

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	NAPO		
Year ended:	31 December 2019		
List no:	490T		
Head or Main Office address:	160 Falcon Road		
	London		
Postcode	SW11 2NY		
Website address (if available)	<a href="http://www.napo.org.uk">www.napo.org.uk</a>		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Ian Lawrence		
Telephone Number:	2072234887		
Contact name for queries regarding the completion of this return	Theresa Boorman		
Telephone Number:	2072234887		
E-mail:	tboorman@napo.org.uk		

**Please follow the guidance notes in the completion of this return**

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: [returns@certoffice.org](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto:ymw@tcyoung.co.uk)

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# Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	1,268	22			1,290
Female	3,871	74			3,945
Other					
<b>Total</b>	5,139	96			A 5,235

Number of members at end of year contributing to the General Fund

5,235

Number of members included in totals box 'A' above for whom no home or authorised address is held:

## Change of Officers

**Please complete the following to record any changes of officers during the twelve months covered by this return**

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
Vice Chair	D Raho		01 October 2019
Vice Chair		D James	01 October 2019
Vice Chair		N Taylor-Ebong	01 October 2019

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

# Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
K Lomas	Chair
S Foreman	Vice Chair
K Stokeld	Vice Chair
D James	Vice Chair
J Barlow	Vice Chair
N Taylor-Ebong	Vice Chair



## Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
TUC projects	63,004
<b>Total federation and other bodies</b>	<b>63004</b>
<b>Any Other Sources</b>	
Sundry income	3,595
Surplus on revaluation of investments	114,762
<b>Total other sources</b>	<b>118,357</b>
<b>Total of all other income</b>	<b>181,361</b>

# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		<b>brought forward</b>	
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
<b>carried forward</b>		<b>Total (should agree with figure in General Fund)</b>	





(See notes 21 and 23)

Fund 4		Fund Account	
Name:	Organising Fund	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		13,576
	<b>Total Expenditure</b>		13,576
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		-13,576
	<b>Amount of fund at beginning of year</b>		79,570
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		65,994
	<b>Number of members contributing at end of year</b>		5,235

Fund 5		Fund Account	
Name:	Office Relocation Fund	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		250,000
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		250,000
	<b>Number of members contributing at end of year</b>		5,235



(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

Fund 9		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

## Political fund account

(see notes 24 to 33)

£

£

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
		Total other income as specified	
		Total income	

**Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period**

<b>Expenditure A</b> (as at page i)	
<b>Expenditure B</b> (as at page ii)	
<b>Expenditure C</b> (as at page iii)	
<b>Expenditure D</b> (as at page iv)	
<b>Expenditure E</b> (as at page v)	
<b>Expenditure F</b> (as at page vi)	
<b>Non-political expenditure</b> (as at page vii)	
	Total expenditure
	Surplus (deficit) for year
	Amount of political fund at beginning of year
	Amount of political fund at the end of year (as <u>Balance Sheet</u> )
	Number of members at end of year contributing to the political fund
	Number of members at end of the year not contributing to the political fund
	Number of members at end of year who have completed an exemption notice and do not contribute to the political fund

**Political fund account 2 To be completed by trade unions which act as components of a central trade union**

<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

















## Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

	£
<b>Administrative Expenses</b>	
Remuneration and expenses of staff	808,945
Salaries and Wages included in above	780,818
Auditors' fees	9,500
Legal and Professional fees	4,087
Occupancy costs	111,832
Stationery, printing, postage, telephone, etc.	33,818
Expenses of Executive Committee (Head Office)	32,554
Expenses of conferences	144,479
Other administrative expenses (specify)	
Cost of publications	21,170
Donations	11,447
<b>Other Outgoings</b>	
Interest payable	
Bank charges	5,866
Branch training	18,665
Expenses of branch officials	5,780
Depreciation	3,209
Taxation	
Computer maintenance	172,867
Ballots	6,494
Campaign work	10,588
Legal and representation fund expenditure	231,703
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Organising Fund expenditure	13,576
trert	
<b>Total</b>	<b>1,646,580</b>
Charged to:	
General Fund (Page 3)	1,401,301
Legal and Representation Fund	231,703
Action Fund	
Organising Fund	13,576
Office Relocation Fund	
Branch Support Fund	
<b>Total</b>	<b>1,646,580</b>



# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			6,882
Other investment income (specify)			
			6,882
			6,882
		Total investment income	6,882
		Credited to:	
		General Fund (Page 3)	6,882
		Legal and Representation Fund	
		Action Fund	
		Organising Fund	
		Office Relocation Fund	
		Branch Support Fund	
		Political Fund	
		Total Investment Funds	6,882



## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year			8,995			8,995
Additions			8,995			8,995
Disposals						
Revaluation/Transfers						
At end of year			17,990			17,990
<b>Accumulated Depreciation</b>						
At start of year			5,154			5,154
Charges for year			3,209			3,209
Disposals						
Revaluation/Transfers						
At end of year			8,363			8,363
<b>Net book value at end of year</b>						
Net book value at end of year			9,627			9,627
<b>Net book value at end of previous year</b>						
Net book value at end of previous year			3,841			3,841



# Analysis of investments

(see notes 58 and 59)

<b>Quoted</b>	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet) Market Value of Quoted Investment		
<b>Unquoted</b>		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet) Market Value of Unquoted Investments		



# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
<b>Income</b>			
From Members	1,129,398		1,129,398
From Investments	6,882		6,882
Other Income (including increases by revaluation of assets)	181,361		181,361
<b>Total Income</b>	1,317,641		1,317,641
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	1,733,660		1,733,660
<b>Funds at beginning of year</b> (including reserves)	2,592,735		2,592,735
<b>Funds at end of year</b> (including reserves)	2,176,716		2,176,716
<b>Assets</b>			
Fixed Assets			9,627
Investment Assets			
Other Assets			2,291,610
		<b>Total Assets</b>	2,301,237
<b>Liabilities</b>		<b>Total Liabilities</b>	124,521
<b>Net Assets (Total Assets less Total Liabilities)</b>			2,176,716

**Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>	<b>No</b>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
<b>Ballot 1</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
<b>Ballot 2</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
<b>Ballot 3</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>

**Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

**Ballot 4**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 5**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 6**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

(see note 81)

**\*Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

**Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO**

If **YES**, for each industrial action taken please complete the information below:

**Industrial Action 1**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 2**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 3**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**use a continuation page if necessary**

**Industrial Action 4**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 5**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 6**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 7**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 8**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

## Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.



# Accounting policies

(see notes 84 and 85)



## Signatures to the annual return

(see notes 86 & 87)

**Including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.**

Secretary's Signature:	Chairman's Signature:
Name: TI Lawrence	Name: K Stokeld <small>(or other official whose position should be stated)</small>
Date: 21 May 2020	Date: 21 May 2020

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<b>X</b>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<b>X</b>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<b>X</b>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<b>X</b>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<b>X</b>	No	
A member statement is: (see Note 80)	Enclosed	<b>X</b>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<b>X</b>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<b>X</b>	No	

# Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached


3. Your auditors or auditor must include in their report the following wording:

**In our opinion the financial statements:**

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

**Auditor's report (continued)**



Signature(s) of auditor or auditors:		
Name(s):	Sturgess Hutchinson (Leicester) Limited	
Profession(s) or Calling(s):	Chartered Certified Accountants and Statutory Auditors	
Address(es):	21 New Walk	
	Leicester	
	Postcode LE1 6TE	
Date	21/05/2020	
Contact name for inquiries and telephone number:	David Goodwin 0116 2551880	

N.B. When notes to the account are referred to in the auditor's report a copy of those notes must accompany this return.

## Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

**No**

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

## Membership audit certificate

### Section one

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer*

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

**Yes / No**

- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

**Yes / No**

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

## Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

# Membership audit certificate

## Section two


For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

**Yes**

If "No" Please explain below:

[Large greyed-out area for explanation]

Signature	
Name	K Stokeld
Office held	Vice Chair
Date	21-May-20

NAPO

Report and Accounts

31 December 2019

## **NAPO**

### **Officers' Report**

The Officers present their report and accounts for the year ended 31 December 2019.

