

REGISTERED COMPANY NUMBER: 03482943 (England and Wales)
REGISTERED CHARITY NUMBER: 1070674 (England and Wales)
REGISTERED CHARITY NUMBER: SCO38991 (Scotland)

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
National Activity Providers Association

Cansdales Business Advisers Limited
Bourbon Court
Nightingales Corner
Little Chalfont
Amersham
Buckinghamshire
HP7 9QS

National Activity Providers Association

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for the Year Ended 31 March 2021

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National Activity Providers Association

Reference and Administrative Details
for the Year Ended 31 March 2021

TRUSTEES	G V Haynes (Vice Chairman) J Cattnach S Cooper S Goldsmith (Treasurer) S Reynolds O H D Thomas (Chairman) E Watkinson S M Ascot J Van Loxton (resigned 26.1.21) A Stevenson (resigned 26.1.21) H Woodhead (Executive Director)
REGISTERED OFFICE	St Mary's Court The Broadway Amersham HP7 0UT
REGISTERED COMPANY NUMBER	03482943 (England and Wales)
REGISTERED CHARITY NUMBER	1070674 (England and Wales)
REGISTERED CHARITY NUMBER	SCO38991 (Scotland)
INDEPENDENT EXAMINER	Cansdales Business Advisers Limited Bourbon Court Nightingales Corner Little Chalfont Amersham Buckinghamshire HP7 9QS

National Activity Providers Association

Chairman's Report
for the Year Ended 31 March 2021

I am writing these words in March 2021. The UK Roadmap has only recently been published and schools have only just reopened. I am very aware that by the time they are printed, never mind read, much will have changed. So be it!

Many similar expressions have been used to describe the last twelve months (and rising) - 'a year like no other', 'a year without precedent' - but, of course, those descriptions are, strictly, inaccurate. Our forebears experienced a pandemic just over a century ago; before that there was the Black Death in the 14th century, the Plague in the 17th century and the flu pandemic of the late 19th century. All of those events happened at times when scientific knowledge was, in comparison to modern times, so small that its impact as a force for recovery was almost non-existent. Each event was responsible for the loss of huge percentages of the population in the UK and around the world.

Just as with those others though, our generation's Pandemic has caused great hardship and sorrow and will almost certainly continue to impact the world's economies, societies and health for a long time to come. But let us at least be thankful that scientists around the world have been able to find solutions and that the blunt impact of lockdowns has apparently been able to lessen, if not control, the numbers of those that have died. In a world trying to recover from the ravages of World War One between 50 and 100 million people died from the so-called Spanish Flu pandemic in the early years of the 20th century. Our world recently recorded 2.6 million deaths from Covid19 although we should recognise that new cases are still happening and there is evidence of figures increasing once again in Europe. It will be many years before we know the final figure for those directly impacted by the virus.

Amongst all the sadness it is important to acknowledge that the Pandemic has also been a force for change. Zoom didn't exist in the vocabularies of many in 2019; scientists now know that they can develop successful vaccines quickly and safely, although distribution remains a challenge; the world of work has changed significantly, and maybe permanently (or not), and is, for many, less secure, though others have prospered, sometimes unexpectedly; we perhaps understand better the roles that our educators and health providers play in our society, and maybe appreciate them a little more; we know, if we didn't know before, how important hugs are, how important is social interaction and connection and to have the means to do so, how important it is to be kind to each other, online and in person; we know that we can change, quickly, the way we work.

We also know that freedoms hard won can also be lost; that trust of information, organisations and people is not universal; that the impact of a pandemic on different people of different ages, different frailties and different ethnicities is different, just because (until we find out why) they are different. Or perhaps it might be about luck and genes.

And amongst all that change NAPA changed too. Our members have changed.

Care homes and the wider care sector were at the forefront of the UK response, accepting residents from hospitals to clear space and beds for an influx of patients, without the knowledge and equipment, initially, to protect themselves, their residents and staff. Visitors have had (for almost a year) to be curtailed in a sector that has always prided itself on its openness, supply lines have had to be reinforced, control of infection policies strengthened and developed, ways found to deal with the loss of friends, colleagues and residents. And the need amongst all of that for NAPA's services has incrementally increased.

