

Charity Registration No. 1095118

Company Registration No. 4606846 (England and Wales)

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

THE EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020



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

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

Chief Executive & Secretary J Davies

Charity number 1095118

Company number 4606846

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**COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM
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THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2020

The members of the Executive Committee, who are trustees of the charity for the purposes of charity law and directors for the purposes of company law, present their report and financial statements for the year ended 31 March 2020.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

Sir David Amess MP (from January 2020)
Harriett Baldwin MP (from January 2020)
Baroness Berridge (stepped down July 2019 on appointment as a Government Whip)
Bob Blackman MP
Dr Roberta Blackman-Woods MP (Hon Treasurer until November 2019)
Steve Brine MP (from January 2020)
Dr Lisa Cameron MP (from January 2020)
Sarah Champion MP (from July 2019)
Rt Hon Baroness Corston
Lord Davies of Gower (from January 2020)
Rt Hon Lord Dholakia OBE DL
James Duddridge MP (Chair until July 2019, stepped down on appointment as a Minister)
Rt Hon Baroness D'Souza CMG
Julie Elliott MP (from January 2020, Hon Treasurer from February 2020)
Chris Elmore MP (from January 2020)
Nigel Evans MP (Vice-Chair until November 2019)
Rt Hon Lord Foulkes of Cumnock (Vice-Chair)
Rt Hon David Hanson MP (Vice-Chair until November 2019)
Rt Hon Lord Haselhurst
Chris Law MP (until November 2019)
Ian Liddell-Grainger MP (elected Chair September 2019, re-elected February 2020)

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Lord McColl CBE (until January 2020)
Rt Hon Maria Miller MP (Vice-Chair from February 2020)
Layla Moran MP (from January 2020)
Rt Hon David Mundell MP (from January 2020)
Ian Murray MP (Vice-Chair from February 2020)
Laurence Robertson MP (until November 2019)
Andrew Rosindell MP
Rt Hon Keith Vaz MP (until November 2019)
Valerie Vaz MP (until November 2019)

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

Each member of the Executive Committee is a trustee and director and is elected in both capacities at the first General Meeting following a General Election. An Executive Committee meeting is convened shortly after the election where Committee members are briefed on their responsibilities in these capacities, including the obligation now falling on them to "auto-disqualify" should that become necessary. Each member of the Executive Committee receives the minutes of meetings of the Executive Committee and the Finance, Audit and Remuneration Committee, copies of the financial statements and statements of income and expenditure during each financial year and a full schedule of meetings for the year ahead. The Chief Executive is responsible for ensuring the Chair and Treasurer are fully briefed about their role and responsibilities, and for providing training and resources as required.

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

Risk management

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

Political uncertainty in the UK has been an added risk in recent years, with no clear Government majority, the challenges of Brexit and the prospect of an election being called. We have sought to mitigate that risk in various ways. We have worked more with Members of the House of Lords, less vulnerable to short-term political turmoil than Commons colleagues. In our wider partnership work we have increased involvement of fellow CPA Branches from our Region. We have successfully devised and deployed contingency plans, for example in relation to the annual Westminster Seminar which we held in 2019 despite dissolution of Parliament for the General Election.

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Business continuity is a key risk, highlighted by the recent Covid-19 pandemic. CPA UK is enabled to work remotely by the Parliamentary Digital Service, which when we were obliged to do so, proved a highly effective alternative to office-based working. Our professional, adaptive and resilient workforce also facilitated this quick and necessary response. Covid-19 highlighted a related risk to the work of CPA UK: our usual model which brings people together to share and learn. Again, the accessibility of technical solutions, the innovative approach of staff and consultation with stakeholders quickly led to new and effective ways of working. In normal operational circumstances we respond to security risks associated with running activities for high profile and politically exposed people by doing risk analysis on an activity by activity basis. This informs decision-making about the continuation of projects, destinations and locations, travel options and need for additional security measures.

CPA UK is conscious of the environmental impact of its work and has recently devised an action plan to reduce and mitigate this.

CPA UK's biggest financial risk is also its greatest advantage – its core funding from Parliament. Although a low risk, it is a key one when demand on public funding is high and there is uncertainty about future funding priorities. CPA UK works to the financial memorandum agreed between us and our Budget Holders in both Houses and maintains regular and positive interaction with them. A recent Internal Audit of CPA UK carried out by the House of Lords reached the most positive available level, "substantial assurance", about the management of the key risks and internal controls associated with the parliamentary grant-in-aid funding. As a membership organisation with a strong relationship with its Trustees and wider membership, CPA UK's reputation is of paramount importance. We continually deliver a full, relevant and engaging programme of work using a robust framework of monitoring and evaluation and continuous improvement.

