation Mission 89.

On **Public Accounts Committees**, the team prepared for the Asia-Pacific region PAC workshop in May 2025, in Fiji, which was postponed from the previous year due to the UK General Election. We supported the new Chair of the UK PAC in his virtual attendance of the Commonwealth Association of Public Accounts Committees (CAPAC) Conference.

This year, the focus for the **security** theme was a Workshop on AI in Security, delivered in partnership with Chatham House in January 2025 attended by over 30 MPs from 16 legislatures across the Commonwealth. Several bilateral and targeted meetings were held on security; notably, ahead of the AI in Security workshop, CPA UK organised meetings for delegates from New Zealand and Canada as part of the Five Eyes alliance to discuss security and defence issues with UK MPs.

In February 2025, CPA UK organised a delegation visit to Malaysia and Singapore, with a focus on UK trade and investment relations in the region. With the UK's recent joining of the Comprehensive and Progressive Agreement for Trans-Pacific Partnership in mind, UK Members held meetings with businesses, economists, and parliamentarians to discuss the impact of the agreement, economic growth and opportunities for bilateral investment.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
EXECUTIVE COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

In November 2024, our new Vice-Chair, Baroness (Ann) Taylor led a UK delegation to the 67th Commonwealth Parliamentary Conference, in Sydney, Australia.

Our biggest event was the 73rd Westminster Seminar (March 2025). The programme started on Commonwealth Day, with over 50 delegates attending Mr Speaker's Flag-Raising Ceremony at Parliament, followed later by the annual Commonwealth Observance at Westminster Abbey, attended by members of the Royal family. Throughout the week, delegates explored key aspects of parliamentary practice including committee effectiveness and inclusive representation. Delegates also examined the role of AI in democratic processes, outreach strategies to engage underrepresented groups. The programme concluded with constituency visits hosted by UK MPs and a clerk visit to the UK parliament's Education Centre. Delegates also engaged with the Speaker of the House of Commons Rt Hon. Sir Lindsay Hoyle MP, CPA Chairperson, Hon. Dr. Christopher Kalila, MP (Zambia) and CPA UK Chair Kate Osamor MP.

CPA UK continues to act as the Secretariat for CPA's British Islands and Mediterranean Region (BIMR). We regularly work closely with parliaments in the devolved administrations and crown dependencies drawing on our different areas of expertise to improve engagement across the Commonwealth. A delegation from CPA UK participated in a memorable regional conference, hosted for the first time by British Overseas Territory St Helena. Restricted flight timetables and minimal external distractions contributed to a collegiate working environment resulting in focussed discussions on a wide range of parliamentary and policy issues decided on by the host parliament. Through that BIMR work, and more broadly, our branch supported CPA's Commonwealth Women Parliamentarians (CWP). CPA UK was represented at the regional CWP Conference in March 2025 hosted by the Scottish Parliament which focussed on findings from its 2023 Gender Sensitive Parliament audit.

Through the Regional Secretary role, CPA UK also supported the CPA UK Regional Representative and other BIMR representatives on CPA Executive Committee business. CPA UK continued to work with CPA Secretary-General Stephen Twigg to achieve CPA's legal status as an international parliamentary organisation rather than as a UK charity. Former CPA UK Chair Rt Hon. Maria Miller took a private members bill on CPA status through the House of Commons, but unfortunately the bill fell when the UK General Election was called in May 2024. Following the election in July the new UK Government sponsored legislation to secure the required status change and the bill was enacted in January 2025. Some secondary legislation is now required to enable full implementation; at present this is progressing with no unexpected issues.

We also continued our election observation work, which we run in the name of the CPA British Islands and Mediterranean Region. As well as observing the Montserrat election, in 2024, observers from across the Commonwealth were invited by CPA UK to observe the UK General Election. The mission included 29 Commonwealth parliamentarians, two analysts and 24 members of staff visiting eight parliamentary constituencies across the UK. It focussed on the observation of election day and assessed the overall process positively.

Future Plans

Our plans are set out in a Business Plan and Budget agreed by our Executive Committee which is also the basis for our Grant funding from the two Houses of Parliament (House of Commons and House of Lords). The plan covers all parts of the strategy. Our submission to the budget holders requested a grant increase of 4% to address continued inflation in CPA UK's main areas of expenditure: staffing, travel and accommodation. The two Houses agreed the uplift for 2025-26. We also secured continued funding from the FCDO for the UK Overseas Territories Project; however unfortunately a bid to the FCDO Commonwealth Unit for thematic work on Eliminating Violence against Women and Girls (EVAWG) and highlighting the issue of orphanage trafficking was not successful due to a tightening of government expenditure overall and a reduction in its overseas aid budget. Workstreams on EVAWG will now be integrated into core work.

In mid-2025 our new Executive Committee will agree a new strategy which will apply for the rest of this Parliament, with delivery starting from the next financial year. The new strategy will bring together ideas and feedback raised through a process of consultation with staff and stakeholders, most notably UK parliamentarians. This also includes findings and recommendations from two Academic Fellows who were engaged to review CPA UK's existing strategy.

CPA UK's business plan for 2025/26 continues engagement with CPA branches on our current thematic priorities as well as facilitating opportunities for UK parliamentarians to inform their work through engagement with parliamentarians from (among others) South Africa, Sri Lanka, Ghana, Grenada, Cayman Islands, Pakistan, Malaysia, Kenya, Australia and Jamaica. We will also arrange election observation in Cayman Islands, Guernsey, St Helena and Falkland Islands.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
EXECUTIVE COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

Our total income for the year was £3,184,622. Of that; £2,299,232 was Grant-in-Aid from the two Houses of Parliament. Expenditure was £3,131,635. There was a surplus of £52,987. Our Finance Committee agreed that these were acceptable levels.

Going Concern

With continued inflationary pressures on flights and other costs, CPA UK staff have successfully responded to the challenge of delivering its business plan within agreed budget parameters.

The FCDO has agreed to continue funding for CPA UK's Overseas Territories project, although has ceased funding on other work (which amounted to £228,379 received in 2025) in order to strengthen legislation on gender-based violence and to highlight the issue of orphanage trafficking. At this stage, CPA do not anticipate an impact on workload, however adjustments to activities will be made in accordance with the levels of programme funding, with staff and recruitment reorganised in such a way to ensure the organisation does not run at a deficit as a result of the loss of income in FY25/26.

Following confirmation from the budget holders of a 4% uplift in grant in aid to £2,391,202 for FY 2025/26, the Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Reserves policy

It has been the policy of the Association that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately three months' (i.e. 25%) of unrestricted expenditure. The Executive Committee's Members considered that reserves at this level would ensure that, in the event of a significant drop in funding, they would be able to continue the Association's current activities while consideration was given to ways in which additional funds might be raised. In parallel, and as per the Financial Memorandum in force at the time, the House of Commons and House of Lords, as principal funders, expect reserves of no more than 25% of our maximum grant funding. Bearing in mind the balance required, an appropriate level of reserves has been maintained throughout the year. At year-end, reserves stood at £693,230, which represents 27% of the current maximum grant funding agreed by the two Houses.

Risk management

The members of the Executive Committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to manage those risks.

We continue to respond to security risks associated with running activities for high profile and politically exposed people by doing risk analysis on an activity-by-activity basis. This informs decision-making about the continuation of projects, destinations and locations, travel options and need for additional security measures.

Our new Executive Committee has considered and reviewed CPA UK's risk register. It added a risk relating to continued funding from the Foreign, Commonwealth & Development Office for project work. This risk – classified as high – materialised when the FCDO made the decision not to fund CPA UK's work on Gender Based Violence and Child Trafficking in 2025/26.

CPA UK is conscious of the environmental impact of its work and takes steps to reduce and mitigate this. The continued use of virtual and hybrid meetings is part of this effort.

CPA UK is dependent on core funding from Parliament, which has to take into account other demands on public funding and future funding priorities. CPA UK works to the financial memorandum agreed with our Budget Holders in both Houses and maintains regular and positive interaction with them. The most recent Internal Audit of CPA UK carried out by the House of Lords in 2020 reached the most positive available level, "substantial assurance", about the management of the key risks and internal controls associated with the parliamentary grant-in-aid funding.

As a membership organisation with a strong relationship with its Trustees and wider membership, CPA UK's reputation is of paramount importance.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
EXECUTIVE COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The Commonwealth Parliamentary Association (UK Branch) (CPA UK) was established at the Houses of Parliament at Westminster in 1911 as the Empire Parliamentary Association. In 1948 the name was changed to the Commonwealth Parliamentary Association (CPA). CPA UK became a registered charity under the laws of the United Kingdom in 1973 and was incorporated on 3 December 2002 as a company limited by guarantee. With effect from 10 January 2003 the assets, liabilities and functions of the unincorporated charity were transferred to the company.

CPA UK is one of over 180 branches of the CPA. Each branch is autonomous, raises its own finance and pays a subscription to the CPA Secretariat, the subscription being determined at the annual meeting of the General Assembly of the CPA.

The members of the Executive Committee of CPA UK who served during the year and up to the date of signature of the financial statements are listed below.

Kate Osamor MP	Appointed 16 October 2024
Rt Hon. David Mundell MP - Treasurer	
Sharon Hodgson MP – Vice Chair	Appointed 16 October 2024
Gagan Mohindra MP – Vice Chair	Appointed 16 October 2024
Rt Hon. Baroness (Ann) Taylor – Vice-Chair	Appointed 16 October 2024
Sarah Margaret Dickson OBE - Secretary	
Dame Harriett Baldwin MP	
Kevin Bonavia MP	Appointed 16 October 2024
Dawn Butler MP	Appointed 16 October 2024
Bambos Charalambous MP	Appointed 16 October 2024
Rt Hon. Baroness (Frances) D'Souza	
Lord (Navnit) Dholakia	
Rt Hon. Lord (George) Foulkes of Cumnock	
Paulette Hamilton MP	Appointed 16 October 2024
Carolyn Harris MP	Appointed 16 October 2024
Dame Meg Hillier MP	Appointed 16 October 2024
Adam Jogee MP	Appointed 16 October 2024
Lord (Syed) Kamall	Appointed 16 October 2024
Layla Moran MP	
Baroness (Elizabeth) Sugg CBE	Appointed 16 October 2024
Robin Swann MP	Appointed 16 October 2024
Andrew Richard Rosindell MP	Resigned 16 October 2024
Bob Blackman MP	Resigned 16 October 2024
Steve Brine	Resigned 30 May 2024
Dr Lisa Cameron	Resigned 5 July 2024
Theo Clarke	Resigned 4 July 2024
Lord Davies of Gower	Resigned 20 July 2024
Julie Elliot	Resigned 5 July 2024
Chris Elmore MP - Treasurer	Resigned 16 October 2024
Rt hon Lord Haselhurst	Resigned 16 October 2024
Ian Liddell-Grainger	Resigned 4 July 2024
Rt Hon Dame Maria Miller	Resigned 5 July 2024
Baroness (Gillian) Merron	Resigned 11 July 2024
Ian Murray MP - Vice Chair	Resigned 9 July 2024
Taiwo Owatemi MP	Resigned 16 October 2024

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
EXECUTIVE COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

None of the members of the Executive Committee have any beneficial interest in the company. All members guarantee to contribute £10.00 in the event of a winding-up.

Each member of the Executive Committee is elected at the first General Meeting following a General Election. Our Rules provide that twenty members are elected, fourteen from the House of Commons, six from the House of Lords. In both cases, their party membership should reflect as far as possible the then state of the parties in the relevant House, as advised by the respective Clerks. All Members are eligible to vote. An Executive Committee meeting is convened shortly after the election where Committee members are briefed on their responsibilities in these capacities, including the obligation now falling on them to "auto-disqualify" should that become necessary. Each member of the Executive Committee receives the minutes of meetings of the Executive Committee and the Finance, Audit and Remuneration Committee, copies of the financial statements and statements of income and expenditure during each financial year and a full schedule of meetings for the year ahead. The Chief Executive is responsible for ensuring the Chair and Treasurer are fully briefed about their role and responsibilities, and for providing training and resources as required.

Members of the Executive Committee determine CPA UK's strategy and overall running arrangements. Management of CPA UK is the responsibility of the Chief Executive & Secretary, previously Jon Davies until December 2023; succeeded by Sarah Dickson from 3 January 2024. CPA UK comprises three teams: International Partnerships (mainly handling bilateral programmes); Multilateral Projects (mainly larger set-piece activities); and Strategy and Business Services (mainly providing corporate services e.g. HR, finance, communications, monitoring and evaluation).

Disclosure of information to auditor

Each of the Executive Committee's Members has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed, individually, that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Executive Committee's report was approved by the Board of Executive Committee's Members.

David G Mundell
.....

Rt Hon. David Mundell MP, Honorary Treasurer

Dated: 08 Aug 2025

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT OF THE RESPONSIBILITIES OF THE MEMBERS OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2025

The Executive Committee's Members of Commonwealth Parliamentary Association (United Kingdom Branch) for the purpose of company law, are responsible for preparing the The Executive Committee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Executive Committee's Members to prepare financial statements for each financial year. Under company law the Executive Committee's Members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Association and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Executive Committee's Members are required to:

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

The Executive Committee's Members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

STATEMENT ON INTERNAL CONTROL

FOR THE YEAR ENDED 31 MARCH 2025

Scope of Responsibility

As members of the Executive Committee, trustees of the charity and directors of the company we have responsibility for ensuring that the uses to which CPA UK puts its grant-in-aid funding is consistent with the purpose for which the grant-in-aid was given, and that CPA UK complies with the provisions of the Financial Memorandum. In addition, we are responsible for signing the financial statements and ensuring that the relevant records are adequately maintained.

Governance Arrangements

CPA UK's governance arrangements are set out in three principal documents: the Memorandum and Articles of Association of the Commonwealth Parliamentary Association (United Kingdom Branch); the Financial Memorandum of the Commonwealth Parliamentary Association (United Kingdom Branch); and the Rules of the Commonwealth Parliamentary Association (United Kingdom Branch) (CPA UK).

The Rules of CPA UK provide for its management to be vested in an Executive Committee. The powers of the Committee include:

- The determination of CPA UK's strategy, business plan and annual programme of activity
- The election of a Finance, Audit & Remuneration Committee
- Employing a Secretariat comprising permanent, fixed term contract and seconded members of staff, headed by the Chief Executive (Secretary), who is answerable to the Executive Committee for the running of the day to-day affairs of CPA UK
- Appointing a Chair and Honorary Treasurer from amongst its members
- The nomination of delegates to participate in delegations
- The promotion of CPA UK
- Signing the financial statements

The Chief Executive / Secretary who is appointed by the Executive Committee advises the Executive Committee on all aspects of the operation of the affairs of CPA UK. The Chief Executive / Secretary is to:

- Ensure that all resources are used economically, efficiently and effectively
- Ensure that appropriate HR management policies are observed
- Ensure that adequate internal expenditure controls are maintained
- Seek to ensure that financial and all other relevant considerations are taken into account at all stages by the Executive Committee in framing and reaching decisions
- Make appropriate written representation to the Chair if instructions are received which might be regarded as conflicting with these duties
- Maintain accurate records relating to the financial statements
- Satisfy her/himself that the audited financial statements may be laid before the Finance, Audit & Remuneration Committee for its subsequent recommendation for approval by the Executive Committee

The Rules of CPA UK provide for an Annual General Meeting to be held in each year on such a date as the Executive Committee may direct. The Rules also allow for the Executive Committee to call a Special General Meeting to consider and determine any matter of interest or importance which may arise.

The relationship of CPA UK with its funding sponsors (the House of Commons Commission (70%) and the House of Lords Commission (30%)) is embodied in a Financial Memorandum. The Memorandum, which is updated on a regular basis, sets out the respective responsibilities of the sponsors and CPA UK regarding propriety, financial management and the safeguarding of public funds. Copies of the financial statements are submitted to the sponsors, the Charity Commission and Companies House.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT ON INTERNAL CONTROL

FOR THE YEAR ENDED 31 MARCH 2025

Governance Activities 1 April 2024–31 March 2025

After the General Election in July 2024 the interim Executive Committee, comprising of members of the previous committee who continued as parliamentarians, met twice, the new Executive Committee, elected at the Annual General Meeting on 16 October 2024 met three times and the newly appointed Finance, Audit & Remuneration Committee met twice, to consider and discuss matters arising from the day-to-day running of CPA UK, especially the programme of activities, HR matters and financial issues.

Amongst other things, the Finance, Audit & Remuneration Committee reviewed in-year income and expenditure, and considered a draft budget and Business Plan for the following financial year. The Executive Committee agreed the audited financial statements, approved the budget and Business Plan, kept risk documentation under review, received updates and gave advice on CPA UK and CPA international activity and were briefed on the review of CPA UK's existing strategy and held discussions on its new strategy.

The Annual General Meeting was held on Wednesday 16 October 2024.

Capacity To Handle Risk And The Risk And Control Framework

Risk documents have been created to identify the risks relevant to CPA UK, assess the likelihood of these risks occurring and state the action taken to minimise them. The documents have been approved by the Executive Committee.

Effectiveness Of Internal Control

Internal financial control procedures are laid down in an Annex to the Houses of Parliament's Financial Memorandum with CPA UK.

The system is designed to manage risk to a reasonable level rather than eliminate all risk of failure to achieve the policies, aims and objectives of CPA UK. In doing this, it can only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks for the achievement of the agreed objectives and activities of CPA UK, to consider the likelihood of those risks being realised and the impact should they be realised, and to manage them effectively, efficiently and economically. As laid down in the Houses of Parliament's Financial Memorandum, internal audits may take place at the request of the Sponsor. The internal audit conducted in March 2020 by the House of Lords on behalf of both Houses of Parliament reached an overall opinion of 'substantial assurance'. CPA UK reviews its compliance with the Charity Commission's 'Internal Financial Controls Self-Help Check-list for Charities'.

.....*kate osamor*.....

Kate Osamor MP, Chair
08 Aug 2025
Dated:

.....*David G Mundell*.....

Rt Hon. David Mundell MP, Honorary Treasurer
08 Aug 2025
Dated:

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

Opinion

We have audited the financial statements of Commonwealth Parliamentary Association (United Kingdom Branch) (the 'Association') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the Executive Committee's Members with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Executive Committee's Members are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Executive Committee's report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the The Executive Committee's Report has been prepared in accordance with applicable legal requirements.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Association and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Executive Committee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee's Members were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Executive Committee's report and from the requirement to prepare a strategic report.

Responsibilities of Executive Committee's Members

As explained more fully in the statement of the responsibilities of the members of the Executive Committee, the Executive Committee's Members, who are also the directors of the Association for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee's Members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Executive Committee's Members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee's Members either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

As part of our planning process:

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charities SORP, FRS 102, Charities Act 2011, Companies Act 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Documenting and verifying all significant related party transactions.
- Obtaining confirmations of material bank balances.
- Reviewing documentation such as the executive committee's minutes for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the Executive Committee Members of the charity.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Carol Rudge

Carol Rudge (Senior Statutory Auditor)
for and on behalf of HW Fisher Audit

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom
08 Aug 2025
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COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024 As Restated	Restricted funds 2024 As Restated	Total 2024 As Restated
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	2,299,232	-	2,299,232	2,090,212	-	2,090,212
Charitable activities	4	60,639	813,151	873,790	79,494	727,073	806,567
Investment income	5	11,600	-	11,600	10,378	-	10,378
Total income		2,371,471	813,151	3,184,622	2,180,084	727,073	2,907,157
Expenditure on:							
Charitable activities	6	2,318,484	813,151	3,131,635	2,255,906	727,073	2,982,979
Net income/(expenditure) for the year/							
Net movement in funds		52,987	-	52,987	(75,822)	-	(75,822)
Fund balances at 1 April 2024							
As originally reported		571,751	-	571,751	650,213	-	650,213
Prior year adjustment	16	68,492	-	68,492	65,852	-	65,852
As restated		640,243	-	640,243	716,065	-	716,065
Fund balances at 31 March 2025		693,230	-	693,230	640,243	-	640,243

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	As Restated	£
Fixed assets					
Tangible assets	10		26,719		-
Current assets					
Debtors	11	911,243		465,872	
Cash at bank and in hand		594,656		1,013,213	
		<u>1,505,899</u>		<u>1,479,085</u>	
Creditors: amounts falling due within one year	12	<u>(839,388)</u>		<u>(838,842)</u>	
Net current assets			666,511		640,243
Total assets less current liabilities			<u>693,230</u>		<u>640,243</u>
Income funds					
Unrestricted funds			693,230		640,243
			<u>693,230</u>		<u>640,243</u>

08 Aug 2025

The financial statements were approved by the Executive Committee's Members on

David G Mundell

Rt Hon. David Mundell MP
Honorary Treasurer

Company Registration No. 04606846

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	As Restated £
Cash generated from/(absorbed by) operations		
Surplus/(deficit) for the year	52,987	(75,822)
Adjustments for:		
Investment income recognised in statement of financial activities	(11,600)	(10,378)
Depreciation and impairment of tangible fixed assets	8,906	-
(Increase) in debtors	(445,371)	(226,478)
(Decrease)/increase in creditors	(22,931)	118,529
Increase in deferred income	23,477	574,808
Cash (absorbed by)/generated from operations	(394,532)	380,659
Investing activities		
Purchase of tangible fixed assets	(35,625)	-
Interest received	11,600	10,378
Net cash used in financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(418,557)	391,037
Cash and cash equivalents at beginning of year	1,013,213	622,176
Cash and cash equivalents at end of year	<u>594,656</u>	<u>1,013,213</u>

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Commonwealth Parliamentary Association (United Kingdom Branch) is a private company limited by guarantee incorporated in England and Wales. In the event of the Association being wound up, the maximum amount which each member is liable to contribute is £10.00. The registered office is Westminster Hall, Houses of Parliament, London, SW1A 0AA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Association's Memorandum & Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Association is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Association. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

With continued inflationary pressures on flights and other costs, CPA UK staff have successfully responded to the challenge of delivering its business plan within agreed budget parameters.

