

Charity Registration No. 1095118

Company Registration No. 4606846 (England and Wales)

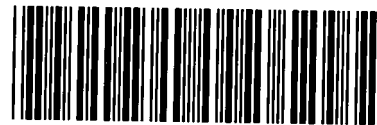
COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE EXECUTIVE COMMITTEE'S REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

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COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee Members For full details see the Executive Committee Report

Chief Executive & Secretary Mr Andrew Tuggey CBE DL

Charity number: 1095118 (England and Wales)

Company number 4606846

Principal address Westminster Hall
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London
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SW1A 0AA

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

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2017

INTRODUCTION

The members of the Executive Committee, who are trustees of the charity for the purposes of charity law and directors for the purposes of company law, present their report and accounts for the 12 month financial period 1 April 2016 to 31 March 2017. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charitable company's constitution, the Charities Act 2011 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 (FRS102) (effective 1st January 2015).

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 are trustees for the purposes of charity law and directors for the purposes of company law and who served during the 12 month period are listed below. Those Members in *italics* served on the Finance, Audit & Remuneration Committee.

Bob Blackman MP
Dr Roberta Blackman-Woods MP (Vice-Chair)
Jo Churchill MP
Rt Hon. Baroness Corston
Rt Hon. Baroness D'Souza CMG
Rt Hon. Lord Dholakia OBE DL
Flick Drummond MP
Nigel Evans MP
Rt Hon. Lord Foulkes (Interim Chair & Treasurer April 2017)
Patrick Grady MP
Stephen Hammond MP
Rt Hon. Sir Alan Haselhurst MP
Rt Hon. Baroness Hooper CMG

Ian Liddell-Grainger MP (Chair)
Professor Lord McColl of Duhwich CBE (Vice-Chair)
Madeleine Moon MP
Lord Purvis of Tweed (Co-opted July 2015)
Laurence Robertson MP
Andrew Rosindell MP
Rt Hon. John Spellar MP
Valerie Vaz MP

None of the members of the Executive Committee has any beneficial interest in the company. All members of the Executive Committee are members of the company and guarantee to contribute £1.00 in the event of a winding-up.

Management of CPA UK is vested in the members of the Executive Committee, who determine the strategy and overall running arrangements. The day-to-day activities are the responsibility of the Chief Executive & Secretary, Andrew Tuggey CBE DL. 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.

Each member of the Executive Committee is a trustee and director and is elected in both capacities at the Annual General Meeting. Although there is no formal training for the trustees and directors, on election to the Committee each trustee and director receives a copy of the Charity Commission booklet, "*The Essential Trustee: what you need to know*", together with the accounts and copies of the charity's and company's governing documents. 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 accounts and statements of income and expenditure during each financial year.

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FOR THE YEAR ENDED 31 MARCH 2017

The CPA HQ Secretariat is the CPA's international secretariat. CPA UK has close links with the CPA HQ Secretariat and pays an annual subscription (£82,764) whilst the CPA HQ Secretariat pays a contribution towards the return airfares of CPA UK delegates attending the annual Commonwealth Parliamentary Conference (CPC).

OBJECTS OF THE CHARITY

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

PURPOSE, VISION & MISSION STATEMENT

Purpose. The purpose of CPA UK is to strengthen parliamentary democracy and good governance in parliaments, legislatures and other democratically elected institutions.

Vision. The vision of CPA UK is that:

- CPA UK, a first-class organisation, will be a known and trusted UK parliamentary strengthening partner for HMG and other non-governmental organisations, delivering high quality, innovative and effective capacity-building programmes that provide value for money
- Westminster parliamentarians will advocate the Commonwealth and its values and wish to work with CPA UK to deliver international parliamentary outreach
- CPA UK will be a key contributor to and advocate for parliamentary support and strengthening across an expanding Commonwealth, and elsewhere internationally, with particular reference to parliamentary practice, procedure, governance and the role of parliamentarians, Clerks and officials

Mission. CPA UK's mission is to strengthen parliamentary democracy.

STRATEGY

CPA UK has **four strategic goals** to achieve its vision and to deliver its mission on behalf of its parliamentary membership.

- To strengthen parliamentary democracy by undertaking international parliamentary outreach work on behalf of the Houses of Parliament and the wider CPA
- To contribute to sustainable development, poverty reduction, trade, investment and business development opportunities through parliamentary strengthening work which supports democracy, good governance, human rights, environmental protection and the rule of law
- To further co-operation between Commonwealth and non-Commonwealth Parliaments and legislatures, and other democratically elected institutions
- To communicate the work of CPA UK and the Commonwealth within Westminster, across the UK and internationally to enhance the profile of the Houses of Parliament, the Commonwealth, the CPA and CPA UK

CPA UK's strategic goals have a set of **three supporting aims**:

- **To provide a skilled and motivated Secretariat** that supports the development of relevant knowledge and capacities, gives recognition for achievement, works to ensure that each member of staff realises her or his full potential – broadly in line with the HR and management policies and practices of the House of Commons
 - **To plan and manage all resources to a high standard**, achieving value for money and matching current public service standards, including risk management; ensuring full compliance with relevant legislation, codes and standards applicable to a charity and a company limited by guarantee
 - **To maintain good working relationships and cooperation** with; both Houses of Parliament, parliamentary groups, government departments, the Commonwealth Secretariat, UNDP, Commonwealth Foundation, Commonwealth Local Government Forum, international organisations, RCS, CPA HQ and other CPA Regions and other Commonwealth organisations, EU institutions, the British Council, the Inter-Parliamentary Union and other international organisations for parliamentarians, UK-based organisations such as the Westminster Foundation for Democracy (WFD) and the Royal Institute for International Affairs (RIIA), non-government organisations and civil society
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ORGANISATION

