

**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 2026**

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

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

**Chief Executive & Secretary** S Dickson

**Charity number** 1095118

**Company number** 04606846

**Principal address** Westminster Hall  
Houses of Parliament  
London  
SW1A 0AA

**Registered office** Westminster Hall  
Houses of Parliament  
London  
SW1A 0AA

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

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

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

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

**FOR THE YEAR ENDED 31 MARCH 2026**

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The Executive Committee's members, who are trustees of the charity for the purposes of charity law and directors for the purposes of company law, present their report and financial statements for the year ended 31 March 2026.

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

**Objectives and activities**

**STRATEGY**

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

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

Information about the strategy for 2018/19-2025/26 follows:

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

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

**Strategic Objectives:**

Objective 1: To strengthen parliamentary democracy

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

We will:

- 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.

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

**FOR THE YEAR ENDED 31 MARCH 2026**

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**In order to deliver those objectives we have:**

**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, which are based on past work, activities within the wider parliamentary strengthening community and current international and domestic affairs. The following five themes will be prioritised for the expected life of the current strategy:

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

Modern Slavery: human trafficking and forced labour.

Public Accounts Committees: including public financial management.

Security: including cyber-security.

Trade: parliamentary scrutiny of international trade arrangements.

**Public Benefit**

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

**Achievements and performance**

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

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

We maintained a rhythm of bilateral work with Branches across the Commonwealth. This included both outward delegations to visit parliaments in Commonwealth countries as well as receiving delegations from national and sub-national parliaments to the UK. In FY 2025/26 we ran bilateral activities with the parliaments of:

Nigeria, Canada, Kenya, Sri Lanka, Namibia, Australia, South Africa, Grenada, Pakistan, Ghana, Guernsey, Maldives and Fiji.

**The Overseas Territories** remained a major priority, supported by continued funding from the UK Government. With consortium partners the UK Government Internal Audit Agency and the UK National Audit Office, our work addresses three priority areas – internal audit; external audit; and parliamentary oversight of public finances and also extends to other elements of good governance.

In the 2025/26 phase of the Overseas Territories (OTs) Project, we delivered a range of activities to support parliamentarians, clerks, election officials and auditors. CPA UK held post-election seminars in Turks and Caicos Islands, Cayman Islands, Anguilla and Bermuda. We ran Election observation missions to Cayman Islands, the Falklands and St Helena. Ascension, St Helena, TCI, Anguilla and Gibraltar all attended the Westminster Seminar. Our partners the National Audit Office and the Government Internal Audit Agency continue to deliver key audit support to the OTs.

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**EXECUTIVE COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2026**

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Under our **Women in Parliament** theme, due to the cut in the FCDO funding we reassessed what follow up to previous activity we could carry out. Workstreams on Ending Violence Against Women and Girls (EVAWG) were integrated into core work. We organised a delegation visit to The Gambia and met with women's caucuses from Kenya and Nigeria. We also attended the Committee on the Status of Women (EVAWG) conference, New York, Mar 26

On **Modern Slavery**, given the cut in FCDO funding we used this period to wind down our work ensuring any follow up was completed and a review of impact was presented to ExCo. We hosted a visit by the Commonwealth Association of Legislative Counsel visit to UK Parliament in September 2025 to follow up the work on legislative drafting. We completed our work to define terminology on human trafficking in sport, working with academics from Nottingham and Loughborough Universities, coordinated by the Non-Governmental Organisation Mission 89. We also explored new sources of funding for this activity with Bishop Redfern.

On **Public Accounts Committees**, the team delivered the Asia-Pacific region PAC workshop in May 2025, in Fiji. The event was well attended with delegations from across the region. We also hosted a visit by the PAC from Grenada.

This year, the focus for the **security theme** was a conference on climate change and the security implications. This was hosted in Westminster in October 2025.

In February 2026, CPA UK organised a delegation visit to Canada, with a focus on UK **trade** and investment relations. With the UK's recent joining of the Comprehensive and Progressive Agreement for Trans-Pacific Partnership in mind, UK Members held meetings with businesses, economists, and parliamentarians to discuss the impact of the agreement, economic growth and opportunities for bilateral investment.

In October 2025, our Chair, Kate Osamor MP led a UK delegation to the 68th **Commonwealth Parliamentary** Conference, in Barbados.

