

Charity Registration No. 1095118

Company Registration No. 4606846 (England and Wales)

**COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED
KINGDOM BRANCH)**

**(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED
CHARITY)**

THE EXECUTIVE COMMITTEE'S REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2014

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

Executive Committee Members	For full details see the Executive Committee Report
Secretary	Mr Andrew Tuggey DL
Charity number	1095118
Company number	4606846
Principal address & registered office	Westminster Hall Houses of Parliament London SW1A 0AA
Accountants	H W Fisher & Company Acre House 11-15 William Road London NW1 3ER United Kingdom
Bankers	Royal Bank of Scotland plc 119-121 Victoria Street London SW1E 6RA

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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 2014**

INTRODUCTION

The members of the Executive Committee, who are trustees of the charity for the purposes of charity law and directors for the purposes of company law, present their report and accounts for the 12 month financial period 1 April 2013 to 31 March 2014.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the company's Memorandum and Articles of Association, the Companies Act 2006 and the Charities Act 2011.

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

The members of the Executive Committee of CPA UK, who are trustees for the purposes of charity law and directors for the purposes of company law and who served during the 12 month period were:

Rt Hon. Sir Kevin Barron MP (Honorary Treasurer)	
Mr Hugh Bayley MP	
Dr Roberta Blackman-Woods MP (Vice Chair)	
Rt Hon. Baroness Boothroyd OM	(Resigned 26 June 2013)
Rt Hon. Sir Malcolm Bruce MP	
Mr Alun Cairns MP	
Rt Hon. Baroness Corston	(Resigned 26 June 2013, reappointed 09 July 2013)
Rt Hon. Lord Dholakia OBE DL	
Mr Thomas Docherty MP	
Rt Hon. Jeffrey Donaldson MP	(Resigned 26 June 2013)
Rt Hon. Lord Foulkes of Cumnock	
Rt Hon. David Hanson MP	
Rt Hon. Sir Alan Haselhurst MP (Chair)	
Rt Hon. Baroness Hayman GBE	(Appointed 26 June 2013)
Rt Hon. Baroness Hughes of Stretford	
Rt Hon. Baroness Hooper CMG	
Mrs Pauline Latham OBE MP (Vice Chair)	
Mr Ian Liddell-Grainger MP	
Rt Hon. Professor Lord McColl of Dulwich CBE (Vice Chair)	
Miss Anne McIntosh MP	
Mr John Robertson MP	
Mr Andrew Rosindell MP	
Mr Craig Whittaker MP	
Mr Pete Wishart MP	(Appointed 26 June 2013)

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

Rt Hon. Sir Alan Haselhurst MP, Rt Hon. Sir Kevin Barron MP, Dr Roberta Blackman-Woods MP, Rt Hon. Lord Foulkes, Rt Hon. David Hanson MP, Mr Alun Cairns MP, Mr Craig Whittaker MP, and Professor Lord McColl are members of the Finance, Audit & Remuneration Committee.

Management of CPA UK is vested in the members of the Executive Committee, who determine the strategy and overall

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FOR THE YEAR ENDED 31 MARCH 2014**

running arrangements. The day-to-day activities are the responsibility of the Chief Executive / Secretary. The members of the Executive Committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to manage those risks.

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

The CPA HQ Secretariat is the international secretariat. CPA UK has close links with the CPA HQ Secretariat and pays an annual subscription (£181,323 for the 12 month period) whilst the CPA HQ Secretariat pays a contribution towards the return airfares of CPA UK delegates attending the annual Commonwealth Parliamentary Conference (CPC). CPA UK works closely with the CPA HQ Secretariat, Commonwealth Secretariat, FCO, DfID, British Council, UNDP, and VSO UK the Westminster Foundation for Democracy and the Industry & Parliament Trust. The Inter-Parliamentary Union (IPU) is a sister organisation of the CPA and the relationship at Westminster between the British Group of the IPU (BGIPU) and CPA UK is informal, friendly and fruitful.

OBJECTS OF THE CHARITY

The objects of the charity as registered with the Charity Commission are: "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."

WORK OF THE CHARITY

As derived from the objects of the charity, the mission of the charity is to strengthen parliamentary democracy. The annual programme is designed to achieve the mission by conducting international parliamentary outreach activities both in the UK and overseas. These activities enable UK parliamentarians and those parliamentarians in other Commonwealth and Commonwealth-associated countries to gain greater understanding of one another's countries and parliamentary systems, of how their democratic institutions can be strengthened, and to engage on specific issues of major international concern within the Commonwealth and more widely.

