

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 2021



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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London
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Acre House
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THE REPORT OF THE MEMBERS OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2021

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 2021.

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
Harriett Baldwin MP
Bob Blackman MP
Steve Brine MP
Dr Lisa Cameron MP
Sarah Champion MP
Rt Hon Baroness Corston
Lord Davies of Gower
Rt Hon Lord Dholakia OBE DL
Rt Hon Baroness D'Souza CMG
Julie Elliott MP (Hon Treasurer)
Chris Elmore MP
Rt Hon Lord Foulkes of Cumnock (Vice-Chair)
Rt Hon Lord Haselhurst
Ian Liddell-Grainger MP (Chair)

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Rt Hon Maria Miller MP (Vice-Chair)

Layla Moran MP

Rt Hon David Mundell MP

Ian Murray MP (Vice-Chair)

Andrew Rosindell MP

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

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

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

Risk management

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

Business continuity is a key risk, highlighted by the Covid-19 pandemic. The restrictions put in place by the parliamentary authorities meant the team had no routine access to the Parliamentary Estate throughout the whole period. Our team all showed great professionalism, adaptability and resilience to make a real success out of remote working. The excellent service provided by the Parliamentary Digital Service helped enormously. Staff were encouraged to carry out Display Screen Equipment and related assessments of their home-working set-up, and additional equipment was provided where needed. Team and line management communications were stepped up, and informal online activities were also organised to support morale and well-being.

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, as detailed elsewhere in this Report.

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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 an action plan to reduce and mitigate this. The continued use of virtual meeting and event technology once pandemic restrictions are lifted is part of this plan.

CPA UK is dependent on core funding from Parliament, whose continuation depends on other demands on public funding and 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. The most 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. Despite the pandemic, we have continued to 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

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:

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- 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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FOR THE YEAR ENDED 31 MARCH 2021

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

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

The pandemic and accompanying restrictions transformed how we worked this year. Physical events in Westminster and travel by delegations to or from the UK were not, as it turned out, feasible at any point in the year. We innovated, experimented and actively learned what worked best as the months passed. Members and officials of the UK Parliament remained engaged and involved. A fuller description of the activities and achievements of CPA UK, and their impact, is available in our Annual Review, accessible via our website www.uk-cpa.org, which also has fuller reporting. Some highlights:

- We ran various activities on the impact of the pandemic on the work of parliaments, to help in their response. This included an early series of video conversations with UK members and officials, and webinars at regional and Commonwealth level on various aspects of the pandemic challenge, from virtual parliamentary procedure to engaging constituents to tackling rising domestic violence.
- The 69th Westminster Seminar on Effective Parliaments in November was an online success, with over 150 delegates from over 30 jurisdictions – the virtual format (as at other events this year) allowing larger and broader participation – at reduced cost.
- Virtual bilaterals with key partner parliaments took the place of the usual flow of inward and outward delegations. We ran bilateral events with nine countries, as well as a regional event with the Caribbean (and extensive work with the Overseas Territories – see below).
- Our first major virtual event was September's International Conference on Assisting and Protecting Survivors of Modern Slavery, Human Trafficking and Forced Labour. This was

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largely funded by event partners the Modern Slavery and Human Rights Policy and Evidence Centre. More than 230 delegates from over 30 jurisdictions took part.

- Public Accounts Committees (PACs) were the focus for this year's 10th Westminster Workshop, with over 85 delegates joining online. We continued to provide the Secretariat for the Commonwealth Association of PACs (CAPAC), and the CAPAC Conference in March was well attended.
- PACs were also one of three elements to a project devised in-year with funding secured from the FCDO. The PAC strand included improvements to the CAPAC portal and comparative research on how PACs were responding to the pandemic.
- On Women in Parliament, FCDO funding helped support an online cross-Commonwealth debate on International Women's Day (8 March, coinciding with Commonwealth Day this year), and publication of a research report on legislation on violence against women across the Commonwealth.
- The FCDO funding also supported two successful Parliamentary Forums on Climate Change in preparation for COP26, with strong attendance across regions, and a Working Group elected to continue work towards COP26 itself. This was part of our Security theme, on which there had also been a valuable webinar series on Cybersecurity and Covid-19 in August.
- The Trade theme also responded to the pandemic, for example in looking at the impact on trade between the UK and Africa.
- A newly-formed Racial Disparity Working Group led work to increase our focus on this issue. Outputs included reviewing our language and programme design; increasing efforts to seek diverse participation from the UK Parliament; and communications around Black History Month and Commonwealth Day. The Group also presented to the Executive Committee and secured agreement to a Committee Racial Diversity and Inclusion lead, Lord (Navnit) Dholakia.

