

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 2024		
List no:	490T		
Head or Main Office address:	Boat Race House		
	65 Mortlake High Street		
	London		
Postcode	SW14 8HL		
Website address (if available)	www.napo.org.uk		
Has the address changed during the year to which the return relates?	Yes	No	X
General Secretary:	Ian Lawrence		
Telephone Number:	0207 2234887		
Contact name for queries regarding the completion of this return	Theresa Boorman		
Telephone Number:	0207 2234887		
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:

returns@certoffice.org

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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
	6,242	103			6,345
Total	6,242	103			A 6,345

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

6,135

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	S O'Mahoney		October 2024
Vice Chair		T Perkins	October 2024
Vice Chair		C Culnane	October 2024
Chair	H Banner		January 2024

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.

[illegible]

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		1,338,205
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		1,338,205
Investment income (as at page 12)		35,911
Other Income		
Income from Federations and other bodies (as at page 4)	57,043	
Income from any other sources (as at page 4)	2,979	
Total of other income (as at page 4)		60,022
Total income		1,434,138
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		1,125,860
Federation and other bodies (specify)		
TUC projects		57,043
TUC, GFTU, other		27,565
Total expenditure Federation and other bodies		84,608
Taxation		6,823
Total expenditure		1,217,291
Interfund Transfers OUT		93,269
Surplus (deficit) for year		216,847
Amount of general fund at beginning of year		1,578,593
Amount of general fund at end of year		1,702,171

(see notes 19 and 20)

P4

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	
Employment Related Issues		Advisory Services	
Representation –		Other Cash Payments	
Non Employment Related Issues			
		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 & Representation Fund	£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
Total other income as specified			
Total Income			
Interfund Transfers IN			93,269
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		129,195
	Total Expenditure		129,195
	Interfund Transfers OUT		
Surplus (Deficit) for the year			-129,195
Amount of fund at beginning of year			-314,317
Amount of fund at the end of year (as Balance Sheet)			-350,243
Number of members contributing at end of year			6,135

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			6,135

(See notes 21 and 23)

Fund 4		Fund Account	
Name:	Organising 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			65,994
Amount of fund at the end of year (as Balance Sheet)			65,994
Number of members contributing at end of year			6,135

Fund 5		Fund Account	
Name:	Office Relocation 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			250,000
Amount of fund at the end of year (as Balance Sheet)			250,000
Number of members contributing at end of year			6,135

(See notes 21 and 23)

Fund 6		Fund Account	
Name:	Branch Support 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)		2,700
	Total Expenditure		2,700
	Interfund Transfers OUT		
Surplus (Deficit) for the year			-2,700
Amount of fund at beginning of year			6,857
Amount of fund at the end of year (as Balance Sheet)			4,157
Number of members contributing at end of year			6,135

Fund 7		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			

(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			

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

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.

[illegible]

Political fund account expenditure (b)

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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

[illegible]

Political fund account expenditure (c)

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.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

[illegible]

Political fund account expenditure (d)

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.

[illegible]

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

[illegible]

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

[illegible]

**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

(see notes 34 and 35)

P10

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

Analysis of investment income

(see notes 47 and 48)

[illegible]

31 December 2024

£

£

Total assets

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
Cost or Valuation						
At start of year	770,423		17,990			788,413
Additions			9,995			9,995
Disposals						
Revaluation/Transfers						
At end of year	770,423		27,985			798,408
Accumulated Depreciation						
At start of year	45,307		15,296			60,603
Charges for year	14,502		3,172			17,674
Disposals						
Revaluation/Transfers						
At end of year	59,809		18,468			78,277
Net book value at end of year	710,614		9,517			720,131
Net book value at end of previous year	725,116		2,694			727,810

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

☐

No

☒

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

☐

No

☐

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	1,338,205		1,338,205
From Investments	35,911		35,911
Other Income (including increases by revaluation of assets)	60,022		60,022
Total Income	1,434,138		1,434,138
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	1,349,186		1,349,186
Funds at beginning of year (including reserves)	1,642,657		1,642,657
Funds at end of year (including reserves)	1,727,609		1,727,609
Assets			
Fixed Assets			720,131
Investment Assets			
Other Assets			1,177,838
Total Assets			1,897,969
Liabilities		Total Liabilities	170,360
Net Assets (Total Assets less Total Liabilities)			1,727,609