The flagship activities of the charity during the report and accounts period are summarised below. The overall activities in the year give an indication of a 15% increase in output over the previous financial year. Over the period, through CPA UK's programmes Westminster parliamentarians and officials have engaged and worked with a large number of Commonwealth and other international parliamentary colleagues. In addition to the impact of the parliamentary strengthening elements of CPA UK's work, such engagement highlights the importance of parliamentary diplomacy and the soft power of Westminster to the UK.

Members of UK and other Parliaments and other stakeholders are kept abreast of the work of CPA UK by means of a monthly on line newsletter an, during major events, social media feed

FLAGSHIP EVENTS

THE 62ND WESTMINSTER SEMINAR & 3RD WESTMINSTER WORKSHOP: CPA UK held its 62nd Westminster Seminar on Parliamentary Practice & Procedure for over 90 Commonwealth delegates. In 2013, for the first time, the two events were moved to from March to June to make attendance more attractive for prospective delegates and to even out workloads within the CPA UK Secretariat. The move was hugely successful on all counts; we were oversubscribed and were able to deliver the Westminster Seminar Project and the November International Parliamentary Conference to even higher standards.

INTERNATIONAL PARLIAMENTARY CONFERENCE ON THE POST-2015 DEVELOPMENT AGENDA: In November, CPA UK with support from the United Nations Development Programme (UNDP) hosted an International Parliamentary Conference on the Post-2015 Development Agenda to enable parliamentarians to discuss and debate the future of global development indicators with academics, NGOs private sector representatives and other experts. Bringing

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together 70 parliamentarians from Commonwealth and non-Commonwealth countries, the Conference was designed to build the capacity of parliamentarians to ensure that governance, transparency and accountability are at the core of the post-2015 development debate.

ONE-DAY CONFERENCE ON GENDER EQUALITY AND EMPOWERMENT OF WOMEN: On Monday 25 November, in celebration of the International Day for the Elimination of Violence against Women and Girls, CPA UK in partnership with VSO UK held a one-day programme addressing gender equality and women's empowerment in the successor framework to the Millennium Development Goals. It was attended by a number of the delegates in London for the International Parliamentary Conference on the Post -2015 Development Agenda.

FINANCIAL REVIEW

CPA UK received an annual grant-in-aid payment of £1,684,200 from the Houses of Parliament (70% Commons / 30% Lords). In addition, CPA UK leveraged some £146,959 from government departments and parliamentary partners with the aim of delivering more on its budget. The Houses of Parliament funds the annual grant-in-aid of £1,753,200. CPA UK continues to draw down from its reserves to ensure that the correct level is maintained, the impact of this was a year-end overspend of £96,906.

Reserves Policy. CPA UK's reserves policy is that no more than one quarter of the annual funding (25% of £1,753,200: £438,300) will be retained as reserves at any one time. As at 31 March 2014 CPA UK's reserves stood at £590,595 down by £96,906 from 31 March 2013. The past two years has seen a steady draw down from the reserves and CPA UK will continue to work in-year to reduce reserves to the correct level.

CPA UK Fellowship Scheme. On 19 April 2000 the Executive Committee designated a stand-alone fund of non-public money, originally raised by sponsorship for the 1986 CPC in London, as the CPA UK Fellowship Scheme. The purpose of the Fellowship Scheme is to assist CPA UK Members to visit Commonwealth countries to study specific topics as approved by the Executive Committee. In the year, the scheme was marketed robustly in response to a low take-up in the previous period. A number of parliamentarians within the framework of All Party Parliamentary Groups (APPG) used the Fellowship Scheme to advance their knowledge and to gain experience of working with their colleagues in the Commonwealth. Thus, as at 31 March 2014 the designated Fellowship Scheme funds have been reduced to £69,644 by the grants of £44,337 awarded to:

- APPG on Agriculture and Food Security for three peers and an MP to visit India
- Three MPs to undertake study on conflict and genocide in Burundi and Rwanda
- APPG Nigeria for two MPs to undertake a study on human rights and governance in Nigeria
- APPG Bangladesh for four MPs to learn about the issues of safety in the garment factories in Bangladesh
- APPG on the Great Lakes Region of Africa for four MPs to visit Rwanda and learn of the Regional Peace Talks and joint conflict resolution mechanisms
- APPG Africa for two MPs to visit Sierra Leone and learn of their work on democracy and development in Africa.

