

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	NAP0				
Year ended:	31 December 2020				
List no:	490T				
Head or Main Office address:	160 Falcon Road				
	London				
Postcode	SW11 2NY				
Website address (if available)	www.napo.org.uk				
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

For Unions based in Scotland: 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	1,290	20			1,310
Female	4,031	80			4,111
Other					
Total	5,321	100			A 5,421

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

5,421

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

5,421

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	J Barlow		01 October 2020
Vice Chair	D James		01 January 2020
Vice Chair		C Doherty	01 June 2020

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
N Taylor-Ebong	Vice Chair
C Doherty	Vice Chair
I Bhogal	Vice Chair

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		1,157,000
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		1,157,000
Investment income (as at page 12)		5,778
Other Income		
Income from Federations and other bodies (as at page 4)	56,986	
Income from any other sources (as at page 4)	2,154	
Total of other income (as at page 4)		59,140
Total income		1,221,918
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		1,175,239
Federation and other bodies (specify)		
TUC projects		56,986
TUC, GFTU, other		22,240
Total expenditure Federation and other bodies		79,226
Taxation		309,208
Total expenditure		1,563,673
Interfund Transfers OUT		79,058
Surplus (deficit) for year		-341,755
Amount of general fund at beginning of year		1,971,141
Amount of general fund at end of year		1,550,328

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
TUC projects	56,986
Total federation and other bodies	56986
Any Other Sources	
Sundry income	2,154
Surplus on revaluation of investments	
Total other sources	2,154
Total of all other income	59,140

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	
		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)	
carried forward		Total (should agree with figure in General Fund)	

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Legal and Representation Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	
		Interfund Transfers IN	79,058
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		108,356
		Total Expenditure	108,356
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	-108,356
		Amount of fund at beginning of year	-171,090
		Amount of fund at the end of year (as Balance Sheet)	-200,388
		Number of members contributing at end of year	5,419

Fund 3		Fund Account	
Name:	Action Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	55,530
		Amount of fund at the end of year (as Balance Sheet)	55,530
		Number of members contributing at end of year	5,419

(See notes 21 and 23)

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

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

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income		
	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

Expenditure A (as at page i)	
Expenditure B (as at page ii)	
Expenditure C (as at page iii)	
Expenditure D (as at page iv)	
Expenditure E (as at page v)	
Expenditure F (as at page vi)	
Non-political expenditure (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

Income	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	
Expenditure	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	

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
Total	

Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure

(c) the total amount of all other money expended	£

Total expenditure

Total of all expenditures

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		768,547
Salaries and Wages included in above	757,616	
Auditors' fees		9,000
Legal and Professional fees		3,168
Occupancy costs		120,759
Stationery, printing, postage, telephone, etc.		26,613
Expenses of Executive Committee (Head Office)		7,123
Expenses of conferences		101,456
Other administrative expenses (specify)		
Cost of publications		14,362
Donations		11,092
Other Outgoings		
Interest payable		
Bank charges		5,927
Branch training		6,950
Expenses of branch officials		3,022
Depreciation		341
Taxation		
Computer maintenance		86,796
Ballots		
Campaign work		10,083
Legal and representation fund expenditure		108,356
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Organising Fund expenditure		
tretert		
	Total	1,283,595
Charged to:	General Fund (Page 3)	1,175,239
	Legal and Representation Fund	108,356
	Action Fund	
	Organising Fund	
	Office Relocation Fund	
	Branch Support Fund	
	Total	1,283,595

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits		Total
			Pension Contributions	Other Benefits	
				Description	
	£	£	£	£	£
General Secretary	85,044	10,528	5,044		100,616

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			5,778
Other investment income (specify)			
			5,778
		Total investment income	5,778
		Credited to:	
		General Fund (Page 3)	5,778
		Legal and Representation Fund	
		Action Fund	
		Organising Fund	
		Office Relocation Fund	
		Branch Support Fund	
		Political Fund	
		Total Investment Funds	5,778