To deliver its strategy through a series of annual programmes, CPA UK has 28 members of staff and is organised into three teams:

- Team 1 – Strategy, business development and management, marketing, communications, monitoring and evaluation, finance, administration and human resources
- Team 2 – International outreach
- Team 3 – Multilateral projects previously known as conferences & projects

CPA UK team members are guided by the following core values and principles in their work:

- To work together to make all with whom they work enjoy excellent programmes and service from CPA UK – **teamwork and professionalism**
- To commit to their work and the importance of the programmes they deliver – **commitment**
- To ensure that each team member is valued, working for a first-class organisation in a unique environment – **recognition**
- To demonstrate accountability and obtain value for money in CPA UK's programmes – **accountability and value for money**

CPA UK remains accredited as an Investor in People at Silver level.

WORK OF CPA UK

The annual programme is designed to achieve CPA UK's mission by conducting international parliamentary outreach programmes and multilateral projects in the UK and overseas. The annual programme enables UK parliamentarians and those parliamentarians in other Commonwealth and Commonwealth-associated countries to gain greater understanding of one another's countries and parliamentary systems, of how their democratic institutions can be strengthened, and to engage on specific issues of major international concern within and without the Commonwealth.

Highlights of the work of CPA UK, the charity, follow. Greater details are in the annual review, web updates and the monthly newsletters sent to Members of UK and other Parliaments and to other stakeholders. CPA UK's output continues to increase as the demand for CPA UK's programmes increase. To match that demand more programmes have been delivered. Leveraged funding this FY was £279,441 set against £182,151 in the previous period – an increase of 53.41 %. Such achievements reflect hugely on the dedication, drive and hard work of the CPA UK team. Through CPA UK's programmes, Westminster parliamentarians and officials have engaged and worked with a large number of Commonwealth and other international parliamentary colleagues. In addition to the impact of the parliamentary strengthening elements of CPA UK's work, such engagements highlight the importance of parliamentary diplomacy and the soft power of Westminster.

The CPA UK Team. The trustees recognise that the great success of CPA UK's work is due to the hard work, determination and dedication of every member of the CPA UK team throughout a year that has continued to see much change. Delighted with last year's award of the Silver Standard of Investors in People, they were pleased with the subsequent acceptance of CPA UK to the Civil Service Commission in July 2016. The trustees also were delighted that the hard work of the CPA UK team as a whole was recognised publicly by the award of the CBE to the Chief Executive in the Birthday Honours List 2016.

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STRATEGY, BUSINESS MANAGEMENT & COMMUNICATIONS – TEAM 1

In addition to managing, supporting and delivering the corporate elements of CPA UK's work, the core team – Team 1, headed by the Deputy Chief Executive has been successful in creating new, and enhancing existing, business links.

Team 1 has run a successful lecture series throughout the period. The lectures have provided a platform for sometimes controversial issues to be aired and debated by attendees including Members of both Houses, staff and academia.

- Interfaith Dialogue and Cooperation
- Modern Slavery
- Youth Engagement in the Parliamentary Process
- Trade in the Commonwealth
- Investing in Development – Commonwealth Development Corporation
- Tackling Corruption – Evaluating the Anti-Corruption Summit

The team is responsible for, wider relations with the CPA both at international and regional level, providing the Secretariat for the British Islands & Mediterranean Region (BIMR) which encompasses the region's contribution to the Commonwealth Youth Parliament, programmes for BIMR Commonwealth Women Parliamentarians (CWP), the CWP community at large, plus work on gender equality and the empowerment of women.

The team partners with Teams 2 and 3 throughout the planning and delivery process of programmes and projects to provide the communications, monitoring and evaluation, finance and human resources support required. It also manages day to day business operations.

INTERNATIONAL OUTREACH TEAM (IOT) – TEAM 2 (including the UK Overseas Territories Project)

In the financial year 2016/17 CPA UK continued its expansive programme of international parliamentary outreach through parliamentary strengthening and diplomacy programmes. The emphasis was on long-term parliamentary partnership programmes to ensure better continuity, value for money and sustainability. There was an increasing demand for parliamentary programmes and over 30% of the overall budget of the IOT was leveraged from external funding sources.

The work of Team 2 is divided into three geographic regions; Africa, the Americas, Caribbean & Europe, and Asia- Pacific. In addition to programmes on parliamentary practice and procedures, there was a focus on the scrutiny of public expenditure through the work of public accounts committees and scrutiny committees more widely. Other work included induction for new parliamentarians, training for speakers and officials, and sessions on codes of conduct and standards in public life. Work has continued on promoting the role of women in public life especially in Africa and South Asia. CPA UK has been pleased to work in partnership with WFD and the FCO on several of its programmes. Other partners included UN Women, the World Bank, Kings College London and many small NGOs and civil society organisations.

Working in the legislatures of the UK Overseas Territories, CPA UK has developed longer term capacity-building programmes and election observing, using observers from CPA BIMR legislatures supported by CPA UK staff. CPA UK, in consortium with the UK National Audit Office (NAO) and the UK Government Internal Audit Agency (GIAA), began work with the UK Overseas Territories (UKOTs) to manage and implement a three-year project on public financial oversight funded by the HMG-wide Conflict, Stability & Security Fund (CSSF) – the UKOTP.