The FCDO has agreed to continue funding for CPA UK's Overseas Territories project, although has ceased funding on other work (which amounted to £228,379 received in 2025) in order to strengthen legislation on gender-based violence and to highlight the issue of orphanage trafficking. At this stage, CPA do not anticipate an impact on workload, however adjustments to activities will be made in accordance with the levels of programme funding, with staff and recruitment reorganised in such a way to ensure the organisation does not run at a deficit as a result of the loss of income in FY25/26.

Following confirmation from the budget holders of a 4% uplift in grant in aid to £2,391,202 for FY 2025/26, the Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Executive Committee's Members in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the Association is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Association has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grant in aid is credited as income in the year to which it relates. Where the grant received relates to a specific project, this is shown in restricted income.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies **(Continued)**

1.5 Resources expended

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the charitable company cannot reclaim it.

Support costs have been allocated to charitable activities on the basis of staff time.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Resources expended are accounted for on an accruals basis.

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office Equipment	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Single items of equipment with a value less than £1,000 have not been capitalised

1.7 Impairment of fixed assets

At each reporting end date, the Association reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. The Association only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. These financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Association is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.11 Retirement benefits

Present and past employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS), which is a contributory and unfunded scheme. Although the scheme is a defined benefit scheme, liability for payment of future benefits is a charge to the PCSPS. The Charity (as with other bodies covered by the PCSPS) meet the cost of pension cover provided for the staff they employ by payment of charges calculated on an accruing basis. Pension contributions are paid at rates determined from time to time by the Government Actuary and advised by the Treasury.

2 Critical accounting estimates and judgements

In the application of the Association's accounting policies, the Executive Committee's Members are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees do not consider there to be any critical accounting estimates or judgements applied in the preparation of the financial statements.

3 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Donations and legacies	2,299,232	2,090,212
	<u> </u>	<u> </u>
Donations and grants		
House of Commons grant in aid	1,609,464	1,463,148
House of Lords grant in aid	689,768	627,064
	<u> </u>	<u> </u>
	2,299,232	2,090,212
	<u> </u>	<u> </u>

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

	2025	2024
	£	£
U.K. Overseas Territories Project funding (FCDO)	584,772	529,388
FCDO - Project on Tackling GBV & Modern Slavery	228,379	197,685
CPA Secretariat contributions	16,752	7,252
Other income	43,887	72,242
	<u>873,790</u>	<u>806,567</u>
Analysis by fund		
Unrestricted funds - general	60,639	79,494
Restricted funds	813,151	727,073
	<u>873,790</u>	<u>806,567</u>

5 Investment income

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Interest receivable	<u>11,600</u>	<u>10,378</u>

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities

	CPA membership fee 2025	Building stronger parliaments and advancing democracy 2025	Total 2025	CPA membership fee 2024 As restated	Building stronger parliaments and advancing democracy 2024 As restated	Total 2024 As restated
	£	£	£	£	£	£
Staff costs	-	1,257,278	1,257,278	-	1,176,235	1,176,235
Business and Strategy Team	-	204,044	204,044	-	132,639	132,639
International Partnership Team	-	306,565	306,565	-	302,177	302,177
Multilateral Projects Team	-	168,638	168,638	-	210,417	210,417
Other costs * (see below)	92,235	455,512	547,747	88,682	460,431	549,113
	<u>92,235</u>	<u>2,392,037</u>	<u>2,484,272</u>	<u>88,682</u>	<u>2,281,899</u>	<u>2,370,581</u>
Share of support costs (see note 7)	-	623,072	623,072	-	590,015	590,015
Share of governance costs (see note 7)	-	24,291	24,291	-	22,383	22,383
	<u>92,235</u>	<u>3,039,400</u>	<u>3,131,635</u>	<u>88,682</u>	<u>2,894,297</u>	<u>2,982,979</u>
Analysis by fund						
Unrestricted funds - general	92,235	2,226,249	2,318,484	88,682	2,167,224	2,255,906
Restricted funds	-	813,151	813,151	-	727,073	727,073
	<u>92,235</u>	<u>3,039,400</u>	<u>3,131,635</u>	<u>88,682</u>	<u>2,894,297</u>	<u>2,982,979</u>

*Other costs relate to expenditure on the UK Overseas Territories and FCDO Projects, not including staff costs and running costs.

7 Support costs

	Support costs 2025	Governance costs 2025	Support costs 2024	Governance costs 2024
	£	£	£	£
Staff costs	538,835	-	538,835	504,101
Office running costs	84,237	-	84,237	85,914
Audit fees	-	21,630	-	20,240
Accountancy	-	2,477	-	2,130
Legal and professional	-	184	-	13
	<u>623,072</u>	<u>24,291</u>	<u>590,015</u>	<u>612,398</u>

Governance costs includes payments to the auditors of £21,630 (2024: £20,020) for audit fees and £2,477 (2024: £2,130) in respect of preparing the statutory financial statements.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Executive Committee's Members

The members of the Executive Committee are the Trustees of the charity. None of the Executive Committee members (or any persons connected with them) received any remuneration during the year.

In the furtherance of the Association's charitable objectives, the Association sends Executive Committee members in their capacity as members of the Association, to parliamentary conferences and meetings in Commonwealth countries. There is an obligation under charity law to declare trustees' expenditure.

9 out of 42 (2024: 11 out of 78) delegates travelling overseas to participate in CPA UK activities were Executive Committee members. This represented £60,673 (2024: £41,300) out of £297,047 (2024: £324,966) expended on overseas travel.

The costs of the trustees' attendance at trustees' meetings are not reimbursed.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Strategy and Business Development Team	9	9
International Partnerships Team	7	7
Multilateral Projects Team	9	9
Special Projects	7	6
Total	32	31

Employment costs	2025	2024
	£	£
Wages and salaries	1,332,259	1,231,757
Social security costs	125,143	127,217
Other pension costs	338,711	321,362
	1,796,113	1,680,336

The number of employees whose annual remuneration was £60,000 or more was:

	2025	2024
	Number	Number
£140,000 - £150,000	1	-
£80,000 - £89,999	-	1
£60,000- £69,999	2	2

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

(Continued)

The key management personnel of the Charity comprise the Chief Executive/Secretary, Deputy Chief Executive and Executive Committee Members.

The total amount of employee benefits inclusive of employer pension costs and Employers National Insurance received by key management was £245,421 (2024: £153,509). This includes an amount paid to the Foreign Commonwealth Office in respect of the new Chief Executive whilst she was seconded from April 2024 to March 2025. Due to changing responsibilities, the Deputy Chief Executive has been listed as part of the key management personnel this year.

Pension benefits are provided through the Civil Service pension arrangements. The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as ‘alpha’ – are unfunded multi-employer defined benefit schemes, but the Commonwealth Parliamentary Association is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2016. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservicepensionscheme.org.uk). Employer’s contributions of £338,710 (2024 - £321,362) were payable to the PCSPS at one of four rates in the range 26.6–30.3% (2022–23: 26.6–30.3%) of pensionable earnings, based on salary bands. The number of employees who were members of the scheme in the year was 32 (2024 31).

The scheme actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2024–25 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

10 Tangible fixed assets

Office Equipment
£

Cost

Additions	35,625
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At 31 March 2025	35,625
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Depreciation and impairment

Depreciation charged in the year	8,906
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At 31 March 2025	8,906
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Carrying amount

At 31 March 2025	26,719
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At 31 March 2024	-
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COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Debtors

	2025	2024
		as restated
Amounts falling due within one year:	£	£
Other debtors	599,700	179,904
Prepayments and accrued income	311,543	285,968
	<u>911,243</u>	<u>465,872</u>

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	27,344	29,072
Deferred Income	598,285	574,808
Other creditors	132,734	128,589
Accruals	81,025	106,373
	<u>839,388</u>	<u>838,842</u>

During the year, £598,285 (2024: £574,808) was received by the organisation from House of Commons and House of Lords for Grant in Aid funds. Similarly to the previous year, this was invoiced in advance of the period in which it relates, hence this has been deferred.

13 Restricted funds

The income funds of the charity include the following restricted funds:

	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£	£	£	£
U.K. Overseas Territories project	-	529,388	(529,388)	-	583,687	(583,687)	-
FCDO	-	197,685	(197,685)	-	228,379	(228,379)	-
Other income	-	-	-	-	1,085	(1,085)	-
	<u>-</u>	<u>727,073</u>	<u>(727,073)</u>	<u>-</u>	<u>813,151</u>	<u>(813,151)</u>	<u>-</u>

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Restricted funds

(Continued)

The UK Overseas Territories Project promotes good governance in the UK Overseas Territories through integrated activity across four spheres (parliamentary, electoral, external audit, and internal audit) throughout the electoral cycle (pre-election, election, and post-election) so that parliamentarians, parliamentary and electoral officials as well as auditors from the UKOTs have improved the legislative, governance, oversight, and electoral environment. the project supports the UK in discharging its constitutional responsibilities to ensure good governance in the Overseas Territories. For FY 2024-25 the Project delivered work in four key areas that contributed to the output. As a result of the project, UKOTs legislatures/parliaments, external and internal audit institutions and officials are better equipped and have strengthened capacity to better perform their role.

FCDO Programme - funded by the FCDO, CPA UK delivered a project to support parliamentarians to strengthen legislation on ending violence against women and girls, and modern slavery in supply chains.

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

15 Analysis of changes in net funds

The Association had no debt during the year.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Prior period adjustment

Changes to the balance sheet

	At 31st March 2023		
	As previously reported	Adjustment	As restated
	£	£	£
Current assets			
Debtors due within one year	173,542	65,852	239,394
Income funds			
Unrestricted Funds	650,213	65,852	716,065

	At 31 March 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Current assets			
Debtors due within one year	397,380	68,492	465,872
Income funds			
Unrestricted funds	571,751	68,492	640,243

Changes to the profit and loss account

	At 31st March 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Charitable activities	2,985,619	(2,640)	2,982,979
Net Movement in Funds	78,462	(2,640)	75,822

The prior period adjustment relates to the restatement of CPA membership fees. CPA membership fees were being recorded on a cash basis rather than an accruals basis. The prior period adjustment is required in order to amend the treatment to reflect the correct prepayment position at the year end.

Accounts

Charity Registration No. 1095118

Company Registration No. 04606846 (England and Wales)

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee's Members For full details see the Executive Committee Report

Chief Executive & Secretary S Dickson

Charity number 1095118

Company number 04606846

Principal address Westminster Hall
Houses of Parliament
London
SW1A 0AA

Registered office Westminster Hall
Houses of Parliament
London
SW1A 0AA

Auditor HW Fisher LLP
Acre House
11-15 William Road
London
NW1 3ER

Bankers Royal Bank of Scotland Plc
119-121 Victoria Street
London
SW1E 6RA

HSBC UK Bank Plc
16 King Street
London
United Kingdom
WC2E 8JF

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
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COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
THE MEMBERS OF THE EXECUTIVE COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024

The Executive Committee's members, who are trustees of the charity for the purposes of charity law and directors for the purposes of company law, present their report and financial statements for the year ended 31 March 2024

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Association's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charitable objectives of CPA UK are: *"The advancement and promotion of knowledge and education in the social, economic, cultural, constitutional and legislative systems within a parliamentary democratic framework with particular reference to the countries of the Commonwealth of Nations and to countries outside the Commonwealth having close historical and parliamentary associations with it."*

STRATEGY

The Executive Committee agreed a Strategy for the period 2018-2022 in June 2018. The full document is accessible via our website www.uk-cpa.org. Key elements are as below. The Executive Committee completed a light-touch review of this Strategy during the FY21/22 and a slightly revised version was agreed, which will run until 2025. A review of performance against the strategy was agreed in 23/24 and is in development and implementation in this FY 24/25.

Vision: Inclusive, representative and transparent Commonwealth Parliaments; fully effective in enforcing the accountability of the executive and representing the interests and concerns of the electorate

Purpose: To learn from and strengthen Commonwealth parliaments to deliver effective oversight, scrutiny and representation

Strategic Objectives:

Objective 1: To strengthen parliamentary democracy

Being responsive to the complex challenges of Parliaments and facilitating access to information and skills

We will:

- provide opportunities for UK parliamentarians to learn from Commonwealth peers
- convene Commonwealth parliamentarians to increase their capacity to hold governments to account and to effectively represent their electorates
- build knowledge within the Commonwealth parliamentary community on issues of common interest and concern

Objective 2: To link Westminster with the Commonwealth

Promoting collaboration, understanding and cooperation, emphasising its continuing relevance to future generations

We will:

- play a leading role in CPA
- establish and strengthen networks across parliaments, and beyond
- engage young people in our work and vision

Objective 3: To set and demonstrate high performance standards

Increasing the positive impact of all we do

We will:

- achieve value for money in the organisation and delivery of our activities
- set and uphold high standards of behaviour
- use evidence-based learning to improve what we do and how we do it

The Executive Committee's Members have paid due regard to guidance issued by the Charity Commission in deciding what activities the Association should undertake.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
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THE MEMBERS OF THE EXECUTIVE COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT)
(CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Prioritising Partnerships:

In order to have clear outcomes and productive relationships CPA UK will prioritise where and with whom it works. Based on a range of criteria each Commonwealth country was initially assigned to one of four levels of priority, as a guide to decision making. Categorisation was not fixed and prioritisation could shift in response to new or additional information.

Prioritising Themes:

Parliamentary practice and procedure, including constituency work, remains central to all CPA UK's work. Beyond that, the shape and focus of CPA UK's work is guided by priority themes. Based on past work, activities within the wider parliamentary strengthening community and current international and domestic affairs, the following five themes will be prioritised for the expected life of the current strategy :

Women in Parliament: gender equality, women's empowerment & ending violence against women

Modern Slavery: human trafficking and forced labour

Public Accounts Committees: including public financial management

Security: including cyber-security

Trade: parliamentary scrutiny of international trade arrangements

Public Benefit

The Executive Committee Members have complied with their duties in section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

Achievements and performance

Our main way of achieving our aims is to bring UK and other Commonwealth parliamentarians together to learn from each other. By "parliamentarians" we mean not just those who serve as elected or appointed representatives but also officials who serve their parliaments. This sometimes involves UK parliamentarians working with colleagues from just one or a small number of parliaments. At the other end of the spectrum, we organise and participate in larger-scale activities involving delegates from a wide range of countries and territories.

The period saw a balanced programme with both in-person activity and virtual platforms where appropriate or necessary. A fuller description of the activities and achievements of CPA UK, and their impact, is available in our Annual Review, accessible via our website www.uk-cpa.org, which also has extensive further material on our work. Some highlights:

We maintained a rhythm of bilateral work with Branches across the Commonwealth. This included both outward delegations to visit parliaments in Commonwealth countries as well as receiving delegations from national and sub-national parliaments to the UK. In 2023/24 we ran bilateral activities with the parliaments of:

- South Africa, Kenya, Lesotho, Sierra Leone, The Gambia, Namibia, Ghana,
- St Lucia, Belize, Jamaica, Canada (including Ontario and others), and Trinidad and Tobago
- Sri Lanka, Fiji, New Zealand, Australia (including New South Wales and others).
- We also hosted a visit from the legislature of Jersey.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
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THE MEMBERS OF THE EXECUTIVE COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT)
(CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The **Overseas Territories** remained a major priority, supported by continued funding from the UK Government. With consortium partners the UK Government Internal Audit Agency and the UK National Audit Office, much of our work continues to address Territories' respective priorities across three areas – internal audit; external audit; and parliamentary oversight of public finances. But the scope now also extends to other elements of good governance. In the 2023/24 phase of the Overseas Territories Project, team members and clerks gathered in Westminster for a range of activities. CPA UK supported attachments of clerks including to Montserrat and St Helena. The latest **Overseas Territories Forum** was a further demonstration of the value of our UKOTP work in consortium with the National Audit Office and the Government Internal Audit Agency.

Under our **Women in Parliament** theme, using the FCDO funding we mapped priority parliaments with which to work, carried out targeted activities with the Parliament of The Gambia and held an awareness raising workshop on gender-based violence legislation in Kenya with delegates from across the region and a delegation from the UK parliament, led by CPA UK Chair Dame Maria Miller. Women's representation was a common issue for discussion in many bilateral programmes.

On **Modern Slavery**, we also used the FCDO funding to host an awareness raising workshop in Kenya with parliaments and key stakeholders from the region, as well as the wider Commonwealth. Additionally, we produced materials to support parliamentarians working on these issues. We followed up on our work on human trafficking in sport with a project to define terminology, working with academics from Nottingham and Loughborough Universities, coordinated by the NGO Mission 89.

On **Public Accounts Committees**, we held two regional workshops - one in Zambia for African parliaments and one in Trinidad and Tobago with Caribbean parliaments. We also handed over the secretariat management of the CAPAC (Commonwealth Association of Public Accounts Committees) to Trinidad and Tobago.

Our Conference on the Scrutiny of **National Security** Legislation took place in Westminster in November. In some ways it was a follow up to the conference in the previous year. It was attended by 22 delegates from 12 legislatures. Security was also a topic in several bilateral programmes such as with Jamaica.

Our women in **Trade** workshop hosted in Westminster in June was well attended by parliaments from across the Commonwealth. We co-hosted with the parliament of Trinidad and Tobago a regional conference on the scrutiny of trade agreements. This gave an opportunity to look in depth at parliamentary processes on trade.

In October, our Chair, Dame Maria Miller led a UK delegation to the 66th Commonwealth Parliamentary Conference, in Accra, Ghana.

Our biggest event was the **72nd Westminster Seminar** (March). The event complemented with the Speaker's dinner to celebrate the 75th anniversary of the modern Commonwealth with the main programme starting on Commonwealth Day, with over 60 delegates at Mr Speaker's Flag-Raising Ceremony at Parliament, and later at the Service at Westminster Abbey, attended by members of the Royal family. A delegation representing smaller and sub-national parliaments also visited the Senedd in Cardiff for a two-day programme.

Additionally, to celebrate the Commonwealth Year of Youth we engaged with young parliamentarians, hosting a meeting in Westminster in November and carrying out activities with Pakistan and Malaysia.

CPA UK acted, as in previous years, as the Secretariat for CPA's **British Islands and Mediterranean Region** (BIMR). We regularly work closely with parliaments in the devolved administrations and crown dependencies drawing on our different areas of expertise to improve engagement across the Commonwealth. We hosted the annual general meeting of the region in London. It was well attended by over 30 delegates. Through that BIMR work, and more broadly, our branch supported CPA's Commonwealth Women Parliamentarians (CWP). CPA UK was represented at a valuable regional CWP Conference in March hosted by the Parliament of Malta.

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THE MEMBERS OF THE EXECUTIVE COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT)
(CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Through the Regional Secretary role, CPA UK also supported the CPA UK Regional Representative and other BIMR representatives on CPA Executive Committee business. CPA UK continued to work closely with CPA Secretary-General Stephen Twigg to follow draft UK legislation to secure a change of status of the overall CPA, (currently, like CPA UK, a UK charity) to be recognised as an international organisation. Such a change would not affect CPA UK's own status.

We also continued our **election observation** work, which we run in the name of the CPA British Islands and Mediterranean Region. This FY we were invited by the British Virgin Islands and carried out election training for members within our region. Parliamentary Office of Science & Technology (POST) Academic Fellows, Professor Jack Corbett (University of Southampton) and Dr Matthew Bishop (University of Sheffield), completed and launched their detailed review of this work in the Overseas Territories and Crown Dependencies. Their report noted the value of this work and the positive impact it had.

Future Plans

Our plans are set out in a Business Plan and Budget agreed by our Executive Committee which is also the basis for our Grant funding from the two Houses of Parliament. The Plan covers all parts of the Strategy. Our submission to the Houses requested a grant increase of just under 10% to address a gradual decline in real-terms value over several years, exacerbated by high inflationary rises in our main costs: staffing, travel and accommodation. The Houses agreed the uplift for 2024-25. We also secured continued funding from the FCDO for the UK Overseas Territories Project and, the second phase of funding from the FCDO Commonwealth Unit for thematic work on Ending Violence against Women and Girls, and on Transparency in Supply Chains to combat Modern Slavery.

Alongside our core plan, we considered the impact and opportunities of the UK General Election. We planned to run an Election Assessment Mission featuring other Commonwealth Parliamentarians (akin to an Observation Mission, though less extensive in scope). We continue to use comparative Monitoring and Evaluation, KPIs and our CRM tool to shape planning and delivery of our activities.

Financial review

Our total income for the year was £2,907,157. Of that; £2,090,212 was Grant-in-Aid from the two Houses of Parliament. Expenditure was £2,985,619. There was a small in-year deficit of £78,464 mainly resulting from higher than forecast staff pay awards agreed by the House of Commons - whose pay policy CPA UK shadows. Reserves therefore fell to 27% of our total budget. Our Finance Committee agreed that these were acceptable levels. Reserves are forecast to be reduced towards the target level of 25% of maximum grant-in-aid by a likely in-year deficit in the next period. More detail on reserve policy follows below.