Our team, led by our recently appointed Executive Director Hilary Woodhead, has responded in style. New ways of working including a move of office (even if it hasn't been used as much as it might have been), more online events, more fundraising, especially for our helpline, an online awards ceremony, exploring new relationships with others in a wider healthcare sector and reinvigorating the longer term links, adding ReVitalize to our offer, musical concerts, the development of new branding that reflects Wellbeing, new systems behind the scenes and the start of a new website to allow us to develop connections even more effectively. And there will be more.

All represent an organisation changing rapidly in rapidly changing times, responding to the needs of our members and the sector and also helping to shift the agenda to improve the lives of elderly and frail people in our society.

National Activity Providers Association

Chairman's Report
for the Year Ended 31 March 2021

2021/22 will be, I suspect, equally challenging as the vaccine roll out continues apace in the UK, but more slowly elsewhere. Reform of the Care Sector system continues to be talked about in Westminster but, so far, words are all. It remains to be seen whether the psychological impact of Covid19 on elderly people and their families will impact the business models of the care sector and to what effect, whether tighter immigration rules will significantly impact the provision of services in care homes and homes and whether economic recovery around the world is easily or hard won. It will be interesting to look back at these words in a year's time.

I end by thanking my predecessor, Steve Reynolds, for his fantastic service as Chairman of NAPA over 6 years and I hope that we can find a way to allow him to continue to offer his valuable contributions to NAPA and the Trustees; by thanking my fellow Trustees for their many, many contributions both at Trustee Board meetings and outside, which have been invaluable; for all our supporters and those who have helped our fundraising efforts for their generosity and support which means so much to us and those who use our services; and, of course, to Hilary Woodhead and her team, without whom, as the saying goes, none of this would have been possible.

Oliver Thomas
Chairman, NAPA
March 2021

Report of the Trustees
for the Year Ended 31 March 2021

Objectives and Aims

We would like to thank all those who have stood alongside NAPA this year; for their trust, enthusiasm, generosity and support. We rely on the network of NAPA members and partner organisations, much of what we achieve depends on this network. As this report documents our work in 2020/21 we must reflect on the catastrophic impact of the pandemic on the NAPA membership and the wider care and support sector. We are deeply proud of the social care workforce and our team here at NAPA who have shown incredible commitment and have worked so hard to become familiar with digital solutions in such a short amount of time. We look forward to a brighter 2021/22 as we continue to work together to support the sector to prioritise wellbeing.

Umbrella agency:

As the only membership charity focussed on supporting the sector to prioritise wellbeing, NAPA continues to lead the sector in promoting the importance of activity, arts and engagement.

In July 2020 we relaunched The NAPA Helpline service; a free confidential service for all practitioners and family carers to access for information and advice on all issues related to activity, engagement and wellbeing. With support from the Rayne Foundation we were able to engage a project manager, extend the hours and expand the service to include digital contact through email and social media support groups. In 2020 the helpline service has supported over 100 care and support workers and family carers to prioritise wellbeing.

In October 2020 we held our first online awards ceremony for the sector. The event reached hundreds of NAPA members, supporters, care home residents and family carers. We recognised excellence in activity and engagement and celebrated best practice. We were grateful to Unilever Food Solutions for sponsoring the event and all those who donated their time and resources to make the event truly spectacular.

In August 2020 we established the NAPA National Day of conversation and connection: Tea Tuesday - encouraging our members and supporters to connect. We held a virtual live 'in conversation with...' event, launching a series of monthly Tea Tuesday live broadcasts, which continued throughout the year and will continue in 2021.

The NAPA Recognised Suppliers Directory is well established with 21 recognised suppliers registered in 2020.

The NAPA Leaders Network is growing and with the generous support of Hallmark Healthcare we were able to host leadership events for members to share best practice during the pandemic.

Projects and Partnerships

At NAPA we are only able to support the sector to prioritise wellbeing because we act together with others. We continue to work collaboratively and welcome opportunities to work in partnership.

