

COMMONWEALTH ASSOCIATION OF ARCHITECTS

England & Wales · Charity number 288022

Details

Status Registered

Legal form Other

Registered 1983-10-18

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: THE ADVANCEMENT OF ARCHITECTURE THROUGHOUT THE COMMONWEALTH AND THE PROMOTION AND ACQUISITION OF KNOWLEDGE OF THE VARIOUS ARTS AND SCIENCES CONNECTED THEREWITH.

Activities: CAA is a membership organisation for institutes representing architects in Commonwealth countries and promotes co-operation for 'the advancement of architecture in the Commonwealth' through sharing of architectural knowledge. An accredited Commonwealth Civil Society organisation CAA is best known for its validation of courses in architecture assessing courses against set criteria.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** COMMONWEALTH

- Australia
- Bangladesh
- Barbados
- Bermuda
- Botswana
- Cyprus
- Fiji
- Ghana
- Guyana
- Hong Kong
- India
- Jamaica
- Kenya
- Lesotho
- Malawi
- Malta
- Namibia
- New Zealand
- Nigeria
- Pakistan
- Papua New Guinea
- Saint Vincent
- Sierra Leone
- Singapore
- South Africa
- Sri Lanka
- St Kitts And Nevis
- St Lucia
- Tanzania
- The Bahamas
- Trinidad And Tobago
- Uganda
- Zambia

- Zimbabwe
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£50,047	£53,334	-	-
2023-12-31	£47,372	£48,979	-	-
2022-12-31	£48,565	£53,563	-	-
2021-12-31	£26,364	£22,804	-	-
2020-12-31	£37,939	£29,634	-	-

Trustees

Name	Role	Appointed
Arch Ahaisibwe Flora Runumi		2024-08-15
Arch Sumita Singha OBE		2020-01-01
Arch Vincent Cassar		2019-08-15
Christopher Martin		2024-10-16
Margaret Amy Longman Collin		2024-10-16
Mark Andrew Harvey OBE		2024-10-16

Linked charities

- COMMONWEALTH ASSOCIATION OF ARCHITECTS TRUST FUND (288022-1)

Accounts

COMMONWEALTH ASSOCIATION OF ARCHITECTS

2024 Annual Return

Annual return to the UK Charities Commission
from the Commonwealth Association of Architects.

Contents

REFERENCE AND ADMINISTRATION	3
Board of Trustees - Changes to the Board of Trustees....	3
Constitution Article IX (Charitable Status and Board of Trustees)	3
Council and Officers 2024-2026	3
Education Committee	3
Practice Committee	3
Regional Vice Presidents	3
Youth Representative on Council	4
Secretariat	4
Bankers	4
Independent Examiner	4
STRUCTURE, GOVERNANCE AND MANAGEMENT	5
Objectives and Aims	5
Advocacy	5
Capacity Building	6
Climate Action	6
PUBLIC BENEFIT	6
Advocacy	6
Capacity Building	6
Climate Action	6
Collaboration and Partnership	7
ACTIVITIES	9
STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES	12
INDEPENDENT EXAMINER	13
ACCOUNTS	13



2024 Annual Report

REFERENCE AND ADMINISTRATION

Board of Trustees - Changes to the Board of Trustees

During the reporting period, the following changes were recorded in the composition of the CAA Board of Trustees, reflecting both new appointments and retirements:

- a) Christopher Martin (United Kingdom) – Appointed CAA Trustee on 16 October 2024
- b) Meg Collins (United Kingdom) – Appointed CAA Trustee on 16 October 2024
- c) Mark Harvey, OBE (United Kingdom) – Appointed CAA Trustee on 16 October 2024
- d) Flora Runumi (Uganda) – Assumed role as Trustee in her capacity as Honorary Secretary and Treasurer, as provided for in the CAA Constitution
- e) Vincent Cassar (Malta) – Continues to serve as Trustee
- f) Sumita Singha (United Kingdom) – Continues to serve as Trustee
- g) John Geeson (United Kingdom) – Retired
- h) Annette Fisher (United Kingdom) – Retired
- i) Llewellyn van Wyk (South Africa) – Retired

Constitution Article IX (Charitable Status and Board of Trustees)

1. The Association shall be a UK-based Charity and therefore be compliant with the Charity Commission rules.
2. A Board of Trustees comprising five Trustees (not less than three of whom shall be resident in England and Wales) and shall be appointed by the Council (for a term of office). The Board of Trustees shall be responsible for the depository of the records of the association at such a location in England or Wales as the Council decides.
3. The Trustee Board has the responsibility for preparing and submitting all necessary records and accounts of the Association to the relevant statutory UK authority (UK Charity Commission, UK Tax Office).

Council and Officers 2024-2026

Elected at the 24th General Assembly, Kigali Rwanda, 22 August 2024.

- President (Officer): Steven Oundo (Kenya, AAK)
- Senior Vice President : Prof. John Brown (Canada, RAIC)
- Honorary Secretary/Treasurer (Officer): Flora Runumi (Uganda, USA)
- Immediate Past President: Peter Oborn (United Kingdom, RIBA)

Education Committee

- Chair, Education Steering Committee: Umar Saeed (Pakistan, IAP)

Practice Committee

- Co-Chair, Professional Practice: Nazmul Haq Bulbul (Bangladesh, IAB)
- Co-Chair, Professional Practice: Sui-Te Wu (United Kingdom, RIBA)

Regional Vice Presidents

- Africa: Wilson Mugambi (Kenya, AAK)
- Americas and Caribbean :Curisa Smith (Antigua & Barbuda, ABIA)



- Asia: Maira Khan (Pakistan, IAP)
- Europe: Mina Hasman (United Kingdom, RIBA)
- Pacific: Vince Pirello (Australia, RAIA)

Youth Representative on Council

- Hugo Chan

Secretariat

- Executive Director: Jacob Mwangi (Kenya)
- ICT Support: Asim Jalal (Pakistan)

Bankers

- The Royal Bank of Scotland plc, 171 Tottenham Court Road, London, W1P 0DL.

Independent Examiner

- Wilkins & Co., Rosie Forsyth, Inglewood, Northern Heights, Bourne End, Bucks, SL8 5LE



STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees hereby present their report and the financial statements for the year ended 31 December 2024.

The Commonwealth Association of Architects (CAA) is an unincorporated association registered as a charity with the Charity Commission of the United Kingdom (Charity No. 288022). The Association's supreme body is the General Assembly, which is convened every two years to elect the Council and Officers. The most recent General Assembly was held on 22 August 2024 in Kigali, Rwanda, during which the Council for the 2024–2026 term was elected. During the Kigali General Assembly, the CAA also adopted a new Strategy for the 2024–2030 period and approved a Business Plan for the current 2024–2026 session, providing a clear framework for the Association's priorities and activities over the coming years.

The Council is comprised of five regional Vice Presidents, representing Africa, the Americas and Caribbean, Asia, Europe, and the Pacific. As part of its ongoing governance reforms, the Council has reorganised its committee structure and now operates through two main bodies: the Education Committee and the Professional Practice Committee. In addition, the Council has established a new position for a Youth Representative to enhance engagement with emerging professionals across the Commonwealth. Trustees of the Association are volunteers nominated by member organisations and formally appointed by the Council.

Objectives and Aims

The objectives of the Association, set out in its Constitution, are the advancement of Architecture in the Commonwealth and the promotion and acquisition of knowledge of the various arts and sciences connected therewith. The Association is empowered in particular to:

- promote co-operation between associations of architects within the Commonwealth and equivalent organisations outside the Commonwealth to ensure the maximum contribution by architects to the well-being of society.
- promote and encourage activities on a regional basis for the purpose of studying common issues.
- make awards of medals or certificates in recognition of significant contributions to Architecture or its associated sciences.
- receive, administer, and apply donations, studentships, or scholarships or for any other general or specific charitable object or purpose connected with the Association or, for any other charitable purpose connected with Architecture.

The CAA's current aims, grouped under the following headings, are:

Advocacy

- Promoting engagement with the UN Sustainable Development Goals and the Paris Climate Agreement.
- Supporting and working with Commonwealth countries, particularly those that are in receipt of Official Development Assistance (ODA) and which are dealing with climate change and rapid urbanisation, especially among national governments and donors.



Capacity Building

- Facilitating knowledge sharing, information exchange and partnerships between academia, practitioners and policymakers.

Climate Action

Helping to build core competencies and climate literacy in matters relating to sustainable urbanisation and climate action.

PUBLIC BENEFIT

The Council and Trustees have referred to the Charity Commission's guidance on the public benefit requirement for UK charities and have considered how planned activities meet this requirement.

During the year the charity has furthered its charitable purposes for the public benefit through;

Advocacy

Guided by the CAA Strategy (2024–2030) and Business Plan (2024–2026), the Association has focused its advocacy work on raising a stronger, united voice for built environment professionals across the Commonwealth. In the first half of the term, key efforts have included building partnerships with institutions and policymakers, representing the Association at major international forums, expanding the Good Practice Library, and showcasing the 2024 CAA Awards while shaping plans for future editions.

Through participation in high-level global engagements, the CAA has ensured that architects and allied professionals are actively represented in shaping international policy and discourse on the built environment. These platforms have not only enhanced the visibility of the Association's work but also reinforced strategic alliances and advanced the profession's role in promoting sustainable development. These engagements are highlighted in the activity schedule below. Collectively, these activities have strengthened the CAA's advocacy reach across the Commonwealth and supported delivery of its long-term strategic objectives.

Capacity Building

Capacity building remains central to the CAA's mandate and Strategy (2024–30). During this session, efforts have focused on strengthening partnerships with organisations such as UN-Habitat and IFC Edge, delivering a regular programme of online CPD events, and expanding the Knowledge Sharing Partnership as a platform for research and policy support. Work has also advanced in building academic collaboration, developing core competencies in sustainability and climate literacy, and deepening youth engagement through the Commonwealth Youth for Sustainable Urbanisation (CYSU) network.

Climate Action

The CAA remains strongly committed to climate action, working to promote climate literacy across the built environment sector. The Association continues to leverage its capacity-building and advocacy programmes to raise awareness and strengthen understanding of climate issues among academia, practitioners, and policymakers.



Collaboration and Partnership

Collaboration with FCDO, Commonwealth Sustainable Cities Initiative (CSCI) and other Commonwealth Accredited Organisations, such as the Commonwealth Association of Planners (CAP), the Commonwealth Association of Surveyors and Land Economists (CASLE), the Commonwealth Engineers Council (CEC), the Association of Commonwealth Universities (ACU), the Commonwealth Local Government Forum (CLGF), the Commonwealth Lawyers Association (CLA) and a range of other partners.

Collaboration with other international/regional associations of architects such as the International Union of Architects (UIA), the East African Institute of Architects (EAIA) and the Association of Commonwealth Societies of Architects in the Caribbean (ACSAC).

MEMBERSHIP

The Members of the Association are institutes, associations, and societies which, in the opinion of the Council, represent the body of architects in a country and subscribe to the purposes and objects of the Association. They must be constituted in a manner consistent with the policies of the Association and not discriminate against their own members or potential members on the basis of race, colour, sex, religion, national origin or political persuasion. The current membership is drawn from the following organisations.

Country	Institute/Association
1. <i>Antigua & Barbuda</i>	Antigua & Barbuda Institute of Architects
2. <i>Australia</i>	Royal Australian Institute of Architects
3. <i>Bahamas</i>	Institute of Bahamian Architects
4. <i>Bangladesh</i>	Institute of Architects Bangladesh
5. <i>Barbados</i>	Barbados Institute of Architects
6. <i>Belize</i>	Association of Professional Architects of Belize
7. <i>Bermuda</i>	Institute of Bermuda Architects
1. <i>Botswana</i>	<i>Architects Association of Botswana</i>
2. <i>Brunei Darussalam</i>	Pertubuhan Ukur Jurutera Dan Arkitek
3. <i>Cameroon</i>	Ordre National Des Architectes du Cameroun
4. <i>Cyprus</i>	Cyprus Civil Engineers & Architects Association
5. <i>Dominica</i>	Dominica Society of Architects
6. <i>eSwatini</i>	Swaziland Association of Architects, Engineers and Surveyors
7. <i>Fiji</i>	Fiji Association of Architects
8. <i>Gambia, The</i>	Association of Gambian Architects
9. <i>Ghana</i>	Ghana Institute of Architects
10. <i>Grenada</i>	Grenada Society of Architects
11. <i>Guyana</i>	Guyana Institute of Architects
12. <i>Hong Kong SAR</i>	Hong Kong Institute of Architects
13. <i>India</i>	Indian Institute of Architects
14. <i>Jamaica</i>	Jamaica Institute of Architects
15. <i>Kenya</i>	Architectural Association of Kenya
16. <i>Lesotho</i>	Lesotho Architects Engineers & Surveyors Association
17. <i>Malawi</i>	Malawi Institute of Architects



18. <i>Maldives</i>	Architects Association Maldives
19. <i>Malta</i>	Kamra Tal-Periti
20. <i>Mauritius</i>	Mauritius Institute of Architects
21. <i>Namibia</i>	Namibia Institute of Architects
22. <i>New Zealand</i>	New Zealand Institute of Architects
23. <i>Nigeria</i>	Nigerian Institute of Architects
24. <i>Pakistan</i>	Institute of Architects Pakistan
25. <i>Papua New Guinea</i>	Papua New Guinea Institute of Architects.
26. <i>Rwanda</i>	Rwanda Institute of Architects
27. <i>Sierra Leone</i>	Sierra Leone Institute of Architects
28. <i>Singapore</i>	Singapore Institute of Architects
29. <i>South Africa</i>	South African Institute of Architects
30. <i>Sri Lanka</i>	Sri Lanka Institute of Architects
31. <i>St Kitts and Nevis</i>	St Kitts and Nevis Institute of Architects
32. <i>St Lucia</i>	St. Lucia Association of Architects
33. <i>St Vincent and The Grenadines</i>	St. Vincent & The Grenadines Institute of Architects
34. <i>Tanzania</i>	Architectural Association of Tanzania
35. <i>Togo</i>	L'Ordre National des Architectes du Togo
36. <i>Trinidad & Tobago</i>	Trinidad And Tobago Institute of Architects
37. <i>Uganda</i>	Uganda Society of Architects
38. <i>United Kingdom</i>	Royal Institute of British Architects
39. <i>Zambia</i>	Zambia Institute of Architects

During the year under review the following national architectural bodies were full members of the Association:

1. Antigua & Barbuda Inst of Architects
2. Architectural Association of Kenya
3. Bangladesh Institute of Architects
4. Barbados Institute of Architects
5. Botswana, Architects Association of
6. Bahamian Institute of Architects
7. Cameroon Institute of Architects
8. Cyprus Civil Engineers & Architects Association
9. Fiji Association of Architects
10. Ghana Institute of Architects
11. Hong Kong Institute of Architects
12. Institute of Architects Pakistan
13. Jamaica Institute of Architects
14. Kamra tal-Periti
15. Nigeria Institute of Architects
16. Papua & New Guinea Institute of Architects
17. Royal Institute of British Architects
18. Royal Architectural Institute of Canada
19. Royal Australian Institute of Architects
20. Rwanda Institute of Architects
21. Sierra Leone Institute of Architects
22. South Africa Institute of Architects



23. Sri Lanka Institute of Architects
24. Trinidad & Tobago Institute of Architects
25. Uganda Society of Architects
26. Zambia Institute of Architects

ACTIVITIES

The following provides an overview of some of the activities undertaken by members of the Commonwealth Association of Architects in 2024:

Description	Country
Several Council meetings were held every two months throughout the year by means of videoconferencing.	Commonwealth-wide
CHOGM 2024: Commonwealth Heads of Government Meeting (CHOGM), Samoa, 21–26 October 2024 – where CAA contributed to dialogue on climate resilience, sustainability, and inclusive development across the Commonwealth. The CHOGM 2024 Communiqué reaffirmed the 2022 Kigali Declaration on Sustainable Urbanisation, recognising once again the importance of sustainable urbanisation and the work of the Commonwealth Sustainable Cities Initiative (CSCI). This continuity from the 2022 CHOGM in Kigali reflects the sustained efforts of the CAA and its partners—the Association of Commonwealth Universities (ACU), Commonwealth Association of Planners (CAP), Commonwealth Local Government Forum (CLGF), Rwanda Ministry of Infrastructure (MININFRA), and The King’s Foundation. For CAA, this recognition strengthens its advocacy role within the Commonwealth, positioning the Association as a key contributor to the collective effort of promoting safe, resilient, and prosperous cities across Member States.	Samoa
WUF 12: World Urban Forum 12 (WUF12), Cairo, 4–8 November 2024 – engaging in global exchanges on sustainable urbanisation, housing, and equitable cities. During this Forum we: Chaired CAA led Networking Event on the subject of ‘Transforming Education and Building Capacity to Deliver Climate Action in Cities’. Other contributors included the Global Planners Education Association Network, Planners for Climate Action and UN Habitat Capacity Building & Training Unit; Contributed to a UN Habitat led Networking Event together with the Commonwealth Association of Planners and the Commonwealth Lawyers Association at which we	Egypt



undertook a soft launch of the UN-Habitat ‘Legal Checklist for Cities. An initial engagement has since been initiated with the City of Nakuru, Kenya, to pilot its application. Contributed to a Networking Event hosted by the UN-Habitat Stakeholder Advisory group (SAGE). Co-Hosted a donor’s roundtable on the Rapidly Growing Cities Challenge Prize with Challenge Works and the Lincoln Institute of Land Policy. The event was attended by a variety of potential donors including the UK Government, (FCDO) the German Government (GIZ), C40 and others. Contributed to the UN-Habitat Academia Roundtable.	
COP29: CAA was represented in the UNEP/GlobalABC COP Task Force discussions, securing visibility for the Association at COP29 and contributing proposals aligned with UN initiatives in the lead-up to COP30. This engagement reinforces CAA’s commitment to global climate action and positions the Association as an active contributor to international dialogues on sustainable buildings and construction. At COP29, discussions centred on advancing sustainability in the built environment through five key areas: adopting a “sufficiency first” approach to reduce demand and optimise existing spaces; promoting decarbonisation and circularity via whole-life carbon assessments, sustainable materials, and standardised targets; mobilising climate finance through blended finance, green bonds, and public investment; empowering SMEs with access to finance, training, and partnerships; and mainstreaming nature-based solutions such as green roofs, urban forests, and wetlands to enhance resilience and adaptation.	Commonwealth-wide
CAA was represented at the International Union of Architects Extraordinary General Assembly, Kuala Lumpur, November 2024 – participating in deliberations on global architectural priorities and governance, while building stronger links with peer organisations worldwide.	Malaysia
Continuous Professional Development CAA has continued to organise and participate in CPD programmes on themes aligned with the CAA Strategy, while also creating opportunities for members to build skills and share knowledge in response to emerging global challenges. Some of the CPD Programmes delivered in 2024 took part in included:	Commonwealth-wide



