



Communist Party

COMMUNIST PARTY OF BRITAIN

**REPORT AND ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2024**



Communist Party

COMMUNIST PARTY OF BRITAIN

STATEMENT OF ACCOUNTING POLICIES

1. The accounts are prepared on a going concern basis employing the historical cost convention and conform to generally accepted accounting principles. The format of the accounts is that specified by the Electoral Commission.
2. Fixed assets have been written down to their recoverable amount. There were no movements in the year.
3. Stocks of literature and merchandise are stated at the lower end of cost and net realizable value. A significant write-down was effected in the year.



Communist Party

2024 REVIEW

1. General

The Communist Party was founded in 1920 as the Communist Party of Great Britain and re-established in 1988 as the Communist Party of Britain. Its activities are based on the theory and practice of Marxism-Leninism and its organization employs the principles of democratic centralism which combines democratic participation of the members with an elected, centralized leadership capable of directing the Party's activities. For information on the Party, its history and activities see www.communistparty.org.uk.

2. National Officers at 31 December 2024 with individual executive responsibilities, all of whom were elected, were:

General Secretary	Robert Griffiths
Chair	Ruth Styles
International Secretary	Kevan Nelson
Editor of Communist Review	Martin Levy
Election Nominating Officer	Evan Pritchard
National Treasurer	Jonathan Havard

The principal office of the Communist Party is Ruskin House, 23 Coombe Road, Croydon CR2 0BN, telephone [REDACTED], e-mail [REDACTED]. The Party's principal website is www.communistparty.org.uk.

3. MEMBERSHIP

	At 31 December	
	2024	2023
Full Party members	1270	1308



Communist Party

Members' dues are levied according to the individual member's self-assessed income.

4. Review of Financial Activities

The surplus for the year was £218,051 (£53,912 in 2023). In 2024 the Party ended the year with net assets of £334,850 (£116,799 at 31 December 2023). The budget for 2025 is consistent with maintaining a satisfactory state of affairs.

The Party benefitted from a substantial legacy of £300,000 in 2024.

5a. Activities in the year: extra-parliamentary

The Party continues to support the work of trade unions and to win them over to progressive policies. Unity! was again published and distributed at major trade union conferences. The Party continued to support the People's Assembly. Communism amongst young people was encouraged and supported through the work of the Young Communist League (YCL).

The Party continued its support for the work of the National Assembly of Women.

The Party supports the Morning Star, the world's only English language socialist daily newspaper and continues to deplore the efforts of the mass media, including the BBC, to ignore its existence. The Party and its branches continue to encourage local readers' and supporters' groups and to hold regular collections for the Fighting Fund. Four editions of the Party's theoretical journal, Communist Review, were published. The Party supports the work of the Marx Memorial Library and organizes with it the annual Marx Oration at Highgate Cemetery. The Party supports Manifesto Press and through the Communist Party Heritage Fund encourages it to publish books that maintain the history and legacy of the Communist Party.

5b. Activities in the year: electoral

The Communist Party is severely handicapped by the first past the post electoral system, the weak control of election spending, media ownership and the way election deposits effectively fine the Party for standing candidates. A further obstacle is the widespread failure to provide the free use of public buildings for public election meetings as required under the Representation of the People Act 1983 which, in our experience, is widely ignored.

The Communist Party does not engage in politics in Northern Ireland and encourages communists there to join the Communist Party of Ireland. When members move abroad, they are encouraged to



Communist Party

join the communist party of the country in which they reside.

The Communist Party stood in local elections in 2024 and fielded 14 candidates in the General Election in England, Scotland and Wales.

6. International Activities

Since 1999, communist and workers' parties from across the world have met each year to exchange news and views, hold bilateral discussions and endorse statements setting out common positions on particular issues. Information on the international communist and workers party movement may found at www.solidnet.org.

Priority was again given to solidarity work with the peoples of, for example, Palestine and Cuba, to campaigning to oppose further foreign adventures, whether in the Middle East or elsewhere, and to opposing proscriptions against communist parties anywhere in the world including the European Union and Ukraine.

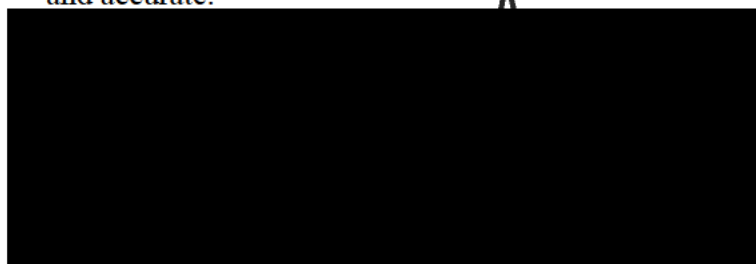
At home the Communist Party of Britain participates in the work of the Co-ordinating Committee of Communist Parties.