Our biggest event was the **74th Westminster Seminar** (March). The programme started on Commonwealth Day, with over 50 delegates attending Mr Speaker's Flag-Raising Ceremony at Parliament, followed later by the annual Commonwealth Observance at Westminster Abbey, attended by members of the Royal family. Throughout the week, delegates explored key aspects of parliamentary practice, including, committee effectiveness and inclusive representation. Delegates also examined the role of AI in democratic processes and outreach strategies to engage underrepresented groups. The programme concluded with constituency visits hosted by UK MPs and a visit to the UK parliament's Education Centre. Delegates also engaged with the Speaker of the House of Commons Rt Hon. Sir Lindsay Hoyle MP, and heard from the Commonwealth Secretary General, the Hon Shirley Botchwey and her predecessor Baroness Scotland.

CPA UK continues to act as Secretariat for **CPA's British Islands and Mediterranean Region (BIMR)**. We regularly work closely with parliaments in the devolved administrations and crown dependencies drawing on our different areas of expertise to improve engagement across the Commonwealth. A delegation from CPA UK participated in a regional conference, hosted by the Senedd in Cardiff. The conference launched a new BIMR LGBT+ network which the secretariat had developed with members in the months preceding the conference. Through that BIMR work, and more broadly, our branch supported CPA's Commonwealth Women Parliamentarians (CWP). CPA UK was represented at the regional CWP Conference in February 2026 hosted by the Northern Ireland Assembly. We also supported and led a delegation to the Commonwealth Parliamentarians with Disabilities (CPwD) meeting in Edinburgh. We organised virtual meetings on the theme of digital transformation and the use of AI in parliaments and by parliamentarians.

Through the Regional Secretary role, CPA UK also supported the CPA UK Regional Representative and other BIMR representatives on CPA Executive Committee business.

We also continued our **election observation work**, which we run in the name of the CPA British Islands and Mediterranean Region. It was a busy election year and we ran a virtual course to train observers and led missions with CPA BIMR observing the Guernsey, Cayman Islands, St Helena and Falkland Islands elections.

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**EXECUTIVE COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2026**

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**Future Plans**

In 2025 our Executive Committee agreed a new strategy which will apply for the rest of this Parliament. The new strategy is [available on our website](#). It brings together ideas and feedback raised through a process of consultation with staff and stakeholders, most notably UK parliamentarians. This also includes findings and recommendations from two Academic Fellows who were engaged to review CPA UK's existing strategy. The key elements are:

We will continue to have a **geographical scope** working with Commonwealth legislatures, both national and subnational, on a bilateral and regional basis as follows:

1. Asia Pacific
2. Africa
3. Americas, Caribbean and Europe
4. OTs (HMG funded project work)

We have refreshed our **priority themes**, which we will focus on longer-term programmes of work to maximise impact. The following four themes will be prioritised for the expected life of the current parliament.

1. Ending violence against women and girls
2. Digital transformation
3. Trade and the Commonwealth
4. Tackling climate change

Based on this new strategy our operational plans are set out in a Business Plan and Budget agreed by our Executive Committee which is also the basis for our Grant funding from the two Houses of Parliament. The plan covers all parts of the strategy. Our submission to the budget holders requested a grant increase of 2.5% to meet its contractual obligations alongside an adequate delivery budget. The two Houses (House of Commons and House of Lords) agreed the uplift for 2026-27. We also secured continued funding from the FCDO for the UK Overseas Territories Project.

CPA UK's business plan for 2026/27 interlinks our engagement with CPA branches considering parliamentary practice and our refreshed thematic priorities. We will facilitate opportunities for UK parliamentarians to inform their work through engagement with parliamentarians from (among others) Kenya, Turks & Caicos Islands, St Lucia, Ghana, Anguilla, Sri Lanka, Sierra Leone, India, Malta, Cyprus, The Gambia, Jersey, South Africa, Bangladesh, Zambia and New Zealand. We will also arrange election observation in Jersey and Isle of Man.

**Financial review**

Our total income for the year was £3,253,516. Of that; £2,391,202 was Grant-in-Aid from the two Houses of Parliament. Expenditure was £3,238,676. There was a surplus of £14,840. Our Finance Committee agreed that these were acceptable levels.

**Going Concern**

Following confirmation from the budget holders of a 2.5% uplift in grant in aid for financial year 2026/27, 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.

The FCDO has agreed to continue funding for CPA UK's Overseas Territories project.

With continued inflationary pressures on flights and other costs CPA UK staff have successfully responded to the challenge of delivering its business plan within agreed budget parameters. This remains a key risk with international geopolitics bringing about a tough economic environment which directly impacts to our operations.