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Country parliamentary programmes run by Team 2 included:

- **Anguilla** – parliamentary partnership and capacity building
- **Australia** – parliamentary and state diplomacy and programme partners
- **Canada** – parliamentary diplomacy
- **Caribbean OTs** – capacity-building and election observation
- **Crown Dependencies and UK Devolved Legislatures** - cooperation and coordination
- **Fiji** – Standing Committee Support (funded by the FCO Magna Carta Fund)
- **Guyana** – capacity-building for Members & Clerks on anti-corruption and codes of conduct (funded by the FCO)
- **India** – young leaders, parliamentary and state diplomacy
- **Jamaica** – parliamentary diplomacy
- **Malawi** – youth engagement and evidence-based policy-making
- **Mozambique** – parliamentary administration
- **Namibia** – support for parliamentary administration and management
- **Nigeria** – committee support
- **Pacific Islands** – parliamentary strengthening
- **Pakistan** – Women’s Parliamentary Caucus (WPC), parliamentary strengthening and regional assembly support
- **Papua New Guinea & Bougainville** – parliamentary diplomacy
- **St Lucia** – Capacity building programme for new MPs and Senators and support for Speaker and Office of House of Assembly.
- **Sierra Leone** – capacity-building and committee strengthening (funded by the FCO Magna Carta Fund)
- **Sri Lanka** – sectoral oversight committee support
- **South Asia and SE Asia** – WPC
- **Trinidad & Tobago** – partnership parliamentary strengthening work in St Lucia
- **UKOTP** – public financial oversight
- **Vanuatu** – parliamentary diplomacy

CONFERENCES & PROJECTS TEAM (C&PT) – TEAM 3 (Including the Modern Slavery Project (MSP))

Following its largescale International Parliamentary Project (IPP) on Sustainability, Energy & Development in FY2015/2016, the early stages of FY2016/2017 included a comprehensive evaluation of the IPP, in collaboration with Team 1, to ensure continuous improvement and applied learning to its multi-faceted projects. The Commonwealth Parliamentary Cybersecurity & Cybercrime Project constituted a large proportion of work for Team 3 over FY2016/2017. The project was funded by the FCO and delivered in partnership with the Commonwealth Secretariat and the Organisation of American States. The security theme continued at the International Parliamentary Conference on National Security. Team 3 also continued work on Human Rights, Sustainable Development and Financial Oversight, the latter, through its support of the Commonwealth Association of Public Accounts Committees (CAPAC) and the Westminster Workshop on aid oversight. As of October 2016, planning of the MSP commenced, laying the groundwork for the two-year project funded by the Home Office. Throughout all its activities Team 3 continued to take an innovative approach, seeking to ensure continuous improvement and value for money.

In FY 2016/2017, Team 3 undertook the following activities as part of CPA UK business plan:

- **65th Westminster Seminar on Parliamentary Practice & Procedure 21-25 November 2016** – CPA UK’s flagship programme
 - **6th Westminster Workshop on Parliamentary Financial Oversight of Aid Effectiveness 4-7 July 2016** – Following on from Team 3’s work on sustainable development and financial oversight, the Workshop examined the role of parliamentarians in ensuring aid effectiveness and efficiency by holding governments to account on aid spending.
 - **Commonwealth Parliamentary Cybersecurity & Cybercrime Project July 2016 - March 2017** – Funded by the FCO and run in partnership with the Organisation of American States and the Commonwealth Secretariat, this project sought to increase the awareness of cybersecurity amongst legislators and policymakers through three regional workshops and an e-Handbook.
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- **Commonwealth Parliamentary Conference on the Rule of Law & Human Rights 24-26 January 2017** – Undertaken in partnership with the UK Parliament's Joint Committee on Human Rights, the Commonwealth Secretariat, the Commonwealth Human Rights Initiative and WFD, this conference, targeted at Human Rights Committees, provided the opportunity to share learning, exchange experience, strengthen human rights understanding and develop procedures and good practices.
- **Pacific Islands Westminster Seminar on Parliamentary Practice & Procedure 16-18 March 2017 in Brisbane, Australia** – Supported by the Parliament of Queensland this project was an opportunity for Pacific parliamentarians to increase their understanding of parliamentary processes.
- **International Parliamentary Conference on National Security & Cybersecurity Day 27-31 March 2017** – this Conference brought together parliamentarians and partners to influence, legislate, scrutinise and advocate for national security within their respective countries.

Change of Title. Since July 2014 Team 3 has been titled the Conference & Projects Team (C&PT) within CPA UK. That title now has changed to the Multilateral Project Team (MPT) to reflect more accurately the work of Team 3.

FINANCIAL REVIEW

In the financial year 2016/17, CPA UK received an annual grant-in-aid payment of £1,800,856 from the Houses of Parliament (70% Commons / 30% Lords). In addition, CPA UK successfully leveraged £279,441 from government departments and parliamentary partners to undertake some key activities such as enhancing the performance of Parliaments, Electoral Observing Missions and a Cyber-Security Programme.

Other Income - Special Projects: CPA UK bid successfully for two special projects from two government departments. The funding are for two years and three years respectively, included in the funding is additional staff costs. The details are as follows:

Funding	Source	Project
£450,000	Home Office	A project to encourage priority countries to adopt good and effective legislation to end modern slavery; staff 3.5 team; October 2016 to March 2018; actual spend for the year to March 2017 £71,295.
£1,604,554	FCO (CSSF)	In partnership with the NAO and GIAA, a good governance and public finance oversight project for the UKOTs; staff 3.5; November 2016 to March 2019. The actual spend for the year to March 2017 £176,110.

Income – Future Trends: CPA UK receives its core funding from the Houses of Parliament. The success of CPA UK's broad range of programmes and the international reputation CPA UK has gained as a trusted partner have generated a demand that cannot be met just from within core funding. In welcoming the situation, the trustees recognise that to meet the continuing and extra demand for CPA UK's parliamentary strengthening and capacity-building programmes, additional and separate ring-fenced funding models will be required, such as those in place already for HMG-funded projects, along with joint-funding arrangements with multi-stakeholders. Most such project-funding arrangements will include staffing elements. All will receive support from CPA UK's corporate service delivery team, and top management oversight from the Chief Executive. Special trustee oversight governance arrangements will be put in place on a project-by-project basis.