#### **Officers**

The following persons served as officers during the year:

K Lomas  
S Foreman  
J Barlow  
I Bhogal  
D Raho                   resigned October 2019  
D James                 appointed October 2019  
N Taylor-Ebong       appointed October 2019  
K Stokeld

#### **Officers' responsibilities**

The Executive Committee, on behalf of the Governing Body, are required under legislation relating to trade unions and employers' associations to prepare accounts for each financial year which give a true and fair view of the state of affairs of the union and of the transactions of the union for that period.

In preparing these accounts we are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the union will continue in business.

Executive Committee are also responsible for:

- keeping proper accounting records;
- safeguarding the Association's assets;
- taking reasonable steps for the prevention and detection of fraud;
- establishing and maintaining a satisfactory system of control of its accounting records, its cash holdings and all its receipts and remittances.

#### **Disclosure of information to auditors**

Each person who was a member of the Executive Committee at the time this report was approved confirms that:

- so far as they are aware, there is no relevant audit information of which the Union's auditor is unaware; and
- They have taken all the steps that they ought to have taken as the Executive Committee in order to make themselves aware of any relevant audit information and to establish that the Union's auditors are aware of that information.

This report was approved by the National Executive Committee on 21 May 2020 and signed on its behalf.



K Stokeld  
Vice Chair  
21 May 2020



## **NAPO**

### **Independent auditor's report to the members of NAPO**

#### **Opinion**

We have audited the accounts of NAPO for the year ended 31 December 2019 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Movement in Funds 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 FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the union's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union'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 Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the accounts:

- give a true and fair view of the state of the union's affairs as at 31 December 2019 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

#### **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 union 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.

In accordance with the exemption provided by FRC's Ethical Standard - Provisions Available for Audits of Small Entities, we have prepared and submitted the union's returns to the tax authorities and assisted with the preparation of the accounts.

#### **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 union's use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the officers have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the union'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.

#### **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 members of the executive committee are 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.

#### **Opinions on other matters prescribed by the Trade Union and Labour Relations (Consolidation) Act 1992**

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

- the information given in the executive committee report for the financial year for which the accounts are prepared is consistent with the accounts.

## **NAPO**

### **Independent auditor's report to the members of NAPO**

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the union and its environment obtained in the course of the audit, we have not identified material misstatements in the officers' report.

We have nothing to report in respect of the following matters in relation to which the Trade Union and Labour Relations (Consolidation) Act 1992 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 officers' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Executive Committee**

As explained more fully in the executive committee responsibilities statement, the executive committee 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 Executive Committee determines 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 executive committee are responsible for assessing the union'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 either intends to liquidate the union or to cease operations, or have no realistic alternative but to do so.

#### **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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



Mr David Goodwin  
(Senior Statutory Auditor)  
for and on behalf of  
Sturgess Hutchinson (Leicester) Limited  
Accountants and Statutory Auditors  
21 May 2020

21 New Walk  
  
Leicester  
  
LE1 6TE

**NAPO**  
**Income and Expenditure Account**  
**for the year ended 31 December 2019**

	<b>Notes</b>	<b>2019</b> £	<b>2018</b> £
Income from Subscriptions		1,129,398	1,109,229
Other Income	3	10,477	13,923
TUC Projects		63,004	60,031
		<u>1,202,879</u>	<u>1,183,183</u>
Staff costs		(780,818)	(764,182)
Staff recruitment, training and expenses		(28,127)	(25,816)
TUC Projects		(63,004)	(60,031)
Accommodation costs		(111,832)	(114,078)
Operating costs		(231,064)	(181,420)
Committee, conference & affiliation costs		(194,708)	(183,845)
Financial & legal costs		(19,453)	(34,940)
Branch expenditure		(58,067)	(70,578)
Surplus/Deficit on revaluation of investments		114,762	(37,478)
<b>Deficit before taxation</b>		<u>(169,432)</u>	<u>(289,185)</u>
Tax on deficit		(1,308)	(967)
<b>Deficit for the financial year</b>		<u>(170,740)</u>	<u>(290,152)</u>