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

**FOR THE YEAR ENDED 31 MARCH 2026**

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**Reserves policy**

It has been the policy of the Association that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately three months' (i.e. 25%) of unrestricted expenditure. The Executive Committee's Members considered that reserves at this level would ensure that, in the event of a significant drop in funding, they would be able to continue the organisation'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 £708,070, which represents 28% of the current maximum grant funding agreed by the two Houses.

**Risk management**

The members of the Executive Committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to manage those risks. Our Executive Committee has considered and reviewed CPA UK's risk register. It has identified CPA UK's principal risks as funding sustainability, reputational damage, safeguarding and duty of care, political and external instability, and governance effectiveness. These have all been assessed as moderate. Mitigations are in place, including policies and processes which provide ongoing operational assurance. It has asked for a review of the risk register in 26/27 to clarify the difference between dynamic strategic risks and ongoing operational risks.

**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 were elected on 16 October 2024 (following the UK General election on 5 July 2024) and served up to the date of signature of the financial statements are listed below. Members in italics served on the Finance, Audit & Remuneration Committee.

*Kate Osamor MP – Chair*

*Rt Hon. David Mundell MP - Treasurer*

Sharon Hodgson MP – Vice Chair (stood down 4 March 2026)

*Gagan Mohindra MP – Vice Chair*

Rt Hon. Baroness (Ann) Taylor – Vice-Chair

Dame Harriett Baldwin MP

*Kevin Bonavia MP*

Dawn Butler MP

*Bambos Charalambous MP*

Rt Hon. Baroness (Frances) D'Souza

Lord (Navnit) Dholakia

*Rt Hon. Lord (George) Foulkes of Cumnock*

*Paulette Hamilton MP*

Carloyn Harris MP

Dame Meg Hillier MP

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

**FOR THE YEAR ENDED 31 MARCH 2026**

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Adam Jogee MP

Lord (Syed) Kamall

Layla Moran MP

*Baroness (Elizabeth) Sugg CBE*

Robin Swann 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.

In February/March 2026 the National Council for Voluntary Organisations carried out a governance review. This involved a survey of ExCo members and key staff. The NCVO analysed the information received and carried out a briefing session with ExCo members and staff with recommendations and considerations to improve the governance of the organisation. These include building on our evaluation of stakeholder feedback and checking our delegated authority matrix.

During FY 2025/26 CPA UK has taken professional advice on the new Charity Commission SORP, the Economic Crime and Corporate Transparency Act and on VAT and tax matters. This has supported our compliance work.

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, Sarah Dickson. CPA UK comprises three teams: International Partnerships (mainly handling bilateral programmes); Multilateral Projects (mainly larger set-piece activities); and Strategy and Business Services (mainly providing corporate services e.g. HR, finance, communications, monitoring and evaluation).

**Disclosure of information to auditor**

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

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

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Rt Hon. David Mundell MP, Honorary Treasurer

Dated: .....

**COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)**  
**(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)**  
**STATEMENT OF THE RESPONSIBILITIES OF THE MEMBERS OF THE EXECUTIVE COMMITTEE**  
***FOR THE YEAR ENDED 31 MARCH 2026***

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

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

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

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

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

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

**FOR THE YEAR ENDED 31 MARCH 2026**

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**Scope of Responsibility**

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

**Governance Arrangements**

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

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

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

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

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

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

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

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

**FOR THE YEAR ENDED 31 MARCH 2026**

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**Governance Activities 1 April 2025–31 March 2026**

During the Financial year 25/26 the Executive Committee, met four times and the Finance, Audit & Remuneration Committee met five times, to consider and discuss matters arising from the day-to-day running of CPA UK, especially the programme of activities, HR matters and financial issues.

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

In February 2026 the Executive Committee employed the National Council for Voluntary Organisations to facilitate a Governance Wheel survey exercise. The NCVO report showed the strengths of CPA UK’s governance and suggested opportunities to further increase the efficiency and impact of that governance.

The Annual General Meeting was held on Tuesday 8 July 2025.

**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’. This is due to be reviewed in Q3 FY26-27. 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 Audit, who were reappointed after a competitive tender in 2024. 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.

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Kate Osamor MP , Chair

Dated: .....

.....

Rt Hon. David Mundell MP, Honorary Treasurer

Dated: .....