Public Benefit

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

OBJECTS OF THE CHARITY

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

STRATEGY

The Executive Committee agreed a Strategy for the period 2018-2022 in June 2018. The full document is accessible via our website www.uk-cpa.org. Key elements are as follows:

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

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

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FOR THE YEAR ENDED 31 MARCH 2020

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 is assigned to one of four levels of priority, as a guide to decision making. Categorisation is not fixed and is reviewed annually – or in response to new or additional information.

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Prioritising Themes:

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

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

Modern Slavery: human trafficking and forced labour

Public Accounts Committees: including public financial management

Security: including cyber-security

Trade: parliamentary scrutiny of international trade arrangements

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

Achievements and performance

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. Our principal activity 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.

It has been another challenging year, politically, in which to do our work: the UK Parliament remained heavily preoccupied by Brexit; the lack of a majority made it harder for Members to commit to and carry out travel; and the overturned prorogation and then early General Election further disrupted the scene. Nevertheless we delivered a full programme of activity. Our major events this year included:

- The 68th Westminster Seminar on Effective Parliaments involved 61 parliamentarians from 29 legislatures. The decision to go ahead despite the chosen date falling with Parliament unexpectedly dissolved for an early General Election was vindicated by a successful programme. It provided as usual an opportunity for participants to network and engage with their counterparts and develop their parliamentary skills and knowledge to improve their effectiveness. The election campaign meant few UK MPs could be involved, but members of the Lords were active, and the lively political backdrop was enjoyed by delegates, as was a day hosted by the City of London.
- The 9th Westminster Workshop, focusing this year on Gender Sensitive Scrutiny. 40 Parliamentarians from 25 legislatures across the Commonwealth met to discuss how budgets, policies and legislation impact both men and women. At the end of the Workshop, attendees had developed their ability to be leaders in this area in their own Parliaments.

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- A Cybersecurity Workshop helped 25 parliamentarians learn how they might legislate and scrutinise in this challenging and rapidly-evolving area. Some sessions were held at partner organisations: Ministry of Justice, Foreign and Commonwealth Office and the University of Oxford.

In parallel, and despite the continuing political uncertainty over Brexit, and another early UK General Election, we organised numerous focused and tailored programmes involving delegations travelling to or from Westminster:

- 14 bilateral delegations visiting Westminster
- 30 delegations from Westminster to Commonwealth partners

We again worked as part of the Commonwealth Partnership for Democracy, with funds provided by the UK Government during its period as Chair-in-Office of the Commonwealth. As well as programmes with the Parliaments of Sri Lanka and Malawi, this funding helped continue our significant work with Public Accounts Committees, in particular through Regional PAC Workshops in Asia (Kuala Lumpur, Malaysia, August 2019) and the Caribbean (Port of Spain, Trinidad and Tobago, January 2020). A closing Pan-Commonwealth Workshop due to be held in London in March 2020 had to be cancelled due to the Covid-19 pandemic, but recorded presentations and other materials were shared with delegates and others in an early example of our innovation in response to the pandemic restrictions.

We organised an Election Observation Mission, on behalf of the CPA British Islands and Mediterranean Region, to Montserrat.

We also ran two Special Projects throughout the period, with funding secured from UK Government Departments. The aims of the projects were wholly in line with the objects and purpose of CPA UK, and they reinforced our core work.

- **UK Overseas Territories Project.** Funded by the UK Government's Conflict, Stability and Security Fund, the project focused on three areas: internal audit; external audit; and parliamentary oversight of public finances. We have worked with the UK Government Internal Audit Agency and the UK National Audit Office to organise bespoke activities addressing Territories' respective priorities.
- **Modern Slavery Project.** Funded by the UK Government's Conflict, Stability and Security Fund managed through the UK Home Office, the project provided practical advice and support to Commonwealth legislatures with the aim of combatting modern slavery, human trafficking and forced labour. By sharing good practice, the project heightens understanding, and helps develop and strengthen modern slavery-related legislation.

CPA UK also acted as in previous years as the Secretariat for CPA's British Islands and Mediterranean Region. Through that work and more broadly it supported CPA's Commonwealth Women Parliamentarians.

