

Charity Registration No. 1095118

Company Registration No. 4606846 (England and Wales)

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

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

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

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

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

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

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

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

Risk management

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

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

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

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

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

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

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

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

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

Public Benefit

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

OBJECTS OF THE CHARITY

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

STRATEGY

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

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

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

Strategic Objectives:

Objective 1: To strengthen parliamentary democracy

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

We will:

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

Objective 2: To link Westminster with the Commonwealth

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

We will:

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

Objective 3: To set and demonstrate high performance standards

Increasing the positive impact of all we do

We will:

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

Prioritising Partnerships:

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

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

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

Prioritising Themes:

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

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

Modern Slavery: human trafficking and forced labour

Public Accounts Committees: including public financial management

Security: including cyber-security

Trade: parliamentary scrutiny of international trade arrangements

Achievements and performance

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

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

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

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

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

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

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

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

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

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

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

Future Plans

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

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

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

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

Financial Review

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

Going concern

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

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

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

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

Reserves policy

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

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

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

Disclosure of information to auditor

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

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

Julie Elliott

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Julie Elliott MP

Executive Committee Member

24 Jun 2022

Dated:

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

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

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

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

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

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

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

STATEMENT ON INTERNAL CONTROL

SCOPE OF RESPONSIBILITY

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

GOVERNANCE ARRANGEMENTS

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

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

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

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

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

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

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

GOVERNANCE ACTIVITIES 1 APRIL 2021–31 MARCH 2022

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

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

STATEMENT ON INTERNAL CONTROL (CONTINUED)

CAPACITY TO HANDLE RISK AND THE RISK AND CONTROL FRAMEWORK

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

EFFECTIVENESS OF INTERNAL CONTROL

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

EXTERNAL AUDIT

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



Ian Liddell-Grainger MP
Chair



Julie Elliott MP
Honorary Treasurer

Dated: 24 Jun 2022

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Executive Committee's Members

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

Auditor's responsibilities for the audit of the financial statements

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

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

As part of our planning process:

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

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

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

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

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

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

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

Use of our report

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

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

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

24 Jun 2022.

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

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

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

All income and expenditure derive from continuing activities.

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

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

AS AT 31 MARCH 2022

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

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

Julie Elliott

Julie Elliott MP
Honorary Treasurer

Company Registration No. 4606846

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

FOR THE YEAR ENDED 31 MARCH 2022

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

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

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

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

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

1.3 Charitable funds

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

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

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

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.4 Incoming resources

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

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

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

1.5 Resources expended

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

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

Resources expended are accounted for on an accruals basis.

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

1.6 Tangible fixed assets

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

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

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

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

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

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

1.9 Employee benefits

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

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

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

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies **(Continued)**

1.10 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

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

3 Donations and legacies

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

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

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

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

5 Investment income

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

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

FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

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

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

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

FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

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

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

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

8 Executive Committee's Members

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

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

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

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

FOR THE YEAR ENDED 31 MARCH 2022

9 Employees

The average monthly number of employees during the year was:

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

Employment costs

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

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

	2022	2021
	Number	Number
£100,000 - £110,000	1	1
	<hr/> <hr/>	<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 £143,155 (2021 : £143,101).

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

FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

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

11 Debtors

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

12 Creditors: amounts falling due within one year

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

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

FOR THE YEAR ENDED 31 MARCH 2022

13 Restricted funds

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

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

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

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

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

14 Related party transactions

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

15 Analysis of changes in net funds

The Association had no debt during the year.