

Charity Registration No. 1095118

Company Registration No. 04606846 (England and Wales)

**COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)**

**(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)**

**THE EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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

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<b>Executive Committee's Members</b>	For full details see the Executive Committee Report
<b>Chief Executive &amp; Secretary</b>	S Dickson
<b>Charity number</b>	1095118
<b>Company number</b>	04606846
<b>Principal address</b>	Westminster Hall Houses of Parliament London SW1A 0AA
<b>Registered office</b>	Westminster Hall Houses of Parliament London SW1A 0AA
<b>Auditor</b>	HW Fisher LLP Acre House 11-15 William Road London NW1 3ER
<b>Bankers</b>	Royal Bank of Scotland Plc 119-121 Victoria Street London SW1E 6RA  HSBC UK Bank Plc 16 King Street London United Kingdom WC2E 8JF

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

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	<b>Page</b>
The Members Of The Executive Committee report	1 - 7
Statement of The Members of The Executive Committee responsibilities	8
Statement on internal control	9 - 10
Independent auditor's report	11 - 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 24

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

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

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

## Objectives and activities

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

## STRATEGY

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

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

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

## Strategic Objectives:

Objective 1: To strengthen parliamentary democracy

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

We will:

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

Objective 2: To link Westminster with the Commonwealth

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

We will:

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

Objective 3: To set and demonstrate high performance standards

Increasing the positive impact of all we do

We will:

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

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

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

**FOR THE YEAR ENDED 31 MARCH 2024**

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**Prioritising Partnerships:**

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

**Prioritising Themes:**

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

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

Modern Slavery: human trafficking and forced labour

Public Accounts Committees: including public financial management

Security: including cyber-security

Trade: parliamentary scrutiny of international trade arrangements

**Public Benefit**

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

**Achievements and performance**

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

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

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

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

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(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)  
THE MEMBERS OF THE EXECUTIVE COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT)  
(CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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

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

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

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

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

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

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

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

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

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

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(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)  
THE MEMBERS OF THE EXECUTIVE COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT)  
(CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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

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

**Future Plans**

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

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

**Financial review**

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

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

**Going concern**

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

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

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

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(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)  
THE MEMBERS OF THE EXECUTIVE COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT)  
(CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**Reserves policy**

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

**Risk management**

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

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

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

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

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

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

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

**Structure, governance and management**

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

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

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

***FOR THE YEAR ENDED 31 MARCH 2024***

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

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

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

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

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

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

***FOR THE YEAR ENDED 31 MARCH 2024***

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**Disclosure of information to auditor**

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

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

*Chris Elmore.....*

Chris Elmore MP, Honorary Treasurer

Dated: 02 Oct 2024.....

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

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

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

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

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

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

# **COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)**

## **(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)**

### **STATEMENT ON INTERNAL CONTROL**

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Scope of Responsibility**

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

#### **Governance Arrangements**

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

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

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

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

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

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

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

#### **Governance Activities 1 April 2023–31 March 2024**

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

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

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

**FOR THE YEAR ENDED 31 MARCH 2024**

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**Capacity To Handle Risk And The Risk And Control Framework**

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

**Effectiveness Of Internal Control**

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

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

**External Audit**

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

*Chris Elmore*  
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Chris Elmore MP, Honorary Treasurer

02 Oct 2024  
Dated: .....

*George Foulkes*  
.....

Rt Hon Lord Foulkes, Acting Chair

02 Oct 2024  
Dated: .....

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

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

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**Opinion**

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

In our opinion, the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

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

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

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**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of Executive Committee's Members**

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

**Auditor's responsibilities for the audit of the financial statements**

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

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

As part of our planning process:

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

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

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

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

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

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

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

**Use of our report**

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

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

Chartered Accountants  
Statutory Auditor  
Acre House  
11-15 William Road  
London  
NW1 3ER  
United Kingdom  
02 Oct 2024  
.....

**COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)**  
**(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2024**

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

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

All income and expenditure derive from continuing activities.

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

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

**AS AT 31 MARCH 2024**

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

02 Oct 2024

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

*Chris Elmore*

Chris Elmore MP  
**Honorary Treasurer**

**Company Registration No. 04606846**

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

**FOR THE YEAR ENDED 31 MARCH 2024**

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

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

**FOR THE YEAR ENDED 31 MARCH 2024**

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## **1 Accounting policies**

### **Charity information**

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

### **1.1 Accounting convention**

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

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

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

### **1.2 Going concern**

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

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

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

### **1.3 Charitable funds**

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

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

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

**FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies** **(Continued)**

**1.4 Incoming resources**

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

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

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

**1.5 Resources expended**

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

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

Resources expended are accounted for on an accruals basis.