We continued to strengthen our Monitoring and Evaluation throughout the year. We made increasing use of comparative data to shape how we delivered our activities, and with whom, and set up a CRM as a key tool for managing information and data.

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FOR THE YEAR ENDED 31 MARCH 2020

Future Plans and response to Covid-19

The Strategy and its priority themes set out above continue to guide our business planning. The Covid-19 pandemic has already reshaped plans for the coming year, and driven innovation in how we deliver our activity. Some or all of our major events are likely to be wholly or partly "virtual". We are looking to balance accessibility, quality and effectiveness, also with an eye to continuing with innovations which reduce cost and improve sustainability. We have continued with an already-planned shift to ways of working, with clearer thematic leads and better cross-team pooling of resources. We have secured further UK Government funding for work with the Overseas Territories building on the Project described above. Funding for Modern Slavery has ended at the conclusion of the four-year project, but we have secured Research Council funding to deliver a Conference with the new Modern Slavery Policy and Evidence Centre.

In parallel, we have received assurances that the commitment of both Houses of Parliament to provide core funding grants is not affected by Covid-19. We are therefore able to plan with confidence for activity and staffing at levels similar to that in recent years.

Particular priorities for 2020/2021 beyond core parliamentary strengthening work include the postponed CHOGM in Rwanda and a Westminster Workshop for Public Accounts Committees.

Going concern

As is clear above, the Trustees have considered the effect of the Covid-19 pandemic. It has caused and will continue to cause some disruption to the Charity's planned activity. However, the Trustees are confident that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for the foreseeable future.

Indeed CPA UK is in a strong position to deal with this uncertainty and disruption. Many in the team were used to an element of flexible and/or remote working. Earlier investment in the team's welfare, well-being, development and morale is paying off and has been reinforced by active engagement by the Senior Management Team with all staff. We have a robust approach to understanding and managing risk. Our core funding is highly reliable. We have shown since the start of the pandemic that we can continue to secure external funding, both from an existing funder and a new one.

The team has been doing, and will continue to do, a lot of planning around different scenarios, building on the approach strengthened over recent years during Brexit and early General Elections. The Trustees and staff are open and enthusiastic about innovation and have responded quickly to explore and deploy new delivery models. The team is surveying and understanding in other ways the needs and capabilities of our partners. All this thinking and planning means we feel confident about maintaining successful activities in line with our current funding and at existing levels of scale, scope and ambition.

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THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2020

Post balance sheet events

The Trustees have considered the effect of the Covid-19 pandemic on the Charity's activities. This is causing some disruption to the Charity's business, but at the date of approval of these financial statements, there is no reason to expect anything which would have a material effect on these figures.

As detailed elsewhere, our communications with funders around the current circumstances have been very positive, showing an understanding of the challenges and a willingness to be flexible.

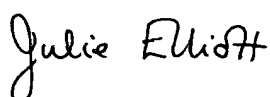
Reserves policy

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 funding. Bearing in mind the balance required, an appropriate level of reserves has been maintained throughout the year. At year-end, reserves stood at £549,646, which represents 25% of unrestricted expenditure, or 29% of funding from the two Houses.

Disclosure of information to auditor

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

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



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Executive Committee Member

16th June 2020
Dated:

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

FOR THE YEAR ENDED 31 MARCH 2020

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

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

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

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

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

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STATEMENT ON INTERNAL CONTROL

SCOPE OF RESPONSIBILITY

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

GOVERNANCE ARRANGEMENTS

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

The Rules of CPA UK provide for its management to be vested in an Executive Committee. The Rules were amended at the Annual General Meeting on 3 July 2019, principally to provide for the elected term of Executive Committee members to last until the subsequent General Election, as opposed to annual elections as previously; and to remove the bar on Officers being re-elected to their position subsequent to a General Election. 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. In particular 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 that may arise.

The relationship of CPA UK with its funding sponsor (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 sponsor and CPA UK with regard to propriety, financial management and the safeguarding of public funds. Copies of the financial statements are submitted to the sponsor, the Charity Commission and Companies House.

