Charity registration number 1070674 (England and Wales)

Charity registration number SCO38991 (Scotland)

Company registration number 3482943

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Secretary	Ms Hilary Woodhead
Charity number (England and Wales)	1070674
Charity number (Scotland)	SCO38991
Company number	3482943
Registered office	RAA Cansdales Business Advisers Limited St Mary’s Court The Broadway Old Amersham Bucks HP7 0UT
Independent examiner	Caroline Brazier ACA DChA RAA Cansdales Business Advisers Limited Chartered Accountants St Mary’s Court The Broadway Old Amersham Bucks HP70UT
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 STATEMENT

FOR THE YEAR ENDED 31 MARCH 2026

This was a year of difficulty, change and achievement for NAPA, it's Trustees and executive team.

The achievements have been significant and fundamental as we shift our focus from being an organisation concentrating only on providing support to activities people across the UK to one that does that but also sets standards, provides development opportunities and a national voice of knowledge and experience in the field. This is an important move. For too long activities in social care has suffered in comparison to other areas of care.

If we genuinely wish the lives of people needing care to continue to be fulfilled in times of frailty and often towards the end of their lives, then we have to invest in the skills of those who provide that support; it has to be an area of specific interest to our regulators; there has to be research and evidence based development; an understanding that good quality care has to include good quality, person focussed activities.

The development of the wider activities workforce is essential to those objectives and something that NAPA has invested in significantly in 2025/26. We can, in short, help care providers provide good quality care, maintain and improve their ratings by helping activities people perform their roles better. As importantly we can help create fulfilling lives for those in receipt of that care.

All this is taking place with the backdrop of a difficult economic climate. The Government's budget decisions and the performance of the economy as a whole have had a significant impact on every organisation including NAPA. As both a charity and an organisation relying on its membership and donations for its income, we are significantly affected by the UK's economic condition and general health. The NAPA team have taken on the challenge that provides throughout the year, much to their credit, but there is no denying that the pressure on those businesses that form our membership and the increasing competition for decreasing grants and financial support has made raising funds increasingly difficult. NAPA is not the only charity to find itself in this position and it appears likely on current evidence that the challenges will remain for some time to come.

My thanks go to the NAPA team who have worked tirelessly throughout the year providing training, support and inspiration to activity providers across the country and who delivered in January an extremely successful National awards ceremony in Liverpool as one of the highlights of the year. It celebrated and recognised the fantastic work that activities people do to support those in their care every day of the week. Thank you too to the many sponsors of the individual awards and the evening as a whole. Tickets for the next event in January 2027 are on sale now!

My thanks also go to my fellow Trustees for their contributions during Trustee meetings but also for their practical support and contribution to the work undertaken by the NAPA team outside of the formal meetings. There have been a number of changes to the Trustees during the year and I thank both those that have left and those that have joined us for their knowledge, commitment, expertise, passion and many, many helpful contributions.

Oliver Thomas
Chairman, NAPA

Date: 8 July 2026

The trustees present their report and financial statements for the year ended 31 March 2026.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

This report highlights NAPA's key achievements against our strategic aims for 2023 - 2026.

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.

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 bring 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, activity providers, advisory panels and are directed by our CEO 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 current strategic aims.

For the year ending 31 March 2026

The year 2025-26 has marked a significant period of delivery, transition, and reflection for NAPA, bringing the organisation to the conclusion of our Strategic Plan 2023-2026 and laying strong foundations for the next phase of growth and influence. Throughout this final year of the strategy, NAPA has continued to strengthen its position as the national voice and professional body for meaningful activity, engagement, creativity, and wellbeing in care. Despite sustained pressure across the health and social care sector, we have maintained high levels of engagement, delivered ambitious national programmes, expanded our influence, and invested deliberately in the infrastructure required to secure long term sustainability. In 2025–26, NAPA consolidated its role as a sector leader and system influencer, with a growing national and international profile. Our leadership on creativity, culture, music, and engagement in care has been underpinned by strong partnerships, evidence informed practice, and clear professional standards.

