

Charity registration number 1070674 (England and Wales)

Charity registration number SCO38991 (Scotland)

Company registration number 03482943 (England and Wales)

NATIONAL ACTIVITY PROVIDERS ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Ascot S Cooper S Goldsmith (Treasurer) T Paine (Appointed on 26 April 2022) J Pool (Appointed on 26 April 2022) O Thomas (Chairman) G V Haynes (Vice Chairman) C Wills-Cole E Watkinson
Secretary	Ms Hilary Woodhead
Charity number (England and Wales)	1070674
Charity number (Scotland)	SCO38991
Company number	03482943
Registered office	St Marys Court The Broadway Amersham Bucks HP7 0UT
Independent examiner	James Foskett Cansdales Business Advisers Limited St Marys Court The Broadway Amersham Bucks HP7 0UT
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

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NATIONAL ACTIVITY PROVIDERS ASSOCIATION

CHAIRMAN'S REPORT

FOR THE YEAR ENDED 31 MARCH 2023

It is March 2023 and I opened last year's report with the similar words. Just the date was different but many of the issues are familiar. Covid is still present in the population, still impacting the world of work and healthcare more generally, still having a social impact, some of which, in the fields of education and mental health for example, may not become fully apparent for some years to come. There are still no solutions for those unfortunate enough to have developed long term Covid.

The year before that I wrote about the impact of the Spanish Flu Pandemic in the immediate post WW1 era which led to the Roaring Twenties and then the Great Depression of 1929/33. Perhaps our generation's pandemic shortens some of those timescales – a century on there's no sign yet of anything particularly Roaring socially and, although we appear, at the moment anyway, to have avoided a worldwide Economic Depression, there are certainly major economic pressures and challenges having to be tackled across the whole world. Not all of those can be laid solely at the door of the pandemic – the war in Ukraine and the attendant political fallout has added a significant influence – but we are certainly living in uncertain times.

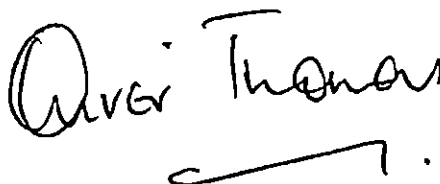
Alongside that the reviews have begun. Most Governments around the world, it could be argued, followed the lockdown route albeit with different degrees of control. Some towns and cities elsewhere in the world are apparently still locked down. Step forward an outlier, Sweden, which (very, very broadly) allowed its citizens to choose whether or not and how to lock themselves down, kept its economy and businesses going and apparently saw no huge spike in 'excess deaths' as a result of Covid.

Perhaps the Swedish people are genuinely unique in their ability to receive advice and information from their Government and then make sensible decisions about not only their own health but also that of their fellow citizens; perhaps not. But in the face of strong suggestions from scientists that another global pandemic is only a matter of time it is to be hoped that the reviews taking place will allow the lessons afforded by hindsight to be applied should the need rise again.

All this matters to NAPA in three ways. Firstly, as an organisation and a staff team impacted by the economy and the very real changes in the way we and the rest of the world work and live. Secondly, our members are mostly providers of residential care to elderly people and they have been at the forefront of those organisations in the UK impacted by the events of the last few years. Their response to the challenges they have faced has, in my view, been magnificent but continuing challenges lie ahead. NAPA will continue to help our members, new and old, to meet those challenges. And thirdly, we have to continue to be a nimble organisation, ready to change to meet changing circumstances. We have merged with two different organisations in the last two years, have developed an ambitious three year strategy, grown our team and thereby expanded the range of services we offer to our members, but further challenges will inevitably arise.

May I thank all the NAPA team for all their considerable efforts during the year and also my fellow Trustees for their commitment, support, advice, guidance and input to what has been achieved. To coin a phrase, without them none of this would be possible. Thank you.

Oliver Thomas
Chairman, NAPA



NATIONAL ACTIVITY PROVIDERS ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's [governing document], the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

Objectives and activities

This report highlights NAPA's key achievements against our strategic aims in 2022.