Reserves Policy. CPA UK's reserves policy remains that no more than one quarter of the annual funding will be retained as reserves. As at 31 March 2017 CPA UK's reserves stood at £466,853.

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CPA UK Fellowship Scheme. On 19 April 2000 the Executive Committee designated a stand-alone fund of non-public money, originally raised by sponsorship for the 1986 CPC in London, as the CPA UK Fellowship Scheme. The purpose of the Fellowship Scheme is to assist CPA UK Members to mount projects to Commonwealth countries to study specific topics as approved by the Executive Committee. The Scheme is well known within the Country and the Development All Party Parliamentary Group (APPG) community. In the year to 31 March 2017, six Fellowship Scheme grants were made leaving a balance of £29,372 in the designated Fellowship Scheme Funds. A further £15,713 is committed in grants made to the APPG for the Sustainable Development Goals and the Nigeria APPG for projects due to be undertaken in 2017, leaving a balance of £7,747 of uncommitted funds.

- Two MPs attended the WBG/IMF Parliamentarians' Network Spring meetings in Washington DC
- The All Party Parliamentary Group on Africa, represented by three MPs, undertook a study visit to Namibia to collect evidence for its inquiry into The Future of UK-Africa Trade and Development Cooperation Relations in the Transitional and Post-Brexit Period
- Three MPs representing the Jamaica APPG undertook a study visit looking at the development of renewable energy in Jamaica
- One MP contributed to the World Congress against Sexual Exploitation of Women and Girls Conference in Delhi, India
- The All-Party Party Parliamentary Group (APPG) on Agriculture and Food for Development was granted funding for a field study on smallholder agriculture in Uganda which complemented its inquiry into rural infrastructure and its impact on smallholder farmers

Cash at Bank. Cash at bank as at 31 March 2017 included £29,372 of non-public money/designated CPA UK Fellowship Scheme funds.

Cash Balances. Cash balances not required for short-term expenditure and for the CPA UK Fellowship Scheme are held in a Business High Interest Account and the Commonwealth Parliamentary Fellowship Fund account respectively with the Royal Bank of Scotland. To spread the risk, £50,000 of the cash balances of CPA UK remains transferred to an account with the Hong Kong & Shanghai Bank.

ASSET COVER FOR FUNDS

Note 21 to the accounts sets out an analysis of the assets attributable to the unrestricted and designated funds. These assets are sufficient to meet with the charity's obligations on a fund-by-fund basis.

MONITORING & EVALUATION AND MEASUREMENT OF SUCCESS

Key Performance Indicators. CPA UK's four strategic objectives are delivered by its broad spectrum of long-term, annual programmes and projects. Integral to CPA UK's monitoring and evaluation of its work are a series of key performance indicators that include:

- | | |
|--|---|
| • Achieving the aims and objectives met | • Recognition of CPA UK brand identity within and without Parliament |
| • Attendance of delegates/participants | • Improvement in staff performance |
| • Positive feedback from delegates and contributors | • Improvement in staff satisfaction factor |
| • Issue of communiqués, reports and toolkits | • Positive feedback from staff during performance appraisals and informally |
| • Inclusive, positive team feedback during post-activity lessons learned session | • Staff retention |
| • Social media activity | • Expenditure of budget |
| • Subsequent parliamentary activities instigated by participants | • Holding of all governance meetings |
| • Mention of CPA UK in Hansard reports | • Satisfactory audit report |
| • Increase in demand for CPA UK support and programmes | • Satisfactory record keeping |

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Outputs – Measurement of Success. CPA UK uses the bulleted criteria below to measure the success of its outputs. The trustees of the charity are pleased to report that CPA UK has had an excellent year. Objectives have been delivered and the budget expended. The new level of £279,441 of leveraged funding is a powerful indicator of CPA UK's international success and recognition as a leading player in parliamentary strengthening and capacity-building. M&E processes have been implemented across all CPA UK's programmes and staff have greater awareness of the importance of data collection and analysis to support evidence and transparency. The independent review of IPP 2015 on Sustainability, Energy & Development provided valuable insights into project planning and design, partnership working, internal and external communications and consistency in collecting M&E data. Senior management will work with colleagues to implement a number of the recommendations. The new permanent HR Adviser has worked closely with all staff to maintain high standards of HR processes and to make improvements in accordance with good practice standards.

- Successful delivery of objectives
- Expenditure of budget
- Satisfactory audit reports
- Up-to-date work-plans
- Realistic M&E system
- Continuing demand for CPA UK support & programmes
- Continuing coordination and complementarity within Parliament of international parliamentary outreach
- Active response from social media
- Mention of CPA UK in Hansard reports
- Leverage of budgets by working in partnership and joint ventures, and an increase in self-funding delegates
- Regular take up of CPA UK Branch Fellowship Scheme
- Maintenance of Investors in People accreditation (Silver Level)
- Maintenance of Civil Service Commission affiliation

LOOKING AHEAD – PLANS FOR THE FUTURE

A new Chief Executive will take over the reins of CPA UK in the second half of 2017. The transition of leadership will be managed carefully to ensure continuity of staff motivation, programme delivery and good governance.

CPA UK will mount its third and largest Election Assessment Mission (EAM) for a UK general election. On 8 June, in eight constituencies across Great Britain, the EAM team of 24 parliamentarians and seven officials from 24 Commonwealth jurisdictions will provide a snapshot assessment of the General Election 2017.