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year			17,990			17,990
Additions	770,423					770,423
Disposals						
Revaluation/Transfers						
At end of year	770,423		17,990			788,413
Accumulated Depreciation						
At start of year			8,363			8,363
Charges for year			341			341
Disposals						
Revaluation/Transfers						
At end of year			8,704			8,704
Net book value at end of year	770,423		9,286			779,709
Net book value at end of previous year			9,627			9,627

Analysis of investments

(see notes 58 and 59)

Quoted	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		
Unquoted		
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		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
------------------------------	--

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes <input type="checkbox"/>	No <input type="checkbox"/>
------------------------------	-----------------------------

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	1,157,000		1,157,000
From Investments	5,778		5,778
Other Income (including increases by revaluation of assets)	59,140		59,140
Total Income	1,221,918		1,221,918
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	1,672,029		1,672,029
Funds at beginning of year (including reserves)	2,176,716		2,176,716
Funds at end of year (including reserves)	1,726,605		1,726,605
Assets			
Fixed Assets			779,709
Investment Assets			
Other Assets			1,346,338
		Total Assets	2,126,047
Liabilities		Total Liabilities	399,442
Net Assets (Total Assets less Total Liabilities)			1,726,605

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
		Total Assets	
Liabilities		Total Liabilities	
Net Assets (Total Assets less Total Liabilities)			

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	No
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<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"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<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"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<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

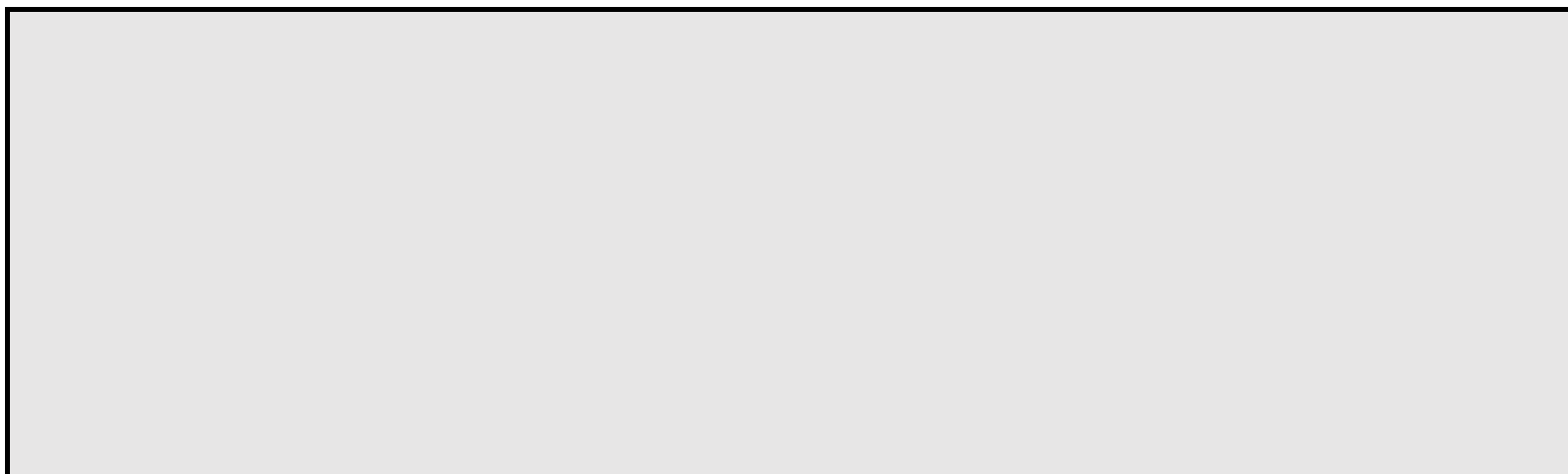
Notes to the accounts

(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:  Name: TI Lawrence Date: 24 May 2021	Chairman's Signature:  (or other official whose position should be stated) Name: K Stokeld Date: 24 May 2021
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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	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	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	24/05/2021	
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.

NAPO

Report and Accounts

31 December 2020

NAPO

Officers' Report

The Officers present their report and accounts for the year ended 31 December 2020.