NAPA continued to support the care sector during the covid 19 pandemic. Our digital approach enabled our members to introduce new ways of working, gain access to practice development tools and receive support and advice that helped them to prioritise wellbeing.

Our History - NAPA was originally founded in 1997 to raise the profile of activity provision and Activity Providers. It started at a time when the role of Activity Provider was new to the sector and activity and engagement were not prioritised. NAPA aimed to establish a membership network of care providers committed to improving the experience of older people living in care homes. Since 1997 NAPA has supported the sector to prioritise wellbeing; focussing on improving the experience of people who use care and support services by providing professional and practice development opportunities for Activity Providers and care teams and promoting the importance of activity and engagement.

Our Vision - A UK where activity and engagement is an integral part of care provision, where people with care and support needs live meaningful lives.

Our Mission - NAPA

- Sets standards and provides guidance that supports positive activity and engagement.
- Advances the role of the Activity Provider by offering professional and practice development services that enhance knowledge and skills.
- Supports positive practice by celebrating and sharing examples of outstanding practice.
- Seeks and represents the views of Activity Providers and care services to influence change.
- Influences the sector to recognise the importance of activity and engagement.

We Champion - Activity Provision, which prioritises connection, is respectful, creative, innovative, and meaningful and enabled by skilled Activity Providers.

Our Approach - The aspirations and experiences of the people we support drive everything we do at NAPA and have underpinned and informed all the developments we have made. We have consulted extensively with our staff, trustees, volunteers, members, and supporters to help us decide which areas to focus on. And we will continue the conversations to keep us on track and accountable.

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

NAPA's Values - Everything we do is underpinned by our values which capture the essence of who we are. The behaviours we each demonstrate every day are how we bring our values to life.

- **Inclusion.** We are determined to provide an inclusive experience, where difference is valued, and no one is left out.
- **Collaboration.** We bring people together and make connections. We believe that by sharing, learning, and working together, we can achieve much more.
- **Expertise.** We are professional, organised, and competent. We adapt to changes in policy and the law, keeping our advice and support as helpful and accessible as possible. We value and support our experienced and skilled team, the majority of whom have been Activity Providers themselves. We champion the expertise of Activity Providers.
- **Creativity.** We think creatively, seeing potential and possibility, finding a way forward.
- **Celebration.** Achievements are worth celebrating. Supporting people to live content, creative and connected lives bringing meaning and purpose. We notice and celebrate positive practice, inspiring us all to keep going.
- **Dignity and respect.** We believe that everyone has the right to be treated with dignity and respect. We are determined to create an inclusive culture that supports every NAPA team member and every 'Activity Provider' to flourish and reach their potential.

Our services are co-created with our members, affiliate members, advisory panels and are directed by our Executive Director and governed by the NAPA board of Trustees. We pride ourselves on our inclusive approach and appreciate the contributions and ideas of all who work alongside us to prioritise wellbeing.

This report highlights NAPA's key achievements against our strategic aims in 2022.

NAPA continued to support the care sector following the covid 19 pandemic. Our digital transformation plan enabled new ways of working that created access to the practice development tools needed to prioritise the wellbeing of those they support. We launched our professional development pathway, enabling professional Activity provider status and developed our research and project activity.

NAPA development and growth

We have merged with The Grow Old Disgracefully Charitable Trust. We build on the trusts great work, to defy ageist stereotypes and enable older people to take part in activities that others may view as inappropriate or 'disgraceful'. NAPA will launch the campaign in June 2023. The merger enables NAPA to invest in our fundraising activity and to develop our focus on positive ageing.

NAPA Membership

Our strong membership numbers allow us to impact on and influence the care sector. Despite identifying risks to the membership due to the pandemic we increased our membership numbers from 3,126 at the end of March 2022 to 3,241 at the end of March 2023.

Our communications plan for 2022 was successful, enabling a substantial increase in our reach across the sector. NAPA has significant presence in the care home sector with care homes comprising 90% of membership in 2022.

This year we have continued 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 and have gained new members providing supporting housing services, domiciliary care, and support to adults with learning disabilities.

