COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
THE EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
### Executive Committee's Members
For full details see the Executive Committee Report

### Chief Executive & Secretary
J Davies

### Charity number
1095118

### Company number
04606846

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### Registered office
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SW1A 0AA

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### Bankers
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COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
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The members of the Executive Committee, who are trustees of the charity for the purposes of charity law and directors for the purposes of company law, present their report and financial statements for the year ended 31 March 2023.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

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

Each member of the Executive Committee is a trustee and director and is elected in both capacities at the first General Meeting following a General Election. Our Rules provide that twenty members are elected, fourteen from the House of Commons, six from the House of Lords. In both cases, their party membership should reflect as far as possible the then state of the parties in the relevant House, as advised by the respective Clerks. All Members are eligible to vote. An Executive Committee meeting is convened shortly after the election where Committee members are briefed on their responsibilities in these capacities, including the obligation now falling on them to “auto-disqualify” should that become necessary. Each member of the Executive Committee receives the minutes of meetings of the Executive Committee and the Finance, Audit and Remuneration Committee, copies of the financial statements and statements of income and expenditure during each financial year and a full schedule of meetings for the year ahead. The Chief Executive is responsible for ensuring the Chair and Treasurer are fully briefed about their role and responsibilities, and for providing training and resources as required.
Members of the Executive Committee determine CPA UK’s strategy and overall running arrangements. Management of CPA UK is the responsibility of the Chief Executive & Secretary, currently Jon Davies. CPA UK comprises three teams: International Partnerships (mainly handling bilateral programmes); Multilateral Projects (mainly larger set-piece activities); and Strategy and Business Services (mainly providing corporate services e.g. HR, finance, communications, monitoring and evaluation).

Risk management

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

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

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

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

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

Public Benefit

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

OBJECTS OF THE CHARITY

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

STRATEGY

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

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

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

Objective 1: To strengthen parliamentary democracy
Being responsive to the complex challenges of Parliaments and facilitating access to information and skills
We will:
• provide opportunities for UK parliamentarians to learn from Commonwealth peers
• convene Commonwealth parliamentarians to increase their capacity to hold governments to account and to effectively represent their electorates
• build knowledge within the Commonwealth parliamentary community on issues of common interest and concern

Objective 2: To link Westminster with the Commonwealth
Promoting collaboration, understanding and cooperation, emphasising its continuing relevance to future generations
We will:
• play a leading role in CPA
• establish and strengthen networks across parliaments, and beyond
• engage young people in our work and vision

Objective 3: To set and demonstrate high performance standards
Increasing the positive impact of all we do
We will:
• achieve value for money in the organisation and delivery of our activities
• set and uphold high standards of behaviour
• use evidence-based learning to improve what we do and how we do it

Prioritising Partnerships:

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

Prioritising Themes:

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

Women in Parliament: gender equality, women’s empowerment & ending violence against women
Modern Slavery: human trafficking and forced labour
Public Accounts Committees: including public financial management
Security: including cyber-security
Trade: parliamentary scrutiny of international trade arrangements

Achievements and performance

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

The period saw a welcome return to more in-person activity. There was a clear appetite for this richer learning and networking experience from UK and partner parliamentarians. We continue in parallel to use virtual platforms where appropriate or necessary.
fuller description of the activities and achievements of CPA UK, and their impact, is available in our Annual Review, accessible via our website www.uk-cpa.org, which also has extensive further material on our work. Some highlights:

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

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

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

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

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

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

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

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

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

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

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

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

On 13 December, we ran an online workshop for women members of **Pakistan’s** Provincial Assemblies, resulting in UK members issuing a powerful open letter on **abuse of women in politics**.
In January 2023, we welcomed visitors to Westminster from Canada, from Sri Lanka (clerks and other officials) and from The Gambia (focusing on committee work). As for outward travel, we translated our successful online programme for Caribbean Clerks into an in-person version hosted by the Parliament of Barbados, with 16 clerks from 11 legislatures.