Our Arts In Care Homes project, funded by The Baring Foundation and The Rayne Foundation was hugely successful in 2020. Both funders have agreed to 3 more years of funding. Our Programme Director continues to develop resources for the sector, with a view to work towards a third national arts in care homes day on September 24th 2021.

NAPA supported a large-scale public health research project to test how music and art can alleviate social isolation and loneliness while boosting wellbeing in care home residents living with dementia during the COVID-19 restrictions.

In April we celebrated our own year partnership with Careshield, our e-learning partner we have developed a successful e-learning programme and will be launching further programmes in 2021.

We continue to work closely with Care England, The National Care Forum and My Home Life and provide specialist consultancy to Unilever Food Solutions, Lakeland Diaries and William Murray. In 2020 we collaborated with a number of sector leaders to produce guidance leaflets for care homes on both safe singing in care homes and the use of music during the roll out of national vaccination programme.

Report of the Trustees
for the Year Ended 31 March 2021

Our formal partnership with Our Yesterday was terminated following the sudden death of their CEO; Howard Bashford. Howard was a committed advocate for Older People's wellbeing. Our thoughts are with his family and friends.

In July we led the Stars in Memory campaign - a national initiative to acknowledge all those we had lost to the pandemic.

In March 2021 we supported the national Day of Reflection led by Marie Curie and we are about to publish an anthology of poetry in memory of those we lost.

In December 2020 we were delighted to work in partnership with Innovations in Dementia to run a small pilot project; funded by The Rayne Foundation to support people living with dementia at homes to lead craft-based activities for people living with dementia in a care home via a digital platform.

Robust finances:

In 2020 NAPA has maintained our membership numbers we have increased the monies raised through fundraising and controlled our costs. The result is that not only have we exceeded our budget but also extended our reserves. Income was up by £14,155 against the budget and expenditure reduced by £13,057. Ambitious targets for the commissioning of qualifications and training were realised despite having to cancel our annual conference in June 2020.

Several funding applications were successful enabling us to extend our training offer and develop a range of resources and services:

The Rayne Foundation - Helpline Service
The National Lottery Community Fund - Activity providers network
The Arts and Humanities research Council Consultation for UWL/Exeter - The Culture Box Study
The Baring Foundation and The Rayne Foundation - NAPA Arts In Care Homes Project
The Rayne Foundation - The Dementia Craftivism project
The Bucks Neighbourhood fund - (Emergency) Helpline funding

Our first fundraising strategy and plan was introduced in April 2020. We were delighted to receive substantial corporate sponsorship from Unilever food solutions. Charitable donations from Grow Old Disgracefully, The summer and Christmas NAPA Benefit Concerts and a number of smaller fundraising initiatives were very successful, generating approximately £18,000 in income and exceeding our fundraising target. Looking forward we have developed an action plan in response to the COVID-19 pandemic, related contingency budgets and fundraising strategy for 2021-22.

Communications Internet and social media:

In March 2020 we made a decision to transfer all our communications to digital and downloadable formats. Though this was initially a cost cutting exercise in our COVID-19 contingency plan it became clear that this was a timely and more inclusive approach, enabling our members easier and more frequent access to NAPA resources:

The NAPA magazine, a quarterly resource for NAPA members has been warmly received by the sector. We have also worked with a number of sector experts to develop a range of online resources made available for free download due to sponsorship.

The NAPA online shop has been improved with several new third party listings, we plan to improve the shop further in 2021 and introduce a new digital platform.

We have paid particular attention to our social media presence and we are delighted with the increase in social media attention and interest. We now have a following approximately 20,000 'subscribers across our social media platforms.

For the duration of the Covid -19 Pandemic all NAPA web-based resources have been unlocked on the members only platform of the website. This has led to a significant increase in traffic.

Report of the Trustees
for the Year Ended 31 March 2021

The NAPA News Network - Our eNews goes out twice a week and has increased from 1041 subscribers in March 2020 to 5,000 subscribers in March 2021. During the pandemic NAPA News has sent new resources twice weekly instead of fortnightly. We have collaborated with a range of providers to ensure information is up to date and relevant.

We are working closely with QCS who are sponsoring the development of our new website and we look forward to the website launch in the summer of 2021.

