

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:

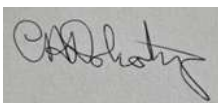
- keeping proper accounting records;
- safeguarding the Association's assets;
- taking reasonable steps for the prevention and detection of fraud;
- establishing and maintaining a satisfactory system of control of its accounting records, its cash holdings and all its receipts and remittances.

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>

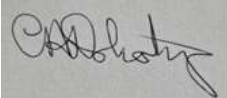
NAPO

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 & Representation 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>

(1,209,113) (1,140,420)

National Office Surplus before taxation 224,414 187,068

Less: Branch Office Deficit (744) (11,244)

Total Surplus before taxation 223,670 175,824

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	<u>(7,015)</u>		<u>(9,167)</u>	
Net Cost of Annual Conference		54,495		60,722
TUC Conferences	2,061		2,122	
Young Workers Conference	<u>321</u>		<u>-</u>	
Total Cost of Other Conferences		2,382		2,122
Total cost of Conferences		<u>56,877</u>		<u>62,844</u>