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

**1.6 Cash and cash equivalents**

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

**1.7 Financial instruments**

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

**1.8 Employee benefits**

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

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

**1.9 Retirement benefits**

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

**2 Critical accounting estimates and judgements**

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

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

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

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

**FOR THE YEAR ENDED 31 MARCH 2024**

**3 Donations and legacies**

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

**4 Charitable activities**

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

**5 Investment income**

	<b>Unrestricted funds general 2024 £</b>	Unrestricted funds general 2023 £
Interest receivable	10,378	3,865
	<u>10,378</u>	<u>3,865</u>

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

**FOR THE YEAR ENDED 31 MARCH 2024**

**6 Charitable activities**

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

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

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

**FOR THE YEAR ENDED 31 MARCH 2024**

**7 Support costs**

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

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

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

**8 Executive Committee's Members**

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

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

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

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

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

**FOR THE YEAR ENDED 31 MARCH 2024**

**9 Employees**

The average monthly number of employees during the year was:

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

**Employment costs**

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

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

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

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
£100,000 - £110,000	-	1
£80,000 - £89,999	1	-
£60,000 - £69,999	2	-
	<hr/>	<hr/>

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

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

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

**FOR THE YEAR ENDED 31 MARCH 2024**

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

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

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

**FOR THE YEAR ENDED 31 MARCH 2024**

**12 Restricted funds**

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

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

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

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

**13 Related party transactions**

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

**14 Analysis of changes in net funds**

The Association had no debt during the year.



**Issuer** HW Fisher

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

**Document fingerprint** 24d7fe5f91558770b8a64c9ebdca4bcd

### Parties involved with this document

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

### Audit history log

Date	Action
Wed, 2nd Oct 2024 15:57:36 BST	Carol Rudge viewed the envelope (217.207.100.70)
Wed, 2nd Oct 2024 15:57:36 BST	This envelope has been signed by all parties (217.207.100.70)
Wed, 2nd Oct 2024 15:57:36 BST	Carol Rudge signed the envelope (217.207.100.70)
Wed, 2nd Oct 2024 15:53:56 BST	Carol Rudge viewed the envelope (185.105.75.177)
Wed, 2nd Oct 2024 15:34:42 BST	Lord Foulkes viewed the envelope (82.132.244.45)
Wed, 2nd Oct 2024 15:34:42 BST	Document emailed to crudge@hwfisher.co.uk (3.8.170.102)
Wed, 2nd Oct 2024 15:34:41 BST	Sent the envelope to Carol Rudge (crudge@hwfisher.co.uk) for signing (82.132.244.45)
Wed, 2nd Oct 2024 15:34:41 BST	Lord Foulkes signed the envelope (82.132.244.45)
Wed, 2nd Oct 2024 15:33:59 BST	Lord Foulkes viewed the envelope (82.132.244.45)
Wed, 2nd Oct 2024 15:33:47 BST	Lord Foulkes opened the document email. (82.132.244.45)
Wed, 2nd Oct 2024 15:33:46 BST	Lord Foulkes opened the document email. (82.132.244.45)
Wed, 2nd Oct 2024 15:29:52 BST	Chris Elmore viewed the envelope (172.226.114.66)
Wed, 2nd Oct 2024 15:29:52 BST	Document emailed to FOULKESG@parliament.uk (13.42.63.86)
Wed, 2nd Oct 2024 15:29:52 BST	Sent the envelope to Lord Foulkes (FOULKESG@parliament.uk) for signing (172.226.114.66)
Wed, 2nd Oct 2024 15:29:51 BST	Chris Elmore signed the envelope (172.226.114.66)
Wed, 2nd Oct 2024 15:29:18 BST	Chris Elmore viewed the envelope (172.226.114.66)
Wed, 2nd Oct 2024 15:29:13 BST	Chris Elmore opened the document email. (148.252.147.223)

Wed, 2nd Oct 2024 15:29:13 BST	Chris Elmore opened the document email. (148.252.147.223)
Wed, 2nd Oct 2024 10:59:24 BST	Chris Elmore viewed the envelope (152.37.100.162)
Wed, 2nd Oct 2024 9:56:25 BST	Document emailed to chris.elmore.mp@parliament.uk (18.132.250.26)
Wed, 2nd Oct 2024 9:56:25 BST	Sent the envelope to Chris Elmore (chris.elmore.mp@parliament.uk) for signing (217.207.100.70)
Wed, 2nd Oct 2024 9:46:28 BST	Document generated with fingerprint 24d7fe5f91558770b8a64c9ebdca4bcd (185.105.75.177)
Wed, 2nd Oct 2024 9:46:28 BST	Document generated with fingerprint 74c64bc45dfc66b2170b700b9b3f37fd (185.105.75.177)
Wed, 2nd Oct 2024 9:46:28 BST	Envelope generated by Stephen Best (185.105.75.177)