

Charity Registration No. 1095118

Company Registration No. 04606846 (England and Wales)

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Chief Executive & Secretary S Dickson

Charity number 1095118

Company number 04606846

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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 2025

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 2025.

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 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 FY 2021/22 and a slightly revised version was agreed, which will 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 will be published shortly. Their research process has informed discussions about a new strategy for the new Parliament, which will be agreed in 2025 and will take effect from FY 2026/27.

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

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

Strategic Objectives:

Objective 1: To strengthen parliamentary democracy

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

We will:

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

Objective 2: To link Westminster with the Commonwealth

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

We will:

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

Objective 3: To set and demonstrate high performance standards

Increasing the positive impact of all we do

We will:

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

Prioritising Partnerships:

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

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

FOR THE YEAR ENDED 31 MARCH 2025

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, 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 2024/25 we ran bilateral activities with the parliaments of:

Malaysia, Lesotho, Nigeria, Canada, Sierra Leone, Tobago, Barbados, Victoria (Australia), Singapore, Montserrat and Pakistan.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
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EXECUTIVE COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 FY 2024/25 phase of the Overseas Territories (OTs) Project, we delivered a range of activities to support parliamentarians, clerks, election officials and auditors. CPA UK supported attachments of clerks from the British Virgin Islands (BVI) and the Cayman Islands to the Isle of Man and Scottish Parliament, respectively. An election observation mission to Montserrat is a demonstration of the continued support for democratic processes in the OTs. Montserrat and Anguilla benefitted from the induction programme for new and returning members and BVI supported their work on their Public Accounts Committee (PAC) with an exchange visit to the Jersey PAC. Our partners the National Audit Office and the Government Internal Audit Agency continue to deliver key audit support to the OT. Together, we delivered a joint Forum in Westminster, the 6th of its kind, demonstrating the cross-OT collaboration and added value of our work.

Under our **Women in Parliament** theme, using the FCDO funding we mapped priority parliaments with which to work, held a Legislative Drafting Seminar on gender-based violence in Westminster (October 2024) with delegates from across the Africa and Pacific regions, carried out targeted activities with the Parliament of Nigeria with a delegation from the UK Parliament led by CPA UK Chair Kate Osamor MP (March 2025), and launched a resource document on addressing gender-based violence through effective legislation (April 2025). Women's representation was a common issue for discussion in many bilateral programmes. Finally, we launched our International Women's Day campaign with the UK Commonwealth Youth Parliamentarian - who represented CPA UK at the Commonwealth Youth Parliament in New Zealand in 2024 - through a series of podcast episodes with UK women parliamentarians and a website page with submissions from youth parliamentarians across the Commonwealth.

On **Modern Slavery**, we also used the FCDO funding to host a Legislative Drafting Seminar in Westminster on *Modern Slavery within Supply Chains* with parliaments and key stakeholders from the region, as well as the wider Commonwealth. Additionally, we produced an e-handbook resource with over 50 contributions including parliamentarians, businesses and Civil Society Organisations to support parliamentarians working on these issues and hosted a launch event, in Westminster for members and contributors. We followed up on our work on human trafficking in sport with a project to define terminology, working with academics from Nottingham and Loughborough Universities, coordinated by the Non-Governmental Organisation Mission 89.

On **Public Accounts Committees**, the team prepared for the Asia-Pacific region PAC workshop in May 2025, in Fiji, which was postponed from the previous year due to the UK General Election. We supported the new Chair of the UK PAC in his virtual attendance of the Commonwealth Association of Public Accounts Committees (CAPAC) Conference.

This year, the focus for the **security** theme was a Workshop on AI in Security, delivered in partnership with Chatham House in January 2025 attended by over 30 MPs from 16 legislatures across the Commonwealth. Several bilateral and targeted meetings were held on security; notably, ahead of the AI in Security workshop, CPA UK organised meetings for delegates from New Zealand and Canada as part of the Five Eyes alliance to discuss security and defence issues with UK MPs.

In February 2025, CPA UK organised a delegation visit to Malaysia and Singapore, with a focus on UK trade and investment relations in the region. 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.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
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EXECUTIVE COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

In November 2024, our new Vice-Chair, Baroness (Ann) Taylor led a UK delegation to the 67th Commonwealth Parliamentary Conference, in Sydney, Australia.