CPA UK was awarded a 10% uplift to the GIA budget for the FY 24/25. In support of the organisation's request for funding, the Chair and Treasurer held meetings with decision-makers to explain the impact of inflation and increased international travel costs on CPA UK's ability to deliver what is rightly expected of it. The organisation also confirmed FCDO funding for the OT project and Commonwealth Unit project, setting us on a firm footing for the current year.

Going concern

Despite continued inflation and some unexpected expenditure in-year (on the recruitment of a new Chief Executive and the staff pay settlement) CPA UK was able to deliver a high quality, relevant programme within agreed budget parameters. This was, in no small part, to a talented and dedicated team of staff effectively making decisions and navigating uncertainty in the UK and internationally and organising a smooth transition of leadership to a new CEO.

CPA UK's Executive Committee was influential in negotiating a real-terms increase in CPA UK's budget for the financial year 2024/25, following several years of below-inflation settlements. The FCDO also agreed to continued funding CPA UK's UK Overseas Territories Project and work on tackling modern slavery in supply chains and gender-based violence.

The Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

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(CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

It has been the policy of the Association that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately three months' (i.e. 25%) of unrestricted expenditure. The Executive Committee's Members considered that reserves at this level would ensure that, in the event of a significant drop in funding, they would be able to continue the Association's current activities while consideration was given to ways in which additional funds might be raised. In parallel, and as per the Financial Memorandum in force at the time, the House of Commons and House of Lords, as principal funders, expect reserves of no more than 25% of our maximum grant funding. Bearing in mind the balance required, an appropriate level of reserves has been maintained throughout the year. At year-end, reserves stood at £571,751, which represents 27% of the current maximum grant funding agreed by the two Houses.

Risk management

The members of the Executive Committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to manage those risks. This year we reduced the likelihood of risks associated with a reduction in grant in aid and inflationary pressure compromising programme delivery following agreement of a 10% uplift in CPA UK's grant in aid for FY 24/25.

We continue to respond to security risks associated with running activities for high profile and politically exposed people by doing risk analysis on an activity-by-activity basis. This informs decision-making about the continuation of projects, destinations and locations, travel options and need for additional security measures.

A new political risk category was added to the risk register in response to recent work with a range of countries whose cultural and societal norms are different to the UK. We have provided guidance to staff for dealing with these circumstances.

CPA UK is conscious of the environmental impact of its work and takes steps to reduce and mitigate this. The continued use of virtual and hybrid meetings is part of this effort.

CPA UK is dependent on core funding from Parliament, which has to take into account other demands on public funding and future funding priorities. CPA UK works to the financial memorandum agreed with our Budget Holders in both Houses and maintains regular and positive interaction with them. The most recent Internal Audit of CPA UK carried out by the House of Lords in 2020 reached the most positive available level, "substantial assurance", about the management of the key risks and internal controls associated with the parliamentary grant-in-aid funding.

CPA UK has received additional project funding from the UK Government (FCDO) for work with the UK Overseas Territories and on parliamentary action to tackle modern slavery in supply chains and gender-based violence. This funding is reliant on our track record as an effective and efficient delivery partner.

As a membership organisation with a strong relationship with its Trustees and wider membership, CPA UK's reputation is of paramount importance.

Structure, governance and management

The Commonwealth Parliamentary Association (UK Branch) (CPA UK) was established at the Houses of Parliament at Westminster in 1911 as the Empire Parliamentary Association. In 1948 the name was changed to the Commonwealth Parliamentary Association (CPA). CPA UK became a registered charity under the laws of the United Kingdom in 1973 and was incorporated on 3 December 2002 as a company limited by guarantee. With effect from 10 January 2003 the assets, liabilities and functions of the unincorporated charity were transferred to the company.

CPA UK is one of over 180 branches of the CPA. Each branch is autonomous, raises its own finance and pays a subscription to the CPA Secretariat, the subscription being determined at the annual meeting of the General Assembly of the CPA.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
THE MEMBERS OF THE EXECUTIVE COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT)
(CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The members of the Executive Committee of CPA UK who served during the year and up to the date of signature of the financial statements are listed below. Those Members in *italics* served on the Finance, Audit & Remuneration Committee.

Dame Harriett Baldwin MP	
Bob Blackman MP	
Steve Brine	<i>Resigned 30 May 2024</i>
Dr Lisa Cameron	<i>Resigned 30 May 2024</i>
Theo Clarke	<i>Resigned 5 July 2024</i>
<i>Lord Davies of Gower</i>	<i>Resigned 11 July 2024</i>
Sarah Margaret Dickson	<i>Appointed 1 Jan 2024</i>
Rt Hon Lord Dholakia OBE DL	
Rt Hon Baroness D'Souza CMG	
<i>Julie Elliott</i>	<i>Resigned 30 May 2024</i>
<i>Chris Elmore MP (Treasurer)</i>	
<i>Rt Hon Lord Foulkes of Cumnock (Acting Chair)</i>	
Rt Hon Lord Haselhurst	
<i>Ian Liddell-Grainger</i>	<i>Resigned 5 July 2024</i>
<i>Rt Hon Dame Maria Miller</i>	<i>Resigned 5 July 2024</i>
Baroness (Gillian) Merron	<i>Resigned 11 July 2024</i>
Layla Moran MP	
<i>Rt Hon David Mundell MP</i>	
<i>Ian Murray MP (Vice-Chair)</i>	<i>Resigned 9 July 2024</i>
Taiwo Owatemi MP	
Andrew Rosindell MP	

None of the members of the Executive Committee has any beneficial interest in the company. All members of the Executive Committee are directors of the company and guarantee to contribute £10.00 in the event of a winding-up.

Each member of the Executive Committee is a trustee and director and is elected in both capacities at the first General Meeting following a General Election. Our Rules provide that twenty members are elected, fourteen from the House of Commons, six from the House of Lords. In both cases, their party membership should reflect as far as possible the then state of the parties in the relevant House, as advised by the respective Clerks. All Members are eligible to vote. An Executive Committee meeting is convened shortly after the election where Committee members are briefed on their responsibilities in these capacities, including the obligation now falling on them to "auto-disqualify" should that become necessary. Each member of the Executive Committee receives the minutes of meetings of the Executive Committee and the Finance, Audit and Remuneration Committee, copies of the financial statements and statements of income and expenditure during each financial year and a full schedule of meetings for the year ahead. The Chief Executive is responsible for ensuring the Chair and Treasurer are fully briefed about their role and responsibilities, and for providing training and resources as required.

Members of the Executive Committee determine CPA UK's strategy and overall running arrangements. Management of CPA UK is the responsibility of the Chief Executive & Secretary, previously Jon Davies until December 2023; succeeded by Sarah Dickson from 3 January 2024. CPA UK comprises three teams: International Partnerships (mainly handling bilateral programmes); Multilateral Projects (mainly larger set-piece activities); and Strategy and Business Services (mainly providing corporate services e.g. HR, finance, communications, monitoring and evaluation).

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
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(CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Disclosure of information to auditor

Each of the Executive Committee's Members has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed, individually, that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Executive Committee's report was approved by the Board of Executive Committee's Members.

Chris Elmore.....

Chris Elmore MP, Honorary Treasurer

Dated: 02 Oct 2024.....

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

The Executive Committee's Members, who are also the directors of Commonwealth Parliamentary Association (United Kingdom Branch) for the purpose of company law, are responsible for preparing the The Executive Committee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Executive Committee's Members to prepare financial statements for each financial year. Under company law the Executive Committee's Members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Association and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Executive Committee's Members are required to:

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

The Executive Committee's Members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

STATEMENT ON INTERNAL CONTROL

FOR THE YEAR ENDED 31 MARCH 2024

Scope of Responsibility

As members of the Executive Committee, trustees of the charity and directors of the company we have responsibility for ensuring that the uses to which CPA UK puts its grant-in-aid funding is consistent with the purpose for which the grant-in-aid was given, and that CPA UK complies with the provisions of the Financial Memorandum. In addition, we are responsible for signing the financial statements and ensuring that the relevant records are adequately maintained.

Governance Arrangements

CPA UK's governance arrangements are set out in three principal documents: the Memorandum and Articles of Association of the Commonwealth Parliamentary Association (United Kingdom Branch); the Financial Memorandum of the Commonwealth Parliamentary Association (United Kingdom Branch); and the Rules of the Commonwealth Parliamentary Association (United Kingdom Branch) (CPA UK).

The Rules of CPA UK provide for its management to be vested in an Executive Committee. The powers of the Committee include:

- The determination of CPA UK's strategy, business plan and annual programme of activity
- The election of a Finance, Audit & Remuneration Committee
- Employing a Secretariat comprising permanent, fixed term contract and seconded members of staff, headed by the Chief Executive (Secretary), who is answerable to the Executive Committee for the running of the day to-day affairs of CPA UK
- Appointing a Chair and Honorary Treasurer from amongst its members
- The nomination of delegates to participate in delegations
- The promotion of CPA UK
- Signing the financial statements

The Chief Executive / Secretary who is appointed by the Executive Committee advises the Executive Committee on all aspects of the operation of the affairs of CPA UK. The Chief Executive / Secretary is to:

- Ensure that all resources are used economically, efficiently and effectively
- Ensure that appropriate HR management policies are observed
- Ensure that adequate internal expenditure controls are maintained
- Seek to ensure that financial and all other relevant considerations are taken into account at all stages by the Executive Committee in framing and reaching decisions
- Make appropriate written representation to the Chair if instructions are received which might be regarded as conflicting with these duties
- Maintain accurate records relating to the financial statements
- Satisfy her/himself that the audited financial statements may be laid before the Finance, Audit & Remuneration Committee for its subsequent recommendation for approval by the Executive Committee

The Rules of CPA UK provide for an Annual General Meeting to be held in each year on such a date as the Executive Committee may direct. The Rules also allow for the Executive Committee to call a Special General Meeting to consider and determine any matter of interest or importance which may arise.

The relationship of CPA UK with its funding sponsors (the House of Commons Commission (70%) and the House of Lords Commission (30%)) is embodied in a Financial Memorandum. The Memorandum, which is updated on a regular basis, sets out the respective responsibilities of the sponsors and CPA UK regarding propriety, financial management and the safeguarding of public funds. Copies of the financial statements are submitted to the sponsors, the Charity Commission and Companies House.

Governance Activities 1 April 2023–31 March 2024

The Finance, Audit & Remuneration Committee met five times and the Executive Committee met five times to consider and discuss matters arising from the day-to-day running of CPA UK, especially the programme of activities, HR matters and financial issues.

Amongst other things, the Finance, Audit & Remuneration Committee examined the audited financial statements for the financial year ending 31 March 2023, reviewed in-year income and expenditure, and considered a draft budget and Business Plan for the following financial year. The Executive Committee agreed the audited financial statements, approved the budget and Business Plan, kept risk documentation under review, and received updates and gave advice on CPA UK and CPA international activity. The Annual General Meeting was held on Wednesday 5 July 2023.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT ON INTERNAL CONTROL

FOR THE YEAR ENDED 31 MARCH 2024

Capacity To Handle Risk And The Risk And Control Framework

Risk documents have been created to identify the risks relevant to CPA UK, assess the likelihood of these risks occurring and state the action taken to minimise them. The documents have been approved by the Executive Committee.

Effectiveness Of Internal Control

Internal financial control procedures are laid down in an Annex to the Houses of Parliament's Financial Memorandum with CPA UK.

The system is designed to manage risk to a reasonable level rather than eliminate all risk of failure to achieve the policies, aims and objectives of CPA UK. In doing this, it can only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks for the achievement of the agreed objectives and activities of CPA UK, to consider the likelihood of those risks being realised and the impact should they be realised, and to manage them effectively, efficiently and economically. As laid down in the Houses of Parliament's Financial Memorandum, internal audits may take place at the request of the Sponsor. The internal audit conducted in March 2020 by the House of Lords on behalf of both Houses of Parliament reached an overall opinion of 'substantial assurance'. CPA UK reviews its compliance with the Charity Commission's 'Internal Financial Controls Self-Help Check-list for Charities'.

External Audit

CPA UK is subject to audit by independent external auditors, HW Fisher LLP, who were reappointed after a competitive tender in 2021. The external auditors carry out the audit in accordance with International Standards of Auditing (UK) and each year report the results of their work to Executive Committee.

Chris Elmore
.....

Chris Elmore MP, Honorary Treasurer

02 Oct 2024
Dated:

George Foulkes
.....

Rt Hon Lord Foulkes, Acting Chair

02 Oct 2024
Dated:

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
INDEPENDENT AUDITOR'S REPORT

TO THE EXECUTIVE COMMITTEE'S MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

Opinion

We have audited the financial statements of Commonwealth Parliamentary Association (United Kingdom Branch) (the 'Association') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the Executive Committee's Members with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Executive Committee's Members are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the The Members of The Executive Committee report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the The Executive Committee's Report has been prepared in accordance with applicable legal requirements.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE EXECUTIVE COMMITTEE'S MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Association and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the The Members of The Executive Committee report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee's Members were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the The Members of The Executive Committee report and from the requirement to prepare a strategic report.

Responsibilities of Executive Committee's Members

As explained more fully in the statement of The Members of The Executive Committee responsibilities, the Executive Committee's Members, who are also the directors of the Association for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee's Members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Executive Committee's Members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee's Members either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

As part of our planning process:

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, Companies Act 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE EXECUTIVE COMMITTEE'S MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Documenting and verifying all significant related party transactions.
- Obtaining confirmations of material bank balances.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the Executive Committee Members of the charity.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Carol Rudge
Carol Rudge (Senior Statutory Auditor)
for and on behalf of HW Fisher LLP

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom
02 Oct 2024
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COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	2,090,212	-	2,090,212	2,049,228	-	2,049,228
Charitable activities	4	79,494	727,073	806,567	54,942	490,059	545,001
Investment income	5	10,378	-	10,378	3,865	-	3,865
Total income		2,180,084	727,073	2,907,157	2,108,035	490,059	2,598,094
Expenditure on:							
Charitable activities	6	2,258,546	727,073	2,985,619	2,126,861	490,059	2,616,920
Net expenditure for the year/ Net movement in funds		(78,462)	-	(78,462)	(18,826)	-	(18,826)
Fund balances at 1 April 2023		650,213	-	650,213	669,039	-	669,039
Fund balances at 31 March 2024		571,751	-	571,751	650,213	-	650,213

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	10	397,380		173,542	
Cash at bank and in hand		1,013,213		622,176	
		<u>1,410,593</u>		<u>795,718</u>	
Creditors: amounts falling due within one year	11	<u>(838,842)</u>		<u>(145,505)</u>	
Net current assets			571,751		650,213
Income funds					
Unrestricted funds			571,751		650,213
			<u>571,751</u>		<u>650,213</u>

02 Oct 2024

The financial statements were approved by the Executive Committee's Members on

Chris Elmore

Chris Elmore MP
Honorary Treasurer

Company Registration No. 04606846

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
Cash generated from operations		
Deficit for the year	(78,462)	(18,826)
Adjustments for:		
Investment income recognised in statement of financial activities	(10,378)	(3,865)
(Increase) in debtors	(223,838)	35,467
Increase in creditors	118,529	(93,351)
Increase in deferred income	574,808	-
Cash generated from/(absorbed by) operations	380,659	(80,575)
Investing activities		
Interest received	10,378	3,865
Net cash used in financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	391,037	(76,710)
Cash and cash equivalents at beginning of year	622,176	698,886
Cash and cash equivalents at end of year	1,013,213	622,176

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Commonwealth Parliamentary Association (United Kingdom Branch) is a private company limited by guarantee incorporated in England and Wales. In the event of the Association being wound up, the maximum amount which each member is liable to contribute is £10.00. The registered office is Westminster Hall, Houses of Parliament, London, SW1A 0AA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Association's Memorandum & Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Association is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Association. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

Despite continued inflation and some unexpected expenditure in-year (on the recruitment of a new Chief Executive and the staff pay settlement) CPA UK was able to deliver a high quality, relevant programme within agreed budget parameters. This was, in no small part, to a talented and dedicated team of staff effectively making decisions and navigating uncertainty in the UK and internationally and organising a smooth transition of leadership to a new CEO.

CPA UK's Executive Committee was influential negotiating a real-terms increase in CPA UK's budget for the financial year 2024/25, following several years of below-inflation settlements. The FCDO also agreed to continued funding for CPA UK's UK Overseas Territories Project and work on tackling modern slavery in supply chains and gender-based violence.

The Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Executive Committee's Members in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.4 Incoming resources

Income is recognised when the Association is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Association has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grant in aid is credited as income in the year to which it relates. Where the grant received relates to a specific project, this is shown in restricted income.

1.5 Resources expended

Support costs have been allocated to charitable activities on the basis of staff time.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Resources expended are accounted for on an accruals basis.

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. The Association only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. These financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Association is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Association's accounting policies, the Executive Committee's Members are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees do not consider there to be any critical accounting estimates or judgements applied in the preparation of the financial statements.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Donations and legacies	2,090,212	2,049,228
Donations and grants		
House of Commons grant in aid	1,463,148	1,434,460
House of Lords grant in aid	627,064	614,768
	2,090,212	2,049,228

4 Charitable activities

	2024 £	2023 £
U.K. Overseas Territories Project funding (FCDO)	529,388	490,059
Election Observation	-	26,992
FCDO - Project on Tackling GBV & Modern Slavery	197,685	-
CPA Secretariat contributions	7,252	7,859
Other income	72,242	20,091
	806,567	545,001
Analysis by fund		
Unrestricted funds - general	79,494	54,942
Restricted funds	727,073	490,059
	806,567	545,001

5 Investment income

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Interest receivable	10,378	3,865

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	CPA membership fee 2024 £	Building stronger parliaments and advancing democracy 2024 £	Total 2024 £	CPA membership fee 2023 £	Building stronger parliaments and advancing democracy 2023 £	Total 2023 £
Staff costs	-	1,176,235	1,176,235	-	1,149,581	1,149,581
Business and Strategy Team	-	132,639	132,639	-	129,872	129,872
International Partnership Team	-	302,177	302,177	-	306,805	306,805
Multilateral Projects Team	-	210,417	210,417	-	173,163	173,163
Other costs * (see below)	91,322	460,431	551,753	87,802	178,354	266,156
	<u>91,322</u>	<u>2,281,899</u>	<u>2,373,221</u>	<u>87,802</u>	<u>1,937,775</u>	<u>2,025,577</u>
Share of support costs (see note 7)	-	590,015	590,015	-	569,820	569,820
Share of governance costs (see note 7)	-	22,383	22,383	-	21,523	21,523
	<u>91,322</u>	<u>2,894,297</u>	<u>2,985,619</u>	<u>87,802</u>	<u>2,529,118</u>	<u>2,616,920</u>
Analysis by fund						
Unrestricted funds - general	91,322	2,167,224	2,258,546	87,802	2,039,059	2,126,861
Restricted funds	-	727,073	727,073	-	490,059	490,059
	<u>91,322</u>	<u>2,894,297</u>	<u>2,985,619</u>	<u>87,802</u>	<u>2,529,118</u>	<u>2,616,920</u>

*Other costs relate to expenditure on the UK Overseas Territories and FCDO Projects, not including staff costs and running costs.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	504,101	-	504,101	492,678	-	492,678
Office running costs	85,914	-	85,914	77,142	-	77,142
Audit fees	-	22,370	22,370	-	21,510	21,510
Legal and professional	-	13	13	-	13	13
	<u>590,015</u>	<u>22,383</u>	<u>612,398</u>	<u>569,820</u>	<u>21,523</u>	<u>591,343</u>

Governance costs includes payments to the auditors of £20,020 (2023 : £19,200) for audit fees and £2,350 (2023 : £2,310) in respect of preparing the statutory financial statements.

Running cost include bank charges, books and papers, catering, cleaning services, insurance, phones, post, printing, subscriptions and website.

8 Executive Committee's Members

The members of the Executive Committee are the Trustees of the charity. None of the Executive Committee members (or any persons connected with them) received any remuneration during the year.

In the furtherance of the Association's charitable objectives, the Association sends Executive Committee members in their capacity as members of the Association, to parliamentary conferences and meetings in Commonwealth countries. There is an obligation under charity law to declare trustees' expenditure.

11 out of 78 (2023 - 10 out of 57) delegates travelling overseas to participate in CPA UK activities were Executive Committee members. This represented £41,300 (2023: £36,757) out of £324,966 (2023: £209,512) expended on overseas travel.

The costs of the trustees' attendance at trustees' meetings are not reimbursed.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Strategy and Business Development Team	9	10
International Partnerships Team	7	7
Multilateral Projects Team	9	11
Special Projects	6	4
Maternity Cover	-	1
Total	31	33

Employment costs

	2024	2023
	£	£
Wages and salaries	1,231,757	1,188,960
Social security costs	127,217	130,147
Other pension costs	321,362	323,152
	1,680,336	1,642,259

The organisation runs a defined contribution pension scheme. The total cost charged to the scheme is £321,262 (2023: £323,152)

The number of employees whose annual remuneration was £60,000 or more were:

	2024	2023
	Number	Number
£100,000 - £110,000	-	1
£80,000 - £89,999	1	-
£60,000 - £69,999	2	-

The key management personnel of the Charity comprise the Chief Executive / Secretary and Executive Committee Members.