We secured further funding via the FCDO from the UK Government's Conflict, Stability and Security Fund for a new phase of the UK Overseas Territories Project, initially for one year (2020/21). With consortium partners the UK Government Internal Audit Agency and the UK National Audit Office, much of our work continues to address Territories' respective priorities across three areas - internal audit; external audit; and parliamentary oversight of public finances. In this new phase we have also begun to broaden the scope to other elements of good governance, and the project now also includes our election observation work in Overseas Territories, previously funded on a more ad hoc basis by FCDO.

We had to adapt our approach to all our election observation work, which we run in the name of the CPA British Islands and Mediterranean Region. We devised an innovative format which allowed for three successful and fully remote Election Expert Missions, for elections in Anguilla (June 2020), Guernsey (October 2020) and the Turks and Caicos Islands (February 2021).

We continued to use comparative Monitoring and Evaluation and our CRM tool to shape planning and delivery of our activities. We paid particular attention to understanding the impact of delivering activities virtually, and the pros and cons of various platforms and formats, both in terms of delegate feedback and achievement of outcomes. We continued to seek a fuller understanding of the real costs and therefore value for money for our activity, including by more detailed recording by staff of time spent on various types of work and specific projects. In another innovation, our first Parliamentary Office of Science & Technology (POST) Academic Fellows, Rose Broad (University of Manchester) and

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Rachel Murray (University of Bristol), began research relating to (respectively) the effectiveness of our work on the Modern Slavery Project, and our Parliamentary Partnership Programme with the Parliament in The Gambia.

CPA UK acted as in previous years as the Secretariat for CPA's British Islands and Mediterranean Region (BIMR). Through that work and more broadly it supported CPA's Commonwealth Women Parliamentarians (CWP), in particular by running a BIMR CWP Regional Conference and enabling a more active Steering Committee to agree a new Strategy and drive related activity. CPA UK also enabled the Region to hold a series of online discussions on Branches' responses to the pandemic, enabling them to learn from each other's experience.

Through the Regional Secretary role, CPA UK also supported CPA UK Regional Representative Ian Liddell-Grainger MP and other BIMR representatives on (virtual) CPA Executive Committee business. CPA UK worked closely with new CPA Secretary-General Stephen Twigg to explore possible UK legislation to secure a change of status of the overall CPA, currently, like CPA UK, a UK charity. Such a change would not affect CPA UK's own status.

Future Plans and response to Covid-19

The Strategy and its priority themes set out above continue to guide our business planning. The Covid-19 pandemic and associated restrictions will continue to shape how we deliver those plans, and we will need to stay agile. We do not envisage any regular access to the Parliamentary Estate or any travel before September 2021 at the earliest. We are exploring the timeline for a safe return to our offices, while maintaining a higher level of remote working. We look forward to face-to-face activities resuming, but we need to be as conscious of other countries' restrictions as the UK's. Given the successful innovations this year, we will continue to use virtual or possibly hybrid activities where we think that is most effective, not least as these reduce cost and improve sustainability. We will continue to aim to balance accessibility, quality and effectiveness.

We will formally review the new approach of thematic leads and cross-team pooling of resources, but these are already proving their worth. We have secured further UK Government funding for work with the Overseas Territories building on the Project described above, . and further project funding from the FCDO may also be a possibility.

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, and indeed they have agreed to the full Grant we sought for FY 2021-22. We are therefore able to plan with confidence for activity and staffing at levels similar to that in recent years.

Focuses for 2021/2022 beyond core parliamentary strengthening work and the themes mentioned above include the postponed CHOGM in Rwanda; COP26 in Glasgow in November and the 70th Westminster Seminar in early 2022.