Officers

The following persons served as officers during the year:

K Lomas	
S Foreman	
J Barlow	resigned October 2020
I Bhogal	
C Doherty	appointed June 2020
D James	resigned January 2020
N Taylor-Ebong	
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 24 May 2021 and signed on its behalf.



K Stokeld
Vice Chair
24 May 2021

NAPO

Independent auditor's report to the members of NAPO

Opinion

We have audited the accounts of NAPO for the year ended 31 December 2020 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 2020 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. 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
24 May 2021

21 New Walk
Leicester
LE1 6TE

NAPO
Income and Expenditure Account
for the year ended 31 December 2020

	Notes	2020 £	2019 £
Income from Subscriptions		1,157,000	1,129,398
Other Income	3	7,932	10,477
TUC Projects		56,986	63,004
		<hr/> 1,221,918	<hr/> 1,202,879
Staff costs		(757,616)	(780,818)
Staff recruitment, training and expenses		(10,931)	(28,127)
TUC Projects		(56,986)	(63,004)
Accommodation costs		(120,759)	(111,832)
Operating costs		(128,112)	(231,064)
Committee, conference & affiliation costs		(146,661)	(194,708)
Financial & legal costs		(18,095)	(19,453)
Branch expenditure		(15,305)	(58,067)
Surplus/Deficit on revaluation of investments		-	114,762
Deficit before taxation		<hr/> (32,547)	<hr/> (169,432)
Tax on investment income		(1,098)	(1,308)
Corporation tax on sale of property - prior year adjustment		(308,110)	-
Deficit for the financial year		<hr/> (341,755)	<hr/> (170,740)

NAPO

Balance Sheet as at 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	6	779,709	9,627
Current assets			
Debtors	7	38,283	30,047
Cash at bank and in hand			
Branches		57,993	34,904
WULF Project Bank Account		1,318	16,418
Head Office		1,248,744	2,210,241
		<u>1,346,338</u>	<u>2,291,610</u>
Creditors: amounts falling due within one year	8	(399,442)	(124,521)
Net current assets		<u>946,896</u>	<u>2,167,089</u>
Net assets		<u>1,726,605</u>	<u>2,176,716</u>
Reserves			
Office Relocation Reserve		250,000	250,000
Special Aid Fund		(200,388)	(171,090)
Action Fund		55,530	55,530
NAPO Organising Fund		65,994	65,994
Branch Support Fund		5,141	5,141
General Fund		1,550,328	1,971,141
		<u>1,726,605</u>	<u>2,176,716</u>



I Lawrence
General Secretary

K Stokeld
Vice Chair

Dated: 24 May 2021

NAPO
Movement of Funds Summary
for the year ended 31 December 2020

	General Fund	Office Relocation reserve	Legal & Represent- ation Fund	Action Fund	NAPO Organising Fund	Branch Support Fund	Total
	£	£	£	£	£	£	£
Income	1,221,918	-	-	-	-	-	1,221,918
Expenditure	(1,254,465)	-	(108,356)	-	-	-	(1,362,821)
Surplus/(deficit) for the year	(32,547)	-	(108,356)	-	-	-	(140,903)
Taxation	(309,208)	-	-	-	-	-	(309,208)
Net surplus/(deficit)	(341,755)	-	(108,356)	-	-	-	(450,111)
Transfer between funds	(79,058)	-	79,058	-	-	-	-
Net incoming resources	(420,813)	-	(29,298)	-	-	-	(450,111)
At 1 January 2020	1,971,141	250,000	(171,090)	55,530	65,994	5,141	2,176,716
At 31 December 2020	<u>1,550,328</u>	<u>250,000</u>	<u>(200,388)</u>	<u>55,530</u>	<u>65,994</u>	<u>5,141</u>	<u>1,726,605</u>

NAPO
Notes to the Accounts
for the year ended 31 December 2020

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 deductions.

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 2020

2 Audit information

The audit report is unqualified.