Many opportunities will follow the 2017 General Election. CPA UK will formulate and deliver a plan to promote its work to engage and inspire interest from new and returning Members of Parliament and Members of the House of Lords.

In the run-up to UK hosting the Commonwealth Summit 16-18 April 2018 (CS18), CPA UK will work with HMG and other stakeholders to leverage interest in the Commonwealth, its values, advantage and activities. In February 2018 CPA UK will host a pre-CS18 Forum for (up to 148) parliamentarians from national legislatures across the Commonwealth. The Commonwealth Forum for Parliamentarians (CFP) will focus on the themes for CS18, thereby enabling the parliamentarians to take the outcomes of CFP back to their Executives and Heads of Government in good time for CS18. The CFP also will give an opportunity to adjust the CS18 programme. CPA UK will play its full part in a series of programmes during UK's two year Commonwealth Chair-in-Office term of office to build on the anticipated success of CS18 and a strengthening of the Commonwealth.

2018 sees the 100th anniversary of The Representation of the People Act 1918 that commenced women's suffrage in the UK; CPA UK programmes will continue to build on this legacy.

CPA UK (Team 2) will continue to build upon and develop the key areas of parliamentary diplomacy with Commonwealth legislatures in which parliamentarians play the major part. As well as the normal round of inward and outward visits, CPA UK delegations will visit Ghana, India, Jamaica, Namibia, New Zealand, Pakistan and Tanzania. It is likely that delegations from Australia, Canada, Ghana, Guyana, India, Kenya, Mozambique, Namibia and New Zealand will visit Westminster.

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Projects to be delivered by CPA UK (Team 3):

- A Commonwealth Trade & Prosperity Symposium on the impact of Brexit on UK and Commonwealth trade and the wider international trade climate
- The 66th Westminster Seminar on Parliamentary Practice & Procedure
- The Westminster Workshop for members and chairs of PACs (delivered in partnership with the UK PAC) followed by the Annual Conference of CAPAC
- Workshops on the SDGs and on Democratic Strengthening & Electoral Reform
- Continuing to build long-term sustainability of FY 2016/17's cybersecurity project outputs

2017-2018 priorities for international outreach will ensure the delivery of a series of coherent parliamentary strengthening and capacity- building programmes across all three regions (Africa, Asia-Pacific and the Americas, Caribbean & Europe). At the same time, CPA UK will respond to parliamentary diplomacy requests and reinforce its positioning as a key organiser of Electoral Observation Missions for UK Overseas Territories.

The two-year MSP, funded by the Home Office, will continue to be led by Commonwealth parliamentarians and senior officials, sharing good practice in harnessing knowledge-sharing and understanding to develop and strengthen modern slavery legislation across jurisdictions. CPA UK will work in partnership with a number of countries, each with context-relevant goals and objectives and will continue to support collaboration in tackling modern slavery. In its first year the project will have delivered two regional workshops in Africa and in the Asia-Pacific Region.

For the three-year UKOTP, CPA UK and its partners the UK's NAO and GIAA will continue working with UKOTs to deliver a series of activities. The activities focus on providing technical assistance, training and mentoring to support and encourage effective public financial management. The UKOTP focuses on three areas: internal audit; external audit; and parliamentary oversight of public finances. The project activities will be tailored to the individual needs of OTs.

The trustees recognise that much of the leveraged funding is restricted funding which brings additional accounting and reporting responsibilities (see management review below). They note that from inception through to successful delivery, M&E now is integral to all CPA UK's work.

As the CPA BIMR Secretariat, CPA UK will continue to coordinate activities to strengthen the region within the wider parliamentary network including convening a working group to review the BIMR strategy, the implementation and delivery of its objectives – and the measurement of success.

Communications. The trustees consider it essential that the work of CPA UK is communicated in the most efficient manner. As the Executive Committee, they have agreed that a new website is to be commissioned and delivered in FY 2016-17.

Management Review – Team 1. The current CPA UK organisation was put in place in July 2014. Since then the output of CPA UK and its reputation for excellence has increased tremendously. Whilst broadly content with the staffing levels of the two operational delivery teams – Team 2 (IOT) and Team 3 (MPT), the Executive Committee considers that the delivery of corporate services within CPA UK (Team 1) is under-resourced for the level and quality of delivery required, particularly in the areas of finance and administration. A study is to be commissioned to make recommendations to the Executive Committee on the most effective and efficient means of delivering CPA UK's corporate services. Within its compass, the study will consider planning, administration, business management, communications, finance, human resource management, marketing, and well-being.

PUBLIC BENEFIT STATEMENT

The members of the trustees have complied with their duties as set in the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

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

THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2017

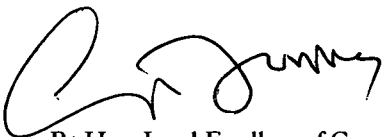
DISCLOSURE OF INFORMATION TO AUDITORS

The trustees have confirmed in their letter of representation that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. The members have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

AUDITORS

HW Fisher & Company remain the appointed auditors to the Company and in accordance with Section 485 of the Companies Act 2006 a resolution proposing that they be re-appointed will be put to Members at the Annual General Meeting on Wednesday 12 July 2017.