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STATEMENT ON INTERNAL CONTROL

GOVERNANCE ACTIVITIES 1 APRIL 2019–31 MARCH 2020

The Finance, Audit & Remuneration Committee met three 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, HR matters and financial issues. Amongst other things, the Finance, Audit & Remuneration Committee examined the audited financial statements for the financial year ending 31 March 2019, reviewed in-year income and expenditure, considered a draft budget and Business Plan for the following financial year and considered applications to the Challenge Fund. The Executive Committee agreed the audited financial statements, approved the budget and Business Plan, kept risk documentation under review, and received updates and gave advice on CPA UK and CPA international activity. The Annual General Meeting was held on Wednesday 3 July 2019. A Special General Meeting was held on 7 January 2020 to coincide with elections to the Executive Committee.

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'.

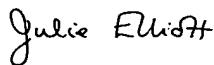
CPA UK reviews its compliance with the Charity Commission's 'Internal Financial Controls Self-Help Check-list for Charities' each year.

EXTERNAL AUDIT

CPA UK is subject to audit by independent external auditors, HW Fisher. We plan to run a competitive tender again during 2020/21 (the last tender process was in 2007). The external auditors carry out the audit in accordance with International Standards of Auditing (UK) and each year report the results of their work to the Finance, Audit & Remuneration Committee and Executive Committee.



Ian Liddell-Grainger MP
Chair



Julie Elliott MP
Honorary Treasurer

Dated: 16th June 2020

**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 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of 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 2020 and of its incoming resources and application of resources, 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the The Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Executive Committee's Members have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Association's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Executive Committee's Members are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Executive Committee's Members

As explained more fully in the statement of The Executive Committee's responsibilities, the Executive Committee's Members, who are also the directors of the Association for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee's Members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee's Members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee's Members either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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)

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.

Sailesh Mehta (Senior Statutory Auditor)
for and on behalf of HW Fisher

Chartered Accountants
Statutory Auditor

Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

27 July 2020

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 2020

Current financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
	Notes				
<u>Income from:</u>					
Charitable activities	3	2,177,289	847,381	3,024,670	2,898,054
Investment income	4	1,245	-	1,245	1,071
Total income		2,178,534	847,381	3,025,915	2,899,125
<u>Expenditure on:</u>					
Charitable activities	5	2,199,489	854,662	3,054,151	2,804,779
Net (outgoing)/incoming resources before transfers		(20,955)	(7,281)	(28,236)	94,346
Gross transfers between funds	9	34,092	(34,092)	-	-
Net income/(expenditure) for the year/ Net movement in funds		13,137	(41,373)	(28,236)	94,346
Fund balances at 1 April 2019		536,509	41,373	577,882	483,536
Fund balances at 31 March 2020		549,646	-	549,646	577,882

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)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2020

Prior financial year

		Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes				
Income from:					
Charitable activities	3	2,073,888	-	824,166	2,898,054
Investment income	4	1,071	-	-	1,071
Total income		2,074,959	-	824,166	2,899,125
Expenditure on:					
Charitable activities	5	2,021,986	-	782,793	2,804,779
Net (outgoing)/incoming resources before transfers		52,973	-	41,373	94,346
Gross transfers between funds	9	4,719	(4,719)	-	-
Net income/(expenditure) for the year/ Net movement in funds		57,692	(4,719)	41,373	94,346
Fund balances at 1 April 2018		478,817	4,719	-	483,536
Fund balances at 31 March 2019		536,509	-	41,373	577,882

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 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Debtors	11	400,463		275,596	
Cash at bank and in hand		307,484		508,897	
		<u>707,947</u>		<u>784,493</u>	
Creditors: amounts falling due within one year	12	<u>(158,301)</u>		<u>(206,611)</u>	
Net current assets			549,646		577,882
Income funds					
Restricted funds	13		-		41,373
Unrestricted funds			549,646		536,509
			<u>549,646</u>		<u>577,882</u>

The financial statements were approved by the Executive Committee's Members on *16th June 2020*

Julie Elliott

Julie Elliott MP
Honorary Treasurer

Company Registration No. 4606846

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

FOR THE YEAR ENDED 31 MARCH 2020

	2020		2019
	£	£	£
Cash generated from operations			
(Deficit)/surplus for the year	(28,236)		94,346
Adjustments for:			
Investment income recognised in statement of financial activities	(1,245)		(1,071)
(Increase) in stocks	-		1,621
(Increase) in debtors	(124,867)		(150,803)
(Decrease) in creditors	(48,310)		(25,634)
Cash absorbed by operations	(202,658)		(81,541)
Investing activities			
Interest received	1,245		1,071
Net cash used in financing activities	-		-
Net decrease in cash and cash equivalents	(201,413)		(80,470)
Cash and cash equivalents at beginning of year	508,897		589,367
Cash and cash equivalents at end of year	307,484		508,897

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 2020

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. 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

The Trustees have considered the effect of the Covid-19 pandemic. It has caused and will continue to cause some disruption to the Charity's planned activity. However, the Trustees are confident that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for the foreseeable future.