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

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

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**Opinion**

We have audited the financial statements of Commonwealth Parliamentary Association (United Kingdom Branch) (the 'Association') for the year ended 31 March 2026 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 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

We have nothing to report in this regard.

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

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

- the information given in the Executive Committee's report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, 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)**

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

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

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

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

**Responsibilities of Executive Committee's Members**

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

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

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

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

As part of our planning process:

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

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

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

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

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

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

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

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 Audit**

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

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

**FOR THE YEAR ENDED 31 MARCH 2026**

		Unrestricted funds 2026	Restricted funds 2026	Total 2026	Unrestricted funds 2025 As restated	Restricted funds 2025	Total 2025 As restated
	Notes	£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	3	2,511,202	-	2,511,202	2,419,232	-	2,419,232
Charitable activities	4	57,539	674,403	731,942	60,639	813,151	873,790
Investment income	5	10,372	-	10,372	11,600	-	11,600
<b>Total income</b>		<b>2,579,113</b>	<b>674,403</b>	<b>3,253,516</b>	<b>2,491,471</b>	<b>813,151</b>	<b>3,304,622</b>
<b>Expenditure on:</b>							
Charitable activities	6	2,564,273	674,403	3,238,676	2,438,484	813,151	3,251,635
<b>Net income for the year/ Net movement in funds</b>		<b>14,840</b>	<b>-</b>	<b>14,840</b>	<b>52,987</b>	<b>-</b>	<b>52,987</b>
Fund balances at 1 April 2025		693,230	-	693,230	640,243	-	640,243
<b>Fund balances at 31 March 2026</b>		<b>708,070</b>	<b>-</b>	<b>708,070</b>	<b>693,230</b>	<b>-</b>	<b>693,230</b>

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

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 2026**

		2026		2025	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		17,813		26,719
<b>Current assets</b>					
Debtors	12	1,000,687		911,243	
Cash at bank and in hand		536,961		594,656	
		<u>1,537,648</u>		<u>1,505,899</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(847,391)</u>		<u>(839,388)</u>	
Net current assets			<u>690,257</u>		<u>666,511</u>
<b>Total assets less current liabilities</b>			<u><u>708,070</u></u>		<u><u>693,230</u></u>
<b>Income funds</b>					
Unrestricted funds			<u>708,070</u>		<u>693,230</u>
			<u><u>708,070</u></u>		<u><u>693,230</u></u>

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

Rt Hon. David Mundell MP  
**Honorary Treasurer**

**Company Registration No. 04606846**

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

**FOR THE YEAR ENDED 31 MARCH 2026**

	Notes	2026 £	£	2025 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	17		(68,067)		(394,532)
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(35,625)	
Investment income received		10,372		11,600	
<b>Net cash generated from/(used in) investing activities</b>			10,372		(24,025)
<b>Net cash generated from financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(57,695)		(418,557)
Cash and cash equivalents at beginning of year			594,656		1,013,213
<b>Cash and cash equivalents at end of year</b>			536,961		594,656

**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 2026**

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**1 Accounting policies**

**Charity information**

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

**1.1 Accounting convention**

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

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

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

**1.2 Going concern**

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

The FCDO has agreed to continue funding for CPA UK's Overseas Territories project in 2026/27 and will continue to do so in 27/28 and 28/29. Due to the cut in funding in FY 25/26 on other work to strengthen legislation on gender-based violence and modern slavery (which amounted to £228,379 received in FY 24/25), adjustments to activities with staff and recruitment reorganised in such a way to ensure the organisation did not run at a deficit as a result of a drop in income in FY25/26. Following confirmation from the budget holders of a 2.5% uplift in grant in aid to £2,451,216 for FY 2026/27, the Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for the foreseeable future.

Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Charitable funds**

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

Restricted funds are subject to specific conditions by donors or grantors 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.

The charity occupies office premises under a lease arrangement at a peppercorn rent. Such arrangements are considered to be non-exchange transactions where the charity receives the benefit of use at none/nominal consideration. The benefit is therefore treated as a gift in kind. The benefit is measured at an estimated market rental value. A corresponding expense is recognised to reflect the use of the facility.

**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 2026**

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

**1.5 Resources expended**

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

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

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

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

Resources expended are accounted for on an accruals basis.