On behalf of the Executive Committee and trustees of CPA UK;



Rt Hon Lord Foulkes of Cumnock
Acting Chair & Honorary Treasurer

Dated: 18 July 2017

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

STATEMENT OF EXECUTIVE COMMITTEE RESPONSIBILITIES

The Charity's Executive Committee (who are also the directors of Commonwealth Parliamentary Association for the purposes of company law) are responsible for preparing an executive committee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Charity Executive Committee to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the executive committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

STATEMENT ON INTERNAL CONTROL

SCOPE OF RESPONSIBILITY

As members of the Executive Committee, trustees of the charity and directors of the company we have responsibility for ensuring that the uses to which CPA UK puts its grant-in-aid funding is consistent with the purpose for which the grant-in-aid was given and that CPA UK complies with the provisions of the Financial Memorandum. In addition, we are responsible for signing the accounts 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 Annual General Meeting of 16 May 1973 formally adopted CPA UK's present Rules, subject to minor amendments endorsed by the Annual General Meetings held in 1974, 1976, 1978, 1979, 1981, 1982, 1987, 1989, 1990, 1991, 2005, 2006, 2008, 2009, 2010 and 2014, and at a Special General Meeting in 2015.

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 membership of CPA UK
- Signing the accounts

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. In particular the Chief Executive / Secretary is to:

- Ensure that all resources are used economically, efficiently and effectively
- Ensure that appropriate personnel management policies are observed
- Ensure that adequate internal expenditure controls are maintained
- Seek to ensure that financial 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 accounts
- Satisfy her/himself that the audited accounts 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 that may arise.

The relationship of CPA UK with its funding sponsor (the House of Commons Commission (70%) and the House of Lords House Committee (30%)) is embodied in a Financial Memorandum. The Memorandum, which is updated on a regular basis, sets out the respective responsibilities of the sponsor and CPA UK with regard to propriety, financial management and the safeguarding of public funds.

Copies of the accounts are submitted to the sponsor, 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

GOVERNANCE ACTIVITIES 1 APRIL 2016 – 31 MARCH 2017

As required by the business plan, the Finance, Audit & Remuneration Committee met four times and the Executive Committee met five times to consider and discuss matters arising from the day-to-day running of CPA UK, especially the programme of activities, personnel matters and financial issues. Amongst other things, the Finance, Audit & Remuneration Committee examined the Financial Memorandum, applications for the CPA UK Fellowship Scheme, the audited accounts for the financial year ending 31 March 2017, and the forecast budgets for 2016/17 up to 2018/19. The Executive Committee examined CPA UK's strategy and business plan, risk documentation, the internal financial control document, the forecast programme of activities, including parliamentary partnership programmes and parliamentary democracy. The Annual General Meeting was held on Tuesday 13 July 2016.

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 February 2015 by the House of Lords on behalf of both Houses of Parliament was satisfactory and certified with substantial assurance.

CPA UK reviews its compliance with the Charity Commission's 'Internal Financial Controls Self-Help Check-list for Charities' each year.

EXTERNAL AUDIT

CPA UK is subject to audit by independent external auditors. During 2007 the external audit of CPA UK was put out to competitive tender, following which CPA UK's previous independent external auditors, H W Fisher & Company, were appointed on the basis of a new Letter of Engagement, subject to annual review. The external auditors carry out the audit in accordance with International Standards of Auditing and each year report the results of their work to the Finance, Audit & Remuneration Committee and Executive Committee.


Rt Hon. Lord Foulkes of Cumnock
Acting Chair & Honorary Treasurer

Dated:

16/07/2017

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

INDEPENDENT AUDITORS' REPORT

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

We have audited the accounts of the Commonwealth Parliamentary Association (United Kingdom Branch) for the year ended 31 March 2017 set out on pages 16 to 29. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Executive Committee's responsibilities Statement on page 11, the Executive Committee Members, who are also the directors of the charitable company for the purposes of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on accounts

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017, 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 Companies Act 2006.

Opinion on other matter 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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements, and the Trustees' Report has been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Trustees' Report.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

INDEPENDENT AUDITORS' REPORT

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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 accounts are not in agreement with the accounting records and returns; or
- certain disclosures of Executive Committee members remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Sailesh Mehta (Senior Statutory Auditor)

for and on behalf of H W Fisher & Company
Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER

Date:

8 August 2017

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

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
AS AT 31 MARCH 2017

	Note	Unrestricted funds	Designated funds	Restricted funds	Total funds 2017	Total funds 2016
		£	£	£	£	£
Income from:						
Investment income	3	825	-	-	825	1,070
Incoming resources from charitable activities	4	2,080,297	-	247,405	2,327,702	1,961,651
Total income		2,081,122	-	247,405	2,328,527	1,962,721
Expenditure on:						
<i>Expenditure on charitable activities:</i>						
Membership subscription to CPA Headquarters Secretariat		82,764	-	-	82,764	160,022
Fellowship Scheme – (2016-17) grants awarded		-	23,419	-	23,419	10,548
Business Management and Communications, International Outreach, Conferences and Projects		1,983,496	-	247,405	2,230,901	1,765,537
Total expenditure	6	2,066,260	23,419	247,405	2,337,084	1,936,107
Net income and net movement in funds		14,862	(23,419)	-	(8,557)	26,614
Reconciliation of funds						
Total funds brought forward		451,991	52,791	-	504,782	478,168
Total funds carried forward	21	466,853	29,372	-	496,225	504,782

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives 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 2017

	Note	2017 £	2016 £
Fixed assets:			
Tangible assets	16	-	-
Current assets:			
Stocks		508	1,301
Debtors	17	110,007	144,130
Cash at bank and in hand		694,769	633,779
Total Current assets		805,284	779,210
Liabilities:			
Creditors: Amounts falling due within one year	18	(309,059)	(274,428)
Total net assets		496,225	504,782
The funds of the Charity:			
Designated funds- Fellowship Fund	20	29,372	52,791
Restricted funds	20	-	-
Unrestricted funds		466,853	451,991
Total funds	21	496,225	504,782

The notes at pages 19 to 29 form part of these accounts.



