

## STATEMENT TO MEMBERS

NAME OF UNION    **Napo**

**STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S  
ANNUAL RETURN FOR PERIOD ENDED 31 DECEMBER 2015  
AS REQUIRED BY SECTION 32A OF TRADE UNION AND LABOUR  
RELATIONS (CONSOLIDATION) ACT 1992**

### **Income and Expenditure**

The total income of the union for the period was £1,878,586. This amount included payments of £1,745,743 in respect of membership of the union. The union's total expenditure for the period was £1,724,405. The union does not maintain a political fund.

### **Salary paid to and other benefits provided to the General Secretary, President and members of the Executive**

The current General Secretary of the union was paid £70,202 in respect of salary and £1,500 in respect of Pension.

### **Irregularity statement**

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

### NAPO

We have audited the financial statements of Napo for the year ended 31 December 2015, which comprise the Income and Expenditure Account, Balance Sheet, Statement of Total Recognised Gains and Losses and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the union's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the union's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the union and the union's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### RESPECTIVE RESPONSIBILITIES OF OFFICERS AND AUDITORS

As explained more fully in the Statement of Officers' Responsibilities, the officers' are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### SCOPE OF THE AUDIT OF THE ACCOUNTS

A description of the scope of financial statements is provided on the FRC's website at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm)

#### OPINION ON THE FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the union's affairs at 31 December 2015 and of its surplus for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice the Trade Union and Labour Relations (Consolidation) Act 1992.

#### MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Trade Union

and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- Proper accounting records have not been kept by the union; or
- the union has not maintained a satisfactory system of control over its transactions; or
- the accounts do not agree with the accounting records; or
- we have not received all the information and explanations we require for our audit

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Dated: 25.05.2016