The Year of Musical Expression (2025) was a flagship campaign and a defining achievement of the year. Through a comprehensive suite of resources, including a national toolkit, literature review, published Music Standards of Practice, evaluation report, and creative outputs such as a national campaign song. NAPA demonstrated how music can be embedded as an evidence based, high quality contributor to wellbeing in care environments. The campaign has left a lasting legacy for the sector and further strengthened NAPA's credibility as a standards setting organisation. Alongside this, the 7th National Day of Arts in Care Homes continued to achieve strong national participation and public visibility, reinforcing NAPA's long standing leadership in arts and culture in care and celebrating the creativity of care communities across the UK. NAPA's influence also extended into national policy and advocacy spaces. We provided evidence at Windsor Castle in relation to the Assisted Dying Bill and contributed to sector wide conversations on creative ageing, person centred care, and end of life support. Our national profile was further strengthened through sector events, publications, award nominations and recognition, refreshed partnerships, and growing international engagement.

Membership remained a core organisational strength throughout the year. Despite challenging market conditions, membership retention remained exceptionally strong at 93%, reflecting the high level of trust, value, and relevance members place in NAPA's offer. While new member recruitment slowed as a result of financial pressures across the sector, NAPA continued to extend its reach beyond traditional older people's care homes into learning disability services, home care, hospices, and other settings. This diversification is essential to long term sustainability and is being actively progressed through tailored engagement models, partnerships, and targeted learning pathways. Engagement across the membership deepened during the year, with strong participation in training, campaigns, standards development, advisory groups, and professional networks. This created a stable and resilient platform as the organisation transitions into its next strategic period.

One of the most significant achievements of the year has been the continued professionalisation of Activity Providers, supported by major investment in learning, recognition, and leadership. A landmark achievement was the launch of the NAPA Learning Space, which represents a step change in how NAPA supports workforce development. By the end of the year, the Learning Space hosted over 200 courses, providing a national digital infrastructure for qualifications, CPD, leadership development, and specialist practice. Demand increased across both open and commissioned programmes, including delivery for Local Authorities, NHS partners, and independent providers. NAPA's role as an accredited and endorsed learning provider has continued to strengthen through collaboration with Skills for Care and ongoing work to expand qualifications, leadership pathways, and professional recognition.The National Activity Conference, held in January 2026, was a major highlight of the financial year. The conference was sold out, attracting more than double the number of delegates compared to previous years, and featured high profile national and international speakers. It has firmly established itself as the premier professional development event for activity provision in the UK. Alongside the conference, NAPA delivered a vibrant and highly successful National Activity Awards celebration, recognising excellence, innovation, and leadership across the sector. This event powerfully showcased the impact of Activity Providers and care teams and reinforced the pride, identity, and professionalism of the workforce.

Together, these developments firmly position NAPA as the professional body for activity provision, with responsibility not only for training, but also for standards, recognition, leadership development, and professional identity.

During 2025–26, NAPA strengthened its leadership in defining and embedding standards of practice across the sector. The publication of Activity Standards and Music Standards of Practice provided clear, practical benchmarks for quality, now being integrated into training, campaigns, inspection readiness support, and professional development pathways. This work has been supported by significant external investment, including Hallmark Foundation funding for the development of Intergenerational Standards of Practice, alongside academic partnerships with the University of Chichester and the University of Hertfordshire. NAPA also expanded its research and advocacy role, establishing a Research Expert Panel, contributing to national research initiatives, and developing an emerging research pipeline that will be central to delivery under the new strategic plan.

NAPA's information and advice services continued to be widely used and highly valued across the sector. The Activity Shed grew further as a central hub of practical, accessible resources for members, while the NAPA Calendar and monthly digital magazine provided free, inclusive support to the wider care community. Digital reach and engagement increased across platforms, strengthening NAPA's visibility and reinforcing its role as a trusted source of guidance, ideas, creativity, and sector insight.

Financially, 2025–26 has been a challenging but pivotal year. NAPA closed the year with a deficit against budget, largely driven by slower than anticipated membership recruitment in a highly pressured care market. However, the organisation enters 2026–27 with its strongest diversified income position to date, including secured funding and partnership income from foundations, corporate partners, conference sponsorship, and commissioned work. This reflects a deliberate and necessary shift toward a more resilient and sustainable financial model that does not rely solely on membership income. Trustees and the Leadership Team remain focused on recovery, stabilisation, and disciplined growth, balancing ambition with financial responsibility.