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

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FOR THE YEAR ENDED 31 MARCH 2021

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 continued uncertainty and disruption. The team have risen to the challenges of remote working and virtual activities. Investment in the team's welfare, well-being, development and morale continues to pay 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 also continue to secure external funding to supplement that.

The team will continue to plan around different scenarios, building on the approach developed over recent years during Brexit and early General Elections and honed through the pandemic. The Trustees and staff are open and enthusiastic about innovation and continue to explore and deploy new delivery models, and to understand 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.

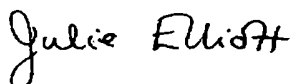
Reserves policy

It has been the policy of the Association that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately three months' (i.e. 25%) of unrestricted expenditure. The Executive Committee's Members considered that reserves at this level would ensure that, in the event of a significant drop in funding, they would be able to continue the Association's current activities while consideration was given to ways in which additional funds might be raised. In parallel, and as per the Financial Memorandum in force at the time, the House of Commons and House of Lords, as principal funders, expect reserves of no more than 25% of our maximum grant funding. Bearing in mind the balance required, an appropriate level of reserves has been maintained throughout the year. At year-end, reserves stood at £566,834, which represents 29% of maximum grant 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.



.....
Executive Committee Member

Julie Elliott

Dated: 27th July 2021
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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 2021

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 powers of the Committee include:

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

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

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

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

The relationship of CPA UK with its funding 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 regarding 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 2020–31 MARCH 2021

The Finance, Audit & Remuneration Committee met (virtually) five times and the Executive Committee met (virtually) 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 2020, reviewed in-year income and expenditure, considered a draft budget and Business Plan for the following financial year and changes to the current year's budget and business plan resulting from the Covid-19 pandemic. 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. They appointed two members of the Committee as Safeguarding Leads and another as Racial Diversity and Inclusion Lead. The Annual General Meeting was held (online) on Tuesday 15 September 2020.

CAPACITY TO HANDLE RISK AND THE RISK AND CONTROL FRAMEWORK

Risk documents have been created to identify the risks relevant to CPA UK, assess the likelihood of these risks occurring and state the action taken to minimise them. The documents have been approved by the Executive Committee.

EFFECTIVENESS OF INTERNAL CONTROL

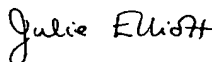
Internal financial control procedures are laid down in an Annex to the Houses of Parliament's Financial Memorandum with CPA UK. The system is designed to manage risk to a reasonable level rather than eliminate all risk of failure to achieve the policies, aims and objectives of CPA UK. In doing this,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

EXTERNAL AUDIT

CPA UK is subject to audit by independent external auditors, HW Fisher. We plan to run a competitive tender during 2021/22 (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: 27th July 2021

**COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
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INDEPENDENT AUDITOR'S REPORT**

**TO THE EXECUTIVE COMMITTEE'S 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 2021 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 2021 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

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the The 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 EXECUTIVE COMMITTEE'S 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.

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

At the planning stage of our audit we enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or alleged fraud.

We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, Companies Act 2006.

We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.

Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

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

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.

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

TO THE EXECUTIVE COMMITTEE'S MEMBERS OF COMMONWEALTH PARLIAMENTARY ASSOCIATION
(UNITED KINGDOM BRANCH)

- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Documenting and verifying all significant related party transactions.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.

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

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

Use of our report

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

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

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

28 July 2021

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 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income from:							
Charitable activities	3	1,496,344	464,168	1,960,512	2,177,289	847,381	3,024,670
Investment income	4	279	-	279	1,245	-	1,245
Total income		1,496,623	464,168	1,960,791	2,178,534	847,381	3,025,915
Expenditure on:							
Charitable activities	5	1,479,435	464,168	1,943,603	2,199,489	854,662	3,054,151
Gross transfers between funds		-	-	-	34,092	(34,092)	-
Net income/(expenditure) for the year/							
Net movement in funds		17,188	-	17,188	13,137	(41,373)	(28,236)
Fund balances at 1 April 2020		549,646	-	549,646	536,509	41,373	577,882
Fund balances at 31 March 2021		566,834	-	566,834	549,646	-	549,646