The total amount of employee benefits inclusive of employer pension costs and Employers National Insurance received by key management was £153,509 (2023: £150,683). This includes an amount paid to the Foreign Commonwealth Office in respect of the new Chief Executive whilst she was seconded from January to March 2024.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	179,904	112,477
Prepayments and accrued income	217,476	61,065
	<u>397,380</u>	<u>173,542</u>
	<u><u>397,380</u></u>	<u><u>173,542</u></u>
11 Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxation and social security	29,072	29,988
Deferred Income	574,808	-
Other creditors	128,589	65,806
Accruals	106,373	49,711
	<u>838,842</u>	<u>145,505</u>
	<u><u>838,842</u></u>	<u><u>145,505</u></u>

During the year, £574,808 (2023 : Nil) was received by the organisation from House of Commons and House of Lords for Grant in Aid funds. Unlike the previous year, this was invoiced in advance of the period in which it relates, hence this has been deferred.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Restricted funds

The income funds of the charity include the following restricted funds:

	Movement in funds			Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£	£
U.K. Overseas Territories project	-	490,059	(490,059)	-	529,388	(529,388)	-
FCDO	-	-	-	-	197,685	(197,685)	-
	<u>-</u>	<u>490,059</u>	<u>(490,059)</u>	<u>-</u>	<u>727,073</u>	<u>(727,073)</u>	<u>-</u>

The UK Overseas Territories Project promotes good governance in the UK Overseas Territories through integrated activity across four spheres (parliamentary, electoral, external audit, and internal audit) throughout the electoral cycle (pre-election, election, and post-election) so that parliamentarians, parliamentary and electoral officials as well as auditors from the UKOTs have improved the legislative, governance, oversight, and electoral environment. The Project supports the UK discharge its constitutional responsibilities in ensuring good governance in the Overseas Territories. For FY 2023-24 the Project delivered work in four key areas that contributed to the output UKOTs legislatures/parliaments, external and internal audit institutions as well as election officials are better equipped and have strengthened capacity to better perform their role.

FCDO Programme - Funded by the Foreign, Commonwealth and Development Office (FCDO), CPA UK delivered a project to enable Commonwealth parliaments to enable Commonwealth parliaments to better hold their governments to account, specifically in the area of scrutiny of government expenditure, the voice of women in politics, climate security and modern slavery.

13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

14 Analysis of changes in net funds

The Association had no debt during the year.



Issuer HW Fisher

Document generated Wed, 2nd Oct 2024 9:46:28 BST

Document fingerprint 24d7fe5f91558770b8a64c9ebdca4bcd

Parties involved with this document

Document processed	Party + Fingerprint
Wed, 2nd Oct 2024 15:29:51 BST	Chris Elmore - Signer (c01ab726b2d6d253970a1a68bc1cb9d1)
Wed, 2nd Oct 2024 15:34:40 BST	Lord Foulkes - Signer (62e26f85718a3ed6bc831b199c00fe2a)
Wed, 2nd Oct 2024 15:57:36 BST	Carol Rudge - Signer (a82ad2834d08c392ab682b5013404468)

Audit history log

Date	Action
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Wed, 2nd Oct 2024 15:57:36 BST	Carol Rudge signed the envelope (217.207.100.70)
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Wed, 2nd Oct 2024 15:29:52 BST	Sent the envelope to Lord Foulkes (FOULKESG@parliament.uk) for signing (172.226.114.66)
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Wed, 2nd Oct 2024 9:46:28 BST	Envelope generated by Stephen Best (185.105.75.177)

Accounts

Charity Registration No. 1095118

Company Registration No. 04606846 (England and Wales)

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee's Members	For full details see the Executive Committee Report
Chief Executive & Secretary	J Davies
Charity number	1095118
Company number	04606846
Principal address	Westminster Hall Houses of Parliament London SW1A 0AA
Registered office	Westminster Hall Houses of Parliament London SW1A 0AA
Auditor	HW Fisher LLP Acre House 11-15 William Road London NW1 3ER
Bankers	Royal Bank of Scotland Plc 119-121 Victoria Street London SW1E 6RA

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
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COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) (A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2023

The members of the Executive Committee, who are trustees of the charity for the purposes of charity law and directors for the purposes of company law, present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Association's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Commonwealth Parliamentary Association (UK Branch) (CPA UK) was established at the Houses of Parliament at Westminster in 1911 as the Empire Parliamentary Association. In 1948 the name was changed to the Commonwealth Parliamentary Association (CPA). CPA UK became a registered charity under the laws of the United Kingdom in 1973 and was incorporated on 3 December 2002 as a company limited by guarantee. With effect from 10 January 2003 the assets, liabilities and functions of the unincorporated charity were transferred to the company.

CPA UK is one of over 180 branches of the CPA. Each branch is autonomous, raises its own finance and pays a subscription to the CPA Secretariat, the subscription being determined at the annual meeting of the General Assembly of the CPA.

The members of the Executive Committee of CPA UK who served during the year and up to the date of signature of the financial statements are listed below. Those Members in *italics* served on the Finance, Audit & Remuneration Committee.

Harriett Baldwin MP
Bob Blackman MP
Steve Brine MP
Dr Lisa Cameron MP
Sarah Champion MP (until stepping down on 30 November 2022)
Theo Clarke MP
Lord Davies of Gower
Rt Hon Lord Dholakia OBE DL
Rt Hon Baroness D'Souza CMG
Julie Elliott MP (served as Hon Treasurer until 21 June 2022)
Chris Elmore MP (Hon Treasurer since 21 June 2022)
Rt Hon Lord Foulkes of Cumnock (Vice-Chair)
Rt Hon Lord Haselhurst
Ian Liddell-Grainger MP (served as Chair until 18 October 2022)
Rt Hon Dame Maria Miller MP (Chair since 18 October 2022, previously a Vice-Chair)
Baroness (Gillian) Merron
Layla Moran MP
Rt Hon David Mundell MP
Ian Murray MP (Vice-Chair)
Taiwo Owatemi MP (since co-option on 7 February 2023)
Andrew Rosindell MP

None of the members of the Executive Committee has any beneficial interest in the company. All members of the Executive Committee are directors of the company and guarantee to contribute £10.00 in the event of a winding-up.

Each member of the Executive Committee is a trustee and director and is elected in both capacities at the first General Meeting following a General Election. Our Rules provide that twenty members are elected, fourteen from the House of Commons, six from the House of Lords. In both cases, their party membership should reflect as far as possible the then state of the parties in the relevant House, as advised by the respective Clerks. All Members are eligible to vote. An Executive Committee meeting is convened shortly after the election where Committee members are briefed on their responsibilities in these capacities, including the obligation now falling on them to "auto-disqualify" should that become necessary. Each member of the Executive Committee receives the minutes of meetings of the Executive Committee and the Finance, Audit and Remuneration Committee, copies of the financial statements and statements of income and expenditure during each financial year and a full schedule of meetings for the year ahead. The Chief Executive is responsible for ensuring the Chair and Treasurer are fully briefed about their role and responsibilities, and for providing training and resources as required.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) (A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2023

Members of the Executive Committee determine CPA UK's strategy and overall running arrangements. Management of CPA UK is the responsibility of the Chief Executive & Secretary, currently Jon Davies. CPA UK comprises three teams: International Partnerships (mainly handling bilateral programmes); Multilateral Projects (mainly larger set-piece activities); and Strategy and Business Services (mainly providing corporate services e.g. HR, finance, communications, monitoring and evaluation).

Risk management

The members of the Executive Committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to manage those risks. Operational risks are identified and managed on an ongoing basis by setting high standards of professionalism and performance and working to an explicit set of organisational values.

The remaining risk from the Covid-19 pandemic fell away through the first half of the year, as other countries' restrictions were removed and planning travel became more predictable. Some of the lessons which we learned during the pandemic, and the change to our operating model, proved useful in responding to the sad death of Her late Majesty Queen Elizabeth. Our successful adoption of hybrid working and familiarity with short-notice re-planning enabled us to respond smoothly to the almost immediate loss of access to our rooms in Parliament, and the extended period where official travel was not possible. We were able to deliver all five major activities which were initially postponed as a result at later dates within the financial year.

We continue to respond to security risks associated with running activities for high profile and politically exposed people by doing risk analysis on an activity-by-activity basis. This informs decision-making about the continuation of projects, destinations and locations, travel options and need for additional security measures.

CPA UK is conscious of the environmental impact of its work and takes steps to reduce and mitigate this. The continued use of virtual and hybrid meetings is part of this effort.

CPA UK is dependent on core funding from Parliament, which has to take into account other demands on public funding and future funding priorities. CPA UK works to the financial memorandum agreed with our Budget Holders in both Houses and maintains regular and positive interaction with them. The most recent Internal Audit of CPA UK carried out by the House of Lords in 2020 reached the most positive available level, "substantial assurance", about the management of the key risks and internal controls associated with the parliamentary grant-in-aid funding. As a membership organisation with a strong relationship with its Trustees and wider membership, CPA UK's reputation is of paramount importance. We have once again delivered a full, relevant and engaging programme of work supported by robust monitoring and evaluation and continuous improvement.

Public Benefit

The Trustees have complied with their duties in section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

OBJECTS OF THE CHARITY

The charitable objects of CPA UK are: *"The advancement and promotion of knowledge and education in the social, economic, cultural, constitutional and legislative systems within a parliamentary democratic framework with particular reference to the countries of the Commonwealth of Nations and to countries outside the Commonwealth having close historical and parliamentary associations with it."*

STRATEGY

The Executive Committee agreed a Strategy for the period 2018-2022 in June 2018. The full document is accessible via our website www.uk-cpa.org. Key elements are as below. The Executive Committee completed a light-touch review of this Strategy during the last financial year and a slightly revised version was agreed, which will run until 2025.

Vision: Inclusive, representative and transparent Commonwealth Parliaments; fully effective in enforcing the accountability of the executive and representing the interests and concerns of the electorate

Purpose: To learn from and strengthen Commonwealth parliaments to deliver effective oversight, scrutiny and representation

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) (A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2023

Strategic Objectives:

Objective 1: To strengthen parliamentary democracy

Being responsive to the complex challenges of Parliaments and facilitating access to information and skills

We will:

- provide opportunities for UK parliamentarians to learn from Commonwealth peers
- convene Commonwealth parliamentarians to increase their capacity to hold governments to account and to effectively represent their electorates
- build knowledge within the Commonwealth parliamentary community on issues of common interest and concern

Objective 2: To link Westminster with the Commonwealth

Promoting collaboration, understanding and cooperation, emphasising its continuing relevance to future generations

We will:

- play a leading role in CPA
- establish and strengthen networks across parliaments, and beyond
- engage young people in our work and vision

Objective 3: To set and demonstrate high performance standards

Increasing the positive impact of all we do

We will:

- achieve value for money in the organisation and delivery of our activities
- set and uphold high standards of behaviour
- use evidence-based learning to improve what we do and how we do it

Prioritising Partnerships:

In order to have clear outcomes and productive relationships CPA UK will prioritise where and with whom it works. Based on a range of criteria each Commonwealth country was initially assigned to one of four levels of priority, as a guide to decision making. Categorisation was not fixed and prioritisation could shift in response to new or additional information.

Prioritising Themes:

Parliamentary practice and procedure, including constituency work, remains central to all CPA UK's work. Beyond that, the shape and focus of CPA UK's work is guided by priority themes. Based on past work, activities within the wider parliamentary strengthening community and current international and domestic affairs, the following five themes will be prioritised for the expected life of the current parliament:

Women in Parliament: gender equality, women's empowerment & ending violence against women

Modern Slavery: human trafficking and forced labour

Public Accounts Committees: including public financial management

Security: including cyber-security

Trade: parliamentary scrutiny of international trade arrangements

Achievements and performance

Our main way of achieving our aims is to bring UK and other Commonwealth parliamentarians together to learn from each other. By "parliamentarians" we mean not just those who serve as elected or appointed representatives but also officials who serve their parliaments. This sometimes involves UK parliamentarians working with colleagues from just one or a small number of parliaments. At the other end of the spectrum, we organise and participate in larger-scale activities involving delegates from a wide range of countries and territories.

The period saw a welcome return to more in-person activity. There was a clear appetite for this richer learning and networking experience from UK and partner parliamentarians. We continue in parallel to use virtual platforms where appropriate or necessary. A

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) (A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2023

fuller description of the activities and achievements of CPA UK, and their impact, is available in our Annual Review, accessible via our website www.uk-cpa.org, which also has extensive further material on our work. Some highlights:

We maintained a rhythm of bilateral work with other Branches outside the Region. As well as the thematic work below, prior to the death of Her late Majesty we ran activities with Ghana, Malawi, Malaysia, New Zealand, Pakistan and Uganda; and a delegation of three Members led a Post-Election Seminar with the National Assembly of The Gambia (13-16 June 2022).

The Overseas Territories remained a major priority, supported by continued funding from the UK Government's Conflict, Stability and Security Fund. With consortium partners the UK Government Internal Audit Agency and the UK National Audit Office, much of our work continues to address Territories' respective priorities across three areas - internal audit; external audit; and parliamentary oversight of public finances. But the scope now also extends to other elements of good governance. Under the next phase of the Overseas Territories Project, team members and clerks visited Montserrat and Anguilla in June for a range of activity and attachments.

Under our **Women in Parliament** theme, we continued a Mentorship Programme for Women Parliamentarians in Uganda with local partners and UN Women, including a Workshop in Kampala in July.

On **Public Accounts Committees**, we launched the new online training course on Public Accounts Committees for Commonwealth parliamentarians and clerks, as part of the expansion of the CPA Parliamentary Academy. We also welcomed a strong delegation from the Maldives Public Accounts Committee and Auditor General's Office (25-28 April), to follow up our recent outward visit.

On **Modern Slavery**, we published the report of our February Workshop on Human Trafficking through Sport and then followed that up with an in-person Roundtable Discussion on Sports Trafficking including parliamentarians, leading businesses, NGOs and academics (14 June).

In August, a strong UK delegation attended the 65th Commonwealth Parliamentary Conference, in Halifax, Nova Scotia, Canada, and carried out bilateral activity either side of that. The Conference saw Ian Liddell-Grainger MP elected unopposed as CPA Chairperson, the role he had been filling in an Acting capacity since the untimely death of Hon. Emilia Lifaka some 18 months earlier.

Following the period of official mourning for Her late Majesty The Queen, we resumed a busy rhythm of bilateral, multilateral and thematic work with Branches inside and outside the Region.

October saw a visit by the Speaker of **Maharashtra (India)**; a CPA UK exhibition exploring **African** and **Caribbean** influences on the UK Parliament; and a visit from the Parliament of **Canada**. The Canadian delegation met a wide range of colleagues from both Houses, including our Chair and Treasurer, and covered trade, foreign and security policy, Northern Ireland, Women and Equalities, our economies and the cost of living, and frozen pensions. CPA UK was also then involved with the visit to Westminster of the Speaker of the Canadian House of Commons (7-8 November).

Our Conference on the Scrutiny of **National Security** Legislation (1-3 November) was attended by over 30 delegates from 18 partner legislatures. The programme featured both Speakers, and included a keynote from the new Chair of the Foreign Affairs Committee, Alicia Kearns MP, plus contributions from numerous Members including former holders of some of the key UK national security roles: Foreign Secretary, Defence Secretary, Security Minister and National Security Adviser.

In November, we welcomed Members of Tynwald, the Parliament of the **Isle of Man**. Meetings at Westminster included Mr Speaker, PAC Chair Dame Meg Hillier, our Chair, Treasurer and other Members of ExCo. Then the Chair of Ways and Means, Dame Eleanor Laing MP, hosted them in her constituency. That month we also ran a discussion on **ending capital punishment**, in partnership with Reprieve, and involving 20 Parliamentarians from across the Commonwealth.

The latest **Overseas Territories Forum** (29 November – 2 December) was a further demonstration of the value of our UKOTP work in consortium with the National Audit Office and the Government Internal Audit Agency. The final Report of the Forum has now been published.

The following week (5-7 December) we hosted a workshop for **Public Accounts Committees**. Then in January we welcomed the **St Helena** PAC to Westminster for a bespoke programme.

On 13 December, we ran an online workshop for women members of **Pakistan's** Provincial Assemblies, resulting in UK members issuing a powerful open letter on **abuse of women in politics**.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) (A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2023

In January 2023, we welcomed visitors to Westminster from **Canada**, from **Sri Lanka** (clerks and other officials) and from **The Gambia** (focusing on committee work). As for outward travel, we translated our successful online programme for **Caribbean** Clerks into an in-person version hosted by the Parliament of Barbados, with 16 clerks from 11 legislatures.

In February, we held our **workshop on trade** and parliamentary scrutiny for parliamentarians from the **Overseas Territories, Crown Dependencies and Devolved Legislatures**. Other visitors included two very different delegations from **Malaysia**: one led by their Senate President, the other a hugely impressive group of young leaders. We also met visitors to Westminster from the legislatures of **Jersey, Maldives** and **Quebec**.

Our biggest event was the **71st Westminster Seminar** (13-17 March). It started on Commonwealth Day, with over 60 delegates at Mr Speaker's Flag-Raising Ceremony at Parliament, and later at the Service at Westminster Abbey, attended by HM the King, for the first time in his capacity as Head of the Commonwealth. The first day also featured Shadow Foreign Secretary David Lammy.

Also in March, a delegation led by three Members delivered a **post-election Seminar in Grenada**. This was the final activity pending since postponement due to the death of Her late Majesty. It was followed by a **delegation to South Africa** (19-24 March).

We also continued our **election observation** work, which we run in the name of the CPA British Islands and Mediterranean Region. At the invitation of the Privileges and Procedures Committee of the States Assembly, a nine-member team of international observers carried out an [Election Observation Mission to the States of Jersey](#), between 13 – 24 June 2022. Our latest Parliamentary Office of Science & Technology (POST) Academic Fellows, Professor Jack Corbett (University of Southampton) and Dr Matthew Bishop (University of Sheffield), continue their detailed review of this work in the Overseas Territories and Crown Dependencies.

CPA UK acted as in previous years as the Secretariat for CPA's **British Islands and Mediterranean Region** (BIMR). Through that work and more broadly it supported CPA's Commonwealth Women Parliamentarians (CWP). Dame Maria Miller MP remains Chair of an active BIMR CWP Steering Committee. Gibraltar hosted a valuable regional CWP Conference in October.

Through the Regional Secretary role, CPA UK also supported the CPA UK Regional Representative and other BIMR representatives on CPA Executive Committee business. CPA UK continued to work closely with CPA Secretary-General Stephen Twigg to explore possible UK legislation to secure a change of status of the overall CPA, currently, like CPA UK, a UK charity. Such a change would not affect CPA UK's own status.

Future Plans

Our plans are set out in a Business Plan and Budget agreed by our Executive Committee which is also the basis for our Grant funding from the two Houses of Parliament. The Plan once again covers all parts of the Strategy. Our original submission to the Houses requested a grant increase of just under 10% to address a gradual decline in real-terms value over several years, exacerbated recently by high inflationary rises in our main costs: staffing, travel and accommodation. The Houses only agreed a 2% increase for 2023-24 and so we have had to scale back core-funded plans accordingly. We have however secured continued funding from the FCDO for the Overseas Territories Project and, after a hiatus, renewed funding from the FCDO Commonwealth Unit for thematic work on Ending Violence against Women and Girls, and on Transparency in Supply Chains to combat Modern Slavery.

Alongside our core Plan, we are considering the impact and opportunities of the next UK General Election. We have in the past run an Election Assessment Mission featuring other Commonwealth Parliamentarians (akin to an Observation Mission, though less formal). We are in discussions with the Commons team responsible about a more prominent role in the development programme offered to new Members, which would be a valuable route to early engagement.

We continue to use comparative Monitoring and Evaluation, KPIs and our CRM tool to shape planning and delivery of our activities.

Financial Review

Our total income for the year was £2,598,094. £2,049,228 of that was Grant-in-Aid from the two Houses of Parliament. Expenditure was £2,616,920. Nearly £50,000 of this expenditure was due to us having to pay staff pay awards agreed by the Houses at levels above that envisaged when our Grant was set. Another factor was having to absorb project staff costs when FCDO funding for thematic work did not materialise despite earlier optimism on both sides. We adjusted plans accordingly, resulting in a deficit of £18,826. Reserves therefore fell to £650,213. They are forecast to be reduced below the target level of 25% of maximum grant-in-aid by a significant planned in-year deficit in the next period. Meanwhile the Chair and Treasurer are in discussions with the Chair of the Commons

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) (A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2023

Finance Committee and the Speakers of both Houses, arguing that future Grants should be at a level to allow the organisation to deliver what is rightly expected of it.

Going concern

The team and the organisation once again this year showed their ability to deliver high-quality and effective work amid uncertainty and disruption. We have a mix of experience and new talent. We continue to invest in our people's welfare and development, in line with last year's Investors in People "Gold". We have a robust approach to understanding and managing risk. Inflationary pressures particularly on staff costs, flights and hotels have inevitably reduced the real-term budget available. But it is clear from engagement with the highest authorities in both Houses that core funding at familiar levels continues to be highly reliable. The leadership and membership of both Houses and across parties continue their explicit praise and commitment to our work. We also continue to secure external funding to supplement our Grant. Indeed, that will be at higher levels in the coming year than in the period covered here.

The Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Reserves policy

It has been the policy of the Association that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately three months' (i.e. 25%) of unrestricted expenditure. The Executive Committee's Members considered that reserves at this level would ensure that, in the event of a significant drop in funding, they would be able to continue the Association's current activities while consideration was given to ways in which additional funds might be raised. In parallel, and as per the Financial Memorandum in force at the time, the House of Commons and House of Lords, as principal funders, expect reserves of no more than 25% of our maximum grant funding. Bearing in mind the balance required, we believe an appropriate level of reserves has been maintained throughout the year. At year-end, reserves stood at £650,213, which represents 32% of the current maximum grant funding agreed by the two Houses. In practice, cash holdings were significantly lower than that due to prepayments for extensive activity early in the first quarter of the next period. As described above, reserves are forecast to be reduced below the target level by a planned in-year deficit in the next period.