Keynote CPD – Kigali, Rwanda (Aug 2024): Co-hosted with the <i>Rwanda Institute of Architects</i> and <i>University of Rwanda</i> under the theme “<i>Education, Policy and Practice: Advancing the Declaration on Sustainable Urbanisation.</i>” The event brought together academics, practitioners, and policymakers to discuss innovation in education, design, and sustainability, reinforcing CAA’s leadership in advancing the 2022 Kigali Declaration. Online CPD – Making Building Codes Work (Mar 2024): Explored lessons from Pacific and Caribbean nations on strengthening national building codes and overcoming implementation barriers across the Commonwealth. Online CPD – Making Natural Building Materials Work (Jun 2024): Examined low-carbon materials such as bamboo, rammed earth, sugarcrete, and eco-bricks, highlighting practical applications for sustainable construction. CAA Online CPD: Delivered a CPD Programme during the UN World Cities Day, 31 October 2024. This was themed around showcasing the CAA Environment Impact Award winner MASS DESIGN GROUP – The Rwanda Institute for Conservation Agriculture. Regional Outreach – Nigeria & Ghana (Nov 2024): The CAA President addressed both Institutes’ Annual Conferences, presenting on “<i>The Economic Significance of a Quality Built Environment</i>” and “<i>Architects as Agents for Social Transformation.</i>” International Representation – EAROPH World Congress (Dec 2024): CAA participated in the 29th EAROPH Congress in Islamabad, Pakistan strengthening regional and professional collaboration. As part of its Knowledge Sharing Partnership, CAA published the findings of its <i>Survey of National Building Codes</i> to coincide with the final day of COP29. The report highlighted variations in regulatory frameworks across the Commonwealth and underscored the importance of harmonising standards to support climate-responsive design and sustainable urban development	
Standing Conference on Schools of Architecture (SCOSA): The CAA participated in the Annual Meeting of SCOSA, where it was invited to deliver an address. The engagement generated strong interest from several universities seeking collaboration with the Association. Follow-up discussions are underway with institutions including the University of Westminster, the University of East London, and the University of Southampton.	United Kingdom



CAA Youth Engagement The Commonwealth Association of Architects (CAA) remains an active member of the Commonwealth Youth for Sustainable Urbanisation (CYSU), engaging closely with young professionals and students across the Commonwealth to advance the shared vision of sustainable, resilient, and inclusive cities. The CAA has reinforced its commitment to inclusion and succession by establishing a Youth Representative position on the Council. This role ensures that the voices, perspectives, and priorities of young professionals are integrated into CAA's governance, programmes, and decision-making processes. Pacific Student & Graduate Youth Network: A Pacific Youth Network has been formed, jointly coordinated by the Regional Vice President and Youth Representative, providing a platform for students and recent graduates to connect, exchange ideas, and collaborate on regional initiatives that shape the future of the profession. Commonwealth Survey (2025): Ongoing survey of students and early-career professionals (ages 18–35) to identify knowledge gaps, challenges, and aspirations, generating insights to inform capacity-building, CPD, and communication strategies.	Commonwealth-wide
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STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER

Rosie Forsyth was re-appointed as the charity's independent examiner during the year and has expressed her willingness to continue in that capacity.

The report is approved by the Council and Trustees on the 20th day of October 2025 and is attached.

ACCOUNTS

Are Attached





Section A

Independent Examiner's Report

Report to the trustees/
members of

COMMONWEALTH ASSOCIATION OF ARCHITECTS

On accounts for the year
ended

31 DECEMBER 2024

Charity no
(if any)

288022

Set out on pages

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed: *RJ Forsyth*

Date: 20/10/2025

Name: ROSEMARY FORSYTH

Relevant professional
qualification(s) or body
(if any):

ACA

Address:

INGLEWOOD

NORTHERN HEIGHTS, BOURNE END

BUCKS, SL8 5LE



Receipts and payments accounts

For the period from	Period start date 1 Jan 2024	To	Period end date 31 Dec 2024
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts (All Income)					
	-	-	-	-	-
Annual Membership Subscriptions	48,559	-	-	48,559	46,067
Bank Interest Earned	1,488	-	-	1,488	1,104
Miscellaneous income	-	-	-	-	200
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	50,047	-	-	50,047	47,371
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	50,047	-	-	50,047	47,371
A3 Payments (All Expenses)					
	-	-	-	-	-
Secretariat Fees	7,890.00	-	-	7,890	5,886
President's Travel & Expenses	4,495.00	-	-	4,495	1,825
General & Extraordinary Assemblies	12,936.00	-	-	12,936	-
Communications Activity	1,462.00	-	-	1,462	1,206
Survey of the Profession	643.00	-	-	643	493
Miscellaneous Meetings & Events	650.00	-	-	650	-
Awards Programme	8,770.00	-	-	8,770	-
Website hosting and maintenance	2,617.00	-	-	2,617	16,977
Branding Exercise	9,587.00	-	-	9,587	13,130
Validation Activities	-	-	-	-	1,830
Commonwealth Day	-	-	-	-	1,000
Commonwealth Sustainable Cities	1,008.00	-	-	1,008	302
Professional Fees	2,300.00	-	-	2,300	5,280
Miscellaneous Expenses	617.00	-	-	617	891
Bank Service Charges	14.00	-	-	14	9
Bank Transaction Charges	345.00	-	-	345	150
Sub total	53,334	-	-	53,334	48,979
A4 Asset and investment purchases. (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	53,334	-	-	53,334	48,979
Net of receipts/(payments)	3,287	-	-	3,287	1,608
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	87,213	-	-	87,213	88,821
Cash funds this year end	83,926	-	-	83,926	87,213

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Reserve account	32,840	-	-
	Savings account	50,054	-	-
	Current account	1,000	-	-
	PayPal account	32	-	-
	Total cash funds	83,926	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets				
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	N/A	0	-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Flora Runumi	20/10/2025

For further information:
info@commonwealtharchitect.org
commonwealtharchitects.org

Accounts

COMMONWEALTH ASSOCIATION OF ARCHITECTS

2023 Annual Return

Annual return to the UK Charities
Commission from the Commonwealth
Association of Architects.

Contents

REFERENCE AND ADMINISTRATION	3
Trustees 2022 (01 January to 07 August 2022)	3
Trustees 2022/2023 (08 August 2022 up to the next General Assembly).....	Error! Bookmark not defined.
Article IX (Charitable Status and Board of Trustees) of the CAA Constitution states that:.....	3
Council and Officers 2022-2024	3
Education Committee	3
Practice Committee	3
Communication Committee	3
Regional Vice Presidents	3
Validation	Error! Bookmark not defined.
Secretariat	3
Bankers	4
Independent Examiner	4
STRUCTURE, GOVERNANCE AND MANAGEMENT	5
Objectives and Aims	5
Advocacy	5
Capacity Building	5
Climate Action	6
PUBLIC BENEFIT	6
Advocacy	6
Capacity Building	6
Climate Action	6
Collaboration and Partnership	6
MEMBERSHIP	8
ACTIVITIES	Error! Bookmark not defined.
FINANCIAL REVIEW	15
Accounts.....	15
Policy on Reserves	15
STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES	16
Independent Examiner	16
LETTER OF REPRESENTATIONS ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022	17
CAA FINANCIAL STATEMENTS	18



2023 Annual Report

REFERENCE AND ADMINISTRATION

Trustees 2023 (01 January to 31 December 2023)

- Vincent Cassar (MLT)
- John Geeson (GBR)
- Annette Fisher (GBR)
- Sumita Singha (GBR)
- Llewellyn van Wyk (ZAF)

Article IX (Charitable Status and Board of Trustees) of the CAA Constitution states that:

1. The Association shall be a UK-based Charity and therefore be compliant with the Charity Commission rules.
2. A Board of Trustees, comprising five Trustees (not less than three of whom shall be resident in England and Wales) and shall be appointed by the Council (for a term of office). The Board of Trustees shall be responsible for the depository of the records of the association at such a location in England or Wales as the Council decides.
3. The Trustee Board has the responsibility for preparing and submitting all necessary records and accounts of the Association to the relevant statutory UK authority (UK Charity Commission, UK Tax Office).

Council and Officers 2022-2024

Elected at the 23rd General Assembly, Trinidad & Tobago, 08 August 2022.

- President (Officer), Peter Oborn (United Kingdom, RIBA)
- Immediate Past President: Kalim Siddiqui (Pakistan, PP IAP)
- Honorary Secretary/Treasurer (Officer): Vincent Cassar (Malta, PP KTP)
- Senior Vice-President: Steven Oundo (Kenya, PP AAK)

Education Committee

- Chair of Education: Alex Ndibwami (Rwanda, RIA) [Subsequently took on Validation]
- Chair of Validation: Philippa Tumubweinee (South Africa) [Stood down, end 2022]

Practice Committee

- Chair of Practice: Mina Hasman (United Kingdom, RIBA)

Communication Committee

- Chair of Communications: Andrew Amara (Uganda, USA)

Regional Vice Presidents

- Africa: Wilson Mugambi (Kenya, IAK)
- Americas: Ian Marfleet (Trinidad & Tobago, TTIA) [Stood Down, end 2022]
- Americas: John Brown (Canada, RAIC [Elected, end 2022]
- Asia: Umar Saeed (Pakistan, IAP)
- Europe: Christos Panayiotides (Cyprus, CEE&AA)
- Pacific: Justin Hill (Australia, RAIA)

Secretariat

- Executive Director: Maira Khan (Pakistan) [until mid 2023]
- Executive Director: Jacon Mwangi (Kenya) [from mid 2023]



Bankers

- The Royal Bank of Scotland plc, 171 Tottenham Court Road, London, W1P 0DL.

Independent Examiner

- Wilkins & Co, Rosie Forsyth, Inglewood, Northern Heights, Bourne End, Bucks, SL8 5LE



STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees present their report and the financial statements for the year ended 31 December 2023.

Reference and administrative information set out on pages 3-4 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The Commonwealth Association of Architects is an unincorporated association registered as a Charity with the Charity Commission, U.K. (Charity No. 288022). The supreme body of the Association is the General Assembly which is held every two years at which the Council and Officers are elected. The last General Assembly was held on 8 August 2022 in Trinidad & Tobago at which the Council for 2022-2024 was elected. There are five regional Vice Presidents representing Africa, the Americas, Asia, Europe, and the Pacific. The Council has also established three sub-committees for communications, education, and practice. Validation of Schools of Architecture is a major activity of the Association, and the process is led by a Head of Validation who is appointed by Council. Trustees are volunteers nominated by member organisations and appointed by the Council.

Objectives and Aims

The objectives of the Association, set out in its Constitution, are the advancement of Architecture in the Commonwealth and the promotion and acquisition of knowledge of the various arts and sciences connected therewith. The Association is empowered in particular to:

- promote co-operation between associations of architects within the Commonwealth and equivalent organisations outside the Commonwealth to ensure the maximum contribution by architects to the well-being of society.
- promote and encourage activities on a regional basis for the purpose of studying common issues.
- make awards of medals or certificates in recognition of significant contributions to Architecture or its associated sciences.
- receive, administer, and apply donations, studentships, or scholarships or for any other general or specific charitable object or purpose connected with the Association or, for any other charitable purpose connected with Architecture.

The CAA's current aims, grouped under the following headings, are:

Advocacy

- Promoting engagement with the UN Sustainable Development Goals and the Paris Climate Agreement.
- Supporting and working with Commonwealth countries, particularly those that are in receipt of Official Development Assistance (ODA) and which are dealing with climate change and rapid urbanisation, especially among national governments and donors.

Capacity Building

- Facilitating knowledge sharing, information exchange and partnerships between academia, practitioners and policymakers.



Climate Action

- Helping to build core competencies and climate literacy in matters relating to sustainable urbanisation and climate action.

PUBLIC BENEFIT

The Council and Trustees have referred to the Charity Commission's guidance on the public benefit requirement for UK charities and have considered how planned activities meet this requirement.

During the year the charity has furthered its charitable purposes for the public benefit through;

Advocacy

- Working as a founding member of the Commonwealth Sustainable Cities initiative, and with partners including the Government of Rwanda, The Prince's Foundation and UN Habitat to advance the Call to Action on Sustainable Urbanisation across the Commonwealth, culminating in the Declaration on Sustainable Urbanisation by Heads of Government at the Commonwealth Heads of Government Meeting (CHOGM) which took place in Kigali, Rwanda.
- Co-hosting an official 3-day side event on the theme of Sustainable Cities at CHOGM, in partnership with the Rwandan Ministry of Infrastructure and a wider range of Commonwealth partners.
- Organising an international awards programme for practitioners and students, to showcase good practice around the Commonwealth.

Capacity Building

- Operating criteria and procedures for the validation of courses in architecture.
- Developing and delivering programmes of Continuing Professional Development (CPD).
- Contributing to a wide range of seminars and conferences raising awareness of designing for sustainability and climate change, including COP27 and the World Urban Forum.

Climate Action

- Research, jointly with fellow Commonwealth Built Environment Professionals, to better understand the challenges facing the delivery of sustainable development and effective climate action across the Commonwealth.
- Knowledge sharing around the twin themes of sustainable development and climate literacy.
- Delivering a programme of pilot projects aimed at addressing the 'capacity gap' and supporting communities grappling with the challenges of informal settlements and rapid and unplanned urbanisation.

Collaboration and Partnership

- Collaboration with other Commonwealth Accredited Organisations, such as the Commonwealth Association of Planners (CAP), the Commonwealth Association of Surveyors and Land Economists (CASLE), the Commonwealth Engineers Council (CEC), the Association of Commonwealth Universities (ACU), the Commonwealth Local Government Forum (CLGF), the Commonwealth Lawyers Association (CLA) and a range of other partners.
- Collaboration with other international/regional associations of architects such as the International Union of Architects (UIA), the East African Institute of Architects (EAIA)



and the Association of Commonwealth Societies of Architects in the Caribbean
(ACSAC)



MEMBERSHIP

The Members of the Association are institutes, associations, and societies which, in the opinion of the Council, represent the body of architects in a country and subscribe to the purposes and objects of the Association. They must be constituted in a manner consistent with the policies of the Association and not discriminate against their own members or potential members on the basis of race, colour, sex, religion, national origin or political persuasion. The current membership is drawn from the following organisations.