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)			

(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"/>

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


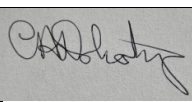
(see notes 84 and 85)

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Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature: 	Chairman's Signature: 
Name: TI Lawrence	Name: C Doherty
Date: 01 May 2025	Date: 01 May 2025

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

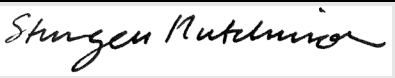
Please explain in your report overleaf or attached

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)

<div> <div>Signature(s) of auditor or auditors:</div> <div>  </div> </div>			
<div> <div>Name(s):</div> <div>Sturges Hutchinson (Leicester) Limited</div> </div>			
<div> <div>Profession(s) or Calling(s):</div> <div>Chartered Certified Accountants and Statutory Auditors</div> </div>			
<div> <div>Address(es):</div> <div>21 New Walk</div> </div>			
<div> <div>Leicester</div> </div>			
<div> <div></div> </div>			
<div> <div></div> </div>			
Postcode	<div> <div>LE1 6TE</div> </div>		
Date	<div> <div>01/05/2025</div> </div>		
Contact name for inquiries and telephone number:	<div> <div>David Goodwin 0116 2551880</div> </div>		

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 2024

NAPO

Officers' Report

The Officers present their report and accounts for the year ended 31 December 2024.

Officers

The following persons served as officers during the year:

B Cockburn	
C Doherty	
D Gill	
S O'Mahoney	resigned October 2024
A Harmsworth	
S Hornby	
T Perkins	appointed October 2024
C Culnan	appointed October 2024

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:

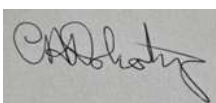
- keeping proper accounting records;
- safeguarding the Association's assets;
- taking reasonable steps for the prevention and detection of fraud;
- establishing and maintaining a satisfactory system of control of its accounting records, its cash holdings and all its receipts and remittances.

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 1 May 2025 and signed on its behalf.



C Doherty
Vice Chair
1 May 2025

NAPO

Independent auditor's report to the members of NAPO

Opinion

We have audited the accounts of NAPO for the year ended 31 December 2024 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 2024 and of its surplus 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

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

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

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the 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
1 May 2025

21 New Walk
Leicester
LE1 6TE

NAPO
Income and Expenditure Account
for the year ended 31 December 2024

	Notes	2024 £	2023 £
Income from Subscriptions		1,338,205	1,243,585
Other Income	3	38,890	23,903
TUC Projects		57,043	60,700
		<u>1,434,138</u>	<u>1,328,188</u>
Staff costs		(779,104)	(751,789)
Staff recruitment, training and expenses		(13,154)	(11,478)
TUC Projects		(57,043)	(60,700)
Accommodation costs		(18,677)	(17,541)
Operating costs		(89,601)	(122,733)
Committee, conference & affiliation costs		(140,635)	(139,400)
Financial & legal costs		(88,099)	(19,932)
Branch expenditure		(24,155)	(28,791)
Surplus before taxation		<u>223,670</u>	<u>175,824</u>
Tax on investment income		(6,823)	(5,353)
Surplus for the financial year		<u>216,847</u>	<u>170,471</u>

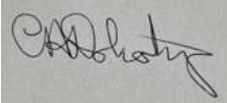
NAPO

Balance Sheet as at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	5	727,810	727,810
Current assets			
Debtors	6	52,436	54,818
Cash at bank and in hand			
Branches		26,219	26,964
WULF Project Bank Account		22,058	23,387
Head Office		1,072,964	1,183,029
		<u>1,173,677</u>	<u>1,288,198</u>
Creditors: amounts falling due within one year	7	(166,199)	(373,351)
Net current assets		<u>1,007,478</u>	<u>914,847</u>
Net assets		<u>1,735,288</u>	<u>1,642,657</u>
Reserves			
Office Relocation Reserve		250,000	250,000
Special Aid Fund		(350,243)	(314,317)
Action Fund		55,530	55,530
NAPO Organising Fund		65,994	65,994
Branch Support Fund		4,157	6,857
General Fund		1,702,171	1,578,593
		<u>1,727,609</u>	<u>1,642,657</u>