Strong membership numbers/mixed membership:

Despite identifying risks to the membership due to the pandemic we have increased our membership numbers by almost 100. Our comms plan for 2020 was successful, enabling a significant increase in our reach across the sector. NAPA has significant presence in the care home sector with care homes comprising 95% of membership in 2020. Looking forward we plan to build our membership numbers by further extending our reach and presence in the care home sector but also ensuring our offers are attractive to the broader Health, Housing and Social Care sector. We continue to build relationships with care providers and key stakeholders across the country. In 2020 we have secured the membership of a number of new care groups and local authority quality and improvement teams. We have significantly improved our membership benefits and continue to consult with our members to ensure our offer meets their needs and our services remain responsive.

Training and qualifications:

Over the last year our entire training and development offer has been digitalised. All face to face learning was suspended in March 2019. Our accrediting body OCN and our skills for care Endorsed provider status was renewed for another year. Our qualification offer currently comprises a number of Distance Learning Qualifications in Activity Provision at level 2 and 3 and Dementia Awareness at level 2. Our QCF qualifications continue to attract new interest from members and non-members with 60 new students enrolling in 2020. To date 827 students have completed the Level 2 Award in Supporting Activities and we now have 69 qualified in the level 3 Certificate in Activity provision in Social Care. We developed a range of online open training events and were commissioned to deliver online training courses. We have worked with our e-learning partner Caresield to provide an induction programme for NAPA members to access free of charge. Funding from the national lottery enabled us to establish a national support network for activity professionals across the sector, monthly support sessions were offered during the pandemic so that staff could receive peer support and be inspired by new ideas and best practice. Over the course of the year 710 students have attended bespoke training events, 1412 delegates completed our e-learning programmes. In total we trained a total of 2,917 activity and care workers.

Career path for activity providers:

We continue to raise the profile of activity providers and develop learning and career opportunities. The register of NAPA qualified activity workers continues to grow and we now have 49 practitioners listed on the Activity Worker register and 15 practitioners listed on the Activity Lead register. All practitioners must provide evidence of continuous professional development to remain registered with NAPA. In 2021 we plan to launch a national qualification pathway for activity workers which we will introduce to all our members in the summer of 2021 and invite them to commit to supporting the professional development of activity providers.:

Covid Plans:

A comprehensive coronavirus action plan and contingency budget were introduced in March of 2020, plans were regularly reviewed throughout the year, ensuring we were being as responsive as possible to the needs of the sector, whilst ensuring NAPAs financial stability. We consulted regularly with our members through the NAPA leaders network and NAPA News and NAPA magazine online surveys. We are delighted that their feedback suggests we have responded to their requirements.

Report of the Trustees
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee. The charity's objects are to set standards of appropriate practices regarding the provision of activities for older persons and adults with learning disabilities. The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up and for a year after they cease to be a member.

The trustees set the policies of the charity and exercise overall control, while day-to-day matters are dealt with by employees.

Trustees are appointed by invitation and drawn from our network of contacts across the care sector. We aim to have a cross-section of skills and geographic representation. Potential Trustees are invited to attend and observe a Meeting prior to being formally appointed. All new Trustees are sent an information pack based on materials generated by the Charity Commission.]

NAPA does not work directly with care setting residents or tenants but by supporting care teams to enable meaningful engagement. Our aim is to ensure that skilled, well informed staff generate life, love and laughter to ensure older people have more fulfilled lives.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of National Activity Providers Association for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report of the Trustees
for the Year Ended 31 March 2021

Disclosure of information to independent examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information.

Approved by order of the board of trustees on 5 August 2021 and signed on its behalf by:

.....
G V Haynes - Trustee

.....
O H D Thomas - Trustee

Independent Examiner's Report to the Trustees of
National Activity Providers Association (Registered number: 03482943)

Independent examiner's report to the trustees of National Activity Providers Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of BSc (hons), FCA, DChA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Use of my report

This report is made solely to the Board, in accordance with section 145 of the Charities Act 2011. My independent examination has been undertaken so that I might state to the Board those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Board, for my independent examination or for this report.