Disclosure of information to auditor

Each of the Executive Committee's Members has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Executive Committee's report was approved by the Committee's Members.

Chris Elmore

.....
Chris Elmore MP

Executive Committee Member

03 Jul 2023

Dated:

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT OF THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023

The Executive Committee's Members, who are also the directors of Commonwealth Parliamentary Association (United Kingdom Branch) for the purpose of company law, are responsible for preparing the The Executive Committee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Executive Committee's Members to prepare financial statements for each financial year. Under company law the Executive Committee's Members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Association and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Executive Committee's Members are required to:

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

The Executive Committee's Members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

STATEMENT OF INTERNAL CONTROL FOR THE YEAR ENDED 31 MARCH 2023

SCOPE OF RESPONSIBILITY

As members of the Executive Committee, trustees of the charity and directors of the company we have responsibility for ensuring that the uses to which CPA UK puts its grant-in-aid funding is consistent with the purpose for which the grant-in-aid was given, and that CPA UK complies with the provisions of the Financial Memorandum. In addition, we are responsible for signing the financial statements and ensuring that the relevant records are adequately maintained.

GOVERNANCE ARRANGEMENTS

CPA UK's governance arrangements are set out in three principal documents: the Memorandum and Articles of Association of the Commonwealth Parliamentary Association (United Kingdom Branch); the Financial Memorandum of the Commonwealth Parliamentary Association (United Kingdom Branch); and the Rules of the Commonwealth Parliamentary Association (United Kingdom Branch) (CPA UK).

The Rules of CPA UK provide for its management to be vested in an Executive Committee. The powers of the Committee include:

- The determination of CPA UK's strategy, business plan and annual programme of activity
- The election of a Finance, Audit & Remuneration Committee
- Employing a Secretariat comprising permanent, fixed term contract and seconded members of staff, headed by the Chief Executive (Secretary), who is answerable to the Executive Committee for the running of the day to-day affairs of CPA UK
- Appointing a Chair and Honorary Treasurer from amongst its members
- The nomination of delegates to participate in delegations
- The promotion of CPA UK
- Signing the financial statements

The Chief Executive / Secretary who is appointed by the Executive Committee advises the Executive Committee on all aspects of the operation of the affairs of CPA UK. The Chief Executive / Secretary is to:

- Ensure that all resources are used economically, efficiently and effectively
- Ensure that appropriate HR management policies are observed
- Ensure that adequate internal expenditure controls are maintained
- Seek to ensure that financial and all other relevant considerations are taken into account at all stages by the Executive Committee in framing and reaching decisions
- Make appropriate written representation to the Chair if instructions are received which might be regarded as conflicting with these duties
- Maintain accurate records relating to the financial statements
- Satisfy her/himself that the audited financial statements may be laid before the Finance, Audit & Remuneration Committee for its subsequent recommendation for approval by the Executive Committee

The Rules of CPA UK provide for an Annual General Meeting to be held in each year on such a date as the Executive Committee may direct. The Rules also allow for the Executive Committee to call a Special General Meeting to consider and determine any matter of interest or importance which may arise.

The relationship of CPA UK with its funding sponsors (the House of Commons Commission (70%) and the House of Lords Commission (30%)) is embodied in a Financial Memorandum. The Memorandum, which is updated on a regular basis, sets out the respective responsibilities of the sponsors and CPA UK regarding propriety, financial management and the safeguarding of public funds. Copies of the financial statements are submitted to the sponsors, the Charity Commission and Companies House.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

STATEMENT OF INTERNAL CONTROL FOR THE YEAR ENDED 31 MARCH 2023

GOVERNANCE ACTIVITIES 1 APRIL 2022–31 MARCH 2023

The Finance, Audit & Remuneration Committee met five times and the Executive Committee met six times to consider and discuss matters arising from the day-to-day running of CPA UK, especially the programme of activities, HR matters and financial issues.

Amongst other things, the Finance, Audit & Remuneration Committee examined the audited financial statements for the financial year ending 31 March 2022, reviewed in-year income and expenditure, and considered a draft budget and Business Plan for the following financial year. The Executive Committee agreed the audited financial statements, approved the budget and Business Plan, kept risk documentation under review, and received updates and gave advice on CPA UK and CPA international activity. The Annual General Meeting was held on Tuesday 12 July 2022.

CAPACITY TO HANDLE RISK AND THE RISK AND CONTROL FRAMEWORK

Risk documents have been created to identify the risks relevant to CPA UK, assess the likelihood of these risks occurring and state the action taken to minimise them. The documents have been approved by the Executive Committee.

EFFECTIVENESS OF INTERNAL CONTROL

Internal financial control procedures are laid down in an Annex to the Houses of Parliament's Financial Memorandum with CPA UK.

The system is designed to manage risk to a reasonable level rather than eliminate all risk of failure to achieve the policies, aims and objectives of CPA UK. In doing this, it can only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks for the achievement of the agreed objectives and activities of CPA UK, to consider the likelihood of those risks being realised and the impact should they be realised, and to manage them effectively, efficiently and economically. As laid down in the Houses of Parliament's Financial Memorandum, internal audits may take place at the request of the Sponsor. The internal audit conducted in March 2020 by the House of Lords on behalf of both Houses of Parliament reached an overall opinion of 'substantial assurance'. CPA UK reviews its compliance with the Charity Commission's 'Internal Financial Controls Self-Help Check-list for Charities'.

EXTERNAL AUDIT

CPA UK is subject to audit by independent external auditors, HW Fisher LLP, who were reappointed after a competitive tender in 2021. The external auditors carry out the audit in accordance with International Standards of Auditing (UK) and each year report the results of their work to Executive Committee.



Rt Hon. Dame Maria Miller MP

Chair



Chris Elmore MP

Treasurer

03 Jul 2023

Dated:

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

Opinion

We have audited the financial statements of Commonwealth Parliamentary Association (United Kingdom Branch) (the 'Association') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that The Report of the Members of The Executive Committee use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the Executive Committee's Members with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Executive Committee's Members are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the The Report of the Members of The Executive Committee report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the The Executive Committee's Report has been prepared in accordance with applicable legal requirements.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Association and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the The Report of the Members of The Executive Committee report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee's Members were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the The Report of the Members of The Executive Committee report and from the requirement to prepare a strategic report.

Responsibilities of Executive Committee's Members

As explained more fully in the statement of The Report of the Members of The Executive Committee responsibilities, the Executive Committee's Members, who are also the directors of the Association for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee's Members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Executive Committee's Members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee's Members either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

As part of our planning process:

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, Companies Act 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Documenting and verifying all significant related party transactions.
- Obtaining confirmations of material bank balances.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Carol Rudge
Carol Rudge (Senior Statutory Auditor)
for and on behalf of HW Fisher LLP

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom
03 Jul 2023
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COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total income 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total income 2022 £
	Notes						
Income from:							
Donations and legacies	3	2,049,228	-	2,049,228	1,860,190	-	1,860,190
Charitable activities	4	54,942	490,059	545,001	40,655	604,776	645,431
Investment income	5	3,865	-	3,865	152	-	152
Total income		2,108,035	490,059	2,598,094	1,900,997	604,776	2,505,773
Expenditure on:							
Charitable activities	6	2,126,861	490,059	2,616,920	1,798,792	604,776	2,403,568
Net (expenditure)/income for the year/ Net movement in funds		(18,826)	-	(18,826)	102,205	-	102,205
Fund balances at 1 April 2022		669,039	-	669,039	566,834	-	566,834
Fund balances at 31 March 2023		650,213	-	650,213	669,039	-	669,039

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Current assets					
Debtors	11	173,542		209,009	
Cash at bank and in hand		622,176		698,886	
		<u>795,718</u>		<u>907,895</u>	
Creditors: amounts falling due within one year	12	<u>(145,505)</u>		<u>(238,856)</u>	
Net current assets			650,213		669,039
Income funds					
Unrestricted funds			650,213		669,039
			<u>650,213</u>		<u>669,039</u>

03 Jul 2023

The financial statements were approved by the Executive Committee's Members on

Chris Elmore

Chris Elmore MP
Honorary Treasurer

Company Registration No. 04606846

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Cash generated from operations		
(Deficit)/surplus for the year	(18,826)	102,205
Adjustments for:		
Investment income recognised in statement of financial activities	(3,865)	(152)
Decrease in debtors	35,467	6,543
(Decrease) in creditors	(93,351)	25,208
	<u> </u>	<u> </u>
Cash absorbed by operations	(80,575)	133,804
Investing activities		
Interest received	3,865	152
	<u> </u>	<u> </u>
Net cash used in financing activities	-	-
	<u> </u>	<u> </u>
Net (decrease)/increase in cash and cash equivalents	(76,710)	133,956
Cash and cash equivalents at beginning of year	698,886	564,930
	<u> </u>	<u> </u>
Cash and cash equivalents at end of year	622,176	698,886
	<u> </u>	<u> </u>

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Commonwealth Parliamentary Association (United Kingdom Branch) is a private company limited by guarantee incorporated in England and Wales. In the event of the Association being wound up, the maximum amount which each member is liable to contribute is £10.00. The registered office is Westminster Hall, Houses of Parliament, London, SW1A 0AA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Association's Memorandum & Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Association is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Association. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The team and the organisation once again this year showed their ability to deliver high-quality and effective work amid uncertainty and disruption. We have a mix of experience and new talent. We continue to invest in our people's welfare and development, in line with last year's Investors in People "Gold". We have a robust approach to understanding and managing risk. Inflationary pressures particularly on staff costs, flights and hotels have inevitably reduced the real-term budget available. But it is clear from engagement with the highest authorities in both Houses that core funding at familiar levels continues to be highly reliable. The leadership and membership of both Houses and across parties continue their explicit praise and commitment to our work. We also continue to secure external funding to supplement our Grant. Indeed that will be at higher levels in the coming year than in the period covered here.

Thus the Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for the foreseeable future. The Trustees therefore continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Executive Committee's Members in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.4 Incoming resources

Income is recognised when the Association is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Association has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grant in aid is credited as income in the year to which it relates. Where the grant received relates to a specific project, this is shown in restricted income.

1.5 Resources expended

Support costs have been allocated to charitable activities on the basis of staff time.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Resources expended are accounted for on an accruals basis.

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	4 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Single items of equipment with a value less than £1,000 have not been capitalised.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. The Association only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. These financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Association is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies **(Continued)**

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Association's accounting policies, the Executive Committee's Members are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees do not consider there to be any critical accounting estimates or judgements applied in the preparation of the financial statements.

3 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and grants	2,049,228	1,860,190
Donations and grants		
House of Commons grant in aid	1,434,460	1,302,133
House of Lords grant in aid	614,768	558,057
	2,049,228	1,860,190

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	2023	2022
	£	£
PEC Project funding	-	4,516
U.K. Overseas Territories Project funding	490,059	433,769
Election Observation	26,992	20,962
FCDO	-	166,491
CPA Secretariat contributions	7,859	9,064
Other income	20,091	10,629
	<u>545,001</u>	<u>645,431</u>
Analysis by fund		
Unrestricted funds - general	54,942	40,655
Restricted funds	490,059	604,776
	<u>545,001</u>	<u>645,431</u>

5 Investment income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	<u>3,865</u>	<u>152</u>

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	CPA membership fee 2023 £	Building stronger parliaments and advancing democracy 2023 £	Total 2023 £	CPA membership fee 2022 £	Building stronger parliaments and advancing democracy 2022 £	Total 2022 £
Staff costs	-	1,149,581	1,149,581	-	1,096,833	1,096,833
Business and Strategy Team	-	129,872	129,872	-	61,348	61,348
International Partnership Team	-	306,805	306,805	-	153,857	153,857
Multilateral Projects Team	-	173,163	173,163	-	163,089	163,089
Other costs * (see below)	87,802	178,354	266,156	87,802	335,853	423,655
	<u>87,802</u>	<u>1,937,775</u>	<u>2,025,577</u>	<u>87,802</u>	<u>1,810,980</u>	<u>1,898,782</u>
Share of support costs (see note 7)	-	569,820	569,820	-	486,912	486,912
Share of governance costs (see note 7)	-	21,523	21,523	-	17,874	17,874
	<u>87,802</u>	<u>2,529,118</u>	<u>2,616,920</u>	<u>87,802</u>	<u>2,315,766</u>	<u>2,403,568</u>
Analysis by fund						
Unrestricted funds - general	87,802	2,039,059	2,126,861	87,802	1,710,990	1,798,792
Restricted funds	-	490,059	490,059	-	604,776	604,776
	<u>87,802</u>	<u>2,529,118</u>	<u>2,616,920</u>	<u>87,802</u>	<u>2,315,766</u>	<u>2,403,568</u>

*Other costs relate to expenditure on the UK Overseas Territories and FCDO Projects, not including staff costs and running costs.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	492,678	-	492,678	470,071	-	470,071
Office running costs	77,142	-	77,142	16,841	-	16,841
Audit fees	-	21,510	21,510	-	17,861	17,861
Legal and professional	-	13	13	-	13	13
	<u>569,820</u>	<u>21,523</u>	<u>591,343</u>	<u>486,912</u>	<u>17,874</u>	<u>504,786</u>
Analysed between						
Charitable activities	<u>569,820</u>	<u>21,523</u>	<u>591,343</u>	<u>486,912</u>	<u>17,874</u>	<u>504,786</u>

Governance costs includes payments to the auditors of £19,200 (2022 : £15,900) for audit fees and £2,310 (2022 : £2,100) in respect of preparing the statutory financial statements.

Running cost include bank charges, books and papers, catering, cleaning Services, insurance, phones, post, printing, subscriptions and website.

8 Executive Committee's Members

The members of the Executive Committee are the Trustees of the charity. None of the Executive Committee members (or any persons connected with them) received any remuneration during the year.

In the furtherance of the Association's charitable objectives, the Association sends Executive Committee members in their capacity as members of the Association, to parliamentary conferences and meetings in Commonwealth countries. There is an obligation under charity law to declare trustees' expenditure.

2022/23: 10 out of 57 delegates travelling overseas to participate in CPA UK activities were Executive Committee members. This represented £36,757 out of £209,512 expended on overseas travel.

The costs of the trustees' attendance at trustees' meetings are not reimbursed.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Strategy and Business Development Team	10	9
International Partnerships Team	7	7
Multilateral Projects Team	11	9
Special Projects	4	8
Maternity Cover	1	-
Total	<u>33</u>	<u>33</u>

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

		(Continued)	
9	Employees		
	Employment costs	2023	2022
		£	£
	Wages and salaries	1,188,960	1,141,313
	Social security costs	130,147	117,417
	Other pension costs	323,152	308,174
		<u>1,642,259</u>	<u>1,566,904</u>
	The number of employees whose annual remuneration was £60,000 or more were:	2023	2022
		Number	Number
	£100,000 - £110,000	<u>1</u>	<u>1</u>
	The key management personnel of the Charity comprise the Chief Executive / Secretary and Executive Committee Members. The total amount of employee benefits inclusive of employer pension costs and Employers National Insurance received by key management was £150,683 (2022 : £143,155).		
10	Tangible fixed assets		
		Office equipment	
		£	
	Cost		
	At 1 April 2022		<u>64,343</u>
	At 31 March 2023		<u>64,343</u>
	Depreciation and impairment		
	At 1 April 2022		<u>64,343</u>
	At 31 March 2023		<u>64,343</u>
	Carrying amount		
	At 31 March 2023		<u>-</u>
	At 31 March 2022		<u>-</u>
11	Debtors		
		2023	2022
	Amounts falling due within one year:	£	£
	Other debtors	112,477	890
	Prepayments and accrued income	61,065	208,119
		<u>173,542</u>	<u>209,009</u>

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	29,988	28,321
Other creditors	65,806	156,837
Accruals	49,711	53,698
	<u>145,505</u>	<u>238,856</u>

13 Restricted funds

The income funds of the charity include the following restricted funds:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£
U.K. Overseas Territories project	433,769	(433,769)	-	490,059	(490,059)	-
PEC Project	4,516	(4,516)	-	-	-	-
FCDO	166,491	(166,491)	-	-	-	-
	<u>604,776</u>	<u>(604,776)</u>	<u>-</u>	<u>490,059</u>	<u>(490,059)</u>	<u>-</u>

The UK Overseas Territories Project promotes good governance in the UK Overseas Territories through integrated activity across four spheres (parliamentary, electoral, external audit, and internal audit) throughout the electoral cycle (pre-election, election and post-election) so that parliamentarians, parliamentary and electoral officials as well as auditors from the OTs have improved the legislative, governance, oversight and electoral environment in the UK Overseas Territories.

The Project supports the UK discharge its constitutional responsibilities in ensuring good governance in the Overseas Territories.

For FY 2022-23 the Project delivered work in four key areas that contributed to the output 'UKOTs legislatures/parliaments, external and internal audit institutions as well as election officials are better equipped and have strengthened capacity to better perform their role.

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

15 Analysis of changes in net funds

The Association had no debt during the year.

Accounts

Charity Registration No. 1095118

Company Registration No. 4606846 (England and Wales)

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
THE EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee's Members	For full details see the Executive Committee Report
Chief Executive & Secretary	J Davies
Charity number	1095118
Company number	4606846
Principal address	Westminster Hall Houses of Parliament London SW1A 0AA
Registered office	Westminster Hall Houses of Parliament London SW1A 0AA
Auditor	HW Fisher LLP Acre House 11-15 William Road London NW1 3ER
Bankers	Royal Bank of Scotland Plc 119-121 Victoria Street London SW1E 6RA

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

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COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) (A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2022

The members of the Executive Committee, who are trustees of the charity for the purposes of charity law and directors for the purposes of company law, present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Association's Memorandum of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Commonwealth Parliamentary Association (UK Branch) (CPA UK) was established at the Houses of Parliament at Westminster in 1911 as the Empire Parliamentary Association. In 1948 the name was changed to the Commonwealth Parliamentary Association (CPA). CPA UK became a registered charity under the laws of the United Kingdom in 1973 and was incorporated on 3 December 2002 as a company limited by guarantee. With effect from 10 January 2003 the assets, liabilities and functions of the unincorporated charity were transferred to the company.

CPA UK is one of over 180 branches of the CPA. Each branch is autonomous, raises its own finance and pays a subscription to the CPA Secretariat, the subscription being determined at the annual meeting of the General Assembly of the CPA.

The members of the Executive Committee of CPA UK who served during the year and up to the date of signature of the financial statements are listed below. Those Members in *italics* served on the Finance, Audit & Remuneration Committee.

Sir David Amess MP [until his tragic murder on 15 October 2021]
Harriett Baldwin MP
Bob Blackman MP
Steve Brine MP
Dr Lisa Cameron MP
Sarah Champion MP
Theo Clarke MP [from 9 November 2021]
Rt Hon Baroness Corston [until August 2021, on retiring from the Lords]
Lord Davies of Gower
Rt Hon Lord Dholakia OBE DL
Rt Hon Baroness D'Souza CMG
Julie Elliott MP (Hon Treasurer)
Chris Elmore MP
Rt Hon Lord Foulkes of Cumnock (Vice-Chair)
Rt Hon Lord Haselhurst
Ian Liddell-Grainger MP (Chair)
Rt Hon Dame Maria Miller MP (Vice-Chair)
Baroness (Gillian) Merron [from 14 September 2021]
Layla Moran MP
Rt Hon David Mundell MP
Ian Murray MP (Vice-Chair)
Andrew Rosindell MP

None of the members of the Executive Committee has any beneficial interest in the company. All members of the Executive Committee are directors of the company and guarantee to contribute £10.00 in the event of a winding-up.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) **(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)**

THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2022

Each member of the Executive Committee is a trustee and director and is elected in both capacities at the first General Meeting following a General Election. Our Rules provide that twenty members are elected, fourteen from the House of Commons, six from the House of Lords. In both cases, their party membership should reflect as far as possible the then state of the parties in the relevant House, as advised by the respective Clerks. All Members are eligible to vote. An Executive Committee meeting is convened shortly after the election where Committee members are briefed on their responsibilities in these capacities, including the obligation now falling on them to “auto-disqualify” should that become necessary. Each member of the Executive Committee receives the minutes of meetings of the Executive Committee and the Finance, Audit and Remuneration Committee, copies of the financial statements and statements of income and expenditure during each financial year and a full schedule of meetings for the year ahead. The Chief Executive is responsible for ensuring the Chair and Treasurer are fully briefed about their role and responsibilities, and for providing training and resources as required.

Members of the Executive Committee determine CPA UK’s strategy and overall running arrangements. Management of CPA UK is the responsibility of the Chief Executive & Secretary, currently Jon Davies. CPA UK comprises three teams: International Partnerships (mainly handling bilateral programmes); Multilateral Projects (mainly larger set-piece activities); and Strategy and Business Services (mainly providing corporate services e.g. HR, finance, communications, monitoring and evaluation).

Risk management

The members of the Executive Committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to manage those risks. Operational risks are identified and managed on an ongoing basis by setting high standards of professionalism and performance and working to an explicit set of organisational values.

The most challenging risk in this period was once again the Covid-19 pandemic. Changes to restrictions in place in the UK, and on the Parliamentary Estate in particular, were unpredictable, albeit they had all but fallen away by the end of the period. Restrictions in other jurisdictions, and for travel to and from them, were also hard to predict. Managing risk through our planning was therefore more complex and more challenging. We used extensive scenario and contingency planning, including for finance, and communicated clearly and regularly with staff and with those with whom we planned to work.