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 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	10	215,552		400,463	
Cash at bank and in hand		564,930		307,484	
		<u>780,482</u>		<u>707,947</u>	
Creditors: amounts falling due within one year	11	<u>(213,648)</u>		<u>(158,301)</u>	
Net current assets			<u>566,834</u>		<u>549,646</u>
Income funds					
Unrestricted funds			<u>566,834</u>		<u>549,646</u>
			<u>566,834</u>		<u>549,646</u>

The financial statements were approved by the Executive Committee's Members on 27th July 2021

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 2021

	2021		2020
	£	£	£
Cash generated from operations			
Surplus/(deficit) for the year	17,188		(28,236)
Adjustments for:			
Investment income recognised in statement of financial activities	(279)		(1,245)
Decrease in debtors	184,911		(124,867)
Increase in creditors	55,347		(48,310)
	<u>257,167</u>		<u>(202,658)</u>
Cash generated from/(absorbed by) operations	<u>257,167</u>		<u>(202,658)</u>
Investing activities			
Interest received	279		1,245
Net cash used in financing activities	<u>-</u>		<u>-</u>
Net increase/(decrease) in cash and cash equivalents	<u>257,446</u>		<u>(201,413)</u>
Cash and cash equivalents at beginning of year	307,484		508,897
Cash and cash equivalents at end of year	<u><u>564,930</u></u>		<u><u>307,484</u></u>

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

FOR THE YEAR ENDED 31 MARCH 2021

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. 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. CPA UK is in a strong position to deal with this disruption. The team have risen to the challenges of remote working and virtual activities. Investment in the team's welfare, well-being, development and morale continues to pay 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 to supplement that.

The team will continue to plan around different scenarios, building on the approach developed over recent years during Brexit and early General Elections and honed through the pandemic. The Trustees and staff are open and enthusiastic about innovation and continue to explore and deploy new delivery models, and to understand 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.

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

1.3 Charitable funds

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

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

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 2021

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

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 £2,423 (2020 : £2,530) and deposits held at call with banks £562,507 (2020 : £304,954).

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Other than fixed asset investments (see above), the Association only has financial assets and financial 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.

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.

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 2021

1 Accounting policies **(Continued)**

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.

3 Charitable activities

	2021	2020
	£	£
Modern Slavery Project funding	56,007	324,624
U.K. Overseas Territories Project funding	316,849	522,757
House of Commons grant in aid	1,033,789	1,322,246
House of Lords grant in aid	443,172	566,676
FCDO	91,312	-
Jointly funded events	16,611	279,653
CPA Secretariat contributions	2,772	8,714
	<u>1,960,512</u>	<u>3,024,670</u>
Analysis by fund		
Unrestricted funds - general	1,496,344	2,177,289
Restricted funds	464,168	847,381
	<u>1,960,512</u>	<u>3,024,670</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 2021

4 Investment income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	279	1,245

5 Charitable activities

	Membership Team Activities Subscriptions		Total 2021	Membership Team Activities Subscriptions		Total 2020
	2021	2021		2020	2020	
	£	£	£	£	£	£
Staff costs	-	989,650	989,650	-	1,100,700	1,100,700
Strategy and Business Development Team	-	92,984	92,984	-	80,625	80,625
International Partnership Team	-	29,990	29,990	-	741,215	741,215
Multilateral Projects Team	-	37,278	37,278	-	462,593	462,593
Other costs * (see below)	85,250	182,475	267,725	82,764	-	82,764
	85,250	1,332,377	1,417,627	82,764	2,385,133	2,467,897
Share of support costs (see note 6)	-	507,003	507,003	-	563,606	563,606
Share of governance costs (see note 6)	-	18,973	18,973	-	22,648	22,648
	85,250	1,858,353	1,943,603	82,764	2,971,387	3,054,151
Analysis by fund						
Unrestricted funds - general	85,250	1,394,185	1,479,435	82,764	2,116,725	2,199,489
Restricted funds	-	464,168	464,168	-	854,662	854,662
	85,250	1,858,353	1,943,603	82,764	2,971,387	3,054,151

*Other costs relate to expenditure on the UK Overseas Territories and FCDO Projects, not including staff costs and running costs. Please see Note 12 for further details.