James Foskett
BSc (hons), FCA, DChA
Cansdales Business Advisers Limited
Bourbon Court
Nightingales Corner
Little Chalfont
Amersham
Buckinghamshire
HP7 9QS

Date: 6 August 2021

National Activity Providers Association

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	7,702	26,800	34,502	29,429
Charitable activities					
Charitable Activities	4	318,638	-	318,638	258,867
Other trading activities	3	<u>79</u>	<u>-</u>	<u>79</u>	<u>238</u>
Total		326,419	26,800	353,219	288,534
 EXPENDITURE ON					
Charitable activities					
Charitable Activities	5	282,968	22,805	305,773	318,465
NET INCOME/(EXPENDITURE)		43,451	3,995	47,446	(29,931)
 RECONCILIATION OF FUNDS					
Total funds brought forward		83,490	21,712	105,202	135,133
TOTAL FUNDS CARRIED FORWARD		<u>126,941</u>	<u>25,707</u>	<u>152,648</u>	<u>105,202</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

National Activity Providers Association (Registered number: 03482943)

Balance Sheet
31 March 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	10	329	494
CURRENT ASSETS			
Stocks	11	13,344	24,313
Debtors	12	14,859	24,741
Cash at bank	13	<u>195,150</u>	<u>124,563</u>
		223,353	173,617
CREDITORS			
Amounts falling due within one year	14	(57,762)	(56,937)
		<u>165,591</u>	<u>116,680</u>
NET CURRENT ASSETS			
		<u>165,591</u>	<u>116,680</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		165,920	117,174
CREDITORS			
Amounts falling due after more than one year	15	(13,272)	(11,972)
		<u>152,648</u>	<u>105,202</u>
NET ASSETS			
		<u>152,648</u>	<u>105,202</u>
FUNDS			
Unrestricted funds:	18		
Unrestricted Fund		126,941	83,490
Restricted funds:			
Restricted Fund		<u>25,707</u>	<u>21,712</u>
TOTAL FUNDS			
		<u>152,648</u>	<u>105,202</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

National Activity Providers Association (Registered number: 03482943)

Balance Sheet - continued
31 March 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 August 2021 and were signed on its behalf by:

.....
G V Haynes - Trustee

.....
O H D Thomas - Trustee

The notes form part of these financial statements

National Activity Providers Association

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

INCOME

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EXPENDITURE

Expenditure is recognised on accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

TANGIBLE FIXED ASSETS

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

STOCKS

Stocks is valued at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

TAXATION

The charitable company is a registered charity within the definitions of section 506(1) Income and Corporation Taxes Act 1988 and therefore it is not assessable to corporation tax on any surplus charitable funds.

National Activity Providers Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

GOING CONCERN

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	<u>34,502</u>	<u>29,429</u>

Out of total Donation of £34,502, £26,800 is Restricted.

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Bank Interest	<u>79</u>	<u>238</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Membership Subscriptions	167,518	122,258
Fee Income	66,223	90,693
Training days income	41,760	29,705
Sale of publications	2,924	4,107
Advertisement & commission	3,975	10,610
Royalties	36	114
Ours Yesterday	1,680	1,380
National lottery isolated but not lonely project	7,883	-
Fundraising event	10,875	-
Shop income	6,050	-
Awareness online course	400	-
The Rayne Foundation		
Helpline	<u>9,314</u>	<u>-</u>
	<u>318,638</u>	<u>258,867</u>

National Activity Providers Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £ <u>305,773</u>
Charitable Activities	

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	148,933	142,740
Telephone	3,152	2,592
Postage and stationery	5,433	5,337
Advertising	13,464	14,267
Sundries	17,315	20,486
Staff cost	-	8,129
Training & travel	3,370	10,466
NAPA Magazine	9,914	26,850
QCF courses	23,033	21,228
System support	10,266	6,866
Premises costs	15,730	9,683
Books for resale	3,803	1,868
Conference cost	585	6,069
Support cost	9,581	11,912
New members cost	1,026	793
Travel	600	1,409
Arts in Care Home Project	15,540	19,155
NAPA Challenge	6,665	8,389
National lottery isolated but not lonely project	7,884	-
Rayne foundation	9,314	-
Depreciation	<u>165</u>	<u>226</u>
	<u>305,773</u>	<u>318,465</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>165</u>	<u>226</u>

National Activity Providers Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year (2020 : None).