As restrictions relaxed, we continued to assess the risks to staff from Covid-19 itself but also the indirect implications of working remotely and/or a return to the office. After consultation, and drawing on the House of Commons’ own approach, we opted to trial a “hybrid” model. Under this, colleagues have considerable latitude in which days they work on the Estate or remotely. Heads of Team and line managers have so far been able to manage workloads and commitments appropriately. We will review the trial early in the next period.

We also continue to use our monitoring and evaluation approach to assess the relative risks and benefits of in-person, virtual and hybrid programmes and activities.

We continue to respond to security risks associated with running activities for high profile and politically exposed people by doing risk analysis on an activity by activity basis. This informs decision-making about the continuation of projects, destinations and locations, travel options and need for additional security measures. Following the shocking murder of Sir David Amess, then a Trustee, at a constituency event, the Executive Committee commissioned a review of CPA UK’s approach, while noting it believed that the existing model was robust. The Review, including consultation with House authorities and colleagues, provided reassurance on this count, as well as a reminder of the seriousness with which the issue needs to be approached.

CPA UK is conscious of the environmental impact of its work and takes steps to reduce and mitigate this. The continued use of virtual and hybrid meetings and event technology is part of this plan.

CPA UK is dependent on core funding from Parliament, which has to take into account other demands on public funding and future funding priorities. CPA UK works to the financial memorandum agreed with our Budget Holders in both Houses and maintains regular and positive interaction with them. The most recent Internal Audit of CPA UK carried out by the House of Lords in 2020 reached the most positive available level, “substantial assurance”, about the management of the key risks and internal controls associated with the parliamentary grant-in-aid funding. As a membership organisation with a strong relationship with its Trustees and wider membership, CPA UK’s reputation is of paramount importance. Throughout the pandemic and beyond, we have continued to deliver a full, relevant and engaging programme of work using a robust framework of monitoring and evaluation and continuous improvement.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) (A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2022

Public Benefit

The Trustees have complied with their duties in section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

OBJECTS OF THE CHARITY

The charitable objects of CPA UK are: *"The advancement and promotion of knowledge and education in the social, economic, cultural, constitutional and legislative systems within a parliamentary democratic framework with particular reference to the countries of the Commonwealth of Nations and to countries outside the Commonwealth having close historical and parliamentary associations with it."*

STRATEGY

The Executive Committee agreed a Strategy for the period 2018-2022 in June 2018. The full document is accessible via our website www.uk-cpa.org. Key elements are as below. The Executive Committee requested a light-touch review of this Strategy during the period and a slightly revised version was agreed, which will run from the start of the new Financial Year until 2025.

Vision: Inclusive, representative and transparent Commonwealth Parliaments; fully effective in enforcing the accountability of the executive and representing the interests and concerns of the electorate

Purpose: To learn from and strengthen Commonwealth parliaments to deliver effective oversight, scrutiny and representation

Strategic Objectives:

Objective 1: To strengthen parliamentary democracy

Being responsive to the complex challenges of Parliaments and facilitating access to information and skills

We will:

- provide opportunities for UK parliamentarians to learn from Commonwealth peers
- convene Commonwealth parliamentarians to increase their capacity to hold governments to account and to effectively represent their electorates
- build knowledge within the Commonwealth parliamentary community on issues of common interest and concern

Objective 2: To link Westminster with the Commonwealth

Promoting collaboration, understanding and cooperation, emphasising its continuing relevance to future generations

We will:

- play a leading role in CPA
- establish and strengthen networks across parliaments, and beyond
- engage young people in our work and vision

Objective 3: To set and demonstrate high performance standards

Increasing the positive impact of all we do

We will:

- achieve value for money in the organisation and delivery of our activities
- set and uphold high standards of behaviour
- use evidence-based learning to improve what we do and how we do it

Prioritising Partnerships:

In order to have clear outcomes and productive relationships CPA UK will prioritise where and with whom it works. Based on a range of criteria each Commonwealth country was initially assigned to one of four levels of priority, as a guide to decision making. Categorisation was not fixed and prioritisation could shift in response to new or additional information.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) (A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2022

Prioritising Themes:

Parliamentary practice and procedure, including constituency work, remains central to all CPA UK's work. Beyond that, the shape and focus of CPA UK's work is guided by priority themes. Based on past work, activities within the wider parliamentary strengthening community and current international and domestic affairs, the following five themes will be prioritised for the expected life of the current parliament:

Women in Parliament: gender equality, women's empowerment & ending violence against women

Modern Slavery: human trafficking and forced labour

Public Accounts Committees: including public financial management

Security: including cyber-security

Trade: parliamentary scrutiny of international trade arrangements

Achievements and performance

Our main way of achieving our aims is to bring UK and other Commonwealth parliamentarians together to learn from each other. By "parliamentarians" we mean not just those who serve as elected or appointed representatives but also officials who serve their parliaments. This sometimes involves UK parliamentarians working with colleagues from just one or a small number of parliaments. At the other end of the spectrum we organise and participate in larger-scale activities involving delegates from a wide range of countries and territories.

The pandemic and accompanying restrictions transformed how we had to work, and opened our eyes to new ways of working, some of which will endure. This year has seen a gradual evolution from "virtual only" at the start to a calculated mix of in-person, hybrid and virtual activity. We have tested different approaches and platforms, listened to feedback (including from within the team) and managed to engage a good range of speakers and delegates throughout. A fuller description of the activities and achievements of CPA UK, and their impact, is available in our Annual Review, accessible via our website www.uk-cpa.org, which also has extensive further material on our work. Some highlights:

- We ran events involving a wide range of Parliaments, despite the challenges. This included UK members and officials travelling to: Ghana, Isle of Man, Lesotho, Maldives, Northern Ireland, Saint Lucia, South Africa and Turks and Caicos Islands. We welcomed bilateral delegations from Guernsey, Jamaica and Maldives.
- The Westminster Seminar in March 2022, on Evolving Parliaments, was the 70th – and the first ever to be hybrid. 23 different legislatures were represented in Westminster, with 22 more online.
- Our thematic work was bolstered by a further round of FCDO funding secured through its Commonwealth Unit. On top of core funding and activity, this helped us deliver a diverse and successful range of achievements, including:
 - Women in Parliament: through the innovative Online Harms Roadshows, 52 women parliamentarians have the tools and skills to protect themselves and others online, with 82% reporting increased confidence. An online training package is available on demand, along with a guide to managing online and offline abuse. 9 parliaments have pledged to take action to further safeguard women parliamentarians in their own jurisdictions.
 - Modern Slavery: 138 delegates attended a Sports Trafficking Workshop. 23 participants from 9 different parliaments/countries made at least one pledge to take action against Sports Trafficking in their jurisdiction. A suite of tailored communications materials continues to be available in the run-up to the Commonwealth Games and beyond, to further raise awareness of the issue.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) (A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2022

- Public Accounts Committees: a new PAC online training module (a first for CPA UK, and part of the new CPA Parliamentary Academy) received glowing testimonials from those registering. With CPA UK providing the Secretariat, the Commonwealth Association of PACs (CAPAC) increased its membership and activity significantly.
- Security - Climate: Through a wide-ranging series of webinars, roundtables and capacity building sessions, and involvement in the COP26 Green Zone, 99 parliamentarians are better equipped to hold their governments to account on their commitments on climate change. 41 pledges were made by 5 parliamentarians to take further action on climate change in their own jurisdictions.
- Trade: Our Trade and Security themes came together for our African Regional Trade and Security Workshop co-hosted by the Parliament of Ghana in Accra (January 2022). UK and Ghanaian Members were joined by colleagues from Nigeria, Seychelles, Cameroon, Mozambique, Malawi, Zambia, Kenya, Sierra Leone and The Gambia.

The Overseas Territories also remained a major priority, supported by continued funding from the UK Government's Conflict, Stability and Security Fund. With consortium partners the UK Government Internal Audit Agency and the UK National Audit Office, much of our work continues to address Territories' respective priorities across three areas - internal audit; external audit; and parliamentary oversight of public finances. But the scope now also extends to other elements of good governance.

The pandemic continued to affect how we could deliver our election observation work, which we run in the name of the CPA British Islands and Mediterranean Region. We ran two more remote Election Expert Missions, for elections in Cayman Islands (April 2021) and Saint Helena (October 2021); and an in-person Election Observation Mission to the Isle of Man, the first ever there (September 2021).

We continued to use comparative Monitoring and Evaluation and our CRM tool to shape planning and delivery of our activities. We paid continuing attention to understanding the impact of delivering activities virtually and in hybrid format, and the pros and cons of various options, both in terms of delegate feedback and achievement of outcomes. We developed a set of KPIs to help track and measure our organisational performance. Our first two Parliamentary Office of Science & Technology (POST) Academic Fellows, Dr Rose Broad (University of Manchester) and Professor Rachel Murray (University of Bristol), concluded their valuable research relating to (respectively) the effectiveness of our work on the Modern Slavery Project, and our Parliamentary Partnership Programme with the Parliament in The Gambia. The value of this research means we are seeking one or more further Fellowships.

CPA UK acted as in previous years as the Secretariat for CPA's British Islands and Mediterranean Region (BIMR). Through that work and more broadly it supported CPA's Commonwealth Women Parliamentarians (CWP), in particular by supporting an active Steering Committee. Dame Maria Miller MP was elected Chair of that Committee at the BIMR Regional Conference in the Isle of Man in March 2022. That followed an equally successful Regional Conference in Northern Ireland, previously postponed, in September 2021.

Through the Regional Secretary role, CPA UK also supported the CPA UK Regional Representative (first Ian Liddell-Grainger MP, before he stepped up as Acting Chairperson; and then Julie Elliott MP) and other BIMR representatives on CPA Executive Committee business. CPA UK continued to work closely with CPA Secretary-General Stephen Twigg to explore possible UK legislation to secure a change of status of the overall CPA, currently, like CPA UK, a UK charity. Such a change would not affect CPA UK's own status.

Future Plans

Our planning for the coming year is based on the amended version of the Strategy which emerged from the light-touch review mentioned above. The headline Priority Themes remain unchanged, with some slight changes of focus within them. Under Women in Parliament, for example, there is now an explicit reference to representation and gender-sensitivity alongside the existing focus ending violence against women and girls. Under Security, there is explicit reference to climate while we also return to more traditional "hard" security topics.

We will continue to experiment to find the most effective mix of in-person, virtual and hybrid activity. We will maintain the successful introduction of Thematic Leads, and of pooled working, which has improved communication and collaboration between teams, and organisational efficiency. We will dig into the detail of the positive Investors in People assessment – which saw us step up to Gold level – and will seek to continue improvement across all areas.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) **(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)**

THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2022

Financial Review

Our total income for the year was £2,505,773. £1,860,190 of that was Grant-in-Aid from the two Houses of Parliament – by agreement, below the maximum amount agreed. Expenditure was £2,403,568. In large part due to cancellation of events late in the financial year, that meant a higher-than-forecast surplus of £102,205. Reserves therefore increased to £669,039. They are forecast to be reduced towards the target level of 25% of maximum grant-in-aid by a planned in-year deficit in the next period. That Grant-in-Aid from the two Houses has risen for FY 22-23 by the requested 2%, but inflationary pressures are now significantly above that, especially for travel. We have meanwhile secured continued FCDO funding for our Overseas Territories Project, and are waiting for a response from FCDO Commonwealth Unit to our bid for another round of funding – ideally multi-year – for thematic work, this time on our Modern Slavery and Women in Parliament themes.

Going concern

The Trustees are confident that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for the foreseeable future.

CPA UK is in a strong position to deal with any further uncertainty and disruption. The team and the organisation successfully rose to the challenges of remote working and virtual activities. Investment in the team's welfare, well-being, development and morale continues to pay off and has been reinforced by active engagement by the Senior Management Team with all staff, as seen by the Investors in People result. We have a robust approach to understanding and managing risk. Our core funding is highly reliable – the two Houses agreed to a Grant-in-Aid for FY22-23 2% higher than that agreed in FY21-22 - and we continue to secure external funding to supplement that.

The team will continue to plan around different scenarios, building on the approach developed over recent years during Brexit and early General Elections and honed through the pandemic. The Trustees and staff are open and enthusiastic about innovation and continue to explore and deploy new delivery models, and to understand the needs and capabilities of our partners. All this thinking and planning means we feel confident about maintaining successful activities in line with our current funding and at existing levels of scale, scope and ambition.

The Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for the foreseeable future being a minimum of twelve months from the date of approval of these financial statements. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Reserves policy

It has been the policy of the Association that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately three months' (i.e. 25%) of unrestricted expenditure. The Executive Committee's Members considered that reserves at this level would ensure that, in the event of a significant drop in funding, they would be able to continue the Association's current activities while consideration was given to ways in which additional funds might be raised. In parallel, and as per the Financial Memorandum in force at the time, the House of Commons and House of Lords, as principal funders, expect reserves of no more than 25% of our maximum grant funding. Bearing in mind the balance required, an appropriate level of reserves has been maintained throughout the year. At year-end, reserves stood at £669,039, which represents 32% of the current maximum grant funding agreed by the two Houses. As described above, reserves are forecast to be reduced towards the target level by a planned in-year deficit in the next period.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) **(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)**

THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2022

Disclosure of information to auditor

Each of the Executive Committee's Members has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Executive Committee's report was approved by the Board of Executive Committee's Members.

Julie Elliott

.....
Julie Elliott MP

Executive Committee Member

24 Jun 2022

Dated:

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT OF THE EXECUTIVE COMMITTEE'S RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022

The Executive Committee's Members, who are also the directors of Commonwealth Parliamentary Association (United Kingdom Branch) for the purpose of company law, are responsible for preparing the The Executive Committee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Executive Committee's Members to prepare financial statements for each financial year. Under company law the Executive Committee's Members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Association and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Executive Committee's Members are required to:

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

The Executive Committee's Members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) (A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

STATEMENT ON INTERNAL CONTROL

SCOPE OF RESPONSIBILITY

As members of the Executive Committee, trustees of the charity and directors of the company we have responsibility for ensuring that the uses to which CPA UK puts its grant-in-aid funding is consistent with the purpose for which the grant-in-aid was given, and that CPA UK complies with the provisions of the Financial Memorandum. In addition, we are responsible for signing the financial statements and ensuring that the relevant records are adequately maintained.

GOVERNANCE ARRANGEMENTS

CPA UK's governance arrangements are set out in three principal documents: the Memorandum and Articles of Association of the Commonwealth Parliamentary Association (United Kingdom Branch); the Financial Memorandum of the Commonwealth Parliamentary Association (United Kingdom Branch); and the Rules of the Commonwealth Parliamentary Association (United Kingdom Branch) (CPA UK).

The Rules of CPA UK provide for its management to be vested in an Executive Committee. The powers of the Committee include:

- The determination of CPA UK's strategy, business plan and annual programme of activity
- The election of a Finance, Audit & Remuneration Committee
- Employing a Secretariat comprising permanent, fixed term contract and seconded members of staff, headed by the Chief Executive (Secretary), who is answerable to the Executive Committee for the running of the day-to-day affairs of CPA UK
- Appointing a Chair and Honorary Treasurer from amongst its members
- The nomination of delegates to participate in delegations
- The promotion of CPA UK
- Signing the financial statements

The Chief Executive / Secretary who is appointed by the Executive Committee advises the Executive Committee on all aspects of the operation of the affairs of CPA UK. The Chief Executive / Secretary is to:

- Ensure that all resources are used economically, efficiently and effectively
- Ensure that appropriate HR management policies are observed
- Ensure that adequate internal expenditure controls are maintained
- Seek to ensure that financial and all other relevant considerations are taken into account at all stages by the Executive Committee in framing and reaching decisions
- Make appropriate written representation to the Chair if instructions are received which might be regarded as conflicting with these duties
- Maintain accurate records relating to the financial statements
- Satisfy her/himself that the audited financial statements may be laid before the Finance, Audit & Remuneration Committee for its subsequent recommendation for approval by the Executive Committee

The Rules of CPA UK provide for an Annual General Meeting to be held in each year on such a date as the Executive Committee may direct. The Rules also allow for the Executive Committee to call a Special General Meeting to consider and determine any matter of interest or importance which may arise.

The relationship of CPA UK with its funding sponsors (the House of Commons Commission (70%) and the House of Lords Commission (30%)) is embodied in a Financial Memorandum. The Memorandum, which is updated on a regular basis, sets out the respective responsibilities of the sponsors and CPA UK regarding propriety, financial management and the safeguarding of public funds. Copies of the financial statements are submitted to the sponsors, the Charity Commission and Companies House.

GOVERNANCE ACTIVITIES 1 APRIL 2021–31 MARCH 2022

The Finance, Audit & Remuneration Committee met five times and the Executive Committee met six times to consider and discuss matters arising from the day-to-day running of CPA UK, especially the programme of activities, HR matters and financial issues. Amongst other things, the Finance, Audit & Remuneration Committee examined the audited financial statements for the financial year ending 31 March 2021, reviewed in-year income and expenditure, and considered a draft budget and Business Plan for the following financial year. The Executive Committee agreed the audited financial statements, approved the budget and Business Plan, kept risk documentation under review, and received updates and gave advice on CPA UK and CPA international activity. The Annual General Meeting was held on Tuesday 19 October 2021.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) (A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

STATEMENT ON INTERNAL CONTROL (CONTINUED)

CAPACITY TO HANDLE RISK AND THE RISK AND CONTROL FRAMEWORK

Risk documents have been created to identify the risks relevant to CPA UK, assess the likelihood of these risks occurring and state the action taken to minimise them. The documents have been approved by the Executive Committee.

EFFECTIVENESS OF INTERNAL CONTROL

Internal financial control procedures are laid down in an Annex to the Houses of Parliament's Financial Memorandum with CPA UK. The system is designed to manage risk to a reasonable level rather than eliminate all risk of failure to achieve the policies, aims and objectives of CPA UK. In doing this, it can only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks for the achievement of the agreed objectives and activities of CPA UK, to consider the likelihood of those risks being realised and the impact should they be realised, and to manage them effectively, efficiently and economically. As laid down in the Houses of Parliament's Financial Memorandum, internal audits may take place at the request of the Sponsor. The internal audit conducted in March 2020 by the House of Lords on behalf of both Houses of Parliament reached an overall opinion of 'substantial assurance'. CPA UK reviews its compliance with the Charity Commission's 'Internal Financial Controls Self-Help Check-list for Charities'.

EXTERNAL AUDIT

CPA UK is subject to audit by independent external auditors, HW Fisher LLP, who were reappointed after a competitive tender during the year. The external auditors carry out the audit in accordance with International Standards of Auditing (UK) and each year report the results of their work to the Finance, Audit & Remuneration Committee and Executive Committee.



Ian Liddell-Grainger MP
Chair



Julie Elliott MP
Honorary Treasurer

Dated: 24 Jun 2022

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

Opinion

We have audited the financial statements of Commonwealth Parliamentary Association (United Kingdom Branch) (the 'Association') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that The Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the Executive Committee's Members with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Executive Committee's Members are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the The Executive Committee's report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the The Executive Committee's Report has been prepared in accordance with applicable legal requirements.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Association and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the The Executive Committee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee's Members were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the The Executive Committee's report and from the requirement to prepare a strategic report.

Responsibilities of Executive Committee's Members

As explained more fully in the statement of The Executive Committee's responsibilities, the Executive Committee's Members, who are also the directors of the Association for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee's Members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Executive Committee's Members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee's Members either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

As part of our planning process:

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, Companies Act 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Documenting and verifying all significant related party transactions.
- Obtaining confirmations of material bank balances.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Carol Rudge
Carol Rudge (Senior Statutory Auditor)
for and on behalf of HW Fisher LLP

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

24 Jun 2022.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total income 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total income 2021 £
	Notes						
Income from:							
Donations and legacies	3	1,860,190	-	1,860,190	1,476,961	-	1,476,961
Charitable activities	4	40,655	604,776	645,431	19,383	464,168	483,551
Investment income	5	152	-	152	279	-	279
Total income		1,900,997	604,776	2,505,773	1,496,623	464,168	1,960,791
Expenditure on:							
Charitable activities	6	1,798,792	604,776	2,403,568	1,479,435	464,168	1,943,603
Net income for the year/ Net movement in funds		102,205	-	102,205	17,188	-	17,188
Fund balances at 1 April 2021		566,834	-	566,834	549,646	-	549,646
Fund balances at 31 March 2022		669,039	-	669,039	566,834	-	566,834

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	11	209,009		215,552	
Cash at bank and in hand		698,886		564,930	
		<u>907,895</u>		<u>780,482</u>	
Creditors: amounts falling due within one year	12	(238,856)		(213,648)	
		<u></u>		<u></u>	
Net current assets			669,039		566,834
			<u></u>		<u></u>
Income funds					
Unrestricted funds			669,039		566,834
			<u></u>		<u></u>
			669,039		566,834
			<u></u>		<u></u>

The financial statements were approved by the Executive Committee's Members on ...24 Jun 2022

Julie Elliott

Julie Elliott MP
Honorary Treasurer

Company Registration No. 4606846

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	2022		2021	
	£	£	£	£
Cash generated from operations				
Surplus for the year		102,205		17,188
Adjustments for:				
Investment income recognised in statement of financial activities		(152)		(279)
Decrease in debtors		6,543		184,911
Increase in creditors		25,208		55,347
Cash generated from/(absorbed by) operations		133,804		257,167
Investing activities				
Interest received		152		279
Net cash used in financing activities		-		-
Net increase in cash and cash equivalents		133,956		257,446
Cash and cash equivalents at beginning of year		564,930		307,484
Cash and cash equivalents at end of year		698,886		564,930

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Commonwealth Parliamentary Association (United Kingdom Branch) is a private company limited by guarantee incorporated in England and Wales. In the event of the Association being wound up, the maximum amount which each member is liable to contribute is £10.00. The registered office is Westminster Hall, Houses of Parliament, London, SW1A 0AA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Association's Memorandum & Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Association is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Association. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

CPA UK is in a strong position to deal with any further uncertainty and disruption. The team and the organisation successfully rose to the challenges of remote working and virtual activities. Investment in the team's welfare, well-being, development and morale continues to pay off and has been reinforced by active engagement by the Senior Management Team with all staff, as seen by the Investors in People result. We have a robust approach to understanding and managing risk. Our core funding is highly reliable – the two Houses agreed to a Grant-in-Aid for FY22-23 2% higher than that agreed in FY21-22 - and we continue to secure external funding to supplement that.