Senior statutory auditor: Mr David Goodwin
 Firm: Sturgess Hutchinson (Leicester) Limited
 Date of audit report: 24 May 2021

3 Other Income	2020	2019
	£	£
Interest receivable	5,778	6,882
Other income	2,154	3,595
	<u>7,932</u>	<u>10,477</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 was the intention of the union to reinvest the proceeds in the purchase of replacement office premises within three years of the date of sale.

A replacement office was not purchased until after the three year limit had elapsed and as a result rollover relief is not available.

The chargeable gain has been calculated at £1,600,857 which at the corporation tax rate of 19.25% gives an additional tax charge of £308,110 for the year ended 31 December 2017. This amount has been included as a corporation tax charge relating to a prior year.

5 Staff Costs	2020	2019
	£	£
Wages and salaries	615,082	640,191
Social Security costs	64,158	67,005
Other Pension costs	78,376	73,622
	<u>757,616</u>	<u>780,818</u>

General Secretary	2020	2019
	£	£
Wages and salaries	85,044	84,107
Social Security costs	10,528	10,422
Other Pension costs	5,044	4,621
	<u>100,616</u>	<u>99,150</u>

NAPO
Notes to the Accounts
for the year ended 31 December 2020

6 Tangible fixed assets

	Freehold land and buildings £	Computer equipment & software £	Total £
Cost			
At 1 January 2020	-	17,990	17,990
Additions	770,423	-	770,423
At 31 December 2020	<u>770,423</u>	<u>17,990</u>	<u>788,413</u>
Depreciation			
At 1 January 2020	-	8,363	8,363
Charge for the year	-	341	341
At 31 December 2020	<u>-</u>	<u>8,704</u>	<u>8,704</u>
Net book value			
At 1 January 2020	<u>-</u>	<u>9,627</u>	<u>9,627</u>
At 31 December 2020	<u>770,423</u>	<u>9,286</u>	<u>779,709</u>

7 Debtors

	2020 £	2019 £
Trade debtors	19,029	4,790
Prepayments	13,889	20,540
Other debtors	5,365	4,717
	<u>38,283</u>	<u>30,047</u>

8 Creditors: amounts falling due within one year

	2020 £	2019 £
Taxation and social security costs	309,208	1,308
Other creditors	90,234	123,213
	<u>399,442</u>	<u>124,521</u>

NAPO
Notes to the Accounts
for the year ended 31 December 2020

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 £78,376 (2019 - £73,622). 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 2020

	2020 £	2019 £
Membership Subscriptions	1,157,000	1,129,398
Bank Deposit Interest	5,778	6,882
TUC ULR Project	56,986	63,004
Gains on investment income	-	114,762
WULF Income	604	-
Sundry Income	849	1,972
	<u>1,221,217</u>	<u>1,316,018</u>
Staff costs		
Salaries, Pension, National Ins	757,616	780,818
Staff Recruitment	-	1,455
Staff Training	932	3,287
Staff Expenses	9,999	23,385
	<u>768,547</u>	<u>808,945</u>
TUC ULR Project	<u>56,986</u>	<u>63,004</u>
Accommodation costs		
Rates, Light & Heat	6,697	13,249
Rent & Service Charge	110,110	94,975
Insurance	1,463	360
Professional Indemnity Insurance	2,489	1,972
Sundry	-	1,276
	<u>120,759</u>	<u>111,832</u>
Operating costs		
Print, Stationery & Equipment	6,376	9,653
Reference Books & Papers	183	-
Postage	5,790	13,273
Office Move	9,470	5,763
Telephone	4,794	5,129
	<u>26,613</u>	<u>33,818</u>
Computer Equipment & Support	86,796	172,867
Cost of Publications	14,362	21,170
Depreciation	341	3,209
	<u>101,499</u>	<u>197,246</u>

NAPO

National Office Detailed Income and Expenditure Account for the year ended 31 December 2020

Committee, Conference & Branch Costs

Committee Expenses	10,805	53,483
Cost of Conferences	74,331	49,647
Branch Grant	20,353	34,234
Branch Conference Funding	17,340	26,442
Branch Training	6,950	18,665
Health & Safety Training	1,583	1,125