Three (2020 : Three) trustees were reimbursed a total of £396 for mobile phone and fundraising cost expenses during the year (2020 : £1,227).

TRUSTEES' EXPENSES

During the year key management received remuneration totalling £53,333 (2020 : £58,813) and expenses totalling £396 (2020 : £2,072). Expenses consisted of mobile phone and fundraising cost.

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	133,014	129,358
Social security costs	12,947	11,858
Other pension costs	<u>2,972</u>	<u>1,524</u>
	<u>148,933</u>	<u>142,740</u>

During the year key management received remuneration totalling £53,333 (2020 : £58,813) and expenses totalling £396 (2020 : £2,702). Expenses consisted of travel, mobile phone costs and stationery supplies. There were 3 members of key management in the year (2020 : 3).

The average monthly number of employees during the year was as follows:

	2021	2020
Direct activities	4	4
Administration	<u>1</u>	<u>1</u>
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

National Activity Providers Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. TANGIBLE FIXED ASSETS

Fixtures
and
fittings
£

COST

At 1 April 2020 and 31 March 2021

41,215

DEPRECIATION

At 1 April 2020

40,721

Charge for year

165

At 31 March 2021

40,886

NET BOOK VALUE

At 31 March 2021

329

At 31 March 2020

494

11. STOCKS

	2021	2020
	£	£
Raw materials	<u>13,344</u>	<u>24,313</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	13,703	19,183
Other debtors	636	2,624
Prepayments and accrued income	<u>520</u>	<u>2,934</u>
	<u>14,859</u>	<u>24,741</u>

13. CASH AT BANK AND IN HAND

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

National Activity Providers Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	3,291	3,016
Other trade creditors	9,787	10,134
Accruals and deferred income	<u>44,684</u>	<u>43,787</u>
	<u>57,762</u>	<u>56,937</u>

Included in accruals and deferred income is £3,360 relating to deferred income which is for membership fees received in advance that relate to 2022 (2020 : £17,678 relating to deferred income which is for membership fees received in advance for 2021).

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other trade creditors	<u>13,272</u>	<u>11,972</u>

The whole amount in accruals and deferred income relates to deferred income which is for membership fees received in advance that relate to 2023 (2020 : whole amount relates to deferred income which is for membership fees received in advance for 2021 to 2022).

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	4,900	11,397
Between one and five years	<u>-</u>	<u>4,900</u>
	<u>4,900</u>	<u>16,297</u>

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	329	-	329	494
Current assets	197,646	25,707	223,353	173,617
Current liabilities	(57,762)	-	(57,762)	(56,937)
Long term liabilities	<u>(13,272)</u>	<u>-</u>	<u>(13,272)</u>	<u>(11,972)</u>
	<u>126,941</u>	<u>25,707</u>	<u>152,648</u>	<u>105,202</u>

National Activity Providers Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

18. MOVEMENT IN FUNDS

Restricted funds	Movement in funds			Balance at 31 March 2021
	Balance at 1 April 2020	Income	Expenditure	
NAPA Challenge	6,015	6,800	6,665	6,150
National Day of Arts in Care Homes	15,697	20,000	16,140	19,557
Total	21,712	26,800	22,805	25,707

NAPA Challenge - A competition held annually in which donations are raised towards the cost of the challenge, including prizes.

National Day of the Arts in Care Homes - To dedicate a day to the arts in care homes in order to focus attention on existing resources and emphasise the benefits of arts in care settings.

19. RELATED PARTY DISCLOSURES

During the year the charity made payments totalling £ 12,024 (2020 : £12,024) to Elbow Creative Limited, a company with which the charity shares a director, Julian Van Loxton, for brand consultancy services.

20. EVENT DURING THE REPORTING YEAR

For the year ended 31 March 2021, the coronavirus (COVID-19) has emerged globally resulting in a significant impact on business worldwide. As a result some business operations have been restricted, however the charity continues to operate using alternative methods and remote working.

The members are continuing to monitor, assess and the act with reference to the current changing environment in order to position the company to ensure its future success.