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

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

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

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

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

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

Future Plans

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

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

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

Financial Review

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

**Going concern**

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

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

**Reserves policy**

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

**Disclosure of information to auditor**

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

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

Chris Elmore

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Chris Elmore MP

Executive Committee Member

03 Jul 2023

Dated: .............................................
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 Executive Committee’s Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

The Executive Committee’s Members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)  
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)  

STATEMENT OF INTERNAL CONTROL  
FOR THE YEAR ENDED 31 MARCH 2023

SCOPE OF RESPONSIBILITY

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

GOVERNANCE ARRANGEMENTS

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

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

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

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

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

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

The relationship of CPA UK with its funding sponsors (the House of Commons Commission (70%) and the House of Lords Commission (30%)) is embodied in a Financial Memorandum. The Memorandum, which is updated on a regular basis, sets out the respective responsibilities of the sponsors and CPA UK regarding propriety, financial management and the safeguarding of public funds. Copies of the financial statements are submitted to the sponsors, the Charity Commission and Companies House.
COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)  
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)  

STATEMENT OF INTERNAL CONTROL  
FOR THE YEAR ENDED 31 MARCH 2023  

GOVERNANCE ACTIVITIES 1 APRIL 2022–31 MARCH 2023  
The Finance, Audit & Remuneration Committee met five times and the Executive Committee met six times to consider and discuss matters arising from the day-to-day running of CPA UK, especially the programme of activities, HR matters and financial issues.  

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

CAPACITY TO HANDLE RISK AND THE RISK AND CONTROL FRAMEWORK  
Risk documents have been created to identify the risks relevant to CPA UK, assess the likelihood of these risks occurring and state the action taken to minimise them. The documents have been approved by the Executive Committee.  

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

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

Rt Hon. Dame Maria Miller MP     Chris Elmore MP  
Chair        Treasurer  

Dated: 03 Jul 2023
COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
INDEPENDENT AUDITOR’S REPORT

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

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

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

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

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

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

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of our audit:
- the information given in the The Report of the Members of The Executive Committee report, which includes the directors’ report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors’ report included within the The Executive Committee’s Report has been prepared in accordance with applicable legal requirements.
Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees’ remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee’s Members were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies’ exemptions in preparing the The Report of the Members of The Executive Committee report and from the requirement to prepare a strategic report.

Responsibilities of Executive Committee’s Members

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

Auditor’s responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

Carol Rudge (Senior Statutory Auditor)
for and on behalf of HW Fisher LLP
Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom
03 Jul 2023

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

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

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

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.
### COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

#### BALANCE SHEET

**AS AT 31 MARCH 2023**

<table>
<thead>
<tr>
<th>Notes</th>
<th>2023</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>11</td>
<td>173,542</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td></td>
<td>622,176</td>
</tr>
<tr>
<td></td>
<td></td>
<td>795,718</td>
</tr>
<tr>
<td><strong>Creditors: amounts falling due within one year</strong></td>
<td>12</td>
<td>(145,505)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net current assets</strong></td>
<td></td>
<td>650,213</td>
</tr>
<tr>
<td><strong>Income funds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td></td>
<td>650,213</td>
</tr>
<tr>
<td></td>
<td></td>
<td>650,213</td>
</tr>
</tbody>
</table>

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

Chris Elmore MP
Honorary Treasurer

Company Registration No. 04606846
<table>
<thead>
<tr>
<th></th>
<th>2023</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash generated from operations</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Deficit)/surplus for the year</td>
<td>(18,826)</td>
<td>102,205</td>
</tr>
<tr>
<td>Adjustments for:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income recognised in statement of financial activities</td>
<td>(3,865)</td>
<td>(152)</td>
</tr>
<tr>
<td>Decrease in debtors</td>
<td>35,467</td>
<td>6,543</td>
</tr>
<tr>
<td>(Decrease) in creditors</td>
<td>(93,351)</td>
<td>25,208</td>
</tr>
<tr>
<td><strong>Cash absorbed by operations</strong></td>
<td>(80,575)</td>
<td>133,804</td>
</tr>
<tr>
<td><strong>Investing activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest received</td>
<td>3,865</td>
<td>152</td>
</tr>
<tr>
<td><strong>Net cash used in financing activities</strong></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net (decrease)/increase in cash and cash equivalents</strong></td>
<td>(76,710)</td>
<td>133,956</td>
</tr>
<tr>
<td>Cash and cash equivalents at beginning of year</td>
<td>698,886</td>
<td>564,930</td>
</tr>
<tr>
<td>Cash and cash equivalents at end of year</td>
<td>622,176</td>
<td>698,886</td>
</tr>
</tbody>
</table>
1 Accounting policies

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

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

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

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

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

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

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

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

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

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

1.5 Resources expended

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

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

Resources expended are accounted for on an accruals basis.