Our biggest event was the 73rd Westminster Seminar (March 2025). 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, outreach strategies to engage underrepresented groups. The programme concluded with constituency visits hosted by UK MPs and a clerk 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, CPA Chairperson, Hon. Dr. Christopher Kalila, MP (Zambia) and CPA UK Chair Kate Osamor MP.

CPA UK continues to act as the Secretariat for CPA's British Islands and Mediterranean Region (BIMR). We regularly work closely with parliaments in the devolved administrations and crown dependencies drawing on our different areas of expertise to improve engagement across the Commonwealth. A delegation from CPA UK participated in a memorable regional conference, hosted for the first time by British Overseas Territory St Helena. Restricted flight timetables and minimal external distractions contributed to a collegiate working environment resulting in focussed discussions on a wide range of parliamentary and policy issues decided on by the host parliament. 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 March 2025 hosted by the Scottish Parliament which focussed on findings from its 2023 Gender Sensitive Parliament audit.

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 with CPA Secretary-General Stephen Twigg to achieve CPA's legal status as an international parliamentary organisation rather than as a UK charity. Former CPA UK Chair Rt Hon. Maria Miller took a private members bill on CPA status through the House of Commons, but unfortunately the bill fell when the UK General Election was called in May 2024. Following the election in July the new UK Government sponsored legislation to secure the required status change and the bill was enacted in January 2025. Some secondary legislation is now required to enable full implementation; at present this is progressing with no unexpected issues.

We also continued our election observation work, which we run in the name of the CPA British Islands and Mediterranean Region. As well as observing the Montserrat election, in 2024, observers from across the Commonwealth were invited by CPA UK to observe the UK General Election. The mission included 29 Commonwealth parliamentarians, two analysts and 24 members of staff visiting eight parliamentary constituencies across the UK. It focussed on the observation of election day and assessed the overall process positively.

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 (House of Commons and House of Lords). The plan covers all parts of the strategy. Our submission to the budget holders requested a grant increase of 4% to address continued inflation in CPA UK's main areas of expenditure: staffing, travel and accommodation. The two Houses agreed the uplift for 2025-26. We also secured continued funding from the FCDO for the UK Overseas Territories Project; however unfortunately a bid to the FCDO Commonwealth Unit for thematic work on Eliminating Violence against Women and Girls (EVAWG) and highlighting the issue of orphanage trafficking was not successful due to a tightening of government expenditure overall and a reduction in its overseas aid budget. Workstreams on EVAWG will now be integrated into core work.

In mid-2025 our new Executive Committee will agree a new strategy which will apply for the rest of this Parliament, with delivery starting from the next financial year. The new strategy will bring 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.

CPA UK's business plan for 2025/26 continues engagement with CPA branches on our current thematic priorities as well as facilitating opportunities for UK parliamentarians to inform their work through engagement with parliamentarians from (among others) South Africa, Sri Lanka, Ghana, Grenada, Cayman Islands, Pakistan, Malaysia, Kenya, Australia and Jamaica. We will also arrange election observation in Cayman Islands, Guernsey, St Helena and Falkland Islands.

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 2025

Financial review

Our total income for the year was £3,184,622. Of that; £2,299,232 was Grant-in-Aid from the two Houses of Parliament. Expenditure was £3,131,635. There was a surplus of £52,987. Our Finance Committee agreed that these were acceptable levels.

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, although has ceased funding on other work (which amounted to £228,379 received in 2025) in order to strengthen legislation on gender-based violence and to highlight the issue of orphanage trafficking. At this stage, CPA do not anticipate an impact on workload, however adjustments to activities will be made in accordance with the levels of programme funding, with staff and recruitment reorganised in such a way to ensure the organisation does not run at a deficit as a result of the loss of income in FY25/26.

Following confirmation from the budget holders of a 4% uplift in grant in aid to £2,391,202 for FY 2025/26, 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, an appropriate level of reserves has been maintained throughout the year. At year-end, reserves stood at £693,230, which represents 27% of the current maximum grant funding agreed by the two Houses.

Risk management

The members of the Executive Committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to manage those risks.

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.

Our new Executive Committee has considered and reviewed CPA UK's risk register. It added a risk relating to continued funding from the Foreign, Commonwealth & Development Office for project work. This risk – classified as high – materialised when the FCDO made the decision not to fund CPA UK's work on Gender Based Violence and Child Trafficking in 2025/26.

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.

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 2025

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.