In 2022 we secured the membership of several new care groups. 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.

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Professional Development Services and pathway

Over the last year we have built on the digital approaches introduced in 2021 and have delivered several commissioned programmes of work as well as an open course online programme of professional development opportunities.

The NAPA Professional Development Pathway enables Activity Providers to gain a leadership qualification and be registered as NAPA Recognised Activity Professionals. This professional development option continued to grow in 2022.

Our training qualification offer currently comprises: Distance Learning Qualifications in Activity Provision at level 2 and 3, bespoke training courses on commission. Our accrediting body and our skills for care Endorsed provider status was renewed for another year.

Our QCF qualifications continue to attract new interest from members and non-members with 191 new students enrolling in 2022. To date 913 students have completed the Level 2 Award in Supporting Activities and we now have 110 qualified in the level 3 Certificate in Activity provision in Social Care. Over the course of the year 806 students have attended bespoke training days. Between April 2022 and March 2023, we trained a total of 1,511 activity and care workers.

Activity Support Service

We extended our Helpline service and developed The Activity Support Service in 2021 and in 2022 the service continued to grow. The NAPA Activity Support Service is a service for Activity Providers and includes a phone line for information and advice, a network of Activity Advisors, support groups online and in person and free resources. In 2022-23 the Activity Support Service supported hundreds of Activity, care and support workers and family carers to prioritise wellbeing.

Communications

We continue to receive positive feedback on the rebrand and have expanded our comms and marketing campaigns. The website promotes the range of services that NAPA provides.

The Shed is a practice development platform for NAPA Members, it hosts tools to support positive practice. It is continually evolving based on consultation with our members and specifically with Activity Providers.

We have been delighted with the increase in social media attention and interest. We now have established Facebook, Twitter, LinkedIn and Instagram accounts. Our weekly NAPA News has been rebranded in line with all our digital communications and subscription rates have soared. Subscribers receive weekly updates, resources, and news.

Following consultation with NAPA members we have decided to embrace the digital and immediate need of our members to access resources at their fingertips. The quarterly magazine ceased production in March 2022 and was replaced by a daily digital offer 'NAPA Every Day' which was launched in April 2022. The final issue celebrated NAPA's 25th Year.

10 Highlights from 2022

1. 25th Anniversary and National Wellbeing Walk: NAPA celebrated its 25th anniversary by organising a national wellbeing walk. The NAPA team led the walk from the NAPA head office, and NAPA members from all over the country joined in. This event aimed to promote wellbeing and bring the NAPA community together.

2. Merger – NAPA merged with The Grow Old Disgracefully Charitable Trust. NAPA will build on the Trust's work by launching a National Positive Ageing Campaign and associated funds to support older people to fulfil their dreams and ambitions.

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

3. Arts In Care Homes National Campaign and The Year of Creativity Campaign: NAPA launched an annual national campaign called "The Year of Creativity." This campaign focused on celebrating creative engagement and providing opportunities to share positive practices throughout the year. It aimed to highlight the importance of creativity in enhancing wellbeing and was a direct result of the outcomes from feedback obtained from our National campaign, Arts in Care Homes.

Arts in Care Homes - a five-year programme, managed by NAPA and funded by The Baring Foundation and The Rayne Foundation. There is a wealth of arts and cultural activities taking place in care homes across England. These range from everyday creative activities run by staff teams to large scale arts projects such as A Choir in Every Care Home, artist-led sessions and partnerships with museums and galleries. We promote and celebrate existing arts activities and encourage more. During Covid-19 we saw and experienced the importance of art and creativity in care settings, and the beneficial outcomes for all the participants. We have continued to shine a light on the importance of this work, which has been increasingly vital during the pandemic. Our 2022 consultation with the care sector about a daily arts and cultural offer in all care settings can be accessed on our website. The Arts in Care Homes annual report can be found here [alch-evaluation-report-2022 \(napa-activities.co.uk\)](https://www.napa-activities.co.uk/alch-evaluation-report-2022)

4. Collaboration with NAAP and NAPPW: NAPA collaborated with international partners, including the National Association of Activity Professionals (NAAP) in the United States, to organise the first-ever UK NAPPW (National Activity Providers and Professionals Week). This event aimed to shine a light on the amazing work of Activity Providers in the UK and around the world.