Cash at Bank. Cash at bank at 31 March 2013 includes the £69,644 of non-public money / designated CPA UK Fellowship Scheme funds.

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

ASSET COVER FOR FUNDS

Note 16 to the accounts sets out an analysis of the assets attributable to the unrestricted and designated funds. These assets are sufficient to meet with the charity's obligations on a fund-by-fund basis.

PLANS FOR THE FUTURE

As a result of senior management and all-staff team discussions in 2013, a grade A2 member of staff was tasked to undertake a study of staff, Executive Committee Members, CPA UK Members, internal and external stakeholders during

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early 2014 in order to highlight strengths and weaknesses, identify opportunities and make recommendations as to how CPA UK could deliver its strategic objectives with greater impact and cost-effectiveness, and grow its business.

The study identifies CPA UK as an innovative, dynamic and ambitious organisation with a skilled, enthusiastic and committed team which delivers its much sought-after programmes on behalf of Westminster and the wider CPA using the huge resource that is the expertise and knowledge of Members and Clerks in the both Houses. The study also recognised the great value of the soft power and the convening power of Westminster and the Commonwealth. This study process has identified key opportunities and achievable ideas to build on these assets. A refined organisational structure will support the implementation of these proposals.

CPA UK receives engaged and committed support from its Executive Committee, the wider membership, Clerks and other officials in Parliament. There will be more opportunity for greater Member input into strategy and programme development and opportunities for the Clerks and officials in both Houses to engage more closely to provide expertise in programme planning.

The study highlighted greater opportunities to work in partnerships and as part of consortia, pooling and leveraging resources to achieve greater impact in achieving the organisations' shared goals. Recent successful examples include the Memorandum of Understanding with VSO UK and the International Parliamentary Conference on the Post-2015 Development Agenda which was delivered in collaboration with UNDP; development of these and other partnerships will be explored.

In order to support this more collaborative working style, CPAUK will develop a new website, online registration system and virtual resource centre. Here, Westminster and international parliamentarians, Clerks and partner organisations will be able to access information about CPA UK's programmes, live updates throughout conference and events, and reports and toolkits from past programmes. The interactive platform will support a continued proactive approach to communicating with stakeholders and an improved portfolio of user-friendly, practical outputs from the programmes.

As the 2015 general election approaches, the implementation of this review will place CPA UK in a better position to meet the opportunities and challenges the new Parliament at Westminster will offer. FY 2014/15 will enable it to develop partnerships, establish programmes and, in collaboration with its Members, determine the strategic priorities for the period 2015-2020.

PUBLIC BENEFIT STATEMENT

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

DISCLOSURE OF INFORMATION TO AUDITORS

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

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FOR THE YEAR ENDED 31 MARCH 2014**

AUDITORS

HW Fisher & Company remain the appointed auditors to the Company and in accordance with Section 485 of the Companies Act 2006 a resolution proposing that they be re-appointed will be put to the members at the next Annual General Meeting of CPA UK on 25 June 2014.

On behalf of the members of Executive Committee of CPA UK;



Rt Hon. Sir Kevin Barron MP
Honorary Treasurer

Dated: 10th June 2014

**COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED
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STATEMENT OF THE EXECUTIVE COMMITTEE'S RESPONSIBILITIES**

The Executive Committee 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 accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Executive Committee Members to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Executive Committee 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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STATEMENT ON INTERNAL CONTROL
FOR THE YEAR ENDED 31 MARCH 2014

SCOPE OF RESPONSIBILITY

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

GOVERNANCE ARRANGEMENTS

CPA UK's governance arrangements are set out in three principal documents: the Memorandum and Articles of Association of the Commonwealth Parliamentary Association (United Kingdom Branch); the Financial Memorandum of the Commonwealth Parliamentary Association (United Kingdom Branch); and the Rules of the Commonwealth Parliamentary Association (United Kingdom Branch) (CPA UK). The Annual General Meeting of 16 May 1973 formally adopted CPA UK's present Rules, subject to minor amendments endorsed by the Annual General Meetings held in 1974, 1976, 1978, 1979, 1981, 1982, 1987, 1989, 1990, 1991, 2005, 2006, 2008, 2009 and 2010.