Country	Institute/Association
1. <i>Antigua & Barbuda</i>	Antigua & Barbuda Institute of Architects
2. <i>Australia</i>	Royal Australian Institute of Architects
3. <i>Bahamas</i>	Institute of Bahamian Architects
4. <i>Bangladesh</i>	Institute of Architects Bangladesh
5. <i>Barbados</i>	Barbados Institute of Architects
6. <i>Belize</i>	<i>Association of Professional Architects of Belize</i>
7. <i>Bermuda</i>	<i>Institute of Bermuda Architects</i>
8. <i>Botswana</i>	<i>Architects Association of Botswana</i>
9. <i>Brunei Darussalam</i>	<i>Pertubuhan Ukur Jurutera Dan Arkitek</i>
10. <i>Cameroon</i>	Ordre National Des Architectes du Cameroun
11. <i>Cyprus</i>	Cyprus Civil Engineers & Architects Association
12. <i>Dominica</i>	Dominica Society of Architects
13. <i>eSwatini</i>	Swaziland Association of Architects, Engineers & Surveyors
14. <i>Fiji</i>	Fiji Association of Architects
15. <i>Gambia, The</i>	Association of Gambian Architects
16. <i>Ghana</i>	Ghana Institute of Architects
17. <i>Grenada</i>	Grenada Society of Architects
18. <i>Guyana</i>	Guyana Institute of Architects
19. <i>Hong Kong SAR</i>	Hong Kong Institute of Architects
20. <i>India</i>	Indian Institute of Architects
21. <i>Jamaica</i>	Jamaica Institute of Architects
22. <i>Kenya</i>	Architectural Association of Kenya
23. <i>Lesotho</i>	Lesotho Architects Engineers & Surveyors Association
24. <i>Malawi</i>	Malawi Institute of Architects
25. <i>Maldives</i>	Architects Association Maldives
26. <i>Malta</i>	Kamra Tal-Periti
27. <i>Mauritius</i>	Mauritius Institute of Architects
28. <i>Namibia</i>	Namibia Institute of Architects
29. <i>New Zealand</i>	New Zealand Institute of Architects
30. <i>Nigeria</i>	Nigerian Institute of Architects
31. <i>Pakistan</i>	Institute of Architects Pakistan
32. <i>Papua New Guinea</i>	Papua New Guinea Institute of Architects.
33. <i>Rwanda</i>	Rwanda Institute of Architects
34. <i>Sierra Leone</i>	Sierra Leone Institute of Architects
35. <i>Singapore</i>	Singapore Institute of Architects
36. <i>South Africa</i>	South African Institute of Architects
37. <i>Sri Lanka</i>	Sri Lanka Institute of Architects
38. <i>St Kitts and Nevis</i>	St Kitts and Nevis Institute of Architects
39. <i>St Lucia</i>	St. Lucia Association of Architects
40. <i>St Vincent and The Grenadines</i>	St. Vincent & The Grenadines Institute of Architects
41. <i>Tanzania</i>	Architectural Association of Tanzania
42. <i>Togo</i>	L'Ordre National des Architectes du Togo



43. <i>Trinidad & Tobago</i>	Trinidad And Tobago Institute of Architects
44. <i>Uganda</i>	Uganda Society of Architects
45. <i>United Kingdom</i>	Royal Institute of British Architects
46. <i>Zambia</i>	Zambia Institute of Architects

During the year under review the following national architectural bodies were full members of the Association:

1. Antigua & Barbuda Institute of Architects (ABIA)
2. Architects Association of Botswana (AAB)
3. Architectural Association of Kenya (AAK)
4. Australian Institute of Architects (RAIA)
5. Barbados Institute of Architects (BIA)
6. Cyprus Civil Engineers & Architects Association (CEE&AA)
7. Ghana Institute of Architects (GIA)
8. Hong Kong Institute of Architects (HKIA)
9. Institute of Architects Bangladesh (IAB)
10. Institute of Architects Pakistan (IAP)
11. Institute of Bahamian Architects (IBA)
12. Jamaica Institute of Architects (JIA)
13. Kamra tal-Periti (KTP)
14. Nigeria Institute of Architects (NIA)
15. Royal Architectural Institute Canada (RAIC)
16. Royal Institute of British Architects (RIBA)
17. Rwanda Institute of Architects (RIA)
18. South African Institute of Architects (SAIA)
19. Trinidad & Tobago Institute of Architects (TTIA)
20. Uganda Society of Architects (USA)

ACTIVITIES

The following provides an overview of the range of activities undertaken by the Commonwealth Association of Architects in 2023:

Description	Country
Building a coalition of Architectural Faculties across the Commonwealth. In response to the findings of the Survey of the built Environment Professions across the Commonwealth, the CAA undertook an exercise to build a database of architectural faculties across the Commonwealth. The resulting database now includes 685 Schools of Architecture, 405 of which are in India. In April 2023, the CAA launched a pilot consultation with 137 schools among the schools of architecture situated in CAA member countries. The findings of the survey, which can be found here, revealed a strong desire for greater collaboration among Schools of Architecture across the Commonwealth. During the course of this exercise, the CAA President also had an opportunity to meet with groups of Heads of School in Nigeria, Pakistan and the United Kingdom. The CAA is now considering how to take forward the findings of the survey.	Commonwealth-wide
Supporting the development of an architecture programme at Fiji National University The CAA has been working closely with the Government Architect in Fiji to help encourage the development of a collaboration between the Fiji National University and Deakin University in Australia to establish an architecture programme on the island.	Fiji
Continuing Professional Development. 'Making Mutual Recognition Agreements Work Building on the success of its previous two seasons, Season 3 comprised three Continuing Professional Development Events on the theme of 'Making xxxxx Work'. The objective of each event was to identify and engage with the underlying barriers to and enablers of progress. In November 2023, the CAA hosted an online event on Making Mutual Recognition Agreements Work. The aim of this event was to learn about the Mutual Recognition Agreement (MRA) that had been concluded between the United Kingdom, Australia and New Zealand, to hear the perspectives from other Commonwealth regions and to consider the role of MRA's as a contributor to Sustainable Development.	Commonwealth-wide

UN-Habitat, Capacity Development and Training Unit, Memorandum of Understanding. In June 2023, the CAA came together with the other members of the Commonwealth Sustainable Cities Initiative to sign a Memorandum of Understanding with UN-Habitat Capacity Development and Training Unit as a framework for cooperation in the area of capacity building, the aim of which is to leverage the Commonwealth network to develop approaches that can be scaled and replicated to have impact at scale. At the time of writing, the members of the CSCI are awaiting the outcome of a joint bid with UN-Habitat for a project to accelerate capacity building and digital innovation to reduce climate change vulnerability of the urban poor in the Caribbean and East Africa.	Commonwealth-wide
UN Habitat, Legislation and Governance Section, Letter of Intent. The CAA, working together with the Commonwealth Association of Planners and the Commonwealth Lawyers Association has signed a letter of intent with the UN-Habitat Legislation and Governance Section to 'collaborate towards a joint research agenda, advocacy, capacity building and outreach events for cities, encompassing urban law, human rights and climate justice'. The first item of work with which we have been involved is to undertake a peer review of a Legal Checklist for Cities which is due to be launched at the UN-Habitat World Urban Forum (WUF12), in Cairo in November 2024.	Commonwealth-wide
International Finance Corporation, IFC Edge, Collaboration Agreement. At the UN Habitat Assembly in June 2023, IFC Edge and the CAA agreed to collaborate to promote the IFC's 'Designing for Greater Efficiency' (DfGE) course among the CAA's extensive network of teaching faculty, students and built environment professionals. The DfGE course has been developed, curated, and offered by IFC to advance the cause of sustainability in the built environment. The course is offered both online and in-person and encourages the development of skills, knowledge, and attitudes to support the built environment's transition to a low-carbon path. The DfGE Course is aimed at teaching faculty and students together with senior architecture, civil engineering, mechanical engineering, and building design students as well as professionals and building design practitioners who wish	Commonwealth-wide

to improve their climate literacy while learning how to design resource-efficient buildings. Following announcement of the collaboration, the CAA has worked with IFC Edge to promote the programme among member institutes and schools of architecture in Nigeria, Ghana, Kenya, Rwanda, Uganda, Zambia and South Africa.	
CAA Knowledge Sharing Partnership Towards the end of 2023, the CAA launched an initiative among its member organisations to create a Knowledge Sharing Partnership (KSP) whereby the signatories would undertake to work together in a coordinated and mutually beneficial manner with the aim of sharing knowledge among urban stakeholders in Commonwealth countries, particularly those that are facing the most urgent challenges. To date, the CAA Knowledge Sharing Partnership has attracted a total of 16 signatories from all five regions of the Commonwealth. The members of the Knowledge Sharing Partnership have published the results of a Fact-Finding Survey which has helped to identify a range of shared challenges, including: 1. Leveraging the power of the Commonwealth and its networks to confront challenges and advance opportunities in the face of climate change and rapid urbanisation. 2. Helping to build capacity and knowledge sharing at scale, especially in the areas of policy and legislation, learning and development, urban planning and design, to enable effective climate action. 3. Working in a collaborative, interdisciplinary, cross-sectoral manner at all levels and between all CAA countries to share knowledge and best practise more effectively. 4. Increasing the pipeline of risk-managed bankable projects with improved financing prospects for local communities. The members of the Knowledge Sharing Partnership have since launched a Fact-Finding-Survey in order to identify shared challenges where they can have the greatest impact.	Commonwealth-wide
Commonwealth Reception, London, UK March 2023 Following the Commonwealth Service in March 2024, the CAA was delighted to have been invited to attend a reception hosted at Buckingham Palace by His Majesty The King. The reception provided a unique opportunity to network with a number of important dignitaries including the UK Foreign Secretary and a number of High	Commonwealth-wide

Commissioners. The CAA (in its capacity as a member of the Commonwealth Sustainable Cities Initiative) was particularly pleased to have been one of only two groups to have been invited to mount a small exhibition during the reception.	
'Unstoppable', Online event, March 2023 Contributed to an online event in celebration of the CAA Women's Group which showcased women leaders from around the Commonwealth.	Commonwealth-wide
Rwanda Visit, June 2023 The CAA President took advantage of a personal visit to Rwanda to meet the staff and students at the University of INES in Ruhengeri, Rwanda's second largest city. Also met the Chief Executive of the Green City Kigali project and toured the ongoing work by Skatt Consulting at Mpazi settlement upgrading programme	Rwanda
Second UN-Habitat Assembly, Nairobi, Kenya, June 2023 The CAA attended the Second UN-Habitat Assembly during which it hosted an official side event on the theme of 'Advancing the Commonwealth Declaration on Sustainable Urbanisation'. Contributors to the event included the Zambian Minister of Local Government and Rural Development, the Hon Mr Gary Nkombo, the Director General for Human Settlements & Housing Development at the Rwandan Ministry of Infrastructure, the Chief Executive Officer, Green City Kigali Company, Rwanda and the Senior Operations Officer at the International Finance Corporation, among others.	Commonwealth-wide
UIA Congress, Copenhagen, Denmark July 2023 The CAA President attended the UIA Congress in Copenhagen and networked with a number of member organisations. Attended a reception at the Pakistan High Commission for RIBA Gold Medallist, Dr Yasmeen Lari.	Commonwealth-wide
Uganda Society of Architects, Online event, July 2023 Contributed to an online event on the theme of 'Climate Change Adaptation, Green Spaces and Urban Ecosystems'	Uganda
SMI Roundtable, Nairobi, November 2023 The CAA was invited to participate in a roundtable hosted by the Sustainable Markets Initiative (SMI) during the course of a State Visit by His Majesty The King to the UN-Habitat headquarters at UNON in Nairobi. The SMI is an initiative that was launched by His Majesty to encourage the private sector to accelerate achievement of the Global Goals. The roundtable provided the CAA with a unique	Commonwealth-wide

opportunity to engage with a range of important private sector partners in commerce, banking and insurance.	
Nigerian Institute of Architects, Abuja, Nigeria, November 2023 Attended the 63 rd Annual General Assembly of the Nigerian Institute of Architects. Met with members of Council and Heads of School together with the recently appointed Minister for Housing, Mr Ahmed Musa Dangiwa. Celebrated the handover to NIA President Ms Mobolaji Adeniyi.	Nigeria
CWEIC Roundtable, London, UK, November 2023 The CAA was invited to contribute to a roundtable hosted by the Commonwealth Enterprise and Investment Council (CWEIC) on the theme of 'Financing Sustainable Infrastructure'. The roundtable provided an opportunity for the CAA to highlight the consequences of the capacity gap, especially in the public sector and its impact on proper policy formulation, programme development, brief writing and business case preparation, all of which ultimately has consequences on outcomes and impact, profitability and risk.	Commonwealth-wide

Please note that the above list is not exhaustive. For a more comprehensive list of the CAA's activities over the term 2023-2024 please see the End-of-Term Report which can be accessed [here](#).

FINANCIAL REVIEW

Accounts

	2023	2022	2021	2020
INCOME				
Subscriptions	46,068	46,503	25,072	29,301
Grants	---	---	---	5,000
Sponsorship and other	200	---	1,282	3,532
Validation fees	---	1,857	---	---
Interest on Bank deposits	1,104	205	10	97
Total Income	47,372	48,565	26,364	37,939
EXPENDITURE				
Charitable Activities (direct expenditure)	3,832	5,389	5,571	8,320
Governance and support costs	45,147	48,173	17,293	21,314
Total expenditure	48,979	53,562	22,804	29,634
(Deficit)/surplus for the year	(1,607)	(4,997)	3,560	8,305
Fund balances carried forward	87,214	88,821	93,818	90,258

Policy on Reserves

The Association's policy is to maintain a minimum reserve of £50,000 against the risk of loss of subscription income and to assist with cash flow.

The main source of funding is membership subscriptions. The amount of the reserve has been determined to allow the organisation to conclude its affairs and meet outstanding financial obligations in the case of one or more of these members ceasing to contribute.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiner

Noelia Serrano was re-appointed as the charity's independent examiner during the year and has expressed her willingness to continue in that capacity.

This report is approved by the Council and Trustees on the.....12 October.....2024;

Signed.....

Mr Peter Oborn, President

On behalf of the CAA Council

Signed.....

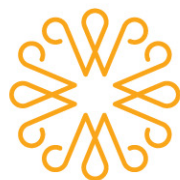
Mr Vincent Cassar, Trustee and Honorary Secretary / Treasurer

On behalf of the CAA Trustees



**LETTER OF REPRESENTATIONS ON THE FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**





WILKINS & CO
CHARTERED ACCOUNTANTS

The Trustees
Commonwealth Association of Architects
66 Portland Place
London
W1B 1AD

9 October 2024

Dear Trustees

Letter of representations on the financial statements for the year ended 31 December 2023

We have accepted your assurances on the following matters in connection with our independent examination and should like to confirm these in writing with you.

Please indicate your agreement with the contents of this letter by countersigning the copy at the foot of the letter and returning it to us with the approved financial statements.

1. You have fulfilled your responsibility under the Charities Act 2011 for preparing financial statements which give a true and fair view and for making accurate representations to us. You acknowledge that you have provided all the accounting records to us for the purpose of the independent examination and all the transactions undertaken by the organisation have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all board meetings, have been made available to us.
2. The considered view of the trustees is that, after making enquiries, Commonwealth Association of Architects has a reasonable expectation of receiving adequate resources to continue operations for the foreseeable future. For this reason, trustees continue to adopt the going concern basis in preparing the financial statements for the year ended 31 December 2023. The trustees have reached this conclusion having regard to circumstances which they consider may occur during a period of at least one year from the date on which the accounts are signed. You confirm that the disclosures in the accounting policies and/or the trustees' annual report are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.
3. You acknowledge your responsibility for the design and implementation of internal controls to prevent and detect fraud and error. In addition you



WILKINS & CO

CHARTERED ACCOUNTANTS

confirm you are satisfied that they are sufficient to ensure the risk of material misstatement in the financial statements due to fraud is low.

4. You confirm no irregularities, including fraud, involving management or employees have come to the attention of the trustees, nor are you aware of any breaches of laws and regulations, contracts or agreements that might result in the organisation suffering loss.
5. Appropriate provision has been made for the non-recovery of debts.
6. No other material creditors should be included under liabilities on the balance sheet.
7. No events occurring since the balance sheet date require disclosure in the financial statements.
8. There is no outstanding litigation or other matters, which should be disclosed as a contingent liability.
9. You confirm that no equipment has been scrapped or sold during the year.
10. You confirm that you have put in place procedures to identify related parties and have provided all such information to us.
11. There were no material transactions with related parties during the year requiring disclosure in the financial statements
12. You confirm that all correspondence with regulators has been made available to us including, in England and Wales, any serious incident reports.

Yours faithfully

Rosie Forsyth

Rosemary Forsyth

We agree to the contents of this letter:

Signed on behalf of the senior management by: Signed on behalf of the Trustees by:

Name: Mr Peter Oborn

Name: Mr Vincent Cassar

Position: Immediate Past President

Position: Trustee

Date: 10 October 2024

Date: 10 October 2024

CAA FINANCIAL STATEMENTS



Commonwealth Association of Architects

Statement of financial activities

For the year ended 31 December 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restrict £	2022 Total £
Receipts from:							
Charitable activities							
Practice		46,068	–	46,068	46,503	–	46,503
Bank interest		1,104	–	1,104	205	–	205
Other income		200	–	200	1,857	–	1,857
Total receipts		47,372	–	48,377	48,565	–	48,565
Payments on:							
Charitable activities							
Education	2	23,353	–	23,353	23,486	–	23,486
Practice	2	12,908	–	12,908	13,680	–	13,680
Communication	2	12,718	–	12,718	16,396	–	16,396
Total payments		48,979	–	48,979	53,562	–	53,562
Net movement in funds		(1,607)	–	(1,607)	(4,997)	–	(4,997)
Net movement in funds		(1,607)	–	(1,607)	(4,997)	–	(4,997)
Reconciliation of funds:							
Total funds brought forward		88,063	758	88,821	93,060	758	93,818
Total funds carried forward		86,456	758	87,214	88,063	758	88,821

All of the above results are derived from continuing activities. There were no other recognized gains or losses other than those stated above. Movements in funds are disclosed in note 11 to the financial statements.