## NAPO

### Balance Sheet as at 31 December 2019

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	6	9,627	3,841
<b>Current assets</b>			
Debtors	7	30,047	50,163
Cash at bank and in hand			
Branches		34,904	30,506
WULF Project Bank Account		16,418	25,929
Head Office		2,210,241	2,683,237
		<u>2,291,610</u>	<u>2,789,835</u>
<b>Creditors: amounts falling due within one year</b>	8	(124,521)	(200,941)
<b>Net current assets</b>		<u>2,167,089</u>	<u>2,588,894</u>
<b>Net assets</b>		<u>2,176,716</u>	<u>2,592,735</u>
<b>Reserves</b>			
Office Relocation Reserve		250,000	250,000
Special Aid Fund		(171,090)	(22,579)
Action Fund		55,530	55,530
NAPO Organising Fund		65,994	79,570
Branch Support Fund		5,141	5,141
General Fund		1,971,141	2,225,073
		<u>2,176,716</u>	<u>2,592,735</u>



I Lawrence  
General Secretary



K Stokeld  
Vice Chair

Dated: 21 May 2020

**NAPO**  
**Movement of Funds Summary**  
**for the year ended 31 December 2019**

	General Fund	Office Relocation reserve	Legal & Represent- ation Fund	Action Fund	NAPO Organising Fund	Branch Support Fund	Total
	£	£	£	£	£	£	£
Income	1,202,879	-	-	-	-	-	1,202,879
Expenditure	(1,372,311)	-	(231,703)	-	(13,576)	-	(1,617,590)
Surplus/(deficit) for the year	(169,432)	-	(231,703)	-	(13,576)	-	(414,711)
Taxation	(1,308)	-	-	-	-	-	(1,308)
Net surplus/(deficit)	(170,740)	-	(231,703)	-	(13,576)	-	(416,019)
Transfer between funds	(83,192)	-	83,192	-	-	-	-
Net incoming resources	(253,932)	-	(148,511)	-	(13,576)	-	(416,019)
<b>At 1 January 2019</b>	2,225,073	250,000	(22,579)	55,530	79,570	5,141	2,592,735
<b>At 31 December 2019</b>	1,971,141	250,000	(171,090)	55,530	65,994	5,141	2,176,716

**NAPO**  
**Notes to the Accounts**  
**for the year ended 31 December 2019**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Income***

Incoming subscriptions income includes amounts receivable at the balance sheet date. Income is received from payroll deductions made by the National Probation Service and Community Rehabilitation Companies. It also includes members' direct payments to NAPO.

Royalties are accounted for when received.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	2% on cost
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Computer Equipment and Software	25% on written down value

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Taxation***

Corporation Tax is provided on the Association's Bank Deposit interest after allowable

***Legal and representation fund***

The NEC maintains a Legal and Representation Fund. The fund shall be financed by transfer from the general funds of the Association in accordance with the Constitution.

***NAPO organising fund***

The NEC maintains a NAPO Organising Fund which is financed by branches and from Central funds.

The fund is administered by the Co Chairs (Finance) and General Secretary along with the Finance Officer in accordance with the NEC's provisions.

***Office relocation fund***

The NEC has established a Relocation Fund to contribute to removal costs.

***Branch support fund***

During the year the NEC established a branch support fund to support branches having difficulties in sending members to AGM.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**NAPO**  
**Notes to the Accounts**  
**for the year ended 31 December 2019**

**2 Audit information**

The audit report is unqualified.

Senior statutory auditor: Mr David Goodwin  
 Firm: Sturgess Hutchinson (Leicester) Limited  
 Date of audit report: 21 May 2020

<b>3 Other Income</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Interest receivable	6,882	5,092
Other income	3,595	8,831
	<u>10,477</u>	<u>13,923</u>

**4 Sale of Property**

During 2017 the union sold its freehold property at 4 Chivalry Road, London SW11 1HT for £2,100,000. The union made a provisional claim for rollover relief of the chargeable gain arising on the sale as it is the intention of the union to reinvest the proceeds in the purchase of replacement office premises within three years of the date of sale.

The chargeable gain has been calculated at £1,605,963 which at the current corporation tax rate of 19.25% gives a potential tax charge of £309,148. This amount would be due on 30 September 2017 if the proceeds are not reinvested. A reduced amount would be due if the proceeds are partially reinvested.