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 2021

6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	472,729	-	472,729	471,729	-	471,729
Office running costs	34,274	-	34,274	91,877	-	91,877
Audit fees	-	18,960	18,960	-	22,620	22,620
Legal and professional	-	13	13	-	28	28
	<u>507,003</u>	<u>18,973</u>	<u>525,976</u>	<u>563,606</u>	<u>22,648</u>	<u>586,254</u>
Analysed between						
Charitable activities	<u>507,003</u>	<u>18,973</u>	<u>525,976</u>	<u>563,606</u>	<u>22,648</u>	<u>586,254</u>

Governance costs includes payments to the auditors of £16,960 including an under provision in the prior year of £1,460 (2020 : £20,820 including an under provision in the previous year of £6,620) for audit fees and £2,000 (2020 : £1,800) in respect of preparing the statutory financial statements. An accrual of £17,500 (2020 : £16,000) has been accounted for the current year audit fee.

Running cost include bank charges, bank interest/loss, books and papers, catering, cleaning services, insurance, phones, post, printing, subscriptions and website.

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. Due to the COVID-19 pandemic the charity conducted no travel this year. All programmes and activities were held virtually (2019/20: of 47 parliamentarians visiting other CPA branches 11 were Exco members. On a pro-rata basis this represented £43,759 out of £186,971 expended on outwards delegations in 2019/20).

No members of the Executive Committee received a Challenge Fund grant during the year.

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

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

FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Strategy and Business Development Team	9	8
International Partnerships Team	6	7
Multilateral Projects Team	9	9
Special Projects	4	7
Maternity Cover	1	-
Total	29	31

Employment costs	2021	2020
	£	£
Wages and salaries	1,077,332	1,178,978
Social security costs	99,774	111,309
Other pension costs	285,273	282,142
	1,462,379	1,572,429

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

	2021	2020
	Number	Number
£100,000 - £110,000	1	1

The key management personnel of the Charity comprise the Chief Executive / Secretary and Executive Committee Members. The total amount of employee benefits inclusive of employer pension costs and Employers National Insurance received by key management was £143,101 (2020 : £146,104).

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 2021

9 Tangible fixed assets

	Office equipment £
Cost	
At 1 April 2020	64,343
At 31 March 2021	64,343
Depreciation and impairment	
At 1 April 2020	64,343
At 31 March 2021	64,343
Carrying amount	
At 31 March 2021	-
At 31 March 2020	-

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	20	1,850
Prepayments and accrued income	215,532	398,613
	215,552	400,463

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	28,310	26,531
Other creditors	107,790	59,712
Accruals	77,548	72,058
	213,648	158,301

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 2021

12 Restricted funds

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

	Balance at 1 April 2019	Movement in funds		Transfers	Balance at 1 April 2020	Movement in funds		Balance at 31 March 2021
	£	Incoming resources £	Resources expended £	£	£	Incoming resources £	Resources expended £	£
U.K. Overseas Territories project	-	522,756	(522,756)	-	-	316,849	(316,849)	-
Modern Slavery Project	41,373	324,625	(331,906)	(34,092)	-	56,007	(56,007)	-
FCDO	-	-	-	-	-	91,312	(91,312)	-
	<u>41,373</u>	<u>847,381</u>	<u>(854,662)</u>	<u>(34,092)</u>	<u>-</u>	<u>464,168</u>	<u>(464,168)</u>	<u>-</u>

UK Overseas Territories Project - Funded by FCDO.

Modern Slavery Project – Until year-end 2019/20 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. In 2020/21 CPA UK received funding from the Modern Slavery Policy and Evidence Centre to deliver a co-funded activity.

FCDO Programme: Funded by the Foreign, Commonwealth and Development Office (FCDO), CPA UK delivered a 5 -month project aimed at facilitating and enabling Commonwealth parliaments to hold their governments to account, specifically in the areas of public spending in times of international crisis, on investment in sustainability, and to promote the benefits of inclusive and diverse representation in truly open societies.

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 2021

13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

14 Analysis of changes in net funds

The Association had no debt during the year.