Members Service (Parliament Hill)	7,286	7,041
Branch Accounts	110	2,612
T-shirts	-	-
Strategy for Growth (Comms)	-	1,358
Consultancy	(500)	-
Welsh Language Translations	-	-
Membership Recruitment	2,681	9,480
	<u>140,939</u>	<u>204,087</u>

Subscriptions & Affiliations

TUC Fees	15,355	14,531
Other Fees	1,648	2,940
GFTU Fees	5,237	5,297
	<u>22,240</u>	<u>22,768</u>

Edridge Donation	11,092	11,397
General Donations	-	50
	<u>11,092</u>	<u>11,447</u>

Campaign/Media/Parliamentary Work	10,083	10,588
Ballot	-	6,494
	<u>10,083</u>	<u>17,082</u>

Financial Costs

Audit Fee	9,000	9,500
Bank Charges	5,927	5,866
Legal & Professional Fees	3,168	4,087
Loss on revaluation of investments	-	-
	<u>18,095</u>	<u>19,453</u>

(1,276,853) (1,489,682)

National Office Surplus before taxation (55,636) (173,664)

Less: Branch Office Deficit 23,089 4,532

Total Surplus before taxation (32,547) (169,132)

NAPO

Branches - Detailed Income and Expenditure Account for the year ended 31 December 2020

	2020 £		2019 £
Grants from National Office	20,353		30,811
Hardship Grant	-		805
Conference Funding from National Office	17,340		30,165
Individual Contributions	-		-
Members Account	-		-
Sundry Income	701		1,623
	<u>38,394</u>		<u>63,404</u>
Branch Expenses			
Expenses of Other Officials	3,022	5,780	
Printing, Postage & Stationery	-	94	
Branch Refund	3,576	-	
Branch Meetings	1,713	6,293	
Bank Charges	544	656	
Adj to Northern Ireland bank account	(34)	-	
Training	1,355	1,357	
Donations	190	420	
Transfer to Organising Fund (Leicestershire & Rutland AC)	-	-	
Cost of Annual & Branch Conference	4,480	37,480	
Member Account	-	-	
Other Branch Expenses	459	6,792	
	<u>15,305</u>	<u>6,792</u>	<u>58,872</u>
Surplus before taxation	<u>23,089</u>		<u>4,532</u>
Charged to General Fund	15,305		58,067
Transfer from NAPO Organising Fund	-		805
	<u>15,305</u>		<u>58,872</u>

NAPO

Publications Account for the year ended 31 December 2020

	2020 £		2019 £
Cost of Publications			
Printing Newsletter	11,381		14,362
Probation Journal	51,111		51,111
CAFCASS Journal	-		2,403
Postage - Newsletter & Journal	-		1,000
	<u>62,492</u>		<u>68,876</u>
Less:			
Inserts Journal & Newsletter	(1,950)		-
Income from other publications			
NAPO Newsletter Adverts	-	4,524	
Royalties Probation Journal	46,180	43,148	
Sundry Publications	-	34	
	<u>(46,180)</u>	<u>47,706</u>	<u>(47,706)</u>
Total cost of Publications	<u>14,362</u>		<u>21,170</u>

NAPO

Conference Account for the year ended 31 December 2020

		2020 £		2019 £
Cost of Annual Conference	78,182		55,529	
Less: Registration Fees	(4,395)		(10,370)	
Net Cost of Annual Conference		73,787		45,159
Cost of Family Court Conference	-		-	
Less: Registration Fees	-		-	
Net Cost of Family Court Conference		-		-
Women in NAPO Conference	-		3,400	
Less: Registration Fees	-		-	
Net Cost of Women in NAPO Conference		-		3,400
Cost of PSO Conference	-		36	
Less: Registration Fees	-		-	
Net Cost of PSO Conference		-		36
TUC Conferences	544		1,799	
Other Project Income	-		-	
Other Conferences	-		-	
Project Income	-		(747)	
Total Cost of Other Conferences		544		1,052
Total cost of Conferences		74,331		49,647

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 Finance
Date	24/05/2021

Double-click on icon to open guidance