<b>5 Staff Costs</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	640,191	627,905
Social Security costs	67,005	68,637
Other Pension costs	73,622	67,640
	<u>780,818</u>	<u>764,182</u>

<b>General Secretary</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	84,107	72,295
Social Security costs	10,422	8,776
Other Pension costs	4,621	2,892
	<u>99,150</u>	<u>83,963</u>

**NAPO**  
**Notes to the Accounts**  
**for the year ended 31 December 2019**

**6 Tangible fixed assets**

	<b>Computer equipment &amp; software £</b>
<b>Cost</b>	
At 1 January 2019	8,995
Additions	8,995
At 31 December 2019	<u>17,990</u>
<b>Depreciation</b>	
At 1 January 2019	5,154
Charge for the year	3,209
At 31 December 2019	<u>8,363</u>
<b>Net book value</b>	
At 1 January 2019	<u>3,841</u>
At 31 December 2019	<u>9,627</u>

**7 Debtors**

	<b>2019 £</b>	<b>2018 £</b>
Trade debtors	4,790	31,472
Prepayments	20,540	5,327
Other debtors	4,717	13,364
	<u>30,047</u>	<u>50,163</u>

**8 Creditors: amounts falling due within one year**

	<b>2019 £</b>	<b>2018 £</b>
Bank loans and overdrafts	-	76,002
Taxation and social security costs	1,308	967
Other creditors	123,213	123,972
	<u>124,521</u>	<u>200,941</u>



**NAPO**  
**Notes to the Accounts**  
**for the year ended 31 December 2019**

**9 Movement of Funds**

Office Relocation Reserve Fund

The fund has been created in order to help fund the cost of NAPO moving to new offices.

Legal and Representation Fund

The fund may be used for granting legal assistance on behalf of members or for any other purposes that the Officers of the Association, members of the National Executive Committee or Annual General Meeting may from time to time determine.

Action Fund

The Action Fund was established to help offset financial loss suffered by members taking bona fide industrial action.

Branch Support Fund

During the year the NEC established a branch support fund to support branches having difficulties in sending members to AGM.

**10 Pension commitments**

The union operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the union, in an independently administered fund. The pension cost charge represents contributions payable by the union to the fund and amounted to £73,622 (2018 - £67,640). No contributions were due at the year end or at the previous year end.

## NAPO

### National Office Detailed Income and Expenditure Account for the year ended 31 December 2019

	2019	2018
	£	£
Membership Subscriptions	1,129,398	1,109,229
Bank Deposit Interest	6,882	5,092
TUC ULR Project	63,004	60,031
Gains on investment income	114,762	-
Sundry Income	1,972	5,748
	<u>1,316,018</u>	<u>1,180,100</u>
<b>Staff costs</b>		
Salaries, Pension, National Ins	780,818	764,182
Staff Recruitment	1,455	3,983
Staff Training	3,287	5,579
Staff Expenses	23,385	16,254
	<u>808,945</u>	<u>789,998</u>
<b>TUC ULR Project</b>	<u>63,004</u>	<u>60,031</u>
<b>Accommodation costs</b>		
Rates, Light & Heat	13,249	14,106
Rent & Service Charge	94,975	95,107
Insurance	360	2,219
Professional Indemnity Insurance	1,972	1,952
Sundry	1,276	695
	<u>111,832</u>	<u>114,079</u>
<b>Operating costs</b>		
Print, Stationery & Equipment	9,653	9,486
Reference Books & Papers	-	176
Postage	13,273	10,148
Office Move	5,763	-
Telephone	5,129	4,806
	<u>33,818</u>	<u>24,616</u>
Computer Equipment & Support	172,867	116,707
Cost of Publications	21,170	38,176
Depreciation	3,209	1,921
	<u>197,246</u>	<u>156,804</u>

## NAPO

### National Office Detailed Income and Expenditure Account for the year ended 31 December 2019

#### Committee, Conference & Branch Costs

Committee Expenses	53,483	51,410
Cost of Conferences	49,647	48,257
Branch Grant	34,234	34,223
Branch Conference Funding	26,442	17,657
Branch Training	18,665	1,181
Health & Safety Training	1,125	2,301
Members Service (Parliament Hill)	7,041	6,917
Branch Accounts	2,612	-
T-shirts	-	1,285
Strategy for Growth (Comms)	1,358	6,410
Consultancy	-	8,568
Welsh Language Translations	-	336
Membership Recruitment	9,480	2,897
	<u>204,087</u>	<u>181,442</u>