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

1.6 Tangible fixed assets

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

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

Office equipment 4 years straight line

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

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

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

1.9 Employee benefits

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

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

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

<table>
<thead>
<tr>
<th>Donations and grants</th>
<th>Unrestricted funds</th>
<th>Unrestricted funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>general 2023 £</td>
<td>general 2022 £</td>
</tr>
<tr>
<td>Donations and grants</td>
<td>2,049,228</td>
<td>1,860,190</td>
</tr>
<tr>
<td>House of Commons grant in aid</td>
<td>1,434,460</td>
<td>1,302,133</td>
</tr>
<tr>
<td>House of Lords grant in aid</td>
<td>614,768</td>
<td>558,057</td>
</tr>
<tr>
<td></td>
<td>2,049,228</td>
<td>1,860,190</td>
</tr>
</tbody>
</table>
### Charitable activities

<table>
<thead>
<tr>
<th>Description</th>
<th>2023</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>PEC Project funding</td>
<td></td>
<td>4,516</td>
</tr>
<tr>
<td>U.K. Overseas Territories Project funding</td>
<td>490,059</td>
<td>433,769</td>
</tr>
<tr>
<td>Election Observation</td>
<td>26,992</td>
<td>20,962</td>
</tr>
<tr>
<td>FCDO</td>
<td></td>
<td>166,491</td>
</tr>
<tr>
<td>CPA Secretariat contributions</td>
<td>7,859</td>
<td>9,064</td>
</tr>
<tr>
<td>Other income</td>
<td>20,091</td>
<td>10,629</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>545,001</strong></td>
<td><strong>645,431</strong></td>
</tr>
</tbody>
</table>

#### Analysis by fund

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>2023</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted funds - general</td>
<td>54,942</td>
<td>40,655</td>
</tr>
<tr>
<td>Restricted funds</td>
<td>490,059</td>
<td>604,776</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>545,001</strong></td>
<td><strong>645,431</strong></td>
</tr>
</tbody>
</table>

### Investment income

<table>
<thead>
<tr>
<th>Description</th>
<th>2023</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest receivable</td>
<td>3,865</td>
<td>152</td>
</tr>
</tbody>
</table>
### Charitable activities

<table>
<thead>
<tr>
<th></th>
<th>CPA membership fee</th>
<th>Building stronger parliaments and advancing democracy</th>
<th>Total 2023</th>
<th>CPA membership fee</th>
<th>Building stronger parliaments and advancing democracy</th>
<th>Total 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td></td>
<td>£</td>
<td>£</td>
<td></td>
</tr>
<tr>
<td>Staff costs</td>
<td>-</td>
<td>1,149,581</td>
<td>1,149,581</td>
<td>-</td>
<td>1,096,833</td>
<td>1,096,833</td>
</tr>
<tr>
<td>Business and Strategy Team</td>
<td>-</td>
<td>129,872</td>
<td>129,872</td>
<td>-</td>
<td>61,348</td>
<td>61,348</td>
</tr>
<tr>
<td>Multilateral Projects Team</td>
<td>-</td>
<td>173,163</td>
<td>173,163</td>
<td>-</td>
<td>163,089</td>
<td>163,089</td>
</tr>
<tr>
<td>Other costs * (see below)</td>
<td>87,802</td>
<td>178,354</td>
<td>266,156</td>
<td>87,802</td>
<td>335,853</td>
<td>423,655</td>
</tr>
</tbody>
</table>

| Total                     | 87,802            | 1,937,775                                              | 2,025,577  | 87,802            | 1,810,980                                               | 1,898,782  |

**Share of support costs (see note 7)**

|                           | -                 | 569,820                                                | 569,820    | -                 | 486,912                                                 | 486,912    |

**Share of governance costs (see note 7)**

|                           | -                 | 21,523                                                 | 21,523     | -                 | 17,874                                                  | 17,874     |

| Total                     | 87,802            | 2,529,118                                              | 2,616,920  | 87,802            | 2,315,766                                               | 2,403,568  |

**Analysis by fund**

|                           | 87,802            | 2,039,059                                              | 2,126,861  | 87,802            | 1,710,990                                               | 1,798,792  |

**Restricted funds**

|                           | -                 | 490,059                                                | 490,059    | -                 | 604,776                                                 | 604,776    |

| Total                     | 87,802            | 2,529,118                                              | 2,616,920  | 87,802            | 2,315,766                                               | 2,403,568  |