Commonwealth Association of Architects

Balance sheet

As at 31 December 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	7		-		-
			-		-
Current assets:					
Debtors	8	-		2,155	
Cash at bank and in hand		87,214		88,821	
		87,214		90,976	
Liabilities:					
Creditors: amounts falling due within one year	9	(2,500)		(5,280)	
Net current assets and total net assets			84,714		85,696
The funds of the charity:	11a				
Restricted income funds			758		758
Unrestricted income funds:					
General funds		83,956		84,938	
Total unrestricted funds			83,956		84,938
Total charity funds			84,714		85,696

Approved by the trustees on 14 February 2024 and signed on their behalf by

Ar. Peter Oborn
On behalf of the CAA Council

Ar. Vincent Cassar
On behalf of the CAA Trustees

1 Accounting policies

a) Statutory information

Commonwealth Association of Architects is an unincorporated charity registered with the Charity Commission in England & Wales. The registered office address (and principal place of business) is The Royal Institute of British Architects, 66 Portland Place, London, W1B 1AD.

b) Basis of preparation

The statement of receipts and payments has been prepared on a receipts and payments basis and the statement of assets and liabilities has been prepared on an accruals basis in accordance with powers contained in charity legislation with regard to small charities.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

1 Accounting policies (continued)

f) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity is apportioned on the following basis which are an estimate, based on time spent, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

□ Education	47.00%
□ Practice	27.50%
□ Communication	25.50%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

g) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

□ President's Jewel	25%
---------------------	-----

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand

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

j) Creditors and provisions

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

k) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

For the year ended 31 December 2023

2a Analysis of expenditure (current year)

	Charitable activities			Governance costs	Support costs	2023 Total	2022 Total
	Education	Practice	Communication				
	£	£	£	£	£	£	£
Canberra Accord fees	-	-	-	-	-	-	844
Communication activity expenses	-	-	1,206	-	-	1,206	4,113
Website hosting and maintenance	-	-	-	-	16,977	16,977	-
Branding exercise	-	-	-	-	13,130	13,130	-
Secretariat fees and expenses	1,830	-	-	-	5,886	7,716	12,346
Meetings and activities	-	-	-	-	-	-	3,645
General assembly expenses	-	-	-	-	-	-	23,895
President's travel and expenses	-	-	-	-	1,825	1,825	-
Commonwealth day	-	-	-	-	1,000	1,000	500
Survey of the profession	-	493	-	-	-	493	296
Bank charges	-	-	-	-	159	159	547
Accountancy fees	-	-	-	5,280	-	5,280	4,800
Miscellaneous expenses	303	-	-	-	890	1,193	2,576
	2,133	493	1,206	5,280	39,867	48,979	53,562
Support costs	18,738	10,963	10,166	-	(39,867)	-	-
Governance costs	2,482	1,452	1,346	(5,280)	-	-	-
Total expenditure 2023	23,353	12,908	12,718	-	-	48,979	-
Total expenditure 2022	23,486	13,680	16,396	-	-	-	53,562

For the year ended 31 December 2023

2b Analysis of expenditure (prior year)

	Charitable activities			Governance costs	Support costs	2022 Total
	Education £	Practice £	Communication £	£	£	£
Canberra Accord fees	844	-	-	-	-	844
Communication activity expenses	-	-	4,113	-	-	4,113
Secretariat fees and expenses	-	-	-	-	12,346	12,346
Meetings and activities	-	-	-	3,645	-	3,645
General assembly expenses	-	-	-	23,895	-	23,895
Commonwealth day	-	-	-	-	500	500
Survey of the profession	-	296	-	-	-	296
Bank charges	-	-	-	-	547	547
Accountancy fees	-	-	-	4,800	-	4,800
Miscellaneous expenses	-	136	-	-	2,440	2,576
	844	432	4,113	32,340	15,833	53,562
Support costs	7,442	4,354	4,037	-	(15,833)	-
Governance costs	15,200	8,894	8,246	(32,340)	-	-
Total expenditure 2022	23,486	13,680	16,396	(32,340)	-	53,562

For the year ended 31 December 2023

3 Net income for the year on the accruals basis

This is stated after charging / (crediting):

	2023	2022
	£	£
Independent examination of accounts	1,500	2,600
Accounts preparation support	1,000	1,800
	<u> </u>	<u> </u>

4 Staff costs and trustee remuneration and expenses

The charity had no employees during the year (2022: none)

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

5 Related party transactions

During the year no payments were made by a trustee on behalf of the charity (2022: £nil). There are no related party transactions to disclose for 2023 (2022: none).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totaling £nil (2022: £2,014) incurred by 2 trustees.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

6 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

7	Tangible fixed assets	President's jewel £	Total £
	Cost		
	At the start of the year	1,274	1,274
	At the end of the year	1,274	1,274
	Depreciation		
	At the start of the year	1,274	1,274
	Charge for the year	-	-
	At the end of the year	1,274	1,274
	Net book value		
	At the end of the year	-	-
	At the start of the year	-	-
	All of the above assets are used for charitable purposes.		
8	Debtors	2023 £	2022 £
	Prepayments	-	2,155
		-	2,155
9	Creditors: amounts falling due within one year	2023 £	2022 £
	Trade creditors	-	-
	Accruals	2,500	5,280
		2,500	5,280

For the year ended 31 December 2023

10a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	–	–	–
Net current assets	83,956	758	84,714
Net assets at 31 December 2023	<u>83,956</u>	<u>758</u>	<u>84,714</u>

10b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	–	–	–
Net current assets	84,938	758	85,696
Net assets at 31 December 2022	<u>84,938</u>	<u>758</u>	<u>85,696</u>

11a Movements in funds (current year)

	At 1 January 2023 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 December 2023 £
Restricted funds:					
Association fund	758	–	–	–	758
Total restricted funds	<u>758</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>758</u>
Unrestricted funds:					
General funds	84,938	47,372	(48,354)	–	83,956
Total unrestricted funds	<u>84,938</u>	<u>47,372</u>	<u>(48,354)</u>	<u>–</u>	<u>83,956</u>
Total funds	<u>85,696</u>	<u>47,372</u>	<u>(48,354)</u>	<u>–</u>	<u>84,714</u>

11b Movements in funds (prior year)

	At 1 January 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
Restricted funds:					
Association fund	758	–	–	–	758
Total restricted funds	758	–	–	–	758
Unrestricted funds:					
General funds	88,144	48,566	(51,772)	–	84,938
Total unrestricted funds	88,144	48,566	(51,772)	–	84,938
Total funds	88,902	48,566	(51,772)	–	85,696

Purposes of restricted funds

The purpose of the Association fund is to provide funding for research fellowships and grants, awards and prizes, travel scholarships and grants, staff and student exchange, supply of books for schools of Architecture and member Institutes and other grants.

For further information:
info@commonwealtharchitect.org
commonwelatharchitects.org

Accounts

COMMONWEALTH ASSOCIATION OF ARCHITECTS

2022 Annual Return

Annual return to the UK Charities
Commission from the Commonwealth
Association of Architects.

Contents

REFERENCE AND ADMINISTRATION	3
Trustees 2022 (01 January to 07 August 2022)	3
Trustees 2022/2023 (08 August 2022 up to the next General Assembly).....	3
Article IX (Charitable Status and Board of Trustees) of the CAA Constitution states that:.....	3
Council and Officers 2022-2024	3
Education Committee	3
Practice Committee	3
Communication Committee	3
Regional Vice Presidents	3
Validation	4
Secretariat	4
Bankers	4
Independent Examiner	4
STRUCTURE, GOVERNANCE AND MANAGEMENT	5
Objectives and Aims	5
Advocacy	5
Capacity Building	5
Climate Action	6
PUBLIC BENEFIT	6
Advocacy	6
Capacity Building	6
Climate Action	6
Collaboration and Partnership	6
MEMBERSHIP	8
ACTIVITIES	10
FINANCIAL REVIEW	13
Accounts.....	13
Policy on Reserves	13
STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES	14
INDEPENDENT EXAMINER'S REPORT	15
CAA FINANCIAL STATEMENTS	16



2022 Annual Report

REFERENCE AND ADMINISTRATION

Trustees 2022 (01 January to 07 August 2022)

- Vincent Cassar (MLT)
- John Geeson (GBR)
- Annette Fisher (GBR)
- Sumita Singha (GBR)
- Dik Jarman (AUS)
- Llewellyn van Wyk (ZAF)

Trustees 2022/2023 (08 August 2022 up to the next General Assembly)

- Vincent Cassar (MLT)
- John Geeson (GBR)
- Annette Fisher (GBR)
- Sumita Singha (GBR)
- Llewellyn van Wyk (ZAF)

Article IX (Charitable Status and Board of Trustees) of the CAA Constitution states that:

1. The Association shall be a UK-based Charity and therefore be compliant with the Charity Commission rules.
2. A Board of Trustees, comprising five Trustees (not less than three of whom shall be resident in England and Wales) and shall be appointed by the Council (for a term of office). The Board of Trustees shall be responsible for the depository of the records of the association at such a location in England or Wales as the Council decides.
3. The Trustee Board has the responsibility for preparing and submitting all necessary records and accounts of the Association to the relevant statutory UK authority (UK Charity Commission, UK Tax Office).

Council and Officers 2022-2024

Elected at the 23rd General Assembly, Trinidad & Tobago, 08 August 2022.

- President (Officer), Peter Oborn (United Kingdom, RIBA)
- Immediate Past President: Kalim Siddiqui (Pakistan, PP IAP)
- Honorary Secretary/Treasurer (Officer): Vincent Cassar (Malta, PP KTP)
- Senior Vice-President: Steven Oundo (Kenya, PP AAK)

Education Committee

- Chair of Education: Alex Ndibwami (Rwanda, RIA)

Practice Committee

- Chair of Practice: Mina Hasman (United Kingdom, RIBA)

Communication Committee

- Chair of Communications: Andrew Amara (Uganda, USA)

Regional Vice Presidents

- Africa: Wilson Mugambi (Kenya, IAK)
- Americas: Ian Marfleet (Trinidad & Tobago, TTIA)
- Asia: Umar Saeed (Pakistan, IAP)
- Europe: Christos Panayiotides (Cyprus, CEE&AA)
- Pacific: Justin Hill (Australia, RAIA)



Validation

- Chair of Validation Panel: Philippa Tumubweinee (South Africa)

Secretariat

- Executive Director: Maira Khan (Pakistan)

Bankers

- The Royal Bank of Scotland plc, 171 Tottenham Court Road, London, W1P 0DL.

Independent Examiner

- Noelia Serrano. Sayer Vincent LLP, Invicta House 108-114 Golden Lane London EC1Y 0TL



STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees present their report and the financial statements for the year ended 31 December 2022.

Reference and administrative information set out on pages 3-4 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The Commonwealth Association of Architects is an unincorporated association registered as a Charity with the Charity Commission, U.K. (Charity No. 288022). The supreme body of the Association is the General Assembly which is held every two years at which the Council and Officers are elected. The last General Assembly was held on 8 August 2022 in Trinidad & Tobago at which the Council for 2022-2024 was elected. There are five regional Vice Presidents representing Africa, the Americas, Asia, Europe, and the Pacific. The Council has also established three sub-committees for communications, education, and practice. Validation of Schools of Architecture is a major activity of the Association, and the process is led by a Head of Validation who is appointed by Council. Trustees are volunteers nominated by member organisations and appointed by the Council.

Objectives and Aims

The objectives of the Association, set out in its Constitution, are the advancement of Architecture in the Commonwealth and the promotion and acquisition of knowledge of the various arts and sciences connected therewith. The Association is empowered in particular to:

- promote co-operation between associations of architects within the Commonwealth and equivalent organisations outside the Commonwealth to ensure the maximum contribution by architects to the well-being of society.
- promote and encourage activities on a regional basis for the purpose of studying common issues.
- make awards of medals or certificates in recognition of significant contributions to Architecture or its associated sciences.
- receive, administer, and apply donations, studentships, or scholarships or for any other general or specific charitable object or purpose connected with the Association or, for any other charitable purpose connected with Architecture.

The CAA's current aims, grouped under the following headings, are:

Advocacy

- Promoting engagement with the UN Sustainable Development Goals and the Paris Climate Agreement.
- Supporting and working with Commonwealth countries, particularly those that are in receipt of Official Development Assistance (ODA) and which are dealing with climate change and rapid urbanisation, especially among national governments and donors.

Capacity Building

- Facilitating knowledge sharing, information exchange and partnerships between academia, practitioners and policymakers.



Climate Action

- Helping to build core competencies and climate literacy in matters relating to sustainable urbanisation and climate action.

PUBLIC BENEFIT

The Council and Trustees have referred to the Charity Commission's guidance on the public benefit requirement for UK charities and have considered how planned activities meet this requirement.

During the year the charity has furthered its charitable purposes for the public benefit through;

Advocacy

- Working as a founding member of the Commonwealth Sustainable Cities initiative, and with partners including the Government of Rwanda, The Prince's Foundation and UN Habitat to advance the Call to Action on Sustainable Urbanisation across the Commonwealth, culminating in the Declaration on Sustainable Urbanisation by Heads of Government at the Commonwealth Heads of Government Meeting (CHOGM) which took place in Kigali, Rwanda.
- Co-hosting an official 3-day side event on the theme of Sustainable Cities at CHOGM, in partnership with the Rwandan Ministry of Infrastructure and a wider range of Commonwealth partners.
- Organising an international awards programme for practitioners and students, to showcase good practice around the Commonwealth.

Capacity Building

- Operating criteria and procedures for the validation of courses in architecture.
- Developing and delivering programmes of Continuing Professional Development (CPD).
- Contributing to a wide range of seminars and conferences raising awareness of designing for sustainability and climate change, including COP27 and the World Urban Forum.

Climate Action

- Research, jointly with fellow Commonwealth Built Environment Professionals, to better understand the challenges facing the delivery of sustainable development and effective climate action across the Commonwealth.
- Knowledge sharing around the twin themes of sustainable development and climate literacy.
- Delivering a programme of pilot projects aimed at addressing the 'capacity gap' and supporting communities grappling with the challenges of informal settlements and rapid and unplanned urbanisation.

Collaboration and Partnership

- Collaboration with other Commonwealth Accredited Organisations, such as the Commonwealth Association of Planners (CAP), the Commonwealth Association of Surveyors and Land Economists (CASLE), the Commonwealth Engineers Council (CEC), the Association of Commonwealth Universities (ACU), the Commonwealth Local Government Forum (CLGF), the Commonwealth Lawyers Association (CLA) and a range of other partners.
- Collaboration with other international/regional associations of architects such as the International Union of Architects (UIA), the East African Institute of Architects (EAIA)



and the Association of Commonwealth Societies of Architects in the Caribbean
(ACSAC)



MEMBERSHIP

The Members of the Association are institutes, associations, and societies which, in the opinion of the Council, represent the body of architects in a country and subscribe to the purposes and objects of the Association. They must be constituted in a manner consistent with the policies of the Association and not discriminate against their own members or potential members on the basis of race, colour, sex, religion, national origin or political persuasion. The current membership is drawn from the following organisations.