5. International Knowledge Exchange: In February, NAPA contributed to the first-ever International Knowledge Exchange. Live broadcasts were conducted from the UK, Japan, the United States, Australia, and New Zealand, inviting Activity Providers from across the world to share their experiences and positive practices.

6. Development of Best Practice Toolkits and Resources: NAPA worked closely with its members and partner organisations, such as My Home Life England, Vegetarian for Life, and The Blair Academy, to co-create best practice toolkits and resources for Activity Providers. These toolkits aimed to provide guidance and support in delivering outstanding activity provision.**7. NAPA Conference:** NAPA organised a conference in June in central London, welcoming over a hundred activity providers and enthusiasts. The event showcased positive practices and facilitated learning, with experts in creativity from across the sector participating. The conference had a hybrid format, allowing international partners from the United States and New Zealand to join online.

8. Projects, Partnerships and Research: NAPA formed new partnerships with several organisations, such as Famileo, The Museum of Brands, and The European Reminiscence Network. These partnerships provided NAPA members with access to free and discounted resources and training, enhancing their ability to promote wellbeing. We developed our corporate partnerships enabling us to provide free resources to the entire sector, such as The Coronation Resources (Unilever Food Solutions) and the NAPA Calendar and Afternoon Tea Week Resources (Lakeland Dairies.) We developed relationships with a range of academic partners including Exeter University, University College London, Chichester University and Cardiff University. We provided consultancy and evaluation for several research and partnership projects including working with National Dance Wales and Magic Me.

9. Support for National Celebrations: NAPA supported care services in celebrating the Queen's Jubilee by developing a range of free resources in collaboration with Unilever Food Solutions. These resources were made available free to all care and support services and received over 30,000 downloads, along with excellent feedback. In response to the Queen's passing, NAPA quickly published a range of free resources within 48 hours to support care services in remembering and honouring her. These resources aimed to facilitate meaningful remembrance and support during a time of national mourning.

10. NAPA Awards: The NAPA Awards ceremony was a huge success, taking place online with the participation of hundreds of activity and care teams, along with the individuals they support. Celebrations occurred in care homes across the country, recognising the outstanding contributions made in the sector.

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

NAPA Finances

Income was up by £38,337 against the budget. Ambitious targets for the commissioning of qualifications were realised. Several funding applications and sponsorship arrangements were successful enabling us to extend our training offer and develop a range of resources. The fundraising strategy built on the work undertaken in 2021 and we exceeded our target. We were delighted to receive substantial corporate sponsorship from Unilever food solutions and Lakeland Dairies as well as Hallmark Care Homes. NAPA's 25th Anniversary Appeal was successful generating approximately £25,000.

Our cash position is healthy for a charity of our size, our reserves policy shows that we currently have reserves equal to approx. £162,074. (the equivalent of 9 months running costs), a development from only 4 month reserves 3 years ago. We aim to maintain the equivalent in reserves over the next 3 years.

Risk management:

The Executive Director and NAPA Board of trustees have continued to review the main risks facing the charity. These risks have been classified under headings with the actions set out below to mitigate these risks:

Financial risk: to ensure good forward planning and to continue to maintain a suitable reserves policy.

Operational risk: to ensure that policies for Health and Safety, Equal Opportunities and Safeguarding are up-to-date and implemented; to ensure that training and supervision for staff and volunteers is consistent and regular.

Regulatory risk: to ensure good practice is followed regarding employment issues and the issues noted under operational risk; to ensure compliance with relevant legislation regarding charities and companies.

Reputational risk: to build on the charity's reputation for good practice and to continue to develop good working relationships with others.

The NAPA Team

We have expanded the core team, NAPA Associate team and engaged several Advisors and Ambassadors to guide us in our work.