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

<table>
<thead>
<tr>
<th></th>
<th>2023 Support costs</th>
<th>2023 Governance costs</th>
<th>2022 Support costs</th>
<th>2022 Governance costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff costs</td>
<td>492,678</td>
<td>-</td>
<td>492,678</td>
<td>-</td>
</tr>
<tr>
<td>Office running costs</td>
<td>77,142</td>
<td>-</td>
<td>77,142</td>
<td>-</td>
</tr>
<tr>
<td>Audit fees</td>
<td>-</td>
<td>21,510</td>
<td>21,510</td>
<td>-</td>
</tr>
<tr>
<td>Legal and professional</td>
<td>-</td>
<td>13</td>
<td>13</td>
<td>13</td>
</tr>
<tr>
<td></td>
<td>569,820</td>
<td>21,523</td>
<td>591,343</td>
<td>486,912</td>
</tr>
<tr>
<td>Analysed between</td>
<td></td>
<td></td>
<td></td>
<td>17,874</td>
</tr>
<tr>
<td>Charitable activities</td>
<td>569,820</td>
<td>21,523</td>
<td>591,343</td>
<td>486,912</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>17,874</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>504,786</td>
</tr>
</tbody>
</table>

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

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

8 Executive Committee’s Members

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

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

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

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

9 Employees

The average monthly number of employees during the year was:

<table>
<thead>
<tr>
<th></th>
<th>2023 Number</th>
<th>2022 Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strategy and Business Development Team</td>
<td>10</td>
<td>9</td>
</tr>
<tr>
<td>International Partnerships Team</td>
<td>7</td>
<td>7</td>
</tr>
<tr>
<td>Multilateral Projects Team</td>
<td>11</td>
<td>9</td>
</tr>
<tr>
<td>Special Projects</td>
<td>4</td>
<td>8</td>
</tr>
<tr>
<td>Maternity Cover</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>33</td>
<td>33</td>
</tr>
</tbody>
</table>
9  Employees (Continued)

Employment costs

<table>
<thead>
<tr>
<th></th>
<th>2023</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages and salaries</td>
<td>1,188,960</td>
<td>1,141,313</td>
</tr>
<tr>
<td>Social security costs</td>
<td>130,147</td>
<td>117,417</td>
</tr>
<tr>
<td>Other pension costs</td>
<td>323,152</td>
<td>308,174</td>
</tr>
<tr>
<td></td>
<td>1,642,259</td>
<td>1,566,904</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>2023</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>£100,000 - £110,000</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

The key management personnel of the Charity comprise the Chief Executive / Secretary and Executive Committee Members. The total amount of employee benefits inclusive of employer pension costs and Employers National Insurance received by key management was £150,683 (2022 : £143,155).

10  Tangible fixed assets

<table>
<thead>
<tr>
<th></th>
<th>Office equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td>£</td>
</tr>
<tr>
<td>At 1 April 2022</td>
<td>64,343</td>
</tr>
<tr>
<td>At 31 March 2023</td>
<td>64,343</td>
</tr>
</tbody>
</table>

| **Depreciation and impairment** | £    |
| At 1 April 2022               | 64,343 |
| At 31 March 2023              | 64,343 |

| **Carrying amount** | £    |
| At 31 March 2023     | -    |
| At 31 March 2022     | -    |

11  Debtors

<table>
<thead>
<tr>
<th></th>
<th>2023</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amounts falling due within one year:</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Other debtors</td>
<td>112,477</td>
<td>890</td>
</tr>
<tr>
<td>Prepayments and accrued income</td>
<td>61,065</td>
<td>208,119</td>
</tr>
<tr>
<td></td>
<td>173,542</td>
<td>209,009</td>
</tr>
</tbody>
</table>
12 Creditors: amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2023</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other taxation and social security</td>
<td>29,988</td>
<td>28,321</td>
</tr>
<tr>
<td>Other creditors</td>
<td>65,806</td>
<td>156,837</td>
</tr>
<tr>
<td>Accruals</td>
<td>49,711</td>
<td>53,698</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>145,505</td>
<td>238,856</td>
</tr>
</tbody>
</table>

13 Restricted funds

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

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

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

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

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

14 Related party transactions

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

15 Analysis of changes in net funds

The Association had no debt during the year.