Rt Hon. Lord Foulkes of Cumnock
Acting Honorary Treasurer

Approved by the Executive Committee on: 14/07/2017

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

STATEMENT OF CASH FLOWS
 FOR THE PERIOD ENDING 31 MARCH 2017

	Note	2017	2016
		£	£
Cash flows from operating activities:			
Net cash provided by operating activities	22	60,165	227,435
Cash flows from investing activities:			
Investment income		825	1,070
Purchase of tangible fixed assets		-	(432)
Net cash provided by investing activities		825	638
Change in cash and cash equivalents in the reporting period		60,990	228,073
Cash and cash equivalents at the beginning of the reporting period		633,779	405,706
Cash and cash equivalents at the end of the reporting period		694,769	633,779

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with 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 from 1 January 2015 - Charities SORP (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

Income is recognised when receivable.

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

Membership fees were abolished at a previous AGM of the charity. Membership is now granted by completion of an application form and therefore no fees are chargeable.

1.3 Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis and the trustees believe there to be no material uncertainties about the Charity's ability to continue as a going concern.

1.4 Expenditure

Support costs have been allocated to charitable activities on the basis of staff time (see note 6).

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.

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

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting Policies

(Continued)

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Franking equipment	4 years straight line
Other office equipment	4 years straight line

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

The policy with respect to impairment reviews of fixed assets is that these assets are inspected regularly for any impairment and any defect remedied so as to maintain the current value.

1.6 Stock

A stock of professional items is held on a non-profit making basis. These items are stated at the lower of cost and net realisable value.

1.7 Debtors

Debtors are recognised at the settlement amount due after any discount offered and provision for bad and doubtful debts. Prepayments are valued at the amount prepaid net of any discounts due.

1.8 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.10 Financial instruments

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting Policies

(Continued)

1.11 Pensions

From 1 April 2016, the Cabinet Office introduced a new pension scheme, Alpha, for all staff on public service pension schemes. All staff qualifying for the transfer to Alpha were moved and new entrants who joined in the year were eligible to join Alpha. However one member of staff remains with the Principal Civil Service Pension Scheme.

Employees' pension contributions ranged between 5.45% and 7.35% of their pensionable salary dependent on the pay grade. CPA UK contributed between 20.90% and 24.50% of employees' salaries to the Civil Service Pension Scheme in 2016/17; the actual amount was based on salary bands.

The Cabinet Office manages the Civil Service Pension Scheme with no service charge to CPA UK.

All schemes are defined contribution schemes.

1.12 Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

1.13 Designated funds

Designated funds comprise funds which have been set aside at the discretion of the Executive Committee members for a specific purpose. The purpose and use of the designated funds is set out in note 20 to the accounts.

1.14 Restricted Funds

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 note 20 to the accounts.

2 Legal status of the Charity

The company does not have share capital and is limited by guarantee. In the event of the company being wound up, the maximum amount which each member is liable to contribute is £10. The registered office of the charity is Westminster Hall, House of Commons, London, SW1A 0AA.

3 Investment income

	2017	2016
	£	£
Interest receivable	825	1,070
	<u>825</u>	<u>1,070</u>

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

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2017

4 Income from charitable activities

	2017 £	2016 £
Modern Slavery Project funding	71,295	-
U.K. Overseas Territories Project funding	176,110	-
House of Commons grant in aid	1,260,599	1,245,650
House of Lords grant in aid	540,257	533,850
Other direct income (note 5)	279,441	182,151
	2,327,702	1,961,651

Income from charitable activities was £2,327,702 (2016: £1,961,651) of which £2,080,297 was unrestricted (2016: £1,961,651) and £247,405 (2016: nil) was restricted.

5 Other direct income

	2017 £	2016 £
Reimbursements for travel and accommodation	37,233	26,657
Jointly funded events	242,208	147,733
CPA Headquarters Secretariat contributions	-	7,761
	279,441	182,151

6 Analysis of expenditure

	Membership Subscriptions	Fellowship Scheme – (2016-17) grants awarded	Business Management and Communications, International Outreach, Conferences and Projects	Total 2017	Total 2016
	£	£	£	£	£
Staff costs	-	-	752,937	752,937	615,816
Depreciation	-	-	-	-	11,955
Other costs (note 7)	82,764	-	968,713	1,051,477	878,626
Grant funding	-	23,419	-	23,419	10,548
Governance costs (note 8)	-	-	20,161	20,161	13,080
Support costs (note 9)	-	-	489,091	489,091	406,082
	82,764	23,419	2,230,902	2,337,085	1,936,107

Expenditure on charitable activities was £2,337,084 (2016: £1,936,107) of which £2,066,260 was unrestricted (2016: £1,925,559), £247,405 was restricted (2016: nil) and £23,419 was designated (2016: £10,548).

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

NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 31 MARCH 2017

7 Analysis of cost of activities undertaken directly

	2017 £	2016 £
Other costs relating to business management and communications, international outreach, conferences and projects comprise:		
Business Management and Communications	28,132	75,016
International Outreach	582,081	224,957
Conferences and Projects	358,500	419,677
	968,713	719,650

8 Analysis of governance costs

	2017 £	2016 £
Auditors remuneration:		
Statutory audit – current year	14,281	13,080
General advice – prior year under-provision in respect of FRS102 revisions	5,881	-
	20,161	13,080

9 Analysis of support costs

	2017 £	2016 £
Support costs comprise:		
Office running costs	166,402	127,830
Staff costs	322,689	278,252
	489,091	406,082

Additional costs relate to special projects.