Indeed CPA UK is in a strong position to deal with this uncertainty and disruption. Many in the team were used to an element of flexible and/or remote working. Earlier investment in the team's welfare, well-being, development and morale is paying off and has been reinforced by active engagement by the Senior Management Team with all staff. We have a robust approach to understanding and managing risk. Our core funding is highly reliable. We have shown since the start of the pandemic that we can continue to secure external funding, both from an existing funder and a new one.

The team has been doing, and will continue to do, a lot of planning around different scenarios, building on the approach strengthened over recent years during Brexit and early General Elections. The Trustees and staff are open and enthusiastic about innovation and have responded quickly to explore and deploy new delivery models. The team is surveying and understanding in other ways the needs and capabilities of our partners. All this thinking and planning means we feel confident about maintaining successful activities in line with our current funding and at existing levels of scale, scope and ambition.

Thus the Executive Committee's Members continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

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

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

1.4 Incoming resources

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

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

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

1.5 Resources expended

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

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

Resources expended are accounted for on an accruals basis.

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

1.6 Tangible fixed assets

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

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

Office equipment	4 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

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

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand £2,530 (2019 £2,231) and deposits held at call with banks £304,954 (2019 £506,666)

1.8 Financial instruments

The Association 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.

Financial instruments are recognised in the Association's balance sheet when the Association becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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 2020

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Association's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

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

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

1.10 Retirement benefits

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

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

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.

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 2020

3 Charitable activities

	2020	2019
	£	£
Modern Slavery Project funding	324,624	306,560
U.K. Overseas Territories Project funding	522,757	517,606
House of Commons grant in aid	1,322,246	1,285,936
House of Lords grant in aid	566,676	551,116
Jointly funded events	279,653	214,394
CPA Secretariat contributions	8,714	22,442
	<u>3,024,670</u>	<u>2,898,054</u>
Analysis by fund		
Unrestricted funds - general	2,177,289	2,073,888
Restricted funds	847,381	824,166
	<u>3,024,670</u>	<u>2,898,054</u>

4 Investment income

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Interest receivable	<u>1,245</u>	<u>1,071</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 2020

5 Charitable activities

	Membership Team Activities Subscriptions		Total 2020	Membership Team Activities Subscriptions		Total 2019
	2020	2020		2019	2019	
	£	£	£	£	£	£
Staff costs	-	1,100,700	1,100,700	-	971,129	971,129
Strategy and Business Development Team	-	80,625	80,625	-	54,339	54,339
International Partnership Team	-	741,215	741,215	-	765,783	765,783
Multilateral Projects Team	-	462,593	462,593	-	434,006	434,006
Other costs	82,764	-	82,764	82,764	-	82,764
	<u>82,764</u>	<u>2,385,133</u>	<u>2,467,897</u>	<u>82,764</u>	<u>2,225,257</u>	<u>2,308,021</u>
Share of support costs (see note 6)	-	563,606	563,606	-	480,138	480,138
Share of governance costs (see note 6)	-	22,648	22,648	-	16,620	16,620
	<u>82,764</u>	<u>2,971,387</u>	<u>3,054,151</u>	<u>82,764</u>	<u>2,722,015</u>	<u>2,804,779</u>
Analysis by fund						
Unrestricted funds - general	82,764	2,116,725	2,199,489	82,764	1,939,222	2,021,986
Restricted funds	-	854,662	854,662	-	782,793	782,793
	<u>82,764</u>	<u>2,971,387</u>	<u>3,054,151</u>	<u>82,764</u>	<u>2,722,015</u>	<u>2,804,779</u>

6 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Staff costs	471,729	-	471,729	416,198	-	416,198
Office running costs	91,877	-	91,877	63,940	-	63,940
Audit fees	-	22,620	22,620	-	16,620	16,620
Legal and professional	-	28	28	-	-	-
	<u>563,606</u>	<u>22,648</u>	<u>586,254</u>	<u>480,138</u>	<u>16,620</u>	<u>496,758</u>
Analysed between Charitable activities	<u>563,606</u>	<u>22,648</u>	<u>586,254</u>	<u>480,138</u>	<u>16,620</u>	<u>496,758</u>

Governance costs includes payments to the auditors of £15,120 (2019- £15,120) for audit fees and £1,500 (2019- £1,500) 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 2020

7 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. The International Partnerships programme costs include the cost of outward delegations to attend conferences and meetings in the Commonwealth countries. This year 11 (2019: 5) out of 47 (2019: 41) parliamentarians visiting other CPA branches were Executive Committee members. On a pro-rata basis this represented £43,759 (2019: £11,279) out of £186,971 (2019: £148,883) expended on outwards delegations. (Previous year's figure was actual rather than a pro-rata calculation).