The team will continue to plan around different scenarios, building on the approach developed over recent years during Brexit and early General Elections and honed through the pandemic. The Trustees and staff are open and enthusiastic about innovation and continue to explore and deploy new delivery models, and to understand the needs and capabilities of our partners. All this thinking and planning means we feel confident about maintaining successful activities in line with our current funding and at existing levels of scale, scope and ambition.

The Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for the foreseeable future being a minimum of twelve months from the date of approval of these financial statements. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Executive Committee's Members in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies **(Continued)**

1.4 Incoming resources

Income is recognised when the Association is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Association has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grant in aid is credited as income in the year to which it relates. Where the grant received relates to a specific project, this is shown in restricted income. Grant in aid has been reclassified as donations and legacies as shown in note 3 and the comparative has been re-stated accordingly.

1.5 Resources expended

Support costs have been allocated to charitable activities on the basis of staff time.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Resources expended are accounted for on an accruals basis.

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	4 years straight line
------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Single items of equipment with a value less than £1,000 have not been capitalised.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. The Association only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Association is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies **(Continued)**

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Association's accounting policies, the Executive Committee's Members are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees do not consider there to be any critical accounting estimates or judgements applied in the preparation of the financial statements.

3 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and grants	1,860,190	1,476,961
	<u> </u>	<u> </u>
Donations and grants		
House of Commons grant in aid	1,302,133	1,033,789
House of Lords grant in aid	558,057	443,172
	<u> </u>	<u> </u>
	1,860,190	1,476,961
	<u> </u>	<u> </u>

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	2022	2021
	£	£
PEC Project funding	4,516	56,007
U.K. Overseas Territories Project funding	433,769	316,849
Isle of Man election observation	20,962	-
FCDO	166,491	91,312
Jointly funded events	-	16,611
CPA Secretariat contributions	9,064	2,772
Other income	10,629	-
	<u>645,431</u>	<u>483,551</u>
Analysis by fund		
Unrestricted funds - general	40,655	19,383
Restricted funds	604,776	464,168
	<u>645,431</u>	<u>483,551</u>

5 Investment income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	<u>152</u>	<u>279</u>

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	CPA membership fee 2022 £	Building stronger parliaments and advancing democracy 2022 £	Total 2022 £	CPA membership fee 2021 £	Building stronger parliaments and advancing democracy 2021 £	Total 2021 £
Staff costs	-	1,096,833	1,096,833	-	989,650	989,650
Business and Strategy Team	-	61,348	61,348	-	92,984	92,984
International Partnership Team	-	153,857	153,857	-	29,990	29,990
Multilateral Projects Team	-	163,089	163,089	-	37,278	37,278
Other costs * (see below)	87,802	335,853	423,655	85,250	182,475	267,725
	<u>87,802</u>	<u>1,810,980</u>	<u>1,898,782</u>	<u>85,250</u>	<u>1,332,377</u>	<u>1,417,627</u>
Share of support costs (see note 7)	-	486,912	486,912	-	507,003	507,003
Share of governance costs (see note 7)	-	17,874	17,874	-	18,973	18,973
	<u>87,802</u>	<u>2,315,766</u>	<u>2,403,568</u>	<u>85,250</u>	<u>1,858,353</u>	<u>1,943,603</u>
Analysis by fund						
Unrestricted funds - general	87,802	1,710,990	1,798,792	85,250	1,394,185	1,479,435
Restricted funds	-	604,776	604,776	-	464,168	464,168
	<u>87,802</u>	<u>2,315,766</u>	<u>2,403,568</u>	<u>85,250</u>	<u>1,858,353</u>	<u>1,943,603</u>

*Other costs relate to expenditure on the UK Overseas Territories and FCDO Projects, not including staff costs and running costs.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	470,071	-	470,071	472,729	-	472,729
Office running costs	16,841	-	16,841	34,274	-	34,274
Audit fees	-	17,861	17,861	-	18,960	18,960
Legal and professional	-	13	13	-	13	13
	<u>486,912</u>	<u>17,874</u>	<u>504,786</u>	<u>507,003</u>	<u>18,973</u>	<u>525,976</u>
Analysed between						
Charitable activities	<u>486,912</u>	<u>17,874</u>	<u>504,786</u>	<u>507,003</u>	<u>18,973</u>	<u>525,976</u>

Governance costs includes payments to the auditors of £15,900 including an over-provision in the prior year of £139 (2021 : £16,960 including an under provision in the previous year of £1,460) for audit fees and £2,100 (2021 : £2,000) in respect of preparing the statutory financial statements.

Running cost include bank charges, bank interest/loss, books and papers, cleaning services, insurance, phones, post, printing, subscriptions and website.

8 Executive Committee's Members

The members of the Executive Committee are the Trustees of the charity. None of the Executive Committee members (or any persons connected with them) received any remuneration during the year. In the furtherance of the Association's charitable objectives, the Association sends Executive Committee members in their capacity as members of the Association, to parliamentary conferences and meetings in Commonwealth countries. There is an obligation under charity law to declare trustees' expenditure.

Executive Committee members sometimes travel as part of delegations to participate in CPA UK activities outside Westminster. In 2021/22 of 26 UK parliamentarians travelling with CPA UK 10 were members of the Executive Committee. This constituted a value of £14,627 out of an overall expenditure of £141,388. The proportionate value is relatively small as most of the activities in which Exco members participated were held in the British Islands and Mediterranean Region. (Due to the Covid-19 pandemic the charity did not conduct any travel in 2020-2021).

The costs of the trustees' attendance at trustees' meetings are not reimbursed.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Strategy and Business Development Team	9	9
International Partnerships Team	7	6
Multilateral Projects Team	9	9
Special Projects	8	4
Maternity Cover	-	1
Total	33	29

Employment costs

	2022	2021
	£	£
Wages and salaries	1,141,313	1,077,332
Social security costs	117,417	99,774
Other pension costs	308,174	285,273
	1,566,904	1,462,379

The number of employees whose annual remuneration was £60,000 or more were:

	2022	2021
	Number	Number
£100,000 - £110,000	1	1

The key management personnel of the Charity comprise the Chief Executive / Secretary and Executive Committee Members. The total amount of employee benefits inclusive of employer pension costs and Employers National Insurance received by key management was £143,155 (2021 : £143,101).

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

	Office equipment £
Cost	
At 1 April 2021	64,343
At 31 March 2022	64,343
Depreciation and impairment	
At 1 April 2021	64,343
At 31 March 2022	64,343
Carrying amount	
At 31 March 2022	-
At 31 March 2021	-

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	890	20
Prepayments and accrued income	208,119	215,532
	209,009	215,552

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	28,321	28,310
Other creditors	156,837	107,790
Accruals	53,698	77,548
	238,856	213,648

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Restricted funds

The income funds of the charity include the following restricted funds:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£
U.K. Overseas Territories project	316,849	(316,849)	-	433,769	(433,769)	-
PEC Project	56,007	(56,007)	-	4,516	(4,516)	-
FCDO	91,312	(91,312)	-	166,491	(166,491)	-
	<u>464,168</u>	<u>(464,168)</u>	<u>-</u>	<u>604,776</u>	<u>(604,776)</u>	<u>-</u>

UK Overseas Territories Project - an ongoing programme of support for good governance and public financial management targeted towards UK Overseas Territories, led by CPA UK in a consortium with National Audit Office (NAO) and Government Internal Audit Agency (GIAA), funded by the UK Government through the Overseas Territories Department of the Foreign, Commonwealth and Development Office (FCDO).

PEC Project - In 2020/21 CPA UK received funding from the Modern Slavery Policy and Evidence Centre to deliver a co-funded activity. Final payments were made in early 2021/22.

FCDO Programme - Funded by the Foreign, Commonwealth and Development Office (FCDO), CPA UK delivered a project to enable Commonwealth parliaments to better hold their governments to account, specifically in the areas of scrutiny of government expenditure, the voice of women in politics, climate security and modern slavery.

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

15 Analysis of changes in net funds

The Association had no debt during the year.



Issuer HW Fisher

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Parties involved with this document

Document processed	Party + Fingerprint
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Fri, 24th Jun 2022 17:14:21 BST	Carol Rudge - Signer (247a950d3cf09140ab017f848b360b6d)

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Accounts

Charity Registration No. 1095118

Company Registration No. 4606846 (England and Wales)

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
THE EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

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LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee's Members	For full details see the Executive Committee Report
Chief Executive & Secretary	J Davies
Charity number	1095118
Company number	4606846
Principal address	Westminster Hall Houses of Parliament London SW1A 0AA
Registered office	Westminster Hall Houses of Parliament London SW1A 0AA
Auditor	HW Fisher LLP Acre House 11-15 William Road London NW1 3ER
Bankers	Royal Bank of Scotland Plc 119-121 Victoria Street London SW1E 6RA

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

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**COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM
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THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2021

The members of the Executive Committee, who are trustees of the charity for the purposes of charity law and directors for the purposes of company law, present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Association's Memorandum of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Commonwealth Parliamentary Association (UK Branch) (CPA UK) was established at the Houses of Parliament at Westminster in 1911 as the Empire Parliamentary Association. In 1948 the name was changed to the Commonwealth Parliamentary Association (CPA). CPA UK became a registered charity under the laws of the United Kingdom in 1973 and was incorporated on 3 December 2002 as a company limited by guarantee. With effect from 10 January 2003 the assets, liabilities and functions of the unincorporated charity were transferred to the company.

CPA UK is one of over 180 branches of the CPA. Each branch is autonomous, raises its own finance and pays a subscription to the CPA Secretariat, the subscription being determined at the annual meeting of the General Assembly of the CPA.

The members of the Executive Committee of CPA UK who served during the year and up to the date of signature of the financial statements are listed below. Those Members in *italics* served on the Finance, Audit & Remuneration Committee.

Sir David Amess MP
Harriett Baldwin MP
Bob Blackman MP
Steve Brine MP
Dr Lisa Cameron MP
Sarah Champion MP
Rt Hon Baroness Corston
Lord Davies of Gower
Rt Hon Lord Dholakia OBE DL
Rt Hon Baroness D'Souza CMG
*Julie Elliott MP (**Hon Treasurer**)*
Chris Elmore MP
*Rt Hon Lord Foulkes of Cumnock (**Vice-Chair**)*
Rt Hon Lord Haselhurst
*Ian Liddell-Grainger MP (**Chair**)*

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THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2021

Rt Hon Maria Miller MP (Vice-Chair)
Layla Moran MP
Rt Hon David Mundell MP
Ian Murray MP (Vice-Chair)
Andrew Rosindell MP

None of the members of the Executive Committee has any beneficial interest in the company. All members of the Executive Committee are directors of the company and guarantee to contribute £10.00 in the event of a winding-up.

Each member of the Executive Committee is a trustee and director and is elected in both capacities at the first General Meeting following a General Election. An Executive Committee meeting is convened shortly after the election where Committee members are briefed on their responsibilities in these capacities, including the obligation now falling on them to “auto-disqualify” should that become necessary. Each member of the Executive Committee receives the minutes of meetings of the Executive Committee and the Finance, Audit and Remuneration Committee, copies of the financial statements and statements of income and expenditure during each financial year and a full schedule of meetings for the year ahead. The Chief Executive is responsible for ensuring the Chair and Treasurer are fully briefed about their role and responsibilities, and for providing training and resources as required.

Members of the Executive Committee determine CPA UK’s strategy and overall running arrangements. Management of CPA UK is the responsibility of the Chief Executive & Secretary, currently Jon Davies. CPA UK comprises three teams: International Partnerships (mainly handling bilateral programmes); Multilateral Projects (mainly larger set-piece activities); and Strategy and Business Services (mainly providing corporate services e.g. HR, finance, communications, monitoring and evaluation).

Risk management

The members of the Executive Committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to manage those risks. Operational risks are identified and managed on an ongoing basis by setting high standards of professionalism and performance and working to an explicit set of organisational values.

Business continuity is a key risk, highlighted by the Covid-19 pandemic. The restrictions put in place by the parliamentary authorities meant the team had no routine access to the Parliamentary Estate throughout the whole period. Our team all showed great professionalism, adaptability and resilience to make a real success out of remote working. The excellent service provided by the Parliamentary Digital Service helped enormously. Staff were encouraged to carry out Display Screen Equipment and related assessments of their home-working set-up, and additional equipment was provided where needed. Team and line management communications were stepped up, and informal online activities were also organised to support morale and well-being.

Covid-19 highlighted a related risk to the work of CPA UK: our usual model which brings people together to share and learn. Again, the accessibility of technical solutions, the innovative approach of staff and consultation with stakeholders quickly led to new and effective ways of working, as detailed elsewhere in this Report.

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In normal operational circumstances we respond to security risks associated with running activities for high profile and politically exposed people by doing risk analysis on an activity by activity basis. This informs decision-making about the continuation of projects, destinations and locations, travel options and need for additional security measures.

CPA UK is conscious of the environmental impact of its work and has an action plan to reduce and mitigate this. The continued use of virtual meeting and event technology once pandemic restrictions are lifted is part of this plan.

CPA UK is dependent on core funding from Parliament, whose continuation depends on other demands on public funding and future funding priorities. CPA UK works to the financial memorandum agreed between us and our Budget Holders in both Houses and maintains regular and positive interaction with them. The most recent Internal Audit of CPA UK carried out by the House of Lords reached the most positive available level, "substantial assurance", about the management of the key risks and internal controls associated with the parliamentary grant-in-aid funding. As a membership organisation with a strong relationship with its Trustees and wider membership, CPA UK's reputation is of paramount importance. Despite the pandemic, we have continued to deliver a full, relevant and engaging programme of work using a robust framework of monitoring and evaluation and continuous improvement.

Public Benefit

The Trustees have complied with their duties in section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

OBJECTS OF THE CHARITY

The charitable objects of CPA UK: "*The advancement and promotion of knowledge and education in the social, economic, cultural, constitutional and legislative systems within a parliamentary democratic framework with particular reference to the countries of the Commonwealth of Nations and to countries outside the Commonwealth having close historical and parliamentary associations with it.*"

STRATEGY

The Executive Committee agreed a Strategy for the period 2018-2022 in June 2018. The full document is accessible via our website www.uk-cpa.org. Key elements are as follows:

Vision: Inclusive, representative and transparent Commonwealth Parliaments; fully effective in enforcing the accountability of the executive and representing the interests and concerns of the electorate

Purpose: To learn from and strengthen Commonwealth parliaments to deliver effective oversight, scrutiny and representation

Strategic Objectives:

Objective 1: To strengthen parliamentary democracy

Being responsive to the complex challenges of Parliaments and facilitating access to information and skills

We will:

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- provide opportunities for UK parliamentarians to learn from Commonwealth peers
- convene Commonwealth parliamentarians to increase their capacity to hold governments to account and to effectively represent their electorates
- build knowledge within the Commonwealth parliamentary community on issues of common interest and concern

Objective 2: To link Westminster with the Commonwealth

Promoting collaboration, understanding and cooperation, emphasising its continuing relevance to future generations

We will:

- play a leading role in CPA
- establish and strengthen networks across parliaments, and beyond
- engage young people in our work and vision

Objective 3: To set and demonstrate high performance standards

Increasing the positive impact of all we do

We will:

- achieve value for money in the organisation and delivery of our activities
- set and uphold high standards of behaviour
- use evidence-based learning to improve what we do and how we do it

Prioritising Partnerships:

In order to have clear outcomes and productive relationships CPA UK will prioritise where and with whom it works. Based on a range of criteria each Commonwealth country is assigned to one of four levels of priority, as a guide to decision making. Categorisation is not fixed and is reviewed annually – or in response to new or additional information.

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Prioritising Themes:

Parliamentary practice and procedure, including constituency work, remains central to all CPA UK's work. Beyond that, the shape and focus of CPA UK's work is guided by priority themes. Based on past work, activities within the wider parliamentary strengthening community and current international and domestic affairs, the following five themes will be prioritised for the expected life of the current parliament:

Women in Parliament: gender equality, women's empowerment & ending violence against women

Modern Slavery: human trafficking and forced labour

Public Accounts Committees: including public financial management

Security: including cyber-security

Trade: parliamentary scrutiny of international trade arrangements

The Executive Committee's Members have paid due regard to guidance issued by the Charity Commission in deciding what activities the Association should undertake.

Achievements and performance

Our principal activity, in normal times, is to bring UK and other Commonwealth parliamentarians together to learn from each other. By "parliamentarians" we mean not just those who serve as elected or appointed representatives but also officials who serve their parliaments. This sometimes involves UK parliamentarians working with colleagues from just one or a small number of parliaments. At the other end of the spectrum we organise and participate in larger-scale activities involving delegates from a wide range of countries and territories.

The pandemic and accompanying restrictions transformed how we worked this year. Physical events in Westminster and travel by delegations to or from the UK were not, as it turned out, feasible at any point in the year. We innovated, experimented and actively learned what worked best as the months passed. Members and officials of the UK Parliament remained engaged and involved. A fuller description of the activities and achievements of CPA UK, and their impact, is available in our Annual Review, accessible via our website www.uk-cpa.org, which also has fuller reporting. Some highlights:

- We ran various activities on the impact of the pandemic on the work of parliaments, to help in their response. This included an early series of video conversations with UK members and officials, and webinars at regional and Commonwealth level on various aspects of the pandemic challenge, from virtual parliamentary procedure to engaging constituents to tackling rising domestic violence.
- The 69th Westminster Seminar on Effective Parliaments in November was an online success, with over 150 delegates from over 30 jurisdictions – the virtual format (as at other events this year) allowing larger and broader participation – at reduced cost.
- Virtual bilaterals with key partner parliaments took the place of the usual flow of inward and outward delegations. We ran bilateral events with nine countries, as well as a regional event with the Caribbean (and extensive work with the Overseas Territories – see below).
- Our first major virtual event was September's International Conference on Assisting and Protecting Survivors of Modern Slavery, Human Trafficking and Forced Labour. This was

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largely funded by event partners the Modern Slavery and Human Rights Policy and Evidence Centre. More than 230 delegates from over 30 jurisdictions took part.

- Public Accounts Committees (PACs) were the focus for this year's 10th Westminster Workshop, with over 85 delegates joining online. We continued to provide the Secretariat for the Commonwealth Association of PACs (CAPAC), and the CAPAC Conference in March was well attended.
- PACs were also one of three elements to a project devised in-year with funding secured from the FCDO. The PAC strand included improvements to the CAPAC portal and comparative research on how PACs were responding to the pandemic.
- On Women in Parliament, FCDO funding helped support an online cross-Commonwealth debate on International Women's Day (8 March, coinciding with Commonwealth Day this year), and publication of a research report on legislation on violence against women across the Commonwealth.
- The FCDO funding also supported two successful Parliamentary Forums on Climate Change in preparation for COP26, with strong attendance across regions, and a Working Group elected to continue work towards COP26 itself. This was part of our Security theme, on which there had also been a valuable webinar series on Cybersecurity and Covid-19 in August.
- The Trade theme also responded to the pandemic, for example in looking at the impact on trade between the UK and Africa.
- A newly-formed Racial Disparity Working Group led work to increase our focus on this issue. Outputs included reviewing our language and programme design; increasing efforts to seek diverse participation from the UK Parliament; and communications around Black History Month and Commonwealth Day. The Group also presented to the Executive Committee and secured agreement to a Committee Racial Diversity and Inclusion lead, Lord (Navnit) Dholakia.

We secured further funding via the FCDO from the UK Government's Conflict, Stability and Security Fund for a new phase of the UK Overseas Territories Project, initially for one year (2020/21). With consortium partners the UK Government Internal Audit Agency and the UK National Audit Office, much of our work continues to address Territories' respective priorities across three areas - internal audit; external audit; and parliamentary oversight of public finances. In this new phase we have also begun to broaden the scope to other elements of good governance, and the project now also includes our election observation work in Overseas Territories, previously funded on a more ad hoc basis by FCDO.

We had to adapt our approach to all our election observation work, which we run in the name of the CPA British Islands and Mediterranean Region. We devised an innovative format which allowed for three successful and fully remote Election Expert Missions, for elections in Anguilla (June 2020), Guernsey (October 2020) and the Turks and Caicos Islands (February 2021).

We continued to use comparative Monitoring and Evaluation and our CRM tool to shape planning and delivery of our activities. We paid particular attention to understanding the impact of delivering activities virtually, and the pros and cons of various platforms and formats, both in terms of delegate feedback and achievement of outcomes. We continued to seek a fuller understanding of the real costs and therefore value for money for our activity, including by more detailed recording by staff of time spent on various types of work and specific projects. In another innovation, our first Parliamentary Office of Science & Technology (POST) Academic Fellows, Rose Broad (University of Manchester) and

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Rachel Murray (University of Bristol), began research relating to (respectively) the effectiveness of our work on the Modern Slavery Project, and our Parliamentary Partnership Programme with the Parliament in The Gambia.