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

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

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

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

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

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

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**STATEMENT ON INTERNAL CONTROL
FOR THE YEAR ENDED 31 MARCH 2014**

Copies of the accounts are submitted to the sponsor, the Charity Commission and Companies House.

GOVERNANCE ACTIVITIES 1 APRIL 2013 – 31 MARCH 2014

As required by the business plan, the Finance, Audit & Remuneration Committee met four times and the Executive Committee met six times to consider and discuss matters arising from the day-to-day running of CPA UK, especially the programme of activities, personnel matters and financial issues. Amongst other things, the Finance, Audit & Remuneration Committee examined the Financial Memorandum, applications for the CPA UK Fellowship Scheme, the audited accounts for the financial year ending 31 March 2013, and the forecast budgets for 2014/15 up to 2016/17. The Executive Committee examined CPA UK's strategy and business plan, risk documentation, the internal financial control document, the forecast programme of activities, including parliamentary partnership programmes and parliamentary democracy. The Annual General Meeting was held on Wednesday 26 June 2013.

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 work conducted in December 2010 was satisfactory and certified with substantial assurance.

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

EXTERNAL AUDIT

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



Rt Hon. Sir Alan Haselhurst MP

Chair

Dated:

10 June 2014



Rt Hon. Sir Kevin Barron MP

Honorary Treasurer

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

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

We have audited the accounts of Commonwealth Parliamentary Association (United Kingdom Branch) for the year ended 31 March 2014 set out on pages 11 to 19. These accounts have been prepared in accordance with the accounting policies set out on pages 13 to 14.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Executive Committee Members and auditors

As described on page 6, the Executive Committee Members, who are also the directors of Commonwealth Parliamentary Association (United Kingdom Branch) for the purposes of company law, are responsible for preparing the The Executive Committee's Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the accounts give a true and fair view.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you whether, in our opinion, the information given in the The Executive Committee's Report is consistent with those accounts.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's accounts are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Executive Committee's Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Scope of the audit of the accounts

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the Executive Committee Members in the preparation of the accounts, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

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INDEPENDENT AUDITORS' REPORT (CONTINUED)

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

Opinion on accounts

In our opinion:

- the accounts give a true and fair view of the state of the charity's affairs as at 31 March 2014, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the accounts have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- the accounts have been prepared in accordance with the Companies Act 2006; and

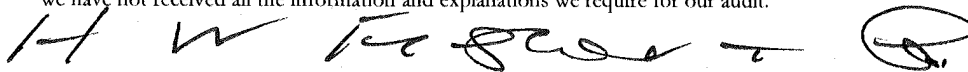
Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the The Executive Committee's Report for the financial year for which the accounts are prepared is consistent with the accounts.

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of the Executive Committee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



Sailesh Mehta (Senior Statutory Auditor)

for and on behalf of H W Fisher & Company

Chartered Accountants

Statutory Auditor

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

Dated:

16 June 2014

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 2014

	Notes	Unrestricted funds £	Designated funds £	Total 2014 £	Total 2013 £
<u>Incoming resources from generated funds</u>					
Investment income	2	956	-	956	891
Incoming resources from charitable activities	3	1,831,159	-	1,831,159	1,495,576
Total incoming resources		1,832,115	-	1,832,115	1,496,467
<u>Resources expended</u>					
Charitable activities					
Membership subscription to CPA International Secretariat		181,323	-	181,323	181,323
Fellowship Scheme - 6 (2013 -1) grants awarded		-	44,337	44,337	1,920
Operations, Programmes and Projects		1,737,078	-	1,737,078	1,473,962
Total charitable expenditure		1,918,401	44,337	1,962,738	1,657,205
Governance costs		10,620	-	10,620	10,500
Total resources expended		1,929,021	44,337	1,973,358	1,667,705
Net expenditure for the year/ Net movement in funds		(96,906)	(44,337)	(141,243)	(171,238)
Fund balances at 1 April 2013		687,501	113,981	801,482	972,720
Fund balances at 31 March 2014		590,595	69,644	660,239	801,482

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
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BALANCE SHEET**