Country	Institute/Association
1. <i>Antigua & Barbuda</i>	Antigua & Barbuda Institute of Architects
2. <i>Australia</i>	Royal Australian Institute of Architects
3. <i>Bahamas</i>	Institute of Bahamian Architects
4. <i>Bangladesh</i>	Institute of Architects Bangladesh
5. <i>Barbados</i>	Barbados Institute of Architects
6. <i>Belize</i>	<i>Association of Professional Architects of Belize</i>
7. <i>Bermuda</i>	<i>Institute of Bermuda Architects</i>
8. <i>Botswana</i>	<i>Architects Association of Botswana</i>
9. <i>Brunei Darussalam</i>	<i>Pertubuhan Ukur Jurutera Dan Arkitek</i>
10. <i>Cameroon</i>	Ordre National Des Architectes du Cameroun
11. <i>Cyprus</i>	Cyprus Civil Engineers & Architects Association
12. <i>Dominica</i>	Dominica Society of Architects
13. <i>eSwatini</i>	Swaziland Association of Architects, Engineers & Surveyors
14. <i>Fiji</i>	Fiji Association of Architects
15. <i>Gambia, The</i>	Association of Gambian Architects
16. <i>Ghana</i>	Ghana Institute of Architects
17. <i>Grenada</i>	Grenada Society of Architects
18. <i>Guyana</i>	Guyana Institute of Architects
19. <i>Hong Kong SAR</i>	Hong Kong Institute of Architects
20. <i>India</i>	Indian Institute of Architects
21. <i>Jamaica</i>	Jamaica Institute of Architects
22. <i>Kenya</i>	Architectural Association of Kenya
23. <i>Lesotho</i>	Lesotho Architects Engineers & Surveyors Association
24. <i>Malawi</i>	Malawi Institute of Architects
25. <i>Maldives</i>	Architects Association Maldives
26. <i>Malta</i>	Kamra Tal-Periti
27. <i>Mauritius</i>	Mauritius Institute of Architects
28. <i>Namibia</i>	Namibia Institute of Architects
29. <i>New Zealand</i>	New Zealand Institute of Architects
30. <i>Nigeria</i>	Nigerian Institute of Architects
31. <i>Pakistan</i>	Institute of Architects Pakistan
32. <i>Papua New Guinea</i>	Papua New Guinea Institute of Architects.
33. <i>Rwanda</i>	Rwanda Institute of Architects
34. <i>Sierra Leone</i>	Sierra Leone Institute of Architects
35. <i>Singapore</i>	Singapore Institute of Architects
36. <i>South Africa</i>	South African Institute of Architects
37. <i>Sri Lanka</i>	Sri Lanka Institute of Architects
38. <i>St Kitts and Nevis</i>	St Kitts and Nevis Institute of Architects
39. <i>St Lucia</i>	St. Lucia Association of Architects
40. <i>St Vincent and The Grenadines</i>	St. Vincent & The Grenadines Institute of Architects
41. <i>Tanzania</i>	Architectural Association of Tanzania
42. <i>Togo</i>	L'Ordre National des Architectes du Togo



43. <i>Trinidad & Tobago</i>	Trinidad And Tobago Institute of Architects
44. <i>Uganda</i>	Uganda Society of Architects
45. <i>United Kingdom</i>	Royal Institute of British Architects
46. <i>Zambia</i>	Zambia Institute of Architects

During the year under review the following national architectural bodies were full members of the Association:

1. Antigua & Barbuda Institute of Architects (ABIA)
2. Architects Association of Botswana (AAB)
3. Architectural Association of Kenya (AAK)
4. Australian Institute of Architects (RAIA)
5. Barbados Institute of Architects (BIA)
6. Cyprus Civil Engineers & Architects Association (CEE&AA)
7. Ghana Institute of Architects (GIA)
8. Hong Kong Institute of Architects (HKIA)
9. Institute of Architects Bangladesh (IAB)
10. Institute of Architects Pakistan (IAP)
11. Institute of Bahamian Architects (IBA)
12. Jamaica Institute of Architects (JIA)
13. Kamra tal-Periti (KTP)
14. Nigeria Institute of Architects (NIA)
15. Royal Architectural Institute Canada (RAIC)
16. Royal Institute of British Architects (RIBA)
17. Rwanda Institute of Architects (RIA)
18. South African Institute of Architects (SAIA)
19. Trinidad & Tobago Institute of Architects (TTIA)
20. Uganda Society of Architects (USA)

ACTIVITIES

The following provides an overview of some of the activities undertaken by members of the Commonwealth Association of Architects in 2022:

Description	Country
Several Council meetings were held throughout the year by means of videoconferencing.	Commonwealth-wide
The CAA continued to work with Commonwealth Partners associated with the Commonwealth Sustainable Cities Initiative ¹ , including the Association of Commonwealth Universities, the Commonwealth Association of Planners and the Commonwealth Local Government Forum, in collaboration with the Government of Rwanda and The Prince's Foundation, to advance the Call to Action on Sustainable Urbanisation across the Commonwealth ² .	Commonwealth-wide
CAA members attended the Commonwealth Heads of Government Meeting (CHOGM) 2022 which took place from 20-25 June 2022 , in Kigali, Rwanda. Together with Commonwealth partners and the Rwandan Ministry of Infrastructure, the CAA co-hosted an official CHOGM side event focused on the Call to Action on Sustainable Urbanisation across the Commonwealth. The event was attended by UN-Habitat Executive Director, Ms Maimunah Mohd Sharif, together with a diverse range of contributors from across the Commonwealth ³ .	Commonwealth-wide
The programme of activity at CHOGM included the launch of the Commonwealth Youth for Sustainable Urbanisation (CYSU) network, the aim of which is to bring together a Commonwealth youth aged 18-35, with an interest in sustainable urbanization. The multi-sector, multi-discipline group is generously supported by the Commonwealth Secretariat and its membership has grown to 1,000 strong at the time of writing ⁴ .	Commonwealth-wide
Upon conclusion of the Commonwealth Heads of Government Meeting in June 2022, the CAA and its partners in the Commonwealth Sustainable Cities Initiative were delighted when Heads adopted the Declaration on Sustainable Urbanisation ⁵ , in which the work of the CSCI was acknowledged.	Commonwealth-wide
The CAA General Assembly was hosted by the Trinidad and Tobago Institute of Architects and took place in	Commonwealth-wide

¹ <https://commonwealthsustainablecities.org/>

² <https://commonwealthsustainablecities.org/wp-content/uploads/2021/01/210813-A-Call-to-Action-on-Sustainable-Urbanisation-across-the-Commonwealth.pdf>

³ A link to the proceedings can be found here: <https://commonwealthsustainablecities.org/events/chogm2022/>

⁴ See here for further details: <https://commonwealthsustainablecities.org/youth/>

⁵ A copy of the Declaration can be found here: <https://production-new-commonwealth-files.s3.eu-west-2.amazonaws.com/s3fs-public/2022-06/Declaration%20on%20Sustainable%20Urbanisation.pdf?VersionId=ysAebS4bd3NhgPsbua6PDQg84Mb8DIYf>



Port of Spain, in August 2022, alongside a regional conference in the theme of “Sustainability or Submergence – Rising Above the Surf”. The conference focused on the impacts of climate change and was closely aligned with the “Call to Action on Sustainable Urbanisation in the Commonwealth” which had been launched by the CAA and its partners. The Assembly adopted a number of important resolutions including the appointment of its first Youth member and a reduction in the term of the Council, from three years to two as a means of increasing the tempo of its activities.	
The CAA President attended a reception held in recognition of the CAA and organised by the Royal Institute of British Architects (RIBA) in November 2022.	London
The CAA President contributed to a side event at the UN-Habitat World Urban Forum in Katowice Poland, on the subject of Capacity Building.	Poland
The CAA President attended IAPEX Pakistan from 14 th to 17 th November 2022. This major national forum was managed and run by the Institute of Architects Pakistan (IAP). The event brought together practitioners and students from around the country allowing for a rich exchange of views and experiences. During the course of his visit, the CAA President also travelled to Peshawar and Islamabad where he engaged with the local chapters, enabling him to gain a much more detailed understanding of some of the challenges facing the profession.	Pakistan
Together with the CAA Chair of Practice, Ms Mina Hasman, the CAA President contributed a video presentation to an event hosted by the Government of Rwanda's at COP27, on the theme of Decarbonising Construction. Hosted by the Rwanda Ministry of Environment, the event drew upon Green City Kigali as a case study.	Commonwealth-wide
Attended an introductory meeting in London between Ms Curisa Smith, President of the Architectural Institute of Antigua and Barbuda (ABIA) and the High Commissioner to the United Kingdom, HE Karen Mae-Hill.	London
Attended a series of meetings for the CAA Regional Vice President Asia during an extended programme in the UK, including the RIBA Director of Education and the Pakistani Deputy High Commissioner, Dr Faisal Aziz.	London
Attended a workshop with leading Pakistani architect, Ms Yasmeen Lari, and others at Jesus College Cambridge in November 2022 to discuss the ways in which we might support the Pakistan Flood response.	London

The CAA welcomed the Commonwealth Lawyers Association (CLA) as supporters of the Commonwealth Sustainable Development Initiative (CSCI).	Commonwealth-wide
Other ongoing activities across the year included commencement of a brand refresh together with a programme of work to build a database of schools of architecture across the Commonwealth as a prelude to a programme of engagement, to engage with the findings of the Survey of Built Environment Professions in the Commonwealth.	Commonwealth-wide

FINANCIAL REVIEW

Accounts

	2022	2021	2020	2019
INCOME				
Subscriptions	46,503	25,072	29,310	55,459
Grants	---	---	5,000	---
Sponsorship and other	---	1,282	3,532	---
Validation fees	1,857	---	---	---
Interest on Bank deposits	205	10	97	181
Total Income	48,565	26,364	37,939	56,170
EXPENDITURE				
Charitable Activities (direct expenditure)	5,389	5,511	8,320	22,182
Governance and support costs	48,173	17,293	21,314	27,112
Total expenditure	53,562	22,804	29,634	49,294
(Deficit)/surplus for the year	(4,997)	3,560	8,305	6,346
Fund balances carried forward	88,821	93,818	90,258	81,953

Policy on Reserves

The Association's policy is to maintain a minimum reserve of £50,000 against the risk of loss of subscription income and to assist with cash flow.

The main source of funding is membership subscriptions. The amount of the reserve has been determined to allow the organisation to conclude its affairs and meet outstanding financial obligations in the case of one or more of these members ceasing to contribute.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiner

Noelia Serrano was re-appointed as the charity's independent examiner during the year and has expressed her willingness to continue in that capacity.

This report is approved by the Council and Trustees on the 11th of October 2023;

Signed.....

Mr Peter Oborn, President

On behalf of the CAA Council

Signed.....

Mr Vincent Cassar, Trustee and Honorary Secretary / Treasurer

On behalf of the CAA Trustees



Independent examiner's report to the trustees of Commonwealth Association of Architects

I report to the trustees on my examination of the accounts of Commonwealth Association of Architects for the year ended 31 December 2022.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 Accounting records were not kept in respect of the Charity required by section 130 of the Act;
or
- 2 The accounts do not accord with those records.

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

Signed:

Noelia Serrano FCA

Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: 30 October 2023

Commonwealth Association of Architects
Statement of financial activities
For the year ended 31 December 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Receipts from:							
Charitable activities							
Practice		46,503	–	46,503	25,072	–	25,072
Bank interest		205	–	205	10	–	10
Other income		1,857	–	1,857	1,282	–	1,282
Total receipts		48,565	–	48,565	26,364	–	26,364
Payments on:							
Charitable activities							
Education	2	23,486	–	23,486	11,782	–	11,782
Practice	2	13,680	–	13,680	6,210	–	6,210
Communication	2	16,396	–	16,396	4,812	–	4,812
Total payments		53,562	–	53,562	22,804	–	22,804
Net movement in funds		(4,997)	–	(4,997)	3,560	–	3,560
Net movement in funds		(4,997)	–	(4,997)	3,560	–	3,560
Reconciliation of funds:							
Total funds brought forward		93,060	758	93,818	89,500	758	90,258
Total funds carried forward		88,063	758	88,821	93,060	758	93,818

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 11 to the financial statements.

Commonwealth Association of Architects

Balance sheet

As at 31 December 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	7		-		-
			-		-
Current assets:					
Debtors	8	2,155		734	
Cash at bank and in hand		88,821		93,818	
		90,976		94,552	
Liabilities:					
Creditors: amounts falling due within one year	9	(5,280)		(5,650)	
Net current assets and total net assets			85,696		88,902
The funds of the charity:	11a				
Restricted income funds			758		758
Unrestricted income funds:					
General funds		84,938		88,144	
Total unrestricted funds			84,938		88,144
Total charity funds			85,696		88,902

Approved by the trustees on 08 February 2023 and signed on their behalf by

Ar. Kalim A. Siddiqui
On behalf of the CAA Council

Ar. Vincent Cassar
On behalf of the CAA Trustees

1 Accounting policies

a) Statutory information

Commonwealth Association of Architects is an unincorporated charity registered with the Charity Commission in England & Wales. The registered office address (and principal place of business) is The Royal Institute of British Architects, 66 Portland Place, London, W1B 1AD.

b) Basis of preparation

The statement of receipts and payments has been prepared on a receipts and payments basis and the statement of assets and liabilities has been prepared on an accruals basis in accordance with powers contained in charity legislation with regard to small charities.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

1 Accounting policies (continued)

f) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity is apportioned on the following basis which are an estimate, based on time spent, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

● Education	47.00%
● Practice	27.50%
● Communication	25.50%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

g) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● President's Jewel	25%
---------------------	-----

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand

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

j) Creditors and provisions

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

k) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Commonwealth Association of Architects

Notes to the financial statements

For the year ended 31 December 2022

2a Analysis of expenditure (current year)

	Charitable activities			Governance	Support	2022	2021
	Education	Practice	Communication	costs	costs	Total	Total
	£	£	£	£	£	£	£
Canberra Accord fees	844	-	-	-	-	844	3,109
Communication activity expenses	-	-	4,113	-	-	4,113	107
Secretariat fees and expenses	-	-	-	-	12,346	12,346	8,340
Meetings and activities	-	-	-	3,645	-	3,645	1,266
General assembly expenses	-	-	-	23,895	-	23,895	-
Commonwealth day	-	-	-	-	500	500	-
Survey of the profession	-	296	-	-	-	296	1,136
Bank charges	-	-	-	-	547	547	97
Accountancy fees	-	-	-	4,800	-	4,800	4,200
Miscellaneous expenses	-	136	-	-	2,440	2,576	4,549
	844	432	4,113	32,340	15,833	53,562	22,804
Support costs	7,442	4,354	4,037	-	(15,833)	-	
Governance costs	15,200	8,894	8,246	(32,340)	-	-	
Total expenditure 2022	23,486	13,680	16,396	-	-	53,562	
Total expenditure 2021	11,782	6,210	4,812	-	-		22,804

Commonwealth Association of Architects

Notes to the financial statements

For the year ended 31 December 2022

2b Analysis of expenditure (prior year)

	Charitable activities			Governance costs	Support costs	2021 Total
	Education £	Practice £	Communication £	£	£	£
Canberra Accord fees	3,109	-	-	-	-	3,109
Communication activity expenses	-	-	107	-	-	107
Secretariat fees and expenses	-	-	-	-	8,340	8,340
Meetings and activities	-	-	-	1,266	-	1,266
General assembly expenses	-	-	-	-	-	-
Commonwealth day	-	-	-	-	-	-
Survey of the profession	-	1,136	-	-	-	1,136
Bank charges	-	-	-	-	97	97
Accountancy fees	-	-	-	4,200	-	4,200
Miscellaneous expenses	-	-	-	-	4,549	4,549
	3,109	1,136	107	5,466	12,986	22,804
Support costs	6,104	3,571	3,311	-	(12,986)	-
Governance costs	2,569	1,503	1,394	(5,466)	-	-
Total expenditure 2021	11,782	6,210	4,812	-	-	22,804

Notes to the financial statements

For the year ended 31 December 2022

3 Net income for the year on the accruals basis

This is stated after charging / (crediting):

	2022 £	2021 £
Depreciation	–	–
Independent examination of accounts	2,600	2,350
Accounts preparation support	1,800	1,650
	<u> </u>	<u> </u>

4 Staff costs and trustee remuneration and expenses

The charity had no employees during the year (2021: none)

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

5 Related party transactions

During the year no payments were made by a trustee on behalf of the charity (2021: £nil). There are no related party transactions to disclose for 2022 (2021: none).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £2,014 (2021: £nil) incurred by 2 trustees (2021: nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

6 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Commonwealth Association of Architects

Notes to the financial statements

For the year ended 31 December 2022

7 Tangible fixed assets

	President's jewel £	Total £
Cost		
At the start of the year	1,274	1,274
At the end of the year	1,274	1,274
Depreciation		
At the start of the year	1,274	1,274
Charge for the year	-	-
At the end of the year	1,274	1,274
Net book value		
At the end of the year	-	-
At the start of the year	-	-

All of the above assets are used for charitable purposes.

8 Debtors

	2022 £	2021 £
Prepayments	2,155	734
	2,155	734

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	1,650
Accruals	5,280	4,000
	5,280	5,650

For the year ended 31 December 2022**10a Analysis of net assets between funds (current year)**

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	–	–	–
Net current assets	84,938	758	85,696
Net assets at 31 December 2022	84,938	758	85,696

10b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	–	–	–
Net current assets	88,144	758	88,902
Net assets at 31 December 2021	88,144	758	88,902

11a Movements in funds (current year)

	At 1 January 2022 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 December 2022 £
Restricted funds:					
Association fund	758	–	–	–	758
Total restricted funds	758	–	–	–	758
Unrestricted funds:					
General funds	88,144	48,566	(51,772)	–	84,938
Total unrestricted funds	88,144	48,566	(51,772)	–	84,938
Total funds	88,902	48,566	(51,772)	–	85,696

Notes to the financial statements

For the year ended 31 December 2022**11b Movements in funds (prior year)**

	At 1 January 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2021 £
Restricted funds:					
Association fund	758	–	–	–	758
Total restricted funds	758	–	–	–	758
Unrestricted funds:					
General funds	86,504	26,364	(24,724)	–	88,144
Total unrestricted funds	86,504	26,364	(24,724)	–	88,144
Total funds	87,262	26,364	(24,724)	–	88,902

Purposes of restricted funds

The purpose of the Association fund is to provide funding for research fellowships and grants, awards and prizes, travel scholarships and grants, staff and student exchange, supply of books for schools of Architecture and member Institutes and other grants.

For further information:
info@commonwealtharchitect.org
commonwelatharchitects.org

Accounts



Commonwealth Association of Architects

Annual Report 2021



Annual Report 2021

Contents

	Page
<i>Reference and Administration</i>	1
<i>Structure, Governance and Management</i>	4
<i>Objectives and Aims</i>	4
<i>Public benefit</i>	6
<i>Membership</i>	7
<i>Activities</i>	8
<i>Financial Review</i>	13
<i>Independent examiner's report</i>	15
<i>Statement of Financial Activities</i>	16
<i>Balance Sheet</i>	17
<i>Notes to the financial statements</i>	18



Reference and Administration

Trustees 2021

Vincent Cassar (MLT)
John Geeson (UK)
Annette Fisher (UK)
Sumita Singha (UK)
Dik Jarman (AUS)
Llewellyn van Wyk (SA)

Article IX (Charitable Status and Board of Trustees) of the CAA Constitution states that:-

1. The Association shall be a UK based Charity and therefore be compliant with the Charity Commission rules.
2. A Board of Trustees, comprising five Trustees (not less than three of whom shall be resident in England and Wales) and shall be appointed by the Council (for a term of office). The Board of Trustees shall be responsible for the depository of the records of the association at such location in England or Wales as the Council decide.
3. The Trustee Board has the responsibility for preparing and submitting all necessary records and accounts of the Association to the relevant statutory UK authority (UK Charity Commission, UK Tax Office).