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

NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 31 MARCH 2017

10 Net expenditure for the year

This is stated after charging:

	2017 £	2016 £
Depreciation	-	11,955
Auditor's remuneration	20,161	13,080
	20,161	25,035

11 Fellowship Scheme

	2017 £	2016 £
Fellowship Scheme – (2016-17) grants awarded	23,419	10,548
	23,419	10,548

In the year ending 31 March 2017, the CPA UK Fellowship Scheme granted funding for projects in Commonwealth countries as follows:

- Two MPs attended the WBG/IMF Parliamentarians' Network Spring meetings in Washington DC
- The All Party Parliamentary Group on Africa, represented by three MPs, undertook a study visit to Namibia to collect evidence for its inquiry into The Future of UK-Africa Trade and Development Cooperation Relations in the Transitional and Post-Brexit Period
- Three MPs representing the Jamaica APPG undertook a study visit looking at the development of renewable energy in Jamaica
- A delegate contributed to the World Congress against Sexual Exploitation of Women and Girls Conference in Delhi, India
- The All-Party Parliamentary Group (APPG) on Agriculture and Food for Development was granted funding for a field study on smallholder agriculture in Uganda which complemented its inquiry into rural infrastructure and its impact on smallholder farmers

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

NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 31 MARCH 2017

12 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2017	2016
	£	£
Wages and salaries	806,968	707,034
Social security costs	93,160	65,763
Pension	175,497	121,271
See note below re: Special projects	1,075,625	894,068

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

	2017 Number	2016 Number
£90,000 - £99,999	1	1

The staff member whose annual emoluments were £90,000 or more received £23,283 (2016: £22,586) in contributions to their Principal Civil Service Pension Scheme.

The key management personnel of the Charity comprise The Executive Committee and the Chief Executive/ Secretary as detailed on page 1 of the trustees' report.

The total amount of employee benefits received by key management was £99,889 (2016: £93,159).

13 Staff Numbers

The average monthly head count of employees during the year was as follows:

	2017 Number	2016 Number
Business Management and Communications	8	6
International Outreach	7	7
Conferences and Projects	6	6
Special projects	7	-
Maternity Cover	-	2
Total	28	21

Special projects staff relates to those funded by restricted funding.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

14 Executive Committee 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. The International Outreach programme costs include the cost of outward delegations to attend conferences and meetings in the Commonwealth countries. This year ten out of forty parliamentarians visiting other CPA branches were Executive Committee members and the associated costs were £25,258 out of £164,177 expended on outwards delegations.

One member of the Executive Committee received a Fellowship Scheme grant during the year.

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

15 Corporation tax

As a charity, Commonwealth Parliamentary Association is exempt from UK tax on income and gains to the extent that these are applied to its charitable objects. No UK tax charges have arisen in the Charity, during the year or the previous year.

16 Tangible fixed assets

	Franking equipment £	Other office equipment £	Total £
Cost:			
As at 1 April 2016 and 31 March 2017	5,521	58,822	64,343
As at 1 April 2016 and 31 March 2017	5,521	58,822	64,343
Depreciation:			
As at 1 April 2016 and 31 March 2017	5,521	58,822	64,343
As at 31 March 2016	5,521	58,822	64,343
Net book value			
As 31 March 2017	-	-	-

All assets are used for charitable purposes.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

17 Debtors

	2017 £	2016 £
Other debtors	4,224	1,812
Prepayments and accrued income	105,783	142,318
	110,007	144,130

In prepayments and accrued income is £62,073 relating to the subscription to CPA HQ Secretariat, for 9 months to 31 December 2017.

18 Creditors: amounts falling due within one year

	2017 £	2016 £
Taxation and social security costs	28,097	16,589
Other creditors	104,212	174,397
Accruals and deferred income	176,750	83,442
	309,059	274,428

Reconciliation of movement on deferred income

	2017 £	2016 £
Deferred income brought forward	4,700	-
Released in the year	(4,700)	-
Income deferred in the year	43,810	4,700
	43,810	4,700

Deferred income relates to income received in respect of salary costs that had not yet been incurred at the year end.

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
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 FOR THE YEAR ENDED 31 MARCH 2017

19 Pension and other post-retirement benefit commitments

Defined contribution	2017 £	2016 £
Contributions payable by the Branch for the year	175,497	121,271

20 Analysis of charitable funds

Analysis of movements in designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2016	Incoming resources	Resources expended	Funds at 31 March 2017
	£	£	£	£
Fellowship Scheme Fund	52,791	-	(23,419)	29,372
	52,791	-	(23,419)	29,372

Fellowship Scheme Fund: Financial assistance is available for members undertaking projects or studies in Commonwealth countries on matters of interest to parliamentarians. During the year no members of the Branch received grants from the fund. The CPA UK Fellowship Scheme is a finite fund.

Analysis of movements in restricted funds

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

	Balance at 1 April 2016	Incoming resources	Resources expended	Funds at 31 March 2017
	£	£	£	£
U.K. Overseas Territories project	-	176,110	(176,110)	-
Modern Slavery project	-	71,295	(71,295)	-
	-	247,405	(247,405)	-

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

21 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2017 are represented by:				
Current assets	775,912	29,372	-	805,284
Creditors of less than one year	(309,059)	-	-	(309,059)
	466,853	29,372	-	496,225

Total current assets comprise stocks, debtors and cash at bank and in hand, of which £29,372 of cash at bank relates to the Fellowship Scheme.

22 Reconciliation cash flows from operating activities

	2017 £	2016 £
Net income / (expenditure) for the reporting period	(8,557)	26,614
Add back depreciation charge	-	11,955
Deduct interest income shown in investing activities	(825)	(1,070)
Decrease in stock	793	3,438
Decrease in debtors	34,123	48,448
Increase in creditors	34,631	138,050
Net cash provided by operating activities	60,165	227,435