AS AT 31 MARCH 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	11		22,795		7,669
Current assets					
Stocks		3,089		4,500	
Debtors	12	13,706		174,568	
Cash at bank and in hand		798,988		701,405	
		<u>815,783</u>		<u>880,473</u>	
Creditors: amounts falling due within one year	13	<u>(178,339)</u>		<u>(86,660)</u>	
Net current assets			<u>637,444</u>		<u>793,813</u>
Total assets less current liabilities			<u><u>660,239</u></u>		<u><u>801,482</u></u>
Income funds					
Designated funds - Fellowship Fund	15		69,644		113,981
Unrestricted funds			<u>590,595</u>		<u>687,501</u>
			<u><u>660,239</u></u>		<u><u>801,482</u></u>

The accounts were approved by the Executive Committee on

10 June 2014

KJ Barron,

.....
Rt Hon. Sir Kevin Barron MP

Honorary Treasurer

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(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2014

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

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

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

1.2 Resources expended

Support costs have been allocated to charitable activities on the basis of staff time (see note 7).

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.

1.3 Tangible fixed assets and depreciation

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

Franking equipment	8 years straight line
Other office equipment	2 years straight line

1.4 Stock

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

1.5 Pensions

In 2013/14 the employee's contributions to pension ranged between 3.5% and 8.25% of their pensionable salary dependent on the pay grade. The CPA UK Branch contributed between 16.8% and 24.3% of employees salaries to the Principal Civil Service Pension Scheme in 2013/14 (amount dependent on salary bandings).

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

**COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED
KINGDOM BRANCH)
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FOR THE YEAR ENDED 31 MARCH 2014

1.6 Designated funds

Designated funds comprise funds which have been set aside at the discretion of the Executive Committee Members for a specific purpose. The purpose and use of the designated funds is set out in note 15 to the accounts.

2 Investment income

	2014 £	2013 £
Interest receivable	956	891
	<u>956</u>	<u>891</u>

3 Incoming resources from charitable activities

	2014 £	2013 £
House of Commons Grant in Aid	1,178,940	921,326
House of Lords Grant in Aid	505,260	394,950
Other direct income	146,959	179,300
	<u>1,831,159</u>	<u>1,495,576</u>

Other direct income comprises the following:

	2014 £	2013 £
Reimbursements for travel and accommodation	16,704	7,895
Jointly funded events	98,533	143,675
CPA Secretariat contributions	31,422	27,632
UK Branch subscriptions from members	300	98
	<u>146,959</u>	<u>179,300</u>

COMMONWEALTH PARLIAMENTARY ASSOCIATION (UNITED KINGDOM BRANCH)
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FOR THE YEAR ENDED 31 MARCH 2014

4 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Grant funding £	Total 2014 £	Total 2013 £
Charitable activities						
<u>Membership Subscriptions</u>						
Subscription to CPA International Secretariat	-	-	181,323	-	181,323	181,323
<u>Fellowship Scheme - 6 (2013 -1) grants awarded</u>						
Grant funding of activities	-	-	-	44,337	44,337	1,920
<u>Operations, Programmes and Projects</u>						
Activities undertaken directly	595,363	3,535	819,210	-	1,418,108	1,194,158
Support costs	255,155	-	63,815	-	318,970	279,804
Total	850,518	3,535	883,025	-	1,737,078	1,473,962
	850,518	3,535	1,064,348	44,337	1,962,738	1,657,205
Governance costs	-	-	10,620	-	10,620	10,500
	850,518	3,535	1,074,968	44,337	1,973,358	1,667,705

The CPA UK Branch does not pay rent for its accommodation.

5 Activities undertaken directly

	2014 £	2013 £
Other costs relating to operations, programmes and projects comprise:		
Conferences and seminars	270,793	82,375
CPA Chairperson Support Costs*	26,950	27,697
Operations and Communications	120,702	-
Team 2 Asia, Pacific and MENA	168,708	295,475
Team 4 America, Caribbean and West Africa	128,787	202,747
Team 3 Southern and Eastern Africa	103,270	71,216
	819,210	679,510

* See note 3

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FOR THE YEAR ENDED 31 MARCH 2014

6 Fellowship Scheme

	2014	2013
	£	£
Fellowship Scheme - 6 (2013 -1) grants awarded	44,337	1,920

In the year ended 31 March 2014 four Members of the House of Lords and 14 Members of Parliament were awarded grants in accordance with the terms of the fellowship scheme. The fund was made available to Lord Cameron of Dillington, Lord Chidgey, Lord Grantchester, Sir Tony Cunningham MP, Ms Lillian Greenwood MP, John Mann MP, Graham Jones MP, Meg Hillier MP, James Duddridge MP, Lord McConnell, Mark Pritchard MP, Ian Lucas MP, Heather Wheeler MP, Ian Lucas MP, Anne Main MP, Jonathan Reynolds MP, Nick De Bois MP and Simon Danczuk MP.