Kate Osamor MP	Appointed 16 October 2024
Rt Hon. David Mundell MP - Treasurer	
Sharon Hodgson MP – Vice Chair	Appointed 16 October 2024
Gagan Mohindra MP – Vice Chair	Appointed 16 October 2024
Rt Hon. Baroness (Ann) Taylor – Vice-Chair	Appointed 16 October 2024
Sarah Margaret Dickson OBE - Secretary	
Dame Harriett Baldwin MP	
Kevin Bonavia MP	Appointed 16 October 2024
Dawn Butler MP	Appointed 16 October 2024
Bambos Charalambous MP	Appointed 16 October 2024
Rt Hon. Baroness (Frances) D'Souza	
Lord (Navnit) Dholakia	
Rt Hon. Lord (George) Foulkes of Cumnock	
Paulette Hamilton MP	Appointed 16 October 2024
Carolyn Harris MP	Appointed 16 October 2024
Dame Meg Hillier MP	Appointed 16 October 2024
Adam Jogee MP	Appointed 16 October 2024
Lord (Syed) Kamall	Appointed 16 October 2024
Layla Moran MP	
Baroness (Elizabeth) Sugg CBE	Appointed 16 October 2024
Robin Swann MP	Appointed 16 October 2024
Andrew Richard Rosindell MP	Resigned 16 October 2024
Bob Blackman MP	Resigned 16 October 2024
Steve Brine	Resigned 30 May 2024
Dr Lisa Cameron	Resigned 5 July 2024
Theo Clarke	Resigned 4 July 2024
Lord Davies of Gower	Resigned 20 July 2024
Julie Elliot	Resigned 5 July 2024
Chris Elmore MP - Treasurer	Resigned 16 October 2024
Rt hon Lord Haselhurst	Resigned 16 October 2024
Ian Liddell-Grainger	Resigned 4 July 2024
Rt Hon Dame Maria Miller	Resigned 5 July 2024
Baroness (Gillian) Merron	Resigned 11 July 2024
Ian Murray MP - Vice Chair	Resigned 9 July 2024
Taiwo Owatemi MP	Resigned 16 October 2024

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 2025

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

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

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

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.

David G Mundell
.....

Rt Hon. David Mundell MP, Honorary Treasurer

Dated: 08 Aug 2025

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 2025

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 2025

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 2025

Governance Activities 1 April 2024–31 March 2025

After the General Election in July 2024 the interim Executive Committee, comprising of members of the previous committee who continued as parliamentarians, met twice, the new Executive Committee, elected at the Annual General Meeting on 16 October 2024 met three times and the newly appointed Finance, Audit & Remuneration Committee met twice, 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.

The Annual General Meeting was held on Wednesday 16 October 2024.

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'.

.....*kate osamor*.....

Kate Osamor MP, Chair
08 Aug 2025
Dated:

.....*David G Mundell*.....

Rt Hon. David Mundell MP, Honorary Treasurer
08 Aug 2025
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)

Opinion

We have audited the financial statements of Commonwealth Parliamentary Association (United Kingdom Branch) (the 'Association') for the year ended 31 March 2025 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 2025 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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the The Executive Committee's Report has been prepared in accordance with applicable legal requirements.

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

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

Matters on which we are required to report by exception

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

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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Carol Rudge

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

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom
08 Aug 2025
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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 2025

		Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024 As Restated	Restricted funds 2024 As Restated	Total 2024 As Restated
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	2,299,232	-	2,299,232	2,090,212	-	2,090,212
Charitable activities	4	60,639	813,151	873,790	79,494	727,073	806,567
Investment income	5	11,600	-	11,600	10,378	-	10,378
Total income		2,371,471	813,151	3,184,622	2,180,084	727,073	2,907,157
Expenditure on:							
Charitable activities	6	2,318,484	813,151	3,131,635	2,255,906	727,073	2,982,979
Net income/(expenditure) for the year/							
Net movement in funds		52,987	-	52,987	(75,822)	-	(75,822)
Fund balances at 1 April 2024							
As originally reported		571,751	-	571,751	650,213	-	650,213
Prior year adjustment	16	68,492	-	68,492	65,852	-	65,852
As restated		640,243	-	640,243	716,065	-	716,065
Fund balances at 31 March 2025		693,230	-	693,230	640,243	-	640,243

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 2025

		2025		2024	
	Notes	£	£	As Restated	£
Fixed assets					
Tangible assets	10		26,719		-
Current assets					
Debtors	11	911,243		465,872	
Cash at bank and in hand		594,656		1,013,213	
		<u>1,505,899</u>		<u>1,479,085</u>	
Creditors: amounts falling due within one year	12	<u>(839,388)</u>		<u>(838,842)</u>	
Net current assets			666,511		640,243
Total assets less current liabilities			<u>693,230</u>		<u>640,243</u>
Income funds					
Unrestricted funds			693,230		640,243
			<u>693,230</u>		<u>640,243</u>