CPA UK acted as in previous years as the Secretariat for CPA's British Islands and Mediterranean Region (BIMR). Through that work and more broadly it supported CPA's Commonwealth Women Parliamentarians (CWP), in particular by running a BIMR CWP Regional Conference and enabling a more active Steering Committee to agree a new Strategy and drive related activity. CPA UK also enabled the Region to hold a series of online discussions on Branches' responses to the pandemic, enabling them to learn from each other's experience.

Through the Regional Secretary role, CPA UK also supported CPA UK Regional Representative Ian Liddell-Grainger MP and other BIMR representatives on (virtual) CPA Executive Committee business. CPA UK worked closely with new CPA Secretary-General Stephen Twigg to explore possible UK legislation to secure a change of status of the overall CPA, currently, like CPA UK, a UK charity. Such a change would not affect CPA UK's own status.

Future Plans and response to Covid-19

The Strategy and its priority themes set out above continue to guide our business planning. The Covid-19 pandemic and associated restrictions will continue to shape how we deliver those plans, and we will need to stay agile. We do not envisage any regular access to the Parliamentary Estate or any travel before September 2021 at the earliest. We are exploring the timeline for a safe return to our offices, while maintaining a higher level of remote working. We look forward to face-to-face activities resuming, but we need to be as conscious of other countries' restrictions as the UK's. Given the successful innovations this year, we will continue to use virtual or possibly hybrid activities where we think that is most effective, not least as these reduce cost and improve sustainability. We will continue to aim to balance accessibility, quality and effectiveness.

We will formally review the new approach of thematic leads and cross-team pooling of resources, but these are already proving their worth. We have secured further UK Government funding for work with the Overseas Territories building on the Project described above, . and further project funding from the FCDO may also be a possibility.

In parallel, we have received assurances that the commitment of both Houses of Parliament to provide core funding grants is not affected by Covid-19, and indeed they have agreed to the full Grant we sought for FY 2021-22. We are therefore able to plan with confidence for activity and staffing at levels similar to that in recent years.

Focuses for 2021/2022 beyond core parliamentary strengthening work and the themes mentioned above include the postponed CHOGM in Rwanda; COP26 in Glasgow in November and the 70th Westminster Seminar in early 2022.

Going concern

As is clear above, the Trustees have considered the effect of the Covid-19 pandemic. It has caused and will continue to cause some disruption to the Charity's planned activity. However, the Trustees are confident that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The Trustees have a reasonable expectation

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that the Charity will have adequate resources to continue in operation for the foreseeable future.

Indeed CPA UK is in a strong position to deal with continued uncertainty and disruption. The team have risen to the challenges of remote working and virtual activities. Investment in the team's welfare, well-being, development and morale continues to pay off and has been reinforced by active engagement by the Senior Management Team with all staff. We have a robust approach to understanding and managing risk. Our core funding is highly reliable. We have shown since the start of the pandemic that we can also continue to secure external funding to supplement that.

The team will continue to plan around different scenarios, building on the approach developed over recent years during Brexit and early General Elections and honed through the pandemic. The Trustees and staff are open and enthusiastic about innovation and continue to explore and deploy new delivery models, and to understand the needs and capabilities of our partners. All this thinking and planning means we feel confident about maintaining successful activities in line with our current funding and at existing levels of scale, scope and ambition.

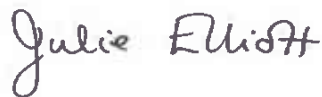
Reserves policy

It has been the policy of the Association that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately three months' (i.e. 25%) of unrestricted expenditure. The Executive Committee's Members considered that reserves at this level would ensure that, in the event of a significant drop in funding, they would be able to continue the Association's current activities while consideration was given to ways in which additional funds might be raised. In parallel, and as per the Financial Memorandum in force at the time, the House of Commons and House of Lords, as principal funders, expect reserves of no more than 25% of our maximum grant funding. Bearing in mind the balance required, an appropriate level of reserves has been maintained throughout the year. At year-end, reserves stood at £566,834, which represents 29% of maximum grant funding from the two Houses.

Disclosure of information to auditor

Each of the Executive Committee's Members has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Executive Committee's report was approved by the Board of Executive Committee's Members.



.....
Executive Committee Member

Julie Elliott

Dated: 27th July 2021
.....

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT OF THE EXECUTIVE COMMITTEE'S RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2021

The Executive Committee's Members, who are also the directors of Commonwealth Parliamentary Association (United Kingdom Branch) for the purpose of company law, are responsible for preparing the The Executive Committee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Executive Committee's Members to prepare financial statements for each financial year. Under company law the Executive Committee's Members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Association and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Executive Committee's Members are required to:

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

The Executive Committee's Members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) (A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

STATEMENT ON INTERNAL CONTROL

SCOPE OF RESPONSIBILITY

As members of the Executive Committee, trustees of the charity and directors of the company we have responsibility for ensuring that the uses to which CPA UK puts its grant-in-aid funding is consistent with the purpose for which the grant-in-aid was given, and that CPA UK complies with the provisions of the Financial Memorandum. In addition, we are responsible for signing the financial statements and ensuring that the relevant records are adequately maintained.

GOVERNANCE ARRANGEMENTS

CPA UK's governance arrangements are set out in three principal documents: the Memorandum and Articles of Association of the Commonwealth Parliamentary Association (United Kingdom Branch); the Financial Memorandum of the Commonwealth Parliamentary Association (United Kingdom Branch); and the Rules of the Commonwealth Parliamentary Association (United Kingdom Branch) (CPA UK).

The Rules of CPA UK provide for its management to be vested in an Executive Committee. The powers of the Committee include:

- The determination of CPA UK's strategy, business plan and annual programme of activity
- The election of a Finance, Audit & Remuneration Committee
- Employing a Secretariat comprising permanent, fixed term contract and seconded members of staff, headed by the Chief Executive (Secretary), who is answerable to the Executive Committee for the running of the day to-day affairs of CPA UK
- Appointing a Chair and Honorary Treasurer from amongst its members
- The nomination of delegates to participate in delegations
- The promotion of CPA UK
- Signing the financial statements

The Chief Executive / Secretary who is appointed by the Executive Committee advises the Executive Committee on all aspects of the operation of the affairs of CPA UK. The Chief Executive / Secretary is to:

- Ensure that all resources are used economically, efficiently and effectively
- Ensure that appropriate HR management policies are observed
- Ensure that adequate internal expenditure controls are maintained
- Seek to ensure that financial and all other relevant considerations are taken into account at all stages by the Executive Committee in framing and reaching decisions
- Make appropriate written representation to the Chair if instructions are received which might be regarded as conflicting with these duties
- Maintain accurate records relating to the financial statements
- Satisfy her/himself that the audited financial statements may be laid before the Finance, Audit & Remuneration Committee for its subsequent recommendation for approval by the Executive Committee

The Rules of CPA UK provide for an Annual General Meeting to be held in each year on such a date as the Executive Committee may direct. The Rules also allow for the Executive Committee to call a Special General Meeting to consider and determine any matter of interest or importance which may arise.

The relationship of CPA UK with its funding sponsor (the House of Commons Commission (70%) and the House of Lords Commission (30%)) is embodied in a Financial Memorandum. The Memorandum, which is updated on a regular basis, sets out the respective responsibilities of the sponsor and CPA UK regarding propriety, financial management and the safeguarding of public funds. Copies of the financial statements are submitted to the sponsor, the Charity Commission and Companies House.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH) (A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

STATEMENT ON INTERNAL CONTROL

GOVERNANCE ACTIVITIES 1 APRIL 2020–31 MARCH 2021

The Finance, Audit & Remuneration Committee met (virtually) five times and the Executive Committee met (virtually) five times to consider and discuss matters arising from the day-to-day running of CPA UK, especially the programme of activities, HR matters and financial issues. Amongst other things, the Finance, Audit & Remuneration Committee examined the audited financial statements for the financial year ending 31 March 2020, reviewed in-year income and expenditure, considered a draft budget and Business Plan for the following financial year and changes to the current year's budget and business plan resulting from the Covid-19 pandemic. The Executive Committee agreed the audited financial statements, approved the budget and Business Plan, kept risk documentation under review, and received updates and gave advice on CPA UK and CPA international activity. They appointed two members of the Committee as Safeguarding Leads and another as Racial Diversity and Inclusion Lead. The Annual General Meeting was held (online) on Tuesday 15 September 2020.

CAPACITY TO HANDLE RISK AND THE RISK AND CONTROL FRAMEWORK

Risk documents have been created to identify the risks relevant to CPA UK, assess the likelihood of these risks occurring and state the action taken to minimise them. The documents have been approved by the Executive Committee.

EFFECTIVENESS OF INTERNAL CONTROL

Internal financial control procedures are laid down in an Annex to the Houses of Parliament's Financial Memorandum with CPA UK. The system is designed to manage risk to a reasonable level rather than eliminate all risk of failure to achieve the policies, aims and objectives of CPA UK. In doing this, it can only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks for the achievement of the agreed objectives and activities of CPA UK, to consider the likelihood of those risks being realised and the impact should they be realised, and to manage them effectively, efficiently and economically. As laid down in the Houses of Parliament's Financial Memorandum, internal audits may take place at the request of the Sponsor. The internal audit conducted in March 2020 by the House of Lords on behalf of both Houses of Parliament reached an overall opinion of 'substantial assurance'. CPA UK reviews its compliance with the Charity Commission's 'Internal Financial Controls Self-Help Check-list for Charities'.

EXTERNAL AUDIT

CPA UK is subject to audit by independent external auditors, HW Fisher. We plan to run a competitive tender during 2021/22 (the last tender process was in 2007). The external auditors carry out the audit in accordance with International Standards of Auditing (UK) and each year report the results of their work to the Finance, Audit & Remuneration Committee and Executive Committee.



Ian Liddell-Grainger MP
Chair



Julie Elliott MP
Honorary Treasurer

Dated: 27th July 2021

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
INDEPENDENT AUDITOR'S REPORT

TO THE EXECUTIVE COMMITTEE'S MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION
(UNITED KINGDOM BRANCH)

Opinion

We have audited the financial statements of Commonwealth Parliamentary Association (United Kingdom Branch) (the 'Association') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the The Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the Executive Committee's Members with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Executive Committee's Members are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the The Executive Committee's report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the The Executive Committee's Report has been prepared in accordance with applicable legal requirements.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE EXECUTIVE COMMITTEE'S MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION
(UNITED KINGDOM BRANCH)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Association and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the The Executive Committee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee's Members were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the The Executive Committee's report and from the requirement to prepare a strategic report.

Responsibilities of Executive Committee's Members

As explained more fully in the statement of The Executive Committee's responsibilities, the Executive Committee's Members, who are also the directors of the Association for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee's Members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Executive Committee's Members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee's Members either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

At the planning stage of our audit we enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or alleged fraud.

We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, Companies Act 2006.

We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.

Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE EXECUTIVE COMMITTEE'S MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION
(UNITED KINGDOM BRANCH)

- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Documenting and verifying all significant related party transactions.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Suresh Mehta (Senior Statutory Auditor)
for and on behalf of HW Fisher LLP

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom


28 July 2021

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income from:							
Charitable activities	3	1,496,344	464,168	1,960,512	2,177,289	847,381	3,024,670
Investment income	4	279	-	279	1,245	-	1,245
Total income		1,496,623	464,168	1,960,791	2,178,534	847,381	3,025,915
Expenditure on:							
Charitable activities	5	1,479,435	464,168	1,943,603	2,199,489	854,662	3,054,151
Gross transfers between funds		-	-	-	34,092	(34,092)	-
Net income/(expenditure) for the year/							
Net movement in funds		17,188	-	17,188	13,137	(41,373)	(28,236)
Fund balances at 1 April 2020		549,646	-	549,646	536,509	41,373	577,882
Fund balances at 31 March 2021		566,834	-	566,834	549,646	-	549,646

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	10	215,552		400,463	
Cash at bank and in hand		564,930		307,484	
		<u>780,482</u>		<u>707,947</u>	
Creditors: amounts falling due within one year	11	<u>(213,648)</u>		<u>(158,301)</u>	
Net current assets			566,834		549,646
Income funds					
Unrestricted funds			566,834		549,646
			<u>566,834</u>		<u>549,646</u>

The financial statements were approved by the Executive Committee's Members on 27th July 2021

Julie Elliott

Julie Elliott MP

Honorary Treasurer

Company Registration No. 4606846

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	2021		2020	
	£	£	£	£
Cash generated from operations				
Surplus/(deficit) for the year		17,188		(28,236)
Adjustments for:				
Investment income recognised in statement of financial activities		(279)		(1,245)
Decrease in debtors		184,911		(124,867)
Increase in creditors		55,347		(48,310)
Cash generated from/(absorbed by) operations		257,167		(202,658)
Investing activities				
Interest received		279		1,245
Net cash used in financing activities		-		-
Net increase/(decrease) in cash and cash equivalents		257,446		(201,413)
Cash and cash equivalents at beginning of year		307,484		508,897
Cash and cash equivalents at end of year		564,930		307,484

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Commonwealth Parliamentary Association (United Kingdom Branch) is a private company limited by guarantee incorporated in England and Wales. In the event of the Association being wound up, the maximum amount which each member is liable to contribute is £10. The registered office is Westminster Hall, Houses of Parliament, London, SW1A 0AA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Association's Memorandum & Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Association is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Association. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Trustees have considered the effect of the Covid-19 pandemic. The Trustees are confident that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. CPA UK is in a strong position to deal with this disruption. The team have risen to the challenges of remote working and virtual activities. Investment in the team's welfare, well-being, development and morale continues to pay off and has been reinforced by active engagement by the Senior Management Team with all staff. We have a robust approach to understanding and managing risk. Our core funding is highly reliable. We have shown since the start of the pandemic that we can continue to secure external funding to supplement that.

The team will continue to plan around different scenarios, building on the approach developed over recent years during Brexit and early General Elections and honed through the pandemic. The Trustees and staff are open and enthusiastic about innovation and continue to explore and deploy new delivery models, and to understand the needs and capabilities of our partners. All this thinking and planning means we feel confident about maintaining successful activities in line with our current funding and at existing levels of scale, scope and ambition.

The Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Executive Committee's Members in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.4 Incoming resources

Income is recognised when the Association is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Association has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grant-in-aid is credited as income in the year to which it relates. Where the grant received relates to a specific project, this is shown in restricted income.

1.5 Resources expended

Support costs have been allocated to charitable activities on the basis of staff time.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Resources expended are accounted for on an accruals basis.

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	4 years straight line
------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Single items of equipment with a value less than £1,000 have not been capitalised.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand £2,423 (2020 : £2,530) and deposits held at call with banks £562,507 (2020 : £304,954).

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Other than fixed asset investments (see above), the Association only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Association is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies **(Continued)**

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the Association's accounting policies, the Executive Committee's Members are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees do not consider there to be any critical accounting estimates or judgements applied in the preparation of the financial statements.

3 Charitable activities

	2021	2020
	£	£
Modern Slavery Project funding	56,007	324,624
U.K. Overseas Territories Project funding	316,849	522,757
House of Commons grant in aid	1,033,789	1,322,246
House of Lords grant in aid	443,172	566,676
FCDO	91,312	-
Jointly funded events	16,611	279,653
CPA Secretariat contributions	2,772	8,714
	<u>1,960,512</u>	<u>3,024,670</u>
Analysis by fund		
Unrestricted funds - general	1,496,344	2,177,289
Restricted funds	464,168	847,381
	<u>1,960,512</u>	<u>3,024,670</u>

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Investment income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	279	1,245

5 Charitable activities

	Membership Team Activities Subscriptions		Total 2021	Membership Team Activities Subscriptions		Total 2020
	2021	2021		2020	2020	
	£	£	£	£	£	£
Staff costs	-	989,650	989,650	-	1,100,700	1,100,700
Strategy and Business Development Team	-	92,984	92,984	-	80,625	80,625
International Partnership Team	-	29,990	29,990	-	741,215	741,215
Multilateral Projects Team	-	37,278	37,278	-	462,593	462,593
Other costs * (see below)	85,250	182,475	267,725	82,764	-	82,764
	<u>85,250</u>	<u>1,332,377</u>	<u>1,417,627</u>	<u>82,764</u>	<u>2,385,133</u>	<u>2,467,897</u>
Share of support costs (see note 6)	-	507,003	507,003	-	563,606	563,606
Share of governance costs (see note 6)	-	18,973	18,973	-	22,648	22,648
	<u>85,250</u>	<u>1,858,353</u>	<u>1,943,603</u>	<u>82,764</u>	<u>2,971,387</u>	<u>3,054,151</u>
Analysis by fund						
Unrestricted funds - general	85,250	1,394,185	1,479,435	82,764	2,116,725	2,199,489
Restricted funds	-	464,168	464,168	-	854,662	854,662
	<u>85,250</u>	<u>1,858,353</u>	<u>1,943,603</u>	<u>82,764</u>	<u>2,971,387</u>	<u>3,054,151</u>

*Other costs relate to expenditure on the UK Overseas Territories and FCDO Projects, not including staff costs and running costs. Please see Note 12 for further details.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
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FOR THE YEAR ENDED 31 MARCH 2021

6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	472,729	-	472,729	471,729	-	471,729
Office running costs	34,274	-	34,274	91,877	-	91,877
Audit fees	-	18,960	18,960	-	22,620	22,620
Legal and professional	-	13	13	-	28	28
	<u>507,003</u>	<u>18,973</u>	<u>525,976</u>	<u>563,606</u>	<u>22,648</u>	<u>586,254</u>
Analysed between						
Charitable activities	<u>507,003</u>	<u>18,973</u>	<u>525,976</u>	<u>563,606</u>	<u>22,648</u>	<u>586,254</u>

Governance costs includes payments to the auditors of £16,960 including an under provision in the prior year of £1,460 (2020 : £20,820 including an under provision in the previous year of £6,620) for audit fees and £2,000 (2020 : £1,800) in respect of preparing the statutory financial statements. An accrual of £17,500 (2020 : £16,000) has been accounted for the current year audit fee.

Running cost include bank charges, bank interest/loss, books and papers, catering, cleaning services, insurance, phones, post, printing, subscriptions and website.

7 Executive Committee's Members

The members of the Executive Committee are the Trustees of the charity. None of the Executive Committee members (or any persons connected with them) received any remuneration during the year. In the furtherance of the Association's charitable objectives, the Association sends Executive Committee members in their capacity as members of the Association, to parliamentary conferences and meetings in Commonwealth countries.

There is an obligation under charity law to declare trustees' expenditure. Due to the COVID-19 pandemic the charity conducted no travel this year. All programmes and activities were held virtually (2019/20: of 47 parliamentarians visiting other CPA branches 11 were Exco members. On a pro-rata basis this represented £43,759 out of £186,971 expended on outwards delegations in 2019/20).

No members of the Executive Committee received a Challenge Fund grant during the year.

The costs of the trustees' attendance at trustees' meetings are not reimbursed.

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FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Strategy and Business Development Team	9	8
International Partnerships Team	6	7
Multilateral Projects Team	9	9
Special Projects	4	7
Maternity Cover	1	-
Total	29	31

Employment costs

	2021	2020
	£	£
Wages and salaries	1,077,332	1,178,978
Social security costs	99,774	111,309
Other pension costs	285,273	282,142
	1,462,379	1,572,429

The number of employees whose annual remuneration was £60,000 or more were:

	2021	2020
	Number	Number
£100,000 - £110,000	1	1

The key management personnel of the Charity comprise the Chief Executive / Secretary and Executive Committee Members. The total amount of employee benefits inclusive of employer pension costs and Employers National Insurance received by key management was £143,101 (2020 : £146,104).

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FOR THE YEAR ENDED 31 MARCH 2021

9 Tangible fixed assets

	Office equipment £
Cost	
At 1 April 2020	64,343
At 31 March 2021	64,343
Depreciation and impairment	
At 1 April 2020	64,343
At 31 March 2021	64,343
Carrying amount	
At 31 March 2021	-
At 31 March 2020	-

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	20	1,850
Prepayments and accrued income	215,532	398,613
	215,552	400,463

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	28,310	26,531
Other creditors	107,790	59,712
Accruals	77,548	72,058
	213,648	158,301

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FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds

The income funds of the charity include the following restricted funds:

	Balance at 1 April 2019 £	Movement in funds		Transfers £	Balance at 1 April 2020 £	Movement in funds		Balance at 31 March 2021 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £	
U.K. Overseas Territories project	-	522,756	(522,756)	-	-	316,849	(316,849)	-
Modern Slavery Project	41,373	324,625	(331,906)	(34,092)	-	56,007	(56,007)	-
FCDO	-	-	-	-	-	91,312	(91,312)	-
	41,373	847,381	(854,662)	(34,092)	-	464,168	(464,168)	-

UK Overseas Territories Project - Funded by FCDO.

Modern Slavery Project – Until year-end 2019/20 funded by the UK Government's Conflict, Stability and Security Fund managed through the UK Home Office, the project provided practical advice and support to Commonwealth legislatures with the aim of combatting modern slavery, human trafficking and forced labour. In 2020/21 CPA UK received funding from the Modern Slavery Policy and Evidence Centre to deliver a co-funded activity.

FCDO Programme: Funded by the Foreign, Commonwealth and Development Office (FCDO), CPA UK delivered a 5 -month project aimed at facilitating and enabling Commonwealth parliaments to hold their governments to account, specifically in the areas of public spending in times of international crisis, on investment in sustainability, and to promote the benefits of inclusive and diverse representation in truly open societies.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

14 Analysis of changes in net funds

The Association had no debt during the year.