T. I. Lawrence

I Lawrence
General Secretary



C Doherty
Vice Chair

Dated: 1 May 2025

NAPO
Movement of Funds Summary
for the year ended 31 December 2024

	General Fund	Office Relocation reserve	Legal & Represent- ation Fund	Action Fund	NAPO Organising Fund	Branch Support Fund	Total
	£	£	£	£	£	£	£
Income	1,434,138	-	-	-	-	-	1,434,138
Expenditure	(1,210,468)	-	(129,195)	-	-	(2,700)	(1,342,363)
Surplus/(deficit) for the year	223,670	-	(129,195)	-	-	(2,700)	91,775
Taxation	(6,823)	-	-	-	-	-	(6,823)
Net surplus/(deficit)	216,847	-	(129,195)	-	-	(2,700)	84,952
Transfer between funds	(93,269)	-	93,269	-	-	-	-
Net incoming resources	123,578	-	(35,926)	-	-	(2,700)	84,952
At 1 January 2024	1,578,593	250,000	(314,317)	55,530	65,994	6,857	1,642,657
At 31 December 2024	<u>1,702,171</u>	<u>250,000</u>	<u>(350,243)</u>	<u>55,530</u>	<u>65,994</u>	<u>4,157</u>	<u>1,727,609</u>

NAPO
Notes to the Accounts
for the year ended 31 December 2024

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

The NEC has 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 2024

2 Audit information

The audit report is unqualified.

Senior statutory auditor:	Mr David Goodwin
Firm:	Sturgess Hutchinson (Leicester) Limited
Date of audit report:	1 May 2025

3 Other Income	2024	2023
	£	£
Interest receivable	35,911	22,780
Other income	2,979	1,123
	<u>38,890</u>	<u>23,903</u>

4 Staff Costs	2024	2023
	£	£
Wages and salaries	626,243	604,178
Social Security costs	60,379	58,158
Other Pension costs	92,482	89,453
	<u>779,104</u>	<u>751,789</u>

General Secretary	2024	2023
	£	£
Wages and salaries	103,921	97,063
Social Security costs	-	-
Other Pension costs	16,292	16,292
	<u>120,213</u>	<u>113,355</u>

NAPO
Notes to the Accounts
for the year ended 31 December 2024

5 Tangible fixed assets

	Freehold land and buildings £	Computer equipment & software £	Total £
Cost			
At 1 January 2024	770,423	17,990	788,413
Additions	-	9,995	9,995
At 31 December 2024	<u>770,423</u>	<u>27,985</u>	<u>798,408</u>
Depreciation			
At 1 January 2024	45,307	15,296	60,603
Charge for the year	14,502	3,172	17,674
At 31 December 2024	<u>59,809</u>	<u>18,468</u>	<u>78,277</u>
Net book value			
At 1 January 2024	<u>725,116</u>	<u>2,694</u>	<u>727,810</u>
At 31 December 2024	<u>710,614</u>	<u>9,517</u>	<u>720,131</u>

6 Debtors

	2024 £	2023 £
Prepayments	38,115	29,303
Other debtors	14,321	25,515
	<u>52,436</u>	<u>54,818</u>

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Taxation and social security costs	6,823	314,569
Other creditors	159,376	58,782
	<u>166,199</u>	<u>373,351</u>

NAPO
Notes to the Accounts
for the year ended 31 December 2024

8 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.

9 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 £92,481 (2023 - £89,453). 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 2024

	2024 £	2023 £
Membership Subscriptions	1,338,205	1,243,585
Bank Deposit Interest	35,911	22,780
TUC ULR Project	57,043	60,700
Sundry Income	2,368	423
	<u>1,433,527</u>	<u>1,327,488</u>
Staff costs		
Salaries, Pension, National Ins	779,104	751,789
Staff Recruitment	-	-
Staff Training	2,984	850
Staff Expenses	10,170	10,628
	<u>792,258</u>	<u>763,267</u>
TUC ULR Project	<u>57,043</u>	<u>60,700</u>
Accommodation costs		
Rates, Light & Heat	14,226	11,499
Insurance	1,463	2,064
Professional Indemnity Insurance	2,987	3,978
Sundry	1	-
	<u>18,677</u>	<u>17,541</u>
Operating costs		
Print, Stationery & Equipment	1,727	2,684
Postage	1,000	2,792
Office Move	5,006	7,044
Telephone	3,569	3,905
	<u>11,302</u>	<u>16,425</u>
Computer Equipment & Support	59,480	91,566
Cost of Publications	1,145	(954)
Depreciation	17,674	15,696
	<u>78,299</u>	<u>106,308</u>