08 Aug 2025

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

David G Mundell

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 2025

	2025	2024
	£	As Restated £
Cash generated from/(absorbed by) operations		
Surplus/(deficit) for the year	52,987	(75,822)
Adjustments for:		
Investment income recognised in statement of financial activities	(11,600)	(10,378)
Depreciation and impairment of tangible fixed assets	8,906	-
(Increase) in debtors	(445,371)	(226,478)
(Decrease)/increase in creditors	(22,931)	118,529
Increase in deferred income	23,477	574,808
	<hr/>	<hr/>
Cash (absorbed by)/generated from operations	(394,532)	380,659
Investing activities		
Purchase of tangible fixed assets	(35,625)	-
Interest received	11,600	10,378
	<hr/>	<hr/>
Net cash used in financing activities	-	-
	<hr/>	<hr/>
Net (decrease)/increase in cash and cash equivalents	(418,557)	391,037
Cash and cash equivalents at beginning of year	1,013,213	622,176
	<hr/>	<hr/>
Cash and cash equivalents at end of year	<u>594,656</u>	<u>1,013,213</u>

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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, although has ceased funding on other work (which amounted to £228,379 received in 2025) in order to strengthen legislation on gender-based violence and to highlight the issue of orphanage trafficking. At this stage, CPA do not anticipate an impact on workload, however adjustments to activities will be made in accordance with the levels of programme funding, with staff and recruitment reorganised in such a way to ensure the organisation does not run at a deficit as a result of the loss of income in FY25/26.

Following confirmation from the budget holders of a 4% uplift in grant in aid to £2,391,202 for FY 2025/26, the Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

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

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

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.

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 2025

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
------------------	-------------------

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 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 2025

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

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Donations and legacies	2,299,232	2,090,212
	<u> </u>	<u> </u>
Donations and grants		
House of Commons grant in aid	1,609,464	1,463,148
House of Lords grant in aid	689,768	627,064
	<u> </u>	<u> </u>
	2,299,232	2,090,212
	<u> </u>	<u> </u>

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

FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

	2025	2024
	£	£
U.K. Overseas Territories Project funding (FCDO)	584,772	529,388
FCDO - Project on Tackling GBV & Modern Slavery	228,379	197,685
CPA Secretariat contributions	16,752	7,252
Other income	43,887	72,242
	<u>873,790</u>	<u>806,567</u>
Analysis by fund		
Unrestricted funds - general	60,639	79,494
Restricted funds	813,151	727,073
	<u>873,790</u>	<u>806,567</u>

5 Investment income

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Interest receivable	<u>11,600</u>	<u>10,378</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 2025

6 Charitable activities

	CPA membership fee 2025	Building stronger parliaments and advancing democracy 2025	Total 2025	CPA membership fee 2024 As restated	Building stronger parliaments and advancing democracy 2024 As restated	Total 2024 As restated
	£	£	£	£	£	£
Staff costs	-	1,257,278	1,257,278	-	1,176,235	1,176,235
Business and Strategy Team	-	204,044	204,044	-	132,639	132,639
International Partnership Team	-	306,565	306,565	-	302,177	302,177
Multilateral Projects Team	-	168,638	168,638	-	210,417	210,417
Other costs * (see below)	92,235	455,512	547,747	88,682	460,431	549,113
	<u>92,235</u>	<u>2,392,037</u>	<u>2,484,272</u>	<u>88,682</u>	<u>2,281,899</u>	<u>2,370,581</u>
Share of support costs (see note 7)	-	623,072	623,072	-	590,015	590,015
Share of governance costs (see note 7)	-	24,291	24,291	-	22,383	22,383
	<u>92,235</u>	<u>3,039,400</u>	<u>3,131,635</u>	<u>88,682</u>	<u>2,894,297</u>	<u>2,982,979</u>
Analysis by fund						
Unrestricted funds - general	92,235	2,226,249	2,318,484	88,682	2,167,224	2,255,906
Restricted funds	-	813,151	813,151	-	727,073	727,073
	<u>92,235</u>	<u>3,039,400</u>	<u>3,131,635</u>	<u>88,682</u>	<u>2,894,297</u>	<u>2,982,979</u>

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

7 Support costs

	Support costs 2025	Governance costs 2025	Support costs 2024	Governance costs 2024
	£	£	£	£
Staff costs	538,835	-	538,835	504,101
Office running costs	84,237	-	84,237	85,914
Audit fees	-	21,630	-	20,240
Accountancy	-	2,477	-	2,130
Legal and professional	-	184	-	13
	<u>623,072</u>	<u>24,291</u>	<u>590,015</u>	<u>612,398</u>

Governance costs includes payments to the auditors of £21,630 (2024: £20,020) for audit fees and £2,477 (2024: £2,130) in respect of preparing the statutory financial statements.