Council and Officers 2019-2022

Elected at the 22nd General Assembly, Mombasa, Kenya, August 2019.

President (Officer) Kalim Siddiqui (Pakistan, PP AAP)
Senior Vice President Peter Oborn (U.K. RIBA)
Immediate Past President Vincent Cassar (Malta, PP KTP)
Honorary Secretary/Treasurer (Officer) Vincent Cassar (Malta, PP KTP)

Education Committee

Chair of Education, Jumo Oino (Kenya) (resigned in April 2021) and was replaced by
Ar. Dr. Zainab Faruqui Ali – Bangladesh in May 2021

Practice Committee

Chair of Practice, Jayantha Perera (Sri Lanka, PP SLIA)

Communication Committee

Chair of Communications, Chandana Edirisuriya (Sri Lanka)

Regional Vice Presidents

Africa – Steven Oundo (Kenya)
Americas - Akin Looby (Trinidad & Tobago)
Asia - Jalal Ahmad (Bangladesh)
Europe - Joseph Galea (Malta) (resigned in Dec '20 and replaced by David Pace (Malta))
Oceania – Dik Jarman (Australia)

Validation

Chair of Validation Panel - Sithabile Mathe (Botswana)

**Secretariat**

Executive Director, Maira Khan (Pakistan)

Bankers

The Royal Bank of Scotland plc
171 Tottenham Court Road, London, W1P 0DL.

Independent Examiner

Noelia Serrano
Sayer Vincent LLP
Invicta House 108-114 Golden Lane London EC1Y 0TL



The trustees present their report and the financial statements for the year ended 31 December 2021.

Reference and administrative information set out on pages 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, Governance and Management

The Commonwealth Association of Architects is an unincorporated association registered as a Charity with the Charity Commission, U.K. (Charity No. 288022). The supreme body of the Association is the General Assembly which is held every three years and whereat the Council and Officers are elected. The last General Assembly was held on 15 August 2019 in Mombasa, Kenya and whereat the Council for 2019-2022 was elected. There are five regional Vice Presidents representing Africa, the Americas, Asia, Europe and Oceania. The Council has also established three sub-committees for communications, education and practice. Validation of Schools of Architecture is a major activity of the Association and the process is led by a Head of Validation who is appointed by Council. Trustees are volunteers nominated by member organisations and appointed by the Council.

Objectives and Aims

The objectives of the Association, set out in its Constitution, are the advancement of Architecture in the Commonwealth and the promotion and acquisition of knowledge of the various arts and sciences connected therewith.

The Association is empowered in particular to:

- promote co-operation between associations of architects within the Commonwealth and equivalent organisations outside the Commonwealth to ensure the maximum contribution by architects to the well-being of society;
- promote and encourage activities on a regional basis for the purpose of studying common issues.
- make awards of medals or certificates in recognition of significant contributions to Architecture or its associated sciences;
- receive, administer and apply donations, studentships or scholarships or for any other general or specific charitable object or purpose connected with the Association or, for any other charitable purpose connected with Architecture.

The CAA's current aims, grouped under the following headings, are:

Education

- Operating criteria and procedures for the validation of courses in architecture.
- Supporting international mutual recognition of qualifications in architecture.
- Organising of international student competitions.

Practice

- Supporting conferences, seminars and workshops on sustainable building and construction practices.

Communication

- Dissemination of information on architecture.

**Commonwealth**

- Participation in Commonwealth forums including those concerning the built environment for the purpose of improving the quality of the built environment.
- Collaboration with other Commonwealth Accredited Organisations, such as the Commonwealth Association of Planners (CAP), the Commonwealth Association of Surveyors and Land Economists (CASLE), the Commonwealth Engineers Council (CEC) and the Association of Commonwealth Universities (ACU).
- Collaboration with BEPIC the informal grouping of Associations of Built Environment Professions in the Commonwealth.

International

- Collaboration with regional associations of architects such as the Africa Union of Architects.
- Collaboration with the International Union of Architects (UIA) and the Architect's Council of Europe (ACE).

Others

- Collaboration with the Institute of Civil Engineers (ICE) and The Prince's Foundation.



Public Benefit

The Council and Trustees have referred to the Charity Commission's guidance on the public benefit requirement for UK charities and have considered how planned activities meet this requirement.

During the year the charity has furthered its charitable purposes for the public benefit through;

Education

- Validating courses in architecture and national validation systems. This improves and strengthens standards in higher education in architecture by benchmarking and facilitates exchange and movement of students, academics and practitioners between countries.
- Collaborating with other signatories in the Canberra Accord for Architectural Education enabling the mutual recognition of architectural qualifications. This aims to facilitate movement of graduates across borders advancing architectural knowledge through exchange and increasing economic opportunities for small and developing economies in the Commonwealth.
- Holding an international student design competition during its 2019 General Assembly on the topic of “Modular Sustainable Design” which sought to offer sustainable building options to cater for the fast-growing need for decent housing in Kenya and other countries facing the same situation.

Practice

- Supporting seminars and conferences raising awareness of designing for sustainability and climate change and exchanging knowledge in the profession.
- Initiating a range of activities to support collaboration between architects and the raising of quality standards in the construction industry across the Commonwealth.

Communication

- Dissemination of information on current architectural policies, activities and events from across the Commonwealth and internationally through its website and eJournal.



Membership

The Members of the Association are institutes, associations and societies which, in the opinion of the Council, represent the body of architects in a country and subscribe to the purposes and objects of the Association. They must be constituted in a manner consistent with the policies of the Association and not discriminate against their own members or potential members on the basis of race, colour, sex, religion, national origin or political persuasion. The current membership is drawn from the following organizations.

Country	Institute/Association
<i>Antigua & Barbuda</i>	Antigua & Barbuda Institute of Architects
<i>Australia</i>	Royal Australian Institute of Architects
<i>Bahamas</i>	Institute of Bahamian Architects
<i>Bangladesh</i>	Institute of Architects Bangladesh
<i>Barbados</i>	Barbados Institute of Architects
<i>Bermuda</i>	Institute of Bermuda Architects
<i>Botswana</i>	Architects Association of Botswana
<i>Cyprus</i>	Cyprus Civil Engineers & Architects Association
<i>Fiji</i>	Fiji Association of Architects
<i>Ghana</i>	Ghana Institute of Architects
<i>Guyana</i>	Guyana Institute of Architects
<i>Hong Kong SAR of China</i>	Hong Kong Institute of Architects
<i>India</i>	Indian Institute of Architects
<i>Jamaica</i>	Jamaica Institute of Architects
<i>Kenya</i>	Architectural Association of Kenya
<i>Lesotho</i>	Lesotho Architects Engineers & Surveyors Association
<i>Malawi</i>	Malawi Institute of Architects
<i>Malta</i>	Kamra Tal-Periti
<i>Mauritius</i>	Mauritius Institute of Architects
<i>Namibia</i>	Namibia Institute of Architects
<i>New Zealand</i>	New Zealand Institute of Architects
<i>Nigeria</i>	Nigerian Institute of Architects
<i>Pakistan</i>	Institute of Architects Pakistan
<i>Papua New Guinea</i>	Papua New Guinea Institute of Architects.
<i>Rwanda</i>	Rwanda Institute of Architects
<i>Sierra Leone</i>	Sierra Leone Institute of Architects
<i>Singapore</i>	Singapore Institute of Architects
<i>South Africa</i>	South African Institute of Architects
<i>Sri Lanka</i>	Sri Lanka Institute of Architects
<i>St Kitts and Nevis</i>	St Kitts and Nevis Institute of Architects
<i>St Lucia</i>	St. Lucia Association of Architects
<i>St Vincent and The Grenadines</i>	St. Vincent & The Grenadines Institute Of Architects
<i>Tanzania</i>	Architectural Association of Tanzania
<i>Trinidad & Tobago</i>	Trinidad And Tobago Institute Of Architects
<i>Uganda</i>	Uganda Society of Architects
<i>United Kingdom</i>	Royal Institute of British Architects
<i>Zambia</i>	Zambia Institute of Architects
<i>Zimbabwe</i>	Zimbabwe Institute of Architects



Activities

Description	Country
Several formal and other informal Council meetings were held during the year. These were all held through teleconferencing due to the COVID-19 situation.	Commonwealth wide
The CAA President attended the Presidents' Round Table organised by the Royal Institute of British Architects (RIBA) in February 2021. This was held online due to the COVID-19 situation.	London
On the basis of the findings of the Survey of the Built Environment Professions in the Commonwealth, the CAA, in 2020, came together with the Association of Commonwealth Universities (ACU), the Commonwealth Association of Planners (CAP), and the Commonwealth Local Government Forum (CLGF), in collaboration with the Rwandan Ministry of Infrastructure, the Rwandan Ministry of Local Government, The Prince's Foundation and with support from other Commonwealth organisations, governmental, professional and technical partners to develop a 'Call to Action on Sustainable Urbanisation in the Commonwealth'. The Call to Action was addressed to Heads of Government and published in February 2021 in advance of the Commonwealth Heads of Government Meeting (CHOGM 2020, subsequently postponed to 2022 due to Covid) and calls for a greater focus on sustainable urbanisation in Commonwealth policy making. With nearly 50% of the projected increase in the world's urban population to 2050 forecast to be in the Commonwealth, there has never been a more important time for members of the Commonwealth to come together to tackle the challenges of climate change and rapid urbanization; challenges which have now been compounded by the effects of the Coronavirus pandemic. With 65% of the 169 targets underpinning the 17 Sustainable Development Goals linked to urban and territorial development, the Call to Action seeks to engage the member states in a collaborative mission to tackle the combined challenges of climate change, rapid urbanisation and the impact of Covid-19. In light of the CHOGM postponement in 2020, the CAA and its partners hosted a programme of online activity during 2021, focused on the Call to Action, which comprised 19 online events over 10 weeks and attracted 2,000 participants from 43 Commonwealth and 42 non-Commonwealth countries. The programme included contributions from 113 panellists from 27 Commonwealth countries and included contributions from HRH The	Commonwealth wide



Prince of Wales, the Rwanda Ministers of Infrastructure and Local Government, the Commonwealth Secretary General, the Executive Director UN Habitat and others. The aims of the programme were to: 1) Inform and strengthen a Call to Action on Sustainable Urbanisation in the Commonwealth through exchange of ideas and good practice 2) In the face of the aftereffects of the COVID19 pandemic, to advocate for the centrality of SDG 11 in reviewing the targets and achievements of the Sustainable Development Goals. 3) Provide inter-disciplinary, cross-sector collaboration and engagement to address the challenges and unlock the opportunities presented by sustainable urbanisation across the Commonwealth. In the meantime, the CAA will continue to support and participate in the CHOGM 2022 meeting.	
The Commonwealth Association of Architects, in collaboration with the Commonwealth Association of Planners (CAP), the Commonwealth Engineers Council (CEC) and the Commonwealth Heritage Forum (CHF) organised its second series of sessions of Continuing Professional Development for built environment professionals. The aim of the programme was to facilitate knowledge exchange, to help promote mutual understanding and greater awareness of issues related to climate change and rapid urbanisation together with the UN 2030 Sustainable Development Goals (SDGs). While targeted at qualified built environment professionals, season two was also of interest to policymakers, city leaders and students alike. The programme comprised five sessions, commencing on 22 April 2021 and concluding on 20 May 2021. The 5 themes underpinning the second series were developed in response to a survey of the participants who attended last year's pilot programme and to reflect on a range of key issues in the run up to the Commonwealth Heads of Government Meeting (CHOGM) in Rwanda in June 2021. The themes of the sessions were: 1. The Capacity Gap - to consider the critical capacity gaps identified in the Survey of the Built Environment Professionals in the Commonwealth and how we might work together to address the underlying issues. 2. The Conservation Challenge - to review diverse international examples of heritage-led regeneration, draw together the lessons learned and develop recommendations for future action across the Commonwealth.	Commonwealth wide



3. The Challenge of Climate Change - to consider what needs to be done to reduce the climate impact of infrastructure systems, who needs to do it and what the consequences will be if we fail. 4. The Challenge of Inequality - to explore deep-rooted spatial inequalities that exist in many cities and city regions, together with recommendations to address them in order to achieve inclusive outcomes. 5. The Impact of COVID-19 - to consider the impacts of COVID-19 on the built environment and how built environment professionals can respond to the calls for us to 'build back better'. Each session comprised a short framing presentation followed by a panel discussion with engagement from an external expert. Ample time was also given for Q&A.	
As part of its response to the findings of the Survey of the Built Environment Professions in the Commonwealth, the Commonwealth Association of Architects (CAA) has created a data platform, the aim of which is to serve as an accessible source of information for all those with an interest in the subject of sustainable urbanization in the Commonwealth. The platform is part of the CAA's contribution to the Commonwealth sustainable cities initiative which it has launched together with the Association of Commonwealth Universities, the Commonwealth Association of Planners and the Commonwealth Local Government Forum in collaboration with the Government of Rwanda and The Prince's Foundation. The collaboration recognizes that the delivery of well-planned cities relies upon an increasingly more integrated and evidence-based approach and it is hoped that the platform will help contribute to increase inter-disciplinary, cross sector collaboration between different stakeholder groups. As the world embarks upon a "Decade of Action" to achieve the Global Goals, the CAA recognizes the opportunity to leverage the unique power of the Commonwealth to engage with these issues and development of the platform is one of a number of initiatives with which it is involved.	Commonwealth wide



To supplement the Call to Action on Sustainable Urbanization across the Commonwealth, a Good Practice Platform was created to exemplify the sort of innovative and collaborative work already being undertaken locally to help advance sustainable urbanization in the Commonwealth. The intention was to illustrate how, with a sharper focus and appropriate resources, the Commonwealth can come together to more effectively tackle the challenges of climate change, rapid urbanization and the recovery from Covid-19.	Commonwealth wide
The CAA remains an active contributor to the Global Alliance for Buildings & Construction and has both participated in and contributed to a number of its activities throughout the course of the year.	Commonwealth wide
The CAA contributed to a high-level event convened on the eve of COP26 by The Prince's Foundation and key Commonwealth partners, at which participants considered ways in which the Commonwealth can respond to the 'triple threat' of climate change, rapid urbanisation and the Covid-19 pandemic, and the need for collaboration if the targets are to be met within the limited time now available. The discussion centred on the <i>Call to Action on Sustainable Urbanisation across the Commonwealth</i> which was circulated to Commonwealth Heads of Government in February 2021, highlighting the issues facing the Commonwealth and urging the need for collective inter-disciplinary action to place climate conscious urban planning and management at the heart of the response to climate change. T he Commonwealth, with its many shared systems and structures, has the opportunity to lead and model collaborative, inclusive and effective action on sustainable urbanisation, which will be a key priority for CHOGM in Kigali in 2022.	Commonwealth wide
During COP26, in October 2020, the CAA hosted a Panel Discussion on the theme 'Skills for Green Construction Recovery'. The Panel Discussion, which was in the form of a hybrid (in person + virtual) event discussed upskilling and capacity development for climate action. The event was chaired by Mina Hasman, the Cross-Industry Action Group Lead & Climate Framework and featured Kalim A. Siddiqui, President CAA, and Victoria Burrows, Director of Advancing Net Zero, World GBC.	Commonwealth wide



In November 2020, CAA received Special Consultative Status from the UN Economic and Social Council (ECOSOC). This recognition will enable CAA to formally apply for accreditation at UN Events and make representations at various high-level meetings, enabling it to participate and contribute more effectively on issues relating to sustainable development	Commonwealth wide
The CAA is in the process of establishing a Young Architects' Network that will connect and mobilize architecture students and young architects across the Commonwealth to help address the needs of young architects and youth more generally, and to contribute a youth perspective to the work of CAA.	Commonwealth wide
The CAA was represented at meetings of the Canberra Accord, the organisation coordinating systems of Architectural Education around the world.	Commonwealth wide
Other ongoing activities across the year were the production and publication of the Association's online e-Journal, updating of the CAA website and the carrying out of an administrative census among the architectural associations across the Commonwealth.	Commonwealth wide



Financial Review

Accounts

	2021	2020	2019	2018
INCOME				
Subscriptions	25,072	29,310	55,459	37,454
Grants	---	5,000	---	---
Sponsorship and other	1,282	3,532	---	32
Validation fees	---	---	---	---
Interest on Bank deposits	10	97	181	68
Total Income	26,364	37,939	56,170	37,554
EXPENDITURE				
Charitable Activities (direct expenditure)	4,352	8,320	22,182	16,566
Governance and support costs	18,452	21,314	27,112	21,140
Total expenditure	22,804	29,634	49,294	37,706
Surplus/(deficit) for the year	3,560	8,305	6,346	(152)
Fund balances carried forward	93,818	90,258	81,953	75,607

Policy on Reserves

The Association's policy is to maintain a minimum reserve of £50,000 against the risk of loss of subscription income and to assist with cash flow.

The main source of funding is membership subscriptions. The amount of the reserve has been determined to allow the organisation to conclude its affairs and meet outstanding financial obligations in the case of one or more of these members ceasing to contribute.



Statement of responsibilities of the Trustees

The Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiner

Noelia Serrano was re-appointed as the charity's independent examiner during the year and has expressed her willingness to continue in that capacity.