I want to thank the NAPA team for their openness, honesty and ambition and the Activity Providers who keep us on track and remind us why we exist. I would also like to thank the NAPA Board of Trustees for their support and encouragement, the ongoing commitment of our Board of Trustees, the NAPA staff team, the dedication and loyalty of our members and the support of our key stakeholders and investment of our funders, enables us to do what we do.

Plans for 2023-24

We have great plans for 2023 as we embark on the implementation of a new 3-year strategic plan.

Our new strategic framework will bring clarity and focus to our efforts and allow us to begin the process of making strategy actionable and more importantly achievable on a day-to-day basis. It is an exciting and ambitious plan that will build on all we do well and take the charity in innovative and important new directions. The strategy describes what we must do to fulfil our vision and demonstrates how we will continue to support the sector to prioritise wellbeing; at its heart there is a desire to expand our reach and measure our impact. It is designed to help coordinate our work and make our efforts more effective. It will also help us to be more accountable and transparent.

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

We came into post in September 2019, It has certainly been an interesting and rewarding 3 years. We have worked hard over this time to listen to the needs of our members. We have improved our membership offer, implemented new services, and adopted new ways of working. Undoubtedly the last three years has presented us with huge challenges, but it has also given us opportunities to innovate, and we have come out of it better and stronger and in a position to support even more members, Activity Providers and care and support services.

Since the publication of our last strategic plan, we have made a great deal of improvements; we identified gaps in our programmes of work and worked hard to bring in further resources to fund new services and improve existing ones. We introduced a new website, a practice development platform, a professional pathway, and the Activity Support Service. Behind the scenes we have strengthened the way that we operate. We have modernised the way we manage our services, integrated a new finance system, and introduced home working. In many ways we have never been in a better position financially and we are excited to continue our valuable work.

We know that recent and current challenges place real pressure on all forms of income and expenditure, collectively we are facing an unknown financial climate. We anticipate that there will be pressure on our income streams, whether that is through membership or training commissions, or through fundraising. There are indications that the application process for grant funding may become more competitive. Increasing salaries and investing in our team will increase cost pressures. We will continue to monitor funding closely.

Our merger with the Grow Old Disgracefully Charitable trust will enable us to invest in fundraising activity and project management to support and extend our Positive Ageing work. This is an exciting development and the assets transferred will provide additional income, enabling us to invest in the Activity Support Service and the fundraising team. Over the next 3 years we will seek to strengthen our financial resilience. We will operate with the heart of a charity and the head of a business, build a well led sustainably funded charity that invests in our team and is held in high regard.

Our values will shape the way we will work as we pursue our strategic objectives.

NAPA's vision for the next 3 years: By 2026 NAPA will be known and respected for providing excellent support to Individual Activity Providers and activity/wellbeing teams, Care and support teams, Care services, the wider health, housing and social care sector, and the friends and family of people with care and support needs.

Six strategic objectives will determine our programmes of work over the next three years.

Objective 1: To champion wellbeing, (activity, arts, cultural participation, and engagement)

- We will articulate our vision through our communications, website, practice development platform, resources, information, guidance, qualification, and training course content.
- Demonstrate our commitment, through our dedicated national programme 'Arts in Care Homes,' and our range of partnership projects and research programmes.

Objective 2: To professionalise the role of the Activity Provider

- Investigate registration potential as 'national professional body' for Activity Providers.
- Gather interest in developing a professional registration of Activity Providers and professionals.
- Launch competence framework, professional standards, and rules of conduct.
- Raise the profile of Activity Providers by gathering, sharing, and celebrating examples of positive activity practice.
- Establish professional development pathway as the preferred 'learning provider.'

Objective 3: To extend our reach

- Grow our membership, services, programmes, and campaigns.
- Improve our infrastructure and grow our team.
- Provide services, programmes and campaigns that are intentionally inclusive.
- Become a greener organisation.

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Objective 4: To work better together

- Develop partnership projects with value aligned organisations to maximise impact.
- Develop our research programme and evaluation capacity.
- Translate and disseminate best practice approaches, informing NAPA's core programmes of work.