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

**1.6 Tangible fixed assets**

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

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

Office Equipment	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

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

**1.7 Impairment of fixed assets**

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

**1.8 Cash and cash equivalents**

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

**1.9 Financial instruments**

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

**1.10 Employee benefits**

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

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

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

**FOR THE YEAR ENDED 31 MARCH 2026**

**1 Accounting policies (Continued)**

**1.11 Retirement benefits**

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

**2 Critical accounting estimates and judgements**

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

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

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

**3 Donations and legacies**

	<b>Unrestricted funds general 2026 £</b>	Unrestricted funds general 2025 As restated £
Donations and legacies	2,391,202	2,299,232
Gift in kind	120,000	120,000
	<u>2,511,202</u>	<u>2,419,232</u>
<b>Donations and grants</b>		
House of Commons grant in aid	1,673,841	1,609,464
House of Lords grant in aid	717,361	689,768
	<u>2,391,202</u>	<u>2,299,232</u>

Gift in kind comprise of the use of office space under a peppercorn lease agreement. The value has been estimated based on the open market rental value of similar office space in central London. The total amount recognised in the year was £120,000 and the comparative was restated (see note 19) to the same amount from £nil. The same amount is included in expenditure with the comparative also restated to £120,000 from £nil (see note 7)

**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 2026**

**4 Charitable activities**

	<b>2026</b>	2025
	<b>£</b>	£
U.K. Overseas Territories Project funding (FCDO)	659,423	584,772
FCDO - Project on Tackling GBV & Modern Slavery	-	228,379
CPA Secretariat contributions	10,005	16,752
Other income	62,514	43,887
	<u>731,942</u>	<u>873,790</u>
Analysis by fund		
Unrestricted funds - general	57,539	60,639
Restricted funds	674,403	813,151
	<u>731,942</u>	<u>873,790</u>

**5 Investment income**

	<b>Unrestricted funds general 2026 £</b>	Unrestricted funds general 2025 £
Interest receivable	10,372	11,600
	<u>10,372</u>	<u>11,600</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 2026**

**6 Charitable activities**

	CPA membership fee 2026	Building stronger parliaments and advancing democracy 2026	Total 2026	CPA membership fee 2025	Building stronger parliaments and advancing democracy 2025 As restated	Total 2025 As restated
	£	£	£	£	£	£
Staff costs	-	1,238,523	1,238,523	-	1,257,278	1,257,278
Business and Strategy Team	-	280,856	280,856	-	204,044	204,044
International Partnership Team	-	248,519	248,519	-	306,565	306,565
Multilateral Projects Team	-	261,018	261,018	-	168,638	168,638
Other costs * (see below)	95,923	341,350	437,273	92,235	455,512	547,747
	<u>95,923</u>	<u>2,370,266</u>	<u>2,466,189</u>	<u>92,235</u>	<u>2,392,037</u>	<u>2,484,272</u>
Share of support costs (see note 7)	-	743,005	743,005	-	743,072	743,072
Share of governance costs (see note 7)	-	29,482	29,482	-	24,291	24,291
	<u>95,923</u>	<u>3,142,753</u>	<u>3,238,676</u>	<u>92,235</u>	<u>3,159,400</u>	<u>3,251,635</u>
<b>Analysis by fund</b>						
Unrestricted funds - general	95,923	2,468,350	2,564,273	92,235	2,346,249	2,438,484
Restricted funds	-	674,403	674,403	-	813,151	813,151
	<u>95,923</u>	<u>3,142,753</u>	<u>3,238,676</u>	<u>92,235</u>	<u>3,159,400</u>	<u>3,251,635</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 2026**

**7 Support costs**

	Support costs	Governance costs	2026	Support costs	Governance costs	2025
				As restated		As restated
	£	£	£	£	£	£
Staff costs	530,796	-	530,796	538,835	-	538,835
Office running costs	92,209	-	92,209	84,237	-	84,237
Gift in Kind	120,000	-	120,000	120,000	-	120,000
Audit fees	-	23,940	23,940	-	21,630	21,630
Accountancy	-	4,738	4,738	-	2,477	2,477
Legal and professional	-	804	804	-	184	184
	<u>743,005</u>	<u>29,482</u>	<u>772,487</u>	<u>743,072</u>	<u>24,291</u>	<u>767,363</u>

Governance costs includes payments to the auditors of £23,940 (2025: £21,630) for audit fees and £4,738 (2025: £2,477) in respect of preparing the statutory financial statements. For restatement, see note 3 and 19.