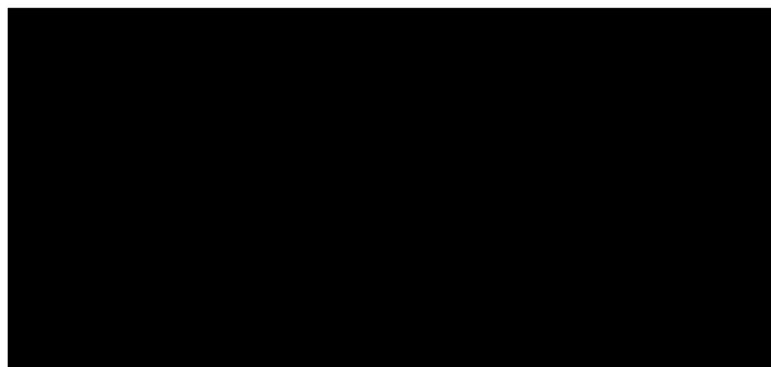
Communist Party

Treasurer's Report

I confirm that the information provided in this Report and Accounts is, to the best of my belief, true and accurate.



Jonathan Havard
National Treasurer
10th July 2025



Robert Griffiths
General Secretary
10th July 2025



Communist Party

Independent auditor's report to the Registered Treasurer of Communist Party of Britain

Opinion

We have audited the accounts of Communist Party of Britain for the year ended 31 December 2024 which comprise the Income and Expenditure Account, the Balance Sheet and notes to the accounts, 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 the Statement of Guidance Notes issued by the Electoral Commission.

In our opinion the accounts:

- give a true and fair view of the state of the party's affairs as at 31 December 2024 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and the Statement of Guidance Notes issued by the Electoral Commission;
- have been prepared in accordance with the requirements of the Political Parties, Elections and Referendums Act 2000.

Basis of 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 accounts section of our report. We are independent of the party in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

- the registered treasurer's use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the registered treasurer has not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the party's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.



Communist Party

Independent auditor's report to the Registered Treasurer of Communist Party of Britain

Other information

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

We have nothing to report in this regard.

Responsibilities of registered treasurers

As explained more fully in the registered treasurers' responsibilities statement, the registered treasurers are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the registered treasurers determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the registered treasurers are responsible for assessing the party'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 registered treasurers either intend to liquidate the party or to cease operations, or have no realistic alternative but to do so.



Communist Party

Independent auditor's report to the Registered Treasurer of Communist Party of Britain

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the accounts from irregularities, whether due to fraud or error. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: We obtained an understanding of the legal and regulatory frameworks within which the party operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Political Parties, Elections and Referendums Act 2000.

We assessed the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur.

Our testing considered unusual or unexpected journal entries on a sample basis.

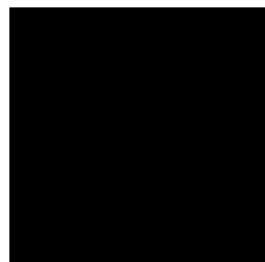
We evaluated the assumptions and judgements used by management within significant accounting estimates and assessing if these indicate evidence of management bias.

We tested significant transactions, in particular the evaluation of the business rationale for any which appear unusual or outside the party's normal course of business.

We reviewed the financial statements and tested the disclosures against supporting documentation.

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

[Redacted]
(Senior Statutory Auditor)
for and on behalf of
Sturgess Hutchinson (Leicester) Limited
Accountants and Statutory Auditors
10 July 2025





Communist Party

INCOME & EXPENDITURE for the year to 31 DECEMBER 2024

	2024	2023
INCOME	£	£
Membership fees	136,203	135,133
Donations	337,049	83,383
Fundraising	-	-
Bank interest	2,515	2,419
Notional income	-	-
Other	19,139	12,349
Total	<u>494,904</u>	<u>233,285</u>
EXPENDITURE		
Campaigning	243,630	155,859
Registration Fees with Electoral Commission	25	25
Transfers	25	25
Cost of Fundraising events	-	-
Administration costs	26,854	16,158
Notional expenditure	-	-
Other	6,319	7,307
Total	<u>276,853</u>	<u>179,373</u>
Surplus	<u>218,051</u>	<u>53,912</u>

The Communist Party does not engage in 'fundraising' per se, nor does it pay agents to raise funds for it.



Communist Party

BALANCE SHEET at 31 DECEMBER 2024

	2024	2023
Fixed assets	1	1
Current assets:		
Stocks of literature and merchandise	-	3,020
Debtors and Prepayments	5,000	5,962
Bank deposits and cash in hand	334,664	129,733
	<u>339,664</u>	<u>138,715</u>
Total assets	<u>339,665</u>	<u>138,716</u>
Less Creditors falling due within one year	4,814	21,917
Less Creditors falling due after one year	0	0
Net worth	<u>334,850</u>	<u>116,799</u>
Represented by:		
Accumulated fund b/f	116,799	47,518
Surplus for the year	218,051	69,281
	<u>334,850</u>	<u>116,799</u>
Accumulated fund c/f		

Note 1

Staff costs £95,700 (2023 £ 82,551)

Premises £18330 (2023 £12,330)

Note 2

Fixed Assets: £

Balance b/f 1st Jan 2024	1
Less depreciation	<u>0</u>
Balance c/f 31 Dec 2024	<u>1</u>