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

FOR THE YEAR ENDED 31 MARCH 2025

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.

9 out of 42 (2024: 11 out of 78) delegates travelling overseas to participate in CPA UK activities were Executive Committee members. This represented £60,673 (2024: £41,300) out of £297,047 (2024: £324,966) expended on overseas travel.

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

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

FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Strategy and Business Development Team	9	9
International Partnerships Team	7	7
Multilateral Projects Team	9	9
Special Projects	7	6
	<hr/>	<hr/>
Total	32	31
	<hr/>	<hr/>

Employment costs	2025	2024
	£	£
Wages and salaries	1,332,259	1,231,757
Social security costs	125,143	127,217
Other pension costs	338,711	321,362
	<hr/>	<hr/>
	1,796,113	1,680,336
	<hr/>	<hr/>

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

	2025	2024
	Number	Number
£140,000 - £150,000	1	-
£80,000 - £89,999	-	1
£60,000- £69,999	2	2
	<hr/>	<hr/>

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 2025

9 Employees

(Continued)

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 £245,421 (2024: £153,509). This includes an amount paid to the Foreign Commonwealth Office in respect of the new Chief Executive whilst she was seconded from April 2024 to March 2025. Due to changing responsibilities, the Deputy Chief Executive has been listed as part of the key management personnel this year.

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). Employer’s contributions of £338,710 (2024 - £321,362) were payable to the PCSPS at one of four rates in the range 26.6–30.3% (2022–23: 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 32 (2024 31).

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 2024–25 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

10 Tangible fixed assets

Office Equipment
£

Cost

Additions	35,625
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At 31 March 2025	35,625
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Depreciation and impairment

Depreciation charged in the year	8,906
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At 31 March 2025	8,906
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Carrying amount

At 31 March 2025	26,719
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At 31 March 2024	-
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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 2025

11 Debtors

	2025	2024
		as restated
Amounts falling due within one year:	£	£
Other debtors	599,700	179,904
Prepayments and accrued income	311,543	285,968
	<u>911,243</u>	<u>465,872</u>

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	27,344	29,072
Deferred Income	598,285	574,808
Other creditors	132,734	128,589
Accruals	81,025	106,373
	<u>839,388</u>	<u>838,842</u>

During the year, £598,285 (2024: £574,808) 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.

13 Restricted funds

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

	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£	£	£	£
U.K. Overseas Territories project	-	529,388	(529,388)	-	583,687	(583,687)	-
FCDO	-	197,685	(197,685)	-	228,379	(228,379)	-
Other income	-	-	-	-	1,085	(1,085)	-
	<u>-</u>	<u>727,073</u>	<u>(727,073)</u>	<u>-</u>	<u>813,151</u>	<u>(813,151)</u>	<u>-</u>

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

FOR THE YEAR ENDED 31 MARCH 2025

13 Restricted funds

(Continued)

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. For FY 2024-25 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.

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

15 Analysis of changes in net funds

The Association had no debt during the year.

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 2025

16 Prior period adjustment

Changes to the balance sheet

	At 31st March 2023		
	As previously reported	Adjustment	As restated
	£	£	£
Current assets			
Debtors due within one year	173,542	65,852	239,394
Income funds			
Unrestricted Funds	650,213	65,852	716,065

	At 31 March 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Current assets			
Debtors due within one year	397,380	68,492	465,872
Income funds			
Unrestricted funds	571,751	68,492	640,243

Changes to the profit and loss account

	At 31st March 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Charitable activities	2,985,619	(2,640)	2,982,979
Net Movement in Funds	78,462	(2,640)	75,822

The prior period adjustment relates to the restatement of CPA membership fees. CPA membership fees were being recorded on a cash basis rather than an accruals basis. The prior period adjustment is required in order to amend the treatment to reflect the correct prepayment position at the year end.