NAPO

National Office Detailed Income and Expenditure Account for the year ended 31 December 2024

Committee, Conference & Branch Costs

Committee Expenses	3,684	3,670
Cost of Conferences	56,877	62,844
Branch Grant	11,401	8,170
Branch Conference Funding	11,399	8,677
Certification Officer Levy	6,152	6,528
Branch Accounts	1,755	2,412
Communication	498	2,017
Consultancy	2,205	2,895
Membership Recruitment	9,719	7,183
	<u>103,690</u>	<u>104,396</u>

Subscriptions & Affiliations

TUC Fees	18,585	16,908
Other Fees	1,755	1,713
GFTU Fees	7,225	7,041
	<u>27,565</u>	<u>25,662</u>

Edridge Donation	11,435	13,828
General Donations	-	-
	<u>11,435</u>	<u>13,828</u>

Campaign/Media/Parliamentary Work	11,227	12,361
Ballot	9,518	-
	<u>20,745</u>	<u>12,361</u>

Financial Costs

Audit Fee	9,960	9,000
Bank Charges	9,143	6,746
Legal & Professional Fees	3,456	4,186
Corporation Tax Interest	65,540	-
	<u>88,099</u>	<u>19,932</u>

	<u>(1,209,113)</u>	<u>(1,140,420)</u>
--	--------------------	--------------------

National Office Surplus before taxation	224,414	187,068
--	----------------	----------------

Less: Branch Office Deficit	(744)	(11,244)
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Total Surplus before taxation	<u>223,670</u>	<u>175,824</u>
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NAPO

Branches - Detailed Income and Expenditure Account for the year ended 31 December 2024

	2024 £	2023 £
Grants from National Office	11,400	8,171
Hardship Grant	2,700	1,000
Conference Funding from National Office	11,400	8,676
Individual Contributions	311	300
Sundry Income	300	400
	<u>26,111</u>	<u>18,547</u>
Branch Expenses		
Expenses of Other Officials	442	4
Printing,Postage & Stationery	150	442
Branch Refund	-	35
Branch Meetings	15	555
Bank Charges	443	475
Adj to bank account	(4,336)	-
Training	427	-
Donations	273	336
Cost of Annual & Branch Conference	29,058	25,693
Other Branch Expenses	383	2,251
	<u>26,855</u>	<u>29,791</u>
Surplus before taxation	<u>(744)</u>	<u>(11,244)</u>
Charged to General Fund	24,155	28,791
Transfer from NAPO Organising Fund	2,700	1,000
	<u>26,855</u>	<u>29,791</u>

NAPO

Publications Account for the year ended 31 December 2024

	2024 £	2023 £
Cost of Publications		
Printing Newsletter	3,374	1,896
Probation Journal	46,380	46,380
CAFCASS Journal	1,596	500
	<u>51,350</u>	<u>48,776</u>
Less:		
Inserts Journal & Newsletter	-	-
Income from other publications		
Royalties Probation Journal	<u>50,205</u>	<u>49,730</u>
	(50,205)	(49,730)
Total cost of Publications	<u>1,145</u>	<u>(954)</u>

NAPO

Conference Account for the year ended 31 December 2024

		2024 £		2023 £
Cost of Annual Conference	61,510		69,889	
Less: Registration Fees	(7,015)		(9,167)	
Net Cost of Annual Conference		54,495		60,722
TUC Conferences	2,061		2,122	
Young Workers Conference	321		-	
Total Cost of Other Conferences		2,382		2,122
Total cost of Conferences		56,877		62,844

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

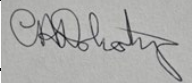
Section two

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:

Signature	
Name	C Doherty
Office held	Vice Chair Finance
Date	01/05/2025