This report is approved by the Council and Trustees on the 13 April 2022;

Signed.....

Ar. Kalim Siddiqui, President

On behalf of the CAA Council

Signed.....

Vincent Cassar, Trustee and Honorary Secretary / Treasurer

On behalf of the CAA Trustees



Independent examiner's report to the trustees of Commonwealth Association of Architects

I report to the trustees on my examination of the accounts of Commonwealth Association of Architects for the year ended 31 December 2021.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 Accounting records were not kept in respect of the Charity required by section 130 of the Act;
or
- 2 The accounts do not accord with those records.

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

Signed:

Noelia Serrano FCA

Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

5 September 2022

Commonwealth Association of Architects

Statement of financial activities

For the year ended 31 December 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Receipts from:							
Grants		–	–	–	–	5,000	5,000
Charitable activities							
Practice		25,072	–	25,072	29,310	–	29,310
Bank interest		10	–	10	97	–	97
Other income		1,282	–	1,282	3,532	–	3,532
Total receipts		26,364	–	26,364	32,939	5,000	37,939
Payments on:							
Charitable activities							
Education	2	11,782	–	11,782	10,018	–	10,018
Practice	2	6,210	–	6,210	8,621	5,000	13,621
Communication	2	4,812	–	4,812	5,995	–	5,995
Total payments		22,804	–	22,804	24,634	5,000	29,634
Net movement in funds		3,560	–	3,560	8,305	–	8,305
Net movement in funds		3,560	–	3,560	8,305	–	8,305
Reconciliation of funds:							
Total funds brought forward		89,500	758	90,258	81,195	758	81,953
Total funds carried forward		93,060	758	93,818	89,500	758	90,258

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 11 to the financial statements.

Commonwealth Association of Architects

Balance sheet

As at 31 December 2021

	Note	£	2021 £	£	2020 £
Fixed assets:					
Tangible assets	7		–		–
			<u>–</u>		<u>–</u>
Current assets:					
Debtors	8	734		1,109	
Cash at bank and in hand		93,818		90,258	
			<u>94,552</u>	<u>91,367</u>	
Liabilities:					
Creditors: amounts falling due within one year	9	(5,650)		(4,105)	
			<u>–</u>	<u>–</u>	
Net current assets and total net assets			88,902		87,262
			<u><u>88,902</u></u>		<u><u>87,262</u></u>
The funds of the charity:	11a				
Restricted income funds			758		758
Unrestricted income funds:					
General funds		88,144		86,504	
		<u>88,144</u>		<u>86,504</u>	
Total unrestricted funds			88,144		86,504
			<u>88,144</u>		<u>86,504</u>
Total charity funds			88,902		87,262
			<u><u>88,902</u></u>		<u><u>87,262</u></u>

Approved by the trustees on 13 April 2022 and signed on their behalf by

Ar. Kalim A. Siddiqui
On behalf of the CAA Council

Ar. Vincent Cassar
On behalf of the CAA Trustees

1 Accounting policies

a) Statutory information

Commonwealth Association of Architects is an unincorporated charity registered with the Charity Commission in England & Wales. The registered office address (and principal place of business) is The Royal Institute of British Architects, 66 Portland Place, London, W1B 1AD.

b) Basis of preparation

The statement of receipts and payments has been prepared on a receipts and payments basis and the statement of assets and liabilities has been prepared on an accruals basis in accordance with powers contained in charity legislation with regard to small charities.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

1 Accounting policies (continued)

f) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity is apportioned on the following basis which are an estimate, based on time spent, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

● Education	47.00%
● Practice	27.50%
● Communication	25.50%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

g) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● President's Jewel	25%
---------------------	-----

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand

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

j) Creditors and provisions

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

k) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Commonwealth Association of Architects

Notes to the financial statements

For the year ended 31 December 2021

2a Analysis of expenditure (current year)

	Charitable activities			Governance costs	Support costs	2021 Total	2020 Total
	Education £	Practice £	Communication £	£	£	£	£
Canberra Accord fees	3,109	-	-	-	-	3,109	-
Communication activity expenses	-	-	107	-	-	107	560
Secretariat fees and expenses	-	-	-	-	8,340	8,340	10,464
Meetings and activities	-	-	-	1,266	-	1,266	1,523
General assembly expenses	-	-	-	-	-	-	1,247
Commonwealth day	-	-	-	-	-	-	976
Survey of the profession	-	1,136	-	-	-	1,136	7,760
Bank charges	-	-	-	-	97	97	45
Accountancy fees	-	-	-	4,200	-	4,200	6,900
Miscellaneous expenses	-	-	-	-	4,549	4,549	159
	3,109	1,136	107	5,466	12,986	22,804	29,634
Support costs	6,104	3,571	3,311	-	(12,986)	-	-
Governance costs	2,569	1,503	1,394	(5,466)	-	-	-
Total expenditure 2021	11,782	6,210	4,812	-	-	22,804	
Total expenditure 2020	10,018	13,621	5,995	-	-		29,634

Commonwealth Association of Architects

Notes to the financial statements

For the year ended 31 December 2021

2b Analysis of expenditure (prior year)

	Charitable activities			Governance costs	Support costs	2020 Total
	Education £	Practice £	Communication £	£	£	£
Communication activity expenses	-	-	560	-	-	560
Secretariat fees and expenses	-	-	-	-	10,464	10,464
Meetings and activities	-	-	-	1,523	-	1,523
General assembly expenses	-	-	-	1,247	-	1,247
Commonwealth day	-	-	-	976	-	976
Survey of the profession	-	7,760	-	-	-	7,760
Bank charges	-	-	-	-	45	45
Accountancy fees	-	-	-	6,900	-	6,900
Miscellaneous expenses	-	-	-	-	159	159
	-	7,760	560	10,646	10,668	29,634
Support costs	5,014	2,934	2,720	-	(10,668)	-
Governance costs	5,004	2,928	2,715	(10,646)	-	-
Total expenditure 2020	10,018	13,621	5,995	-	-	29,634

Notes to the financial statements

For the year ended 31 December 2021

3 Net income for the year on the accruals basis

This is stated after charging / (crediting):

	2021 £	2020 £
Depreciation	–	–
Independent examination of accounts	2,350	2,000
Accounts preparation support	1,650	1,500
	<u> </u>	<u> </u>

4 Staff costs and trustee remuneration and expenses

The charity had no employees during the year (2020: none)

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

5 Related party transactions

During the year no payments were made by a trustee on behalf of the charity (2020: £nil). There are no related party transactions to disclose for 2021 (2020: none).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs, no such costs were incurred in 2021 (2020: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

6 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Notes to the financial statements

For the year ended 31 December 2021

7 Tangible fixed assets

	President's jewel £	Total £
Cost		
At the start of the year	1,274	1,274
At the end of the year	1,274	1,274
Depreciation		
At the start of the year	1,274	1,274
Charge for the year	-	-
At the end of the year	1,274	1,274
Net book value		
At the end of the year	-	-
At the start of the year	-	-
All of the above assets are used for charitable purposes.		

8 Debtors

	2021 £	2020 £
Prepayments	734	1,109
	734	1,109

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,650	-
Accruals	4,000	4,105
	5,650	4,105

Notes to the financial statements

For the year ended 31 December 2021

10a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	–	–	–
Net current assets	88,144	758	88,902
Net assets at 31 December 2021	88,144	758	88,902

10b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	–	–	–
Net current assets	86,504	758	87,262
Net assets at 31 December 2020	86,504	758	87,262

11a Movements in funds (current year)

	At 1 January 2021 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 December 2021 £
Restricted funds:					
Association fund	758	–	–	–	758
Total restricted funds	758	–	–	–	758
Unrestricted funds:					
General funds	86,504	26,364	(24,724)	–	88,144
Total unrestricted funds	86,504	26,364	(24,724)	–	88,144
Total funds	87,262	26,364	(24,724)	–	88,902

11b Movements in funds (prior year)

	At 1 January 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2020 £
Restricted funds:					
Association fund	758	–	–	–	758
Commonwealth Secretariat	–	5,000	(5,000)	–	–
Total restricted funds	758	5,000	(5,000)	–	758
Unrestricted funds:					
General funds	72,452	31,921	(17,869)	–	86,504
Total unrestricted funds	72,452	31,921	(17,869)	–	86,504
Total funds	73,210	36,921	(22,869)	–	87,262

Purposes of restricted funds

The purpose of the Association fund is to provide funding for research fellowships and grants, awards and prizes, travel scholarships and grants, staff and student exchange, supply of books for schools of Architecture and member Institutes and other grants.

In 2020, the Commonwealth Association of Architects received a restricted grant from the Commonwealth Secretariat in support of the charity's activity to prepare a 'Survey of the State of the Built Professions in the Commonwealth'. This grant was fully spent in 2020.

Accounts



Commonwealth Association of Architects

Annual Report 2020

UK Registered Charity No 288022



Annual Report 2020

Contents

	Page
<i>Reference and Administration</i>	1
<i>Objectives and Aims</i>	3
<i>Public benefit</i>	5
<i>Membership</i>	6
<i>Activities</i>	7
<i>Financial Review</i>	11
<i>Independent examiner's report</i>	13
<i>Statement of Financial Activities</i>	14
<i>Balance Sheet</i>	15
<i>Notes to the financial statements</i>	16



Reference and Administration

Charity number

288022

Country of registration

England and Wales

Trustees 2020

Vincent Cassar (MLT)
John Geeson (UK)
Annette Fisher (UK)
Sumita Singha (UK)
Dik Jarman (AUS)
Llewellyn van Wyk (SA)

Article IX (Charitable Status and Board of Trustees) of the CAA Constitution states that:-

1. The Association shall be a UK based Charity and therefore be compliant with the Charity Commission rules.
2. A Board of Trustees, comprising five Trustees (not less than three of whom shall be resident in England and Wales) and shall be appointed by the Council (for a term of office). The Board of Trustees shall be responsible for the depository of the records of the association at such location in England or Wales as the Council decide.
3. The Trustee Board has the responsibility for preparing and submitting all necessary records and accounts of the Association to the relevant statutory UK authority (UK Charity Commission, UK Tax Office).

Council and Officers 2019-2022

Elected at the 22nd General Assembly, Mombasa, Kenya, August 2019.

President (Officer) Kalim Siddiqui (Pakistan, PP AAP)
Senior Vice President Peter Oborn (U.K. RIBA)
Immediate Past President Vincent Cassar (Malta, PP KTP)
Honorary Secretary/Treasurer (Officer) Vincent Cassar (Malta, PP KTP)

Education Committee

Chair of Education, Jumo Oino (Kenya)

Practice Committee

Chair of Practice, Jayantha Perera (Sri Lanka, PP SLIA)

Communication Committee

Chair of Communications, Chandana Edirisuriya (Sri Lanka)

**Regional Vice Presidents**

Africa – Steven Oundo (Kenya)

Americas - Akin Looby (Trinidad & Tobago)

Asia - Jalal Ahmad (Bangladesh)

Europe - Joseph Galea (Malta) (resigned in Dec '20 and replaced by David Pace (Malta))

Oceania - vacant

Validation

Chair of Validation Panel - Sithabile Mathe (Botswana)

Secretariat

Executive Director, Maira Khan (Pakistan)

Bankers

The Royal Bank of Scotland plc

171 Tottenham Court Road, London, W1P ODL.

Independent Examiner

Noelia Serrano

Sayer Vincent LLP

Invicta House 108-114 Golden Lane London EC1Y 0TL



The trustees present their report and the financial statements for the year ended 31 December 2020.

Reference and administrative information set out on pages 1-2 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, Governance and Management

The Commonwealth Association of Architects is an unincorporated association registered as a Charity with the Charity Commission, U.K. (Charity No. 288022). The supreme body of the Association is the General Assembly which is held every three years and whereat the Council and Officers are elected. The last General Assembly before the end of 2019 was held on 15 August 2019 in Mombasa, Kenya. There are five regional Vice Presidents representing Africa, the Americas, Asia, Europe and Oceania (currently vacant). The Council has also established three sub-committees for communications, education and practice. Validation of Schools of Architecture is a major activity of the Association and the process is led by a Head of Validation who is appointed by Council. Trustees are volunteers nominated by member organisations and appointed by the Council.

Objectives and Aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The objectives of the Association, set out in its Constitution, are the advancement of Architecture in the Commonwealth and the promotion and acquisition of knowledge of the various arts and sciences connected therewith.

The Association is empowered in particular to:

- promote co-operation between associations of architects within the Commonwealth and equivalent organisations outside the Commonwealth to ensure the maximum contribution by architects to the well-being of society;
- promote and encourage activities on a regional basis for the purpose of studying common issues.
- make awards of medals or certificates in recognition of significant contributions to Architecture or its associated sciences;
- receive, administer and apply donations, studentships or scholarships or for any other general or specific charitable object or purpose connected with the Association or, for any other charitable purpose connected with Architecture.



The CAA's current aims, grouped under the following headings, are:

Education

- Operating criteria and procedures for the validation of courses in architecture.
- Supporting international mutual recognition of qualifications in architecture.
- Organising of international student competitions.

Practice

- Supporting conferences, seminars and workshops on sustainable building and construction practices.

Communication

- Dissemination of information on architecture.

Commonwealth

- Participation in Commonwealth forums including those concerning the built environment for the purpose of improving the quality of the built environment.
- Collaboration with other Commonwealth Accredited Organisations, such as the Commonwealth Association of Planners (CAP), the Commonwealth Association of Surveyors and Land Economists (CASLE), the Commonwealth Engineers Council (CEC) and the Association of Commonwealth Universities (ACU).
- Collaboration with BEPIC the informal grouping of Associations of Built Environment Professions in the Commonwealth.

International

- Collaboration with regional associations of architects such as the Africa Union of Architects.
- Collaboration with the International Union of Architects (UIA) and the Architect's Council of Europe (ACE).

Others

- Collaboration with the Institute of Civil Engineers (ICE) and the Prince's Foundation.



Public Benefit

The Council and Trustees have referred to the Charity Commission's guidance on the public benefit requirement for UK charities and have considered how planned activities meet this requirement.

During the year the charity has furthered its charitable purposes for the public benefit through;

Education

- Validating courses in architecture and national validation systems. This improves and strengthens standards in higher education in architecture by benchmarking and facilitates exchange and movement of students, academics and practitioners between countries.
- Collaborating with other signatories in the Canberra Accord for Architectural Education enabling the mutual recognition of architectural qualifications. This aims to facilitate movement of graduates across borders advancing architectural knowledge through exchange and increasing economic opportunities for small and developing economies in the Commonwealth.
- Holding an international student design competition during its 2019 General Assembly on the topic of “Modular Sustainable Design” which sought to offer sustainable building options to cater for the fast growing need for decent housing in Kenya and other countries facing the same situation.

Practice

- Supporting seminars and conferences raising awareness of designing for sustainability and climate change and exchanging knowledge in the profession.
- Initiating a range of activities to support collaboration between architects and the raising of quality standards in the construction industry across the Commonwealth.

Communication

- Dissemination of information on current architectural policies, activities and events from across the Commonwealth and internationally through its website and eJournal.,



Membership

The Members of the Association are institutes, associations and societies which, in the opinion of the Council, represent the body of architects in a country and subscribe to the purposes and objects of the Association. They must be constituted in a manner consistent with the policies of the Association and not discriminate against their own members or potential members on the basis of race, colour, sex, religion, national origin or political persuasion. The current membership is drawn from the following organizations.