No members of the Executive Committee received a Challenge Fund grant during the year (see note 15).

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

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Strategy and Business Development Team	8	8
International Partnerships Team	7	7
Multilateral Projects Team	9	8
Special Projects	7	8
Maternity Cover	-	1
	<u>31</u>	<u>32</u>

Employment costs

	2020 £	2019 £
Wages and salaries	1,178,978	1,062,611
Social security costs	111,309	108,761
Other pension costs	282,142	215,955
	<u>1,572,429</u>	<u>1,387,327</u>

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

	2020 Number	2019 Number
£110,000 - £119,999	1	-
£120,000 - £129,999	-	1
	<u>-</u>	<u>1</u>

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

The total amount of employee benefits received by key management was £118,248 (2019: £129,468).

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 2020

9 Transfers

The transfer between funds relates to a correction to the balance on the Modern Slavery Project Fund which was stated as £41,373 at 2019 year end. The correct carry forward at the end of the previous year should have been £7,281 as expenditure relating to the Modern Slavery Project had been charged to unrestricted funds. A transfer has been made to reclassify this expenditure and re-instate unrestricted funds.

10 Tangible fixed assets

	Office equipment £
Cost	
At 1 April 2019	64,343
At 31 March 2020	64,343
Depreciation and impairment	
At 1 April 2019	64,343
At 31 March 2020	64,343

11 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	1,850	8,504
Prepayments and accrued income	398,613	267,092
	<u>400,463</u>	<u>275,596</u>

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	26,531	29,101
Other creditors	33,729	50,040
Accruals	98,041	127,470
	<u>158,301</u>	<u>206,611</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 2020

13 Restricted funds

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

	Movement in funds			Movement in funds			
	Incoming resources	Resources expended	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£	£	£
U.K. Overseas Territories project	517,606	(517,606)	-	522,756	(522,756)	-	-
Modern Slavery Project	306,560	(265,187)	41,373	324,625	(331,906)	(34,092)	-
	<u>824,166</u>	<u>(782,793)</u>	<u>41,373</u>	<u>847,381</u>	<u>(854,662)</u>	<u>(34,092)</u>	<u>-</u>

UK Overseas Territories Project - Funded by the UK Government's Conflict, Stability and Security Fund, the project focused on three areas: internal audit; external audit; and parliamentary oversight of public finances.

Modern Slavery Project - Funded by the UK Government's Conflict, Stability and Security Fund managed through the UK Home Office, the project provided practical advice and support to Commonwealth legislatures with the aim of combatting modern slavery, human trafficking and forced labour.

14 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 2018	Transfers	Balance at 1 April 2019	Movement in funds Incoming resources	Balance at 31 March 2020
	£	£	£	£	£
Challenge Fund	4,719	(4,719)	-	-	-
	<u>4,719</u>	<u>(4,719)</u>	<u>-</u>	<u>-</u>	<u>-</u>

Formerly The Fellowship Scheme Fund: Financial assistance was available for members undertaking projects or studies in Commonwealth countries on matters of interest to parliamentarians.

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 2020

15 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Designated funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:							
Current assets/(liabilities)	549,646	-	549,646	536,509	-	41,373	577,882
	<u>549,646</u>	<u>-</u>	<u>549,646</u>	<u>536,509</u>	<u>-</u>	<u>41,373</u>	<u>577,882</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 2020

16 Events after the reporting date

The Trustees have considered the effect of the Covid-19 pandemic on the Charity's activities. This is causing some disruption to the Charity's business, but at the date of approval of these financial statements, there is no reason to expect anything which would have a material effect on these figures. As detailed elsewhere, our communications with funders around the current circumstances have been very positive, showing an understanding of the challenges and a willingness to be flexible.

17 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

18 Analysis of changes in net funds

The Association had no debt during the year.