7 Support costs

	2014	2013
	£	£
Office running costs	63,815	279,804
Staff costs	255,155	-
	<u>318,970</u>	<u>279,804</u>

For an explanation of the basis of allocating support costs please refer to note 1.2

The staff costs of £255,155 form part of the total Employment costs at note 10.

8 Governance costs

	2014	2013
	£	£
Other governance costs comprise:		
Auditor's other services	3,190	3,300
Auditor's remuneration	7,430	7,200
	<u>10,620</u>	<u>10,500</u>

Governance costs include fees of £7,430 (2013: £7,200) payable to the auditor for the audit of the charity's annual-accounts.

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FOR THE YEAR ENDED 31 MARCH 2014

9 Executive Committee Members

The members of the Executive Committee are the trustees of the charity. None of the Executive Committee Members (or any persons connected with them) received any remuneration during the year.

In the furtherance of the Association's charitable objectives, the Association sends Executive Committee Members, in their capacity as members of the Association, to parliamentary conferences and meetings in Commonwealth countries. There is an obligation under charity law to declare trustees' expenditure. The travel and subsistence costs of these members are included within direct charitable expenditure. The Parliamentary Partnership Programme costs include the cost of outwards delegation to attend Conferences and meetings in Commonwealth Countries. This year 11 out of 70 parliamentarians visiting other CPA branches were Executive Committee Members and the associated costs were £43,604 out of £335,419 expended on outwards delegations.

No member of the Executive Committee received a Fellowship Scheme Grant during the year.

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

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2014 Number	2013 Number
Operations and programmes	15	12
Administration and support	2	2
	17	14

Employment costs

	2014 £	2013 £
Wages and salaries	665,821	562,821
Social security costs	62,355	51,505
Other pension costs	122,342	115,614
	850,518	729,940

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

	2014 Number	2013 Number
£90,000 - £99,999	1	1

The staff member whose annual emoluments were £90,000 or more received £22,192 in contributions to their Principal Civil Service Pension Scheme.

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11 Tangible fixed assets

	Franking equipment	Other office equipment	Total
	£	£	£
Cost			
At 1 April 2013	5,521	41,705	47,226
Additions	-	18,661	18,661
Disposals	-	(1,172)	(1,172)
At 31 March 2014	5,521	59,194	64,715
Depreciation			
At 1 April 2013	5,521	34,036	39,557
On disposals	-	(1,172)	(1,172)
Charge for the year	-	3,535	3,535
At 31 March 2014	5,521	36,399	41,920
Net book value			
At 31 March 2014	-	22,795	22,795
At 31 March 2013	-	7,669	7,669

12 Debtors

	2014	2013
	£	£
Other debtors	2,168	1,515
Prepayments and accrued income	11,538	173,053
	13,706	174,568

13 Creditors: amounts falling due within one year

	2014	2013
	£	£
Taxes and social security costs	21,878	17,070
Other creditors	28,251	22,867
Accruals	128,210	46,723
	178,339	86,660

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FOR THE YEAR ENDED 31 MARCH 2014

14 Pension and other post-retirement benefit commitments
Defined contribution

	2014	2013
	£	£
Contributions payable by the Association for the year	122,342	115,614

15 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 2013	Movement in funds		Balance at 31 March 2014
	£	Incoming resources	Resources expended	£
Fellowship Scheme Fund	113,981	-	(44,337)	69,644
	113,981	-	(44,337)	69,644

Fellowship Scheme Fund: This fund is to help members carry out projects or make studies in Commonwealth countries. During the year 18 members from the branch received a grant from the fund. See note 6 for details. CPA UK Fellowship Scheme is a finite fund.

16 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Total
	£	£	£
Fund balances at 31 March 2014 are represented by:			
Tangible fixed assets	22,795	-	22,795
Current assets	746,139	69,644	815,783
Creditors: amounts falling due within one year	(178,339)	-	(178,339)
	590,595	69,644	660,239

Total current assets comprise stocks, debtors and cash at bank and in hand, of which £69,644 of cash at bank relates to the Fellowship Scheme.