Country	Institute/Association
<i>Antigua & Barbuda</i>	Antigua & Barbuda Institute of Architects
<i>Australia</i>	Royal Australian Institute of Architects
<i>Bahamas</i>	Institute of Bahamian Architects
<i>Bangladesh</i>	Institute of Architects Bangladesh
<i>Barbados</i>	Barbados Institute of Architects
<i>Bermuda</i>	Institute of Bermuda Architects
<i>Botswana</i>	Architects Association of Botswana
<i>Cyprus</i>	Cyprus Civil Engineers & Architects Association
<i>Fiji</i>	Fiji Association of Architects
<i>Ghana</i>	Ghana Institute of Architects
<i>Guyana</i>	Guyana Institute of Architects
<i>Hong Kong SAR of China</i>	Hong Kong Institute of Architects
<i>India</i>	Indian Institute of Architects
<i>Jamaica</i>	Jamaica Institute of Architects
<i>Kenya</i>	Architectural Association of Kenya
<i>Lesotho</i>	Lesotho Architects Engineers & Surveyors Association
<i>Malawi</i>	Malawi Institute of Architects
<i>Malta</i>	Kamra Tal-Periti
<i>Mauritius</i>	Mauritius Institute of Architects
<i>Namibia</i>	Namibia Institute of Architects
<i>New Zealand</i>	New Zealand Institute of Architects
<i>Nigeria</i>	Nigerian Institute of Architects
<i>Pakistan</i>	Institute of Architects Pakistan
<i>Papua New Guinea</i>	Papua New Guinea Institute of Architects.
<i>Rwanda</i>	Rwanda Institute of Architects
<i>Sierra Leone</i>	Sierra Leone Institute of Architects
<i>Singapore</i>	Singapore Institute of Architects
<i>South Africa</i>	South African Institute of Architects
<i>Sri Lanka</i>	Sri Lanka Institute of Architects
<i>St Kitts and Nevis</i>	St Kitts and Nevis Institute of Architects
<i>St Lucia</i>	St. Lucia Association of Architects
<i>St Vincent and The Grenadines</i>	St. Vincent & The Grenadines Institute Of Architects
<i>Tanzania</i>	Architectural Association of Tanzania
<i>Trinidad & Tobago</i>	Trinidad And Tobago Institute Of Architects
<i>Uganda</i>	Uganda Society of Architects
<i>United Kingdom</i>	Royal Institute of British Architects
<i>Zambia</i>	Zambia Institute of Architects
<i>Zimbabwe</i>	Zimbabwe Institute of Architects



Activities

Description	Country
Several formal Council meetings and other informal meetings held during the year. These were all held through teleconferencing due to the COVID 19 situation.	Commonwealth wide
On behalf of the President, the Immediate Past President and Hon Secretary/Treasurer attended the Presidents' Round Table organised by Royal Institute of British Architects (RIBA) in February 2020. On behalf of the President, the Immediate Past President and Hon Secretary/Treasurer also received the RIBA Presidents Award.	London
The CAA, working in collaboration with the Commonwealth Association of Planners (CAP), The Commonwealth Engineers Council (CEC) and the Commonwealth Association of Surveyors and Land Economists (CASLE) undertook the 2019 'Survey on the Built Environment Profession in the Commonwealth'. The findings of the survey revealed there is a critical lack of capacity in many Commonwealth countries that are urbanising most rapidly and are among the most vulnerable together with a corresponding weakness in educational and institutional capacity together with a weakness in built environment policy (eg planning policy and building code). The findings of the survey have serious implications for Commonwealth countries, which together are projected to account for nearly 50% of the projected growth in cities by 2025, i.e an additional 1 billion urban dwellers in the Commonwealth in the next 30 years. The results of the survey were published during an online event which took place in June 2020, at which HRH The Prince of Wales delivered an opening address.	Commonwealth wide
CAA Council members participated in the World Urban Forum (WUF) held in Abu Dhabi between the 8th and 13th February 2020. The theme of the CAA's participation was 'Building Capacity' and was dedicated to three Commonwealth focused events which included: • 'Delivering Sustainable Urbanisation and Development in the Commonwealth', • 'Building Capacity in the Built Environment Professions in the Commonwealth', • 'Building Resilience by Building Back Better in the Small Island States of the Commonwealth', These events formed part of CAA's initiative to elevate the theme of 'sustainable urbanisation' on the agenda of the 2020 Commonwealth	Commonwealth wide



Heads of Government Meeting which was scheduled to take place in Kigali in June. The CAA also organised a workshop during the week of WUF to bring together a range of Commonwealth stakeholders to discuss preparations for the launch of a 'Call to Action' on sustainable cities at CHOGM 2020. Towards the end of the World Urban Forum, the CAA came together with Commonwealth colleagues to issue the following Declared Action as part of the formal conference outcome document: <i>"The Association of Commonwealth Universities, Commonwealth Association of Architects, Commonwealth Association of Planners and the Commonwealth Local Government Forum commit to the development of an inter-disciplinary, cross-sectoral collaboration, working to advance sustainable urbanisation in the Commonwealth; home to one third of the World's population and nearly 50% of the projected increase of the World's urban population in 2050."</i>	
On the basis of the findings of the Survey of the Built Environment Professions in the Commonwealth, the CAA came together with the Association of Commonwealth Universities (ACU), the Commonwealth Association of Planners (CAP), and the Commonwealth Local Government Forum (CLGF), with support from the Government of Rwanda and The Prince's Foundation to develop a 'Call to Action on Sustainable Urbanisation in the Commonwealth'. The Call to Action is addressed to Heads of Government in advance of the Commonwealth Heads of Government Meeting (CHOGM) and calls for a greater focus on sustainable urbanisation in Commonwealth policy making. With 65% of the 169 targets underpinning the 17 Sustainable Development Goals linked to urban and territorial development, the Call to Action seeks to engage the member states in a collaborative mission to tackle the combined challenges of climate change, rapid urbanisation and the impact of Covid-19. In light of the CHOGM postponement, the CAA and its partners hosted a programme of online activity, focused on the Call to Action, which comprised 19 online events over 10 weeks and attracted 2,000 participants from 43 Commonwealth and 42 non-Commonwealth countries. The programme included contributions from 113 panellists from 27 Commonwealth countries and included contributions from HRH The Prince of Wales, the Rwanda Ministers of Infrastructure and Local Government, the Commonwealth Secretary General, the Executive Director UN Habitat and others.	Commonwealth wide



The aims of the programme were to: 1) Inform and strengthen a Call to Action on Sustainable Urbanisation in the Commonwealth through exchange of ideas and good practice 2) In the face of the after effects of the COVID19 pandemic, to advocate for the centrality of SDG 11 in reviewing the targets and achievements of the Sustainable Development Goals. 3) Provide inter-disciplinary, cross-sector collaboration and engagement to address the challenges and unlock the opportunities presented by sustainable urbanisation across the Commonwealth.	
The CAA CPD Pilot was conceived as a mini-series to promote knowledge sharing and continuous learning to help promote climate literacy together with greater awareness about the importance of sustainable urbanisation. The series was developed in response to the findings of the 2017 and 2019 Survey of the Built Environment Professions in the Commonwealth¹ both of which evidenced a lack of mandatory Continuing Professional Development in many Commonwealth countries. Faced with the combined threats of climate change, rapid urbanisation and the impact of Covid-19, the CAA was keen to understand the ways in which it can best support the profession across the Commonwealth. Season 1 of the CPD Pilot comprised a total of seven (7) lectures delivered over a period of six (6) weeks. The series was designed to appeal to built-environment professionals and covered a wide range of topics, commencing with an explanatory overview of the policy context and completing with a more detailed examination of the metrics necessary if we are to achieve our climate change commitments. The lecture programme may be summarised as follows: • Introduction to the Sustainable Development Goals • Planning for Rapid Urbanisation, • Planned City Extensions: • Resilient Infrastructure: • Climate Responsive Design: • Heritage-led Regeneration: • Sustainable Outcomes, The CPD Pilot was delivered with support and engagement from a diverse group of 26 session chairs, presenters, and subject matter experts from 10 countries, 42% of whom were female (11/26) and 38% of whom were BAME (10/26). The CAA was grateful to receive the engagement of UN Habitat, UN Environment, UNESCO and the World	Commonwealth wide



Bank. The series attracted a total of 823 unique participants and over 2,000 views from 32 Commonwealth and 32 non-Commonwealth countries. Each session attracted an audience of around 300 attendees. The series attracted a good regional spread from both Commonwealth and non-Commonwealth countries with 21% from Commonwealth countries in Africa, 26% from Asia, 4% from the Caribbean and the Americas, 19% from Europe, 2% from the Pacific and 27% from other non-Commonwealth countries.	
The CAA was represented at meetings by the Canberra Accord, the organisation coordinating systems of Architectural Education around the world.	Canada
The CAA Immediate Past President and Hon. Secretary/Treasurer attended the 2020 Commonwealth Day Commemorative Service and the Commonwealth Secretary General's reception..	London
Other ongoing activities across the year were the production and publication of the Association's online e-Journal, updating of the CAA website and the carrying out of an administrative census among the architectural associations across the Commonwealth.	Commonwealth wide



Financial Review

Accounts

	2020	2019	2018	2017
INCOME				
Subscriptions	29,310	55,459	37,454	41,362
Grants	5,000	---	---	---
Sponsorship and other	3,532	---	32	---
Validation fees	---	---	---	4,551
Interest on Bank deposits	97	181	68	13
Total Income	37,939	56,170	37,554	45,926
EXPENDITURE				
Charitable Activities (direct expenditure)	8,320	22,182	16,566	29,456
Governance and support costs	21,314	27,112	21,140	20,414
Total expenditure	29,634	49,294	37,706	49,870
Surplus/(deficit) for the year	8,305	6,346	(152)	(3,944)
Fund balances carried forward	90,258	81,953	75,607	75,759

Policy on Reserves

The Association's policy is to maintain a minimum reserve of £50,000 against the risk of loss of subscription income and to assist with cash flow.

The main source of funding is membership subscriptions. The amount of the reserve has been determined to allow the organisation to conclude its affairs and meet outstanding financial obligations in the case of one or more of these members ceasing to contribute.



Statement of responsibilities of the Trustees

The Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiner

Noelia Serrano was re-appointed as the charity's independent examiner during the year and has expressed her willingness to continue in that capacity.

This report is approved by the Council and Trustees on the 1 September 2021;

Signed.....

Ar. Kalim Siddiqui, President

On behalf of the CAA Council

Signed.....

Vincent Cassar, Trustee and Honorary Secretary / Treasurer

On behalf of the CAA Trustees



Independent examiner's report to the trustees of Commonwealth Association of Architects.

I report to the trustees on my examination of the accounts of Commonwealth Association of Architects for the year ended 31 December 2020.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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

Date

Noelia Serrano FCA

Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Commonwealth Association of Architects

Statement of financial activities

For the year ended 31 December 2020

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Receipts from:							
Grants		–	5,000	5,000	–	–	–
Charitable activities							
Practice		29,310	–	29,310	55,459	–	55,459
Bank interest		97	–	97	181	–	181
Other income		3,532	–	3,532	–	–	–
Total receipts		32,939	5,000	37,939	55,640	–	55,640
Payments on:							
Charitable activities							
Education	2	10,018	–	10,018	33,320	–	33,320
Practice	2	8,621	5,000	13,621	8,464	–	8,464
Communication	2	5,995	–	5,995	7,510	–	7,510
Total payments		24,634	5,000	29,634	49,294	–	49,294
Net movement in funds		8,305	–	8,305	6,346	–	6,346
Net movement in funds		8,305	–	8,305	6,346	–	6,346
Reconciliation of funds:							
Total funds brought forward		81,195	758	81,953	74,849	758	75,607
Total funds carried forward		89,500	758	90,258	81,195	758	81,953

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 11 to the financial statements.

Commonwealth Association of Architects

Balance sheet

As at 31 December 2020

	Note	£	2020 £	£	2019 £
Fixed assets:					
Tangible assets	7		–		–
			–		–
Current assets:					
Debtors	8	1,109		1,155	
Cash at bank and in hand		90,258		81,953	
		91,367		83,108	
Liabilities:					
Creditors: amounts falling due within one year	9	(4,105)		(9,898)	
Net current assets and total net assets			87,262		73,210
The funds of the charity:	11a				
Restricted income funds			758		758
Unrestricted income funds:					
General funds		86,504		72,452	
Total unrestricted funds			86,504		72,452
Total charity funds			87,262		73,210

Approved by the trustees on 1 September 2021 and signed on their behalf by

Ar. Kalim A. Siddiqui
On behalf of the CAA Council

Ar. Vincent Cassar
On behalf of the CAA Trustees

1 Accounting policies

a) Statutory information

Commonwealth Association of Architects is an unincorporated charity registered with the Charity Commission in England & Wales. The registered office address (and principal place of business) is 39 Harrington Gardens, London, SW7 4JU.

b) Basis of preparation

The statement of receipts and payments has been prepared on a receipts and payments basis and the statement of assets and liabilities has been prepared on an accruals basis in accordance with powers contained in charity legislation with regard to small charities.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

1 Accounting policies (continued)

f) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity is apportioned on the following basis which are an estimate, based on time spent, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

● Education	47.00%
● Practice	27.50%
● Communication	25.50%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

g) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● President's Jewel	25%
---------------------	-----

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand

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

j) Creditors and provisions

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

k) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Commonwealth Association of Architects

Notes to the financial statements

For the year ended 31 December 2020

2a Analysis of expenditure (current year)

	Charitable activities			Governance	Support	2020	2019
	Education	Practice	Communication	costs	costs	Total	Total
	£	£	£	£	£	£	£
Canberra Accord fees	-	-	-	-	-	-	6,303
Canberra Accord expenses	-	-	-	-	-	-	1,323
Green Book Revision	-	-	-	-	-	-	8,103
Communication activity expenses	-	-	560	-	-	560	596
Secretariat fees and expenses	-	-	-	-	10,464	10,464	6,302
Meetings and activities	-	-	-	1,523	-	1,523	7,563
General assembly expenses	-	-	-	1,247	-	1,247	12,225
Commonwealth day	-	-	-	976	-	976	901
Survey of the profession	-	7,760	-	-	-	7,760	1,009
Bank charges	-	-	-	-	45	45	399
Accountancy fees	-	-	-	6,900	-	6,900	-
VAT recoveries	-	-	-	-	-	-	(530)
Validation activity expenses	-	-	-	-	-	-	4,848
Miscellaneous expenses	-	-	-	-	159	159	252
	-	7,760	560	10,646	10,668	29,634	49,294
Support costs	5,014	2,934	2,720	-	(10,668)	-	-
Governance costs	5,004	2,928	2,715	(10,646)	-	-	-
Total expenditure 2020	10,018	13,621	5,995	-	-	29,634	49,294
Total expenditure 2019	33,320	8,464	7,510	-	-	49,294	

Commonwealth Association of Architects

Notes to the financial statements

For the year ended 31 December 2020

2a Analysis of expenditure (prior year)

	Charitable activities			Governance costs	Support costs	2019 Total
	Education £	Practice £	Communication £	£	£	£
Canberra Accord fees	6,303	–	–	–	–	6,303
Canberra Accord expenses	1,323	–	–	–	–	1,323
Green Book Revision	8,103	–	–	–	–	8,103
Communication activity expenses	–	–	596	–	–	596
Secretariat fees and expenses	–	–	–	–	6,302	6,302
Meetings and activities	–	–	–	7,563	–	7,563
General assembly expenses	–	–	–	12,225	–	12,225
Commonwealth day	–	–	–	901	–	901
Survey of the profession	–	1,009	–	–	–	1,009
Bank charges	–	–	–	–	399	399
Accountancy fees	–	–	–	–	–	–
VAT recoveries	–	–	–	–	(530)	(530)
Validation activity expenses	4,848	–	–	–	–	4,848
Miscellaneous expenses	–	–	–	–	252	252
	20,577	1,009	596	20,689	6,423	49,294
Support costs	3,019	1,766	1,638	–	(6,423)	–
Governance costs	9,724	5,689	5,276	(20,689)	–	–
Total expenditure 2019	33,320	8,464	7,510	–	–	49,294

Notes to the financial statements

For the year ended 31 December 2020

3 Net income for the year on the accruals basis

This is stated after charging / (crediting):

	2020 £	2019 £
Depreciation	–	–
Independent examination of accounts	2,000	2,000
Accounts preparation support	1,500	1,000
	<u> </u>	<u> </u>

4 Staff costs and trustee remuneration and expenses

The Charity had no employees during the year (2019: none)

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

5 Related party transactions

During the year no payments of nil were made by a trustee on behalf of the charity (2019: one trustee £11,838). There are no further related party transactions to disclose for 2020 (2019: none).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs, no such costs were incurred in 2020 (2019: £3,564 incurred by one trustee).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

6 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Commonwealth Association of Architects

Notes to the financial statements

For the year ended 31 December 2020

7 Tangible fixed assets

	President's jewel £	Total £
Cost		
At the start of the year	1,274	1,274
At the end of the year	1,274	1,274
Depreciation		
At the start of the year	1,274	1,274
Charge for the year	-	-
At the end of the year	1,274	1,274
Net book value		
At the end of the year	-	-
At the start of the year	-	-

All of the above assets are used for charitable purposes.

8 Debtors

	2020 £	2019 £
Trade debtors	-	1,018
Prepayments	1,109	137
	1,109	1,155

9 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	-	3,300
Accruals	4,105	6,598
	4,105	9,898

10a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	–	–	–
Net current assets	86,504	758	87,262
Net assets at 31 December 2020	86,504	758	87,262

10b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	–	–	–
Net current assets	72,452	758	73,210
Net assets at 31 December 2019	72,452	758	73,210

11a Movements in funds (current year)

	At 1 January 2020 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 December 2020 £
Restricted funds:					
Association fund	758	–	–	–	758
Commonwealth Secretariat	–	5,000	(5,000)	–	–
Total restricted funds	758	5,000	(5,000)	–	758
Unrestricted funds:					
General funds	72,452	31,921	(17,869)	–	86,504
Total unrestricted funds	72,452	31,921	(17,869)	–	86,504
Total funds	73,210	36,921	(22,869)	–	87,262

Commonwealth Association of Architects

Notes to the financial statements

For the year ended 31 December 2020

11b Movements in funds (prior year)

	At 1 January 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2019 £
Restricted funds:					
Association fund	758	–	–	–	758
Total restricted funds	758	–	–	–	758
General funds	73,710	55,640	(56,898)	–	72,452
Total unrestricted funds	73,710	55,640	(56,898)	–	72,452
Total funds	74,468	55,640	(56,898)	–	73,210

Purposes of restricted funds

The purpose of the Association fund is to provide funding for research fellowships and grants, awards and prizes, travel scholarships and grants, staff and student exchange, supply of books for schools of Architecture and member Institutes and other grants.

In 2020, the Commonwealth Association of Architects received a restricted grant from the Commonwealth Secretariat in support of the charity's activity to prepare a 'Survey of the State of the Built Professions in the Commonwealth'. This grant was fully spent in 2020.