**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.

16 out of 75 (2025: 9 out of 42) delegates travelling overseas to participate in CPA UK activities were Executive Committee members. This represented £92,605 (2025: £60,673) out of £434,087 (2025: £297,047) 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:

	2026	2025
	Number	Number
Strategy and Business Development Team	9	9
International Partnerships Team	7	7
Multilateral Projects Team	10	9
Special Projects	4	7
	<u>30</u>	<u>32</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 2026**

<b>9</b>	<b>Employees</b>	<b>(Continued)</b>	
	<b>Employment costs</b>	<b>2026</b>	<b>2025</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	1,288,840	1,332,259
	Social security costs	151,851	125,143
	Other pension costs	328,628	338,711
		<u>1,769,319</u>	<u>1,796,113</u>

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

	<b>2026</b>	<b>2025</b>
	<b>Number</b>	<b>Number</b>
£100,000-£109,999	1	1
£60,000- £69,999	4	2
	<u>      </u>	<u>      </u>

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

The total amount of employee benefits inclusive of employer pension costs and Employers National Insurance received by key management was £338,123 (2024: £245,421). This includes an amount paid to the Foreign Commonwealth Office in respect of the Chief Executive whilst she was seconded from April 2025 to March 2026.

Pension benefits are provided through the Civil Service pension arrangements. The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as ‘alpha’ – are unfunded multi-employer defined benefit schemes, but the Commonwealth Parliamentary Association is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2016. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation ([www.civilservicepensionscheme.org.uk](http://www.civilservicepensionscheme.org.uk)). Employer’s contributions of £328,628 (2025 - £338,710) were payable to the PCSPS at one of four rates in the range 28.97-28.98% (2024-25: 26.6-30.3%) of pensionable earnings, based on salary bands. The number of employees who were members of the scheme in the year was 30 (2025 - 32).

The scheme actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2025-26 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

**10 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**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 2026**

**11 Tangible fixed assets**

	Office Equipment £
<b>Cost</b>	
At 1 April 2025	35,625
At 31 March 2026	35,625
<b>Depreciation and impairment</b>	
At 1 April 2025	8,906
Depreciation charged in the year	8,906
At 31 March 2026	17,812
<b>Carrying amount</b>	
At 31 March 2026	17,813
At 31 March 2025	26,719

**12 Debtors**

	2026 £	2025 £
<b>Amounts falling due within one year:</b>		
Other debtors	791,426	599,700
Prepayments and accrued income	209,261	311,543
	<u>1,000,687</u>	<u>911,243</u>

**13 Creditors: amounts falling due within one year**

	2026 £	2025 £
Other taxation and social security	32,010	27,344
Deferred Income	612,804	598,285
Other creditors	112,912	132,734
Accruals	89,665	81,025
	<u>847,391</u>	<u>839,388</u>

During the year, £612,804 (2025: £598,285 was received by the organisation from House of Commons and House of Lords for Grant in Aid funds. Similarly to the previous year, this was invoiced in advance of the period in which it relates, hence this has been deferred.

**14 Retirement benefit schemes**

	2026 £	2025 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>328,628</u>	<u>338,710</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 2026**

**14 Retirement benefit schemes**

**(Continued)**

The Association operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Association in an independently administered fund.

**15 Restricted funds**

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

	Movement in funds			Movement in funds			Balance at 31 March 2026 £
	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	
U.K. Overseas Territories project	-	583,687	(583,687)	-	659,423	(659,423)	-
FCDO	-	228,379	(228,379)	-	-	-	-
Other income	-	1,085	(1,085)	-	14,980	(14,980)	-
	-	813,151	(813,151)	-	674,403	(674,403)	-

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

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

**16 Related party transactions**

There were no disclosable related party transactions during the year (2025 - none).

**COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2026**

17	Cash absorbed by operations	2026	2025
		£	£
	Surplus for the year	14,840	52,987
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(10,372)	(11,600)
	Depreciation and impairment of tangible fixed assets	8,906	8,906
	<b>Movements in working capital:</b>		
	(Increase) in debtors	(89,444)	(445,371)
	(Decrease) in creditors	(6,516)	(22,931)
	Increase in deferred income	14,519	23,477
	<b>Cash absorbed by operations</b>	<u>(68,067)</u>	<u>(394,532)</u>

**18 Analysis of changes in net funds**

The Association had no debt during the year.

**19 Prior year adjustment**

The comparative income and expenditure has been restated to include the gift in kind of £120,000 (see note 3). There is no impact on the surplus for the year ended 31 March 2024 or reserves brought forward as at 1 April 2024 or 1 April 2025.