Objective 5: To improve perceptions

- Contribute to national debate and influence change.
- Demonstrate our commitment through our Positive Ageing campaign (Grow Old Disgracefully.)

Objective 6: To be financially stable and sustainable

- Develop audit processes to enable sustainable financial management.
- Formulate financial plans to ensure all streams of work deliver return on investment.
- Increase Income generation with clear targets across all programmes of work.
- Decrease relative expenditure.

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.

S Ascot

S Cooper

S Goldsmith

T Paine

J Pool

O Thomas

G V Haynes

C Willis-Cole

E Watkinson

(Treasurer)

(Appointed on 26 April 2022)

(Appointed on 26 April 2022)

(Chairman)

(Vice Chairman)

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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; 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.

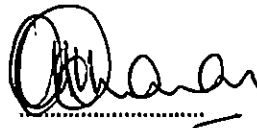
Disclosure of Information to Independent examiner

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.

The trustees' report was approved by the Board of Trustees.



G Haynes
Trustee



O Thomas
Trustee

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Date : 10 July 2023

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NATIONAL ACTIVITY PROVIDERS ASSOCIATION

I report to the trustees on my examination of the financial statements of National Activity Providers Association (the charitable company) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 financial statements 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 financial statements 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
St Marys Court
The Broadway
Amersham
Bucks
HP7 9QS

Dated: 12 July 2023

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	28,953	19,814	48,767	38,456
Charitable activities	5	370,820	-	370,820	338,693
Other trading activities	3	-	-	-	5,686
Investments	4	1,621	-	1,621	36
Total income		401,394	19,814	421,208	382,871
Expenditure on:					
Charitable activities	6	415,752	16,140	431,892	362,761
Net (expenditure)/income for the year/ Net movement in funds		(14,358)	3,674	(10,684)	20,110
Fund balances at 1 April 2022		146,903	25,855	172,758	152,648
Fund balances at 31 March 2023		132,545	29,529	162,074	172,758

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Stocks	10	2,248		1,910	
Debtors	9	31,383		69,048	
Cash at bank and in hand		228,303		195,598	
		<u>261,934</u>		<u>266,556</u>	
Creditors: amounts falling due within one year	11	(97,182)		(85,308)	
Net current assets			164,752		181,248
Creditors: amounts falling due after more than one year	12		(2,678)		(8,490)
Net assets			<u>162,074</u>		<u>172,758</u>
Income funds					
Restricted funds	14	29,529		25,855	
Unrestricted funds		132,545		146,903	
		<u>162,074</u>		<u>172,758</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

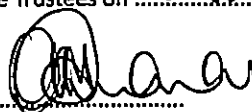
The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

The financial statements were approved by the Trustees on 10 July 2023



G V Haynes
Trustee



O Thomas
Trustee

Company Registration No. 03482943

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity Information

National Activity Providers Association is a private company limited by guarantee incorporated in England & Wales. The registered office can be found on the legal and administrative page.

1.1 Accounting convention

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 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.

1.2 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.

1.3 Charitable funds

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

Designated funds are unrestricted funds of the charity, which the trustees have decided at their discretion to set aside to use for a specific purpose.

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.

1.4 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.

1.5 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.

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies **(Continued)**

1.6 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

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 the statement of financial activities.

1.7 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.

1.8 Cash and cash equivalents

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.

1.9 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.

1.10 Leases

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.

1.11 Pension

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

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	28,953	19,814	48,767	17,741	20,715	38,456
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Other trading activities

	Total	Total
	2023	2022
	£	£
Trading activity income: other	-	5,686
	<u> </u>	<u> </u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Bank interest	1,621	36
	<u> </u>	<u> </u>

5 Charitable activities

	2023	2022
	£	£
Membership subscriptions	166,489	215,462
Shop income	6,850	6,600
Fee Income	154,037	69,808
National lottery isolated but not lonely project	-	1,866
The Rayne Foundation Helpline	-	5,686
Training days income	37,193	28,040
Sale of publications	507	931
Advertising and commission	600	2,650
NAPA Challenge	5,144	7,650
	<u> </u>	<u> </u>
	<u>370,820</u>	<u>338,693</u>
Analysis by fund :		
Unrestricted funds	370,820	331,043
Restricted funds	-	7,650
	<u> </u>	<u> </u>
	<u>370,820</u>	<u>338,693</u>