#### Subscriptions & Affiliations

TUC Fees	14,531	13,908
Other Fees	2,940	1,808
GFTU Fees	5,297	4,899
	<u>22,768</u>	<u>20,615</u>

Edridge Donation	11,397	11,537
General Donations	50	-
	<u>11,447</u>	<u>11,537</u>

Campaign/Media/Parliamentary Work	10,588	7,924
Ballot	6,494	13,829
	<u>17,082</u>	<u>21,753</u>

#### Financial Costs

Audit Fee	9,500	9,500
Bank Charges	5,866	5,617
Legal & Professional Fees	4,087	19,823
Loss on revaluation of investments	-	37,478
	<u>19,453</u>	<u>72,418</u>

(1,489,682) (1,453,293)

**National Office Surplus before taxation** (173,664) (273,193)

Less: Branch Office Deficit 4,532 (15,992)

**Total Surplus before taxation** (169,132) (289,185)

## NAPO

### Branches - Detailed Income and Expenditure Account for the year ended 31 December 2019

	2019 £	2018 £
Grants from National Office	30,811	34,631
Hardship Grant	805	3,500
Conference Funding from National Office	30,165	17,249
Individual Contributions	-	2,026
Members Account	-	-
Sundry Income	1,623	687
	<u>63,404</u>	<u>58,093</u>
<b>Branch Expenses</b>		
Expenses of Other Officials	5,780	12,340
Printing,Postage & Stationery	94	630
Branch Refund	-	759
Branch Meetings	6,293	7,469
Bank Charges	656	551
Adj to Northern Ireland bank account	-	(1,404)
Training	1,357	274
Donations	420	936
Transfer to Organising Fund (Leicestershire & Rutland AC)	-	-
Cost of Annual & Branch Conference	37,480	45,629
Member Account	-	1,615
Other Branch Expenses	6,792	5,286
	<u>58,872</u>	<u>74,085</u>
<b>Surplus before taxation</b>	<u>4,532</u>	<u>(15,992)</u>
Charged to General Fund	58,067	70,578
Transfer from NAPO Organising Fund	805	3,500
	<u>58,872</u>	<u>74,078</u>

## NAPO

### Publications Account for the year ended 31 December 2019

	2019 £	2018 £
<b>Cost of Publications</b>		
Printing Newsletter	14,362	18,342
Probation Journal	51,111	62,153
CAFCASS Journal	2,403	2,300
Postage - Newsletter & Journal	1,000	500
	<u>68,876</u>	<u>83,295</u>
<b>Less:</b>		
Inserts Journal & Newsletter	-	-
<b>Income from other publications</b>		
NAPO Newsletter Adverts	4,524	-
Royalties Probation Journal	43,148	44,909
Sundry Publications	34	210
	<u>(47,706)</u>	<u>(45,119)</u>
<b>Total cost of Publications</b>	<u>21,170</u>	<u>38,176</u>

## NAPO

### Conference Account for the year ended 31 December 2019

		<b>2019</b>		<b>2018</b>
		<b>£</b>		<b>£</b>
Cost of Annual Conference	55,529		53,108	
Less: Registration Fees	<u>(10,370)</u>		<u>(11,148)</u>	
Net Cost of Annual Conference		45,159		41,960
Cost of Family Court Conference	-		1,797	
Less: Registration Fees	<u>-</u>		<u>(30)</u>	
Net Cost of Family Court Conference		-		1,767
Women in NAPO Conference	3,400		-	
Less: Registration Fees	<u>-</u>		<u>-</u>	
Net Cost of Women in NAPO Conference		3,400		-
Cost of PSO Conference	36		1,900	
Less: Registration Fees	<u>-</u>		<u>-</u>	
Net Cost of PSO Conference		36		1,900
TUC Conferences	1,799		1,691	
Other Project Income	-		499	
Other Conferences	-		440	
Project Income	<u>(747)</u>		<u>-</u>	
Total Cost of Other Conferences		1,052		2,630
<b>Total cost of Conferences</b>		<u>49,647</u>		<u>48,257</u>