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	2023	2022
	£	£
Staff costs	203,992	166,277
National lottery isolated but not lonely project	3,227	910
Rayne Foundation	-	11,848
Training and travel	4,266	11,186
Travel	600	500
Newsletter	-	11,292
QCF courses	29,383	23,207
Arts in Care Home Project	15,540	20,488
Systems support	13,536	13,468
Premises costs	14,928	12,637
Printing, postage & stationery	2,997	2,985
Telephone	1,841	2,039
Depreciation	-	329
Books for resale	-	137
Conference costs	612	499
Other costs	91,712	47,295
Support costs	25,093	8,097
NAPA Challenge	-	7,229
Advertising and promotion	16,590	20,963
New members costs	7,575	1,373
	<u>431,892</u>	<u>362,761</u>
Analysis by fund :		
Unrestricted funds	415,752	334,544
Restricted funds	16,140	28,217
	<u>431,892</u>	<u>362,761</u>

Restricted fund includes :

National Day of Arts in Care Homes project cost of £16,140 (2022: £20,988) - out of which £15,540 relates to other project expenses which are included within support cost and £600 relates to project officer's travel & subsistence expenses which are included within travel.

Included within support costs is the independent examiner's fee of £4,640 (2022: £2,432) and £2,844 (2022: £1,489) for other services.

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year (2022 : None).

No trustees were reimbursed for any expense during the year (2022: None).

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Direct activities	5	4
Administration	1	1
	<u>6</u>	<u>5</u>

Employment costs

	2023 £	2022 £
Wages and salaries	187,475	152,916
Social security costs	14,630	11,844
Other pension costs	4,206	3,410
	<u>206,311</u>	<u>168,170</u>

During the year key management received remuneration totalling £67,000 (2022: £57,154) and expenses totalling £Nil(2022: £Nil). Expenses consisted of travel, mobile phone costs and stationery supplies. There were 3 members of key management in the year (2022: 3).

There were one employees whose annual remuneration was £60,000 or more (2022: None).

9 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	27,747	66,588
Prepayments and accrued income	3,636	2,460
	<u>31,383</u>	<u>69,048</u>

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Stocks	2023	2022
	£	£
Goods held for resale	2,248	1,910
	<u>2,248</u>	<u>1,910</u>

11 Creditors: amounts falling due within one year	2023	2022
	£	£
Other taxation and social security	4,946	4,488
Trade creditors	7,158	7,598
Accruals and deferred income	85,078	73,222
	<u>97,182</u>	<u>85,308</u>

Included in accruals and deferred income is £12,475 relating to deferred income which is for membership fees received in advance that relate to 2024 (2022: £8,475 relating to deferred income which is for membership fees received in advance that relate to 2023).

12 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Accruals and deferred income	2,678	8,490
	<u>2,678</u>	<u>8,490</u>

The whole amount in accruals and deferred income relates to deferred income which is for membership fees received in advance that relate to 2025, 2026, 2027 and 2028 (2022: whole amount relates to deferred income which is for membership fees received in advance for 2023 to 2025).

13 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	4,676	11,484
Between two and five years	-	4,676
	<u>4,676</u>	<u>16,160</u>

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

The Income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022	Movement in funds		Balance at 31 March 2023
		Income	Expenditure	
	£	£	£	£
NAPA Challenge	6,571	-	-	6,571
National Day of Arts in Care Homes	19,284	19,814	(16,140)	22,958
	<u>25,855</u>	<u>19,814</u>	<u>(16,140)</u>	<u>29,529</u>

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.

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	135,223	29,529	164,752
Long term liabilities	(2,678)	-	(2,678)
	<u>132,545</u>	<u>29,529</u>	<u>162,074</u>

16 Related party transactions

There are no related party transactions during the year (2022: £None).