Internally, NAPA has continued to strengthen its delivery capacity through targeted recruitment, the involvement of specialist advisors, and the valued contribution of our Ambassadors and Advisory Groups, including those with lived experience of dementia and learning disabilities. Their insight ensures that our work remains person centred, inclusive, and grounded in real experience. I would like to thank our staff team, Trustees, partners, members, sponsors, and supporters for their continued commitment and professionalism. Their dedication has enabled NAPA to deliver consistently at a national level throughout a demanding and complex year.

In January 2026, at the National Activity Conference, NAPA formally launched its new Strategic Plan for the period April 2026 to December 2029 and introduced the NAPA Year of Culture, signalling a confident step into the organisation's next chapter. The new strategy builds directly on the achievements of the 2023–2026 period and responds to the realities of a changing and pressured care system. It recognises the strength of NAPA's established services and reputation while setting a clear course for greater resilience, diversification, and system level influence. The 2026–2029 Strategic Plan is underpinned by a central priority: to protect and grow NAPA's core services while accelerating income diversification and extending influence across the wider care and health system.

Delivery is structured around six inter connected strategic aims:

- Expand Membership and Influence
- Professionalise the Workforce
- Develop and Embed Standards of Practice
- Lead Research and Advocacy
- Enhance Information, Advice, and Support
- Secure Growth and Financial Sustainability

As the first year of this new strategic period begins, NAPA enters 2026–27 with clarity, momentum, and renewed confidence. The ambitions ahead are significant, but they are grounded in strong foundations, proven delivery, and a clear understanding of the environment in which we operate.

NAPA remains committed to its core purpose, that everyone receiving care has access to meaningful, creative, and culturally relevant engagement, and that those providing it are recognised, skilled, supported, and valued.

NAPA Finances

Ambitious targets for the commissioning of qualifications were not realised in 2026. Several funding applications and sponsorship arrangements were not successful. The fundraising strategy built on the work undertaken in 2025 and we exceeded our target. We were delighted to receive substantial corporate sponsorship from Unilever Food Solutions and Lakeland Dairies as well as Relish and Kyn. NAPA reserves as of 31st March 2026 were £208,827.

Our cash position is healthy for a charity of our size, our reserves policy shows that we currently have reserves equal to approx. 8 months running costs). We aim to maintain the equivalent in reserves over the next 2 years.

Risk management:

The Chief Executive Officer 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.

As we conclude the fiscal year 2025-2026, we express gratitude for the opportunity to serve individuals and their communities. The achieved milestones and forged partnerships reaffirm our commitment. With renewed energy, we look forward to the year ahead, dedicated to advancing our mission and promoting wellbeing.

Our values will shape the way we will work as we pursue our strategic objectives.
NAPA's vision for the next 2 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.

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.

Hilary Woodhead
Chief Executive Officer

Date: 8 July 2026

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;

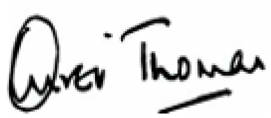
- make judgements and estimates that are reasonable and prudent; and

- 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 and signed on their behalf by:



Oliver Thomas
Trustee

Date: 8 July 2026

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 2026.

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 Companies Act 2006.
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.

Caroline Brazier ACA DChA
RAA Cansdales Business Advisers Limited
Chartered Accountants
The Broadway
Old Amersham
Bucks
HP70UT

Dated: 8 July 2026

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds	Restricted funds	Total 2026	Total 2025
		£	£	£	£
Income from:					
Donations and legacies	**2**	3,942	-	3,942	42,982
Charitable activities	**3**	391,883	-	391,883	447,576
Investments	**4**	3,509	-	3,509	5,534
Total income		399,334	-	399,334	496,092
Expenditure on:					
Charitable activities	**5**	464,764	22,170	486,934	458,022
Total resources expended		464,764	22,170	486,934	458,022
Net income/(expenditure) and net movement in funds before gains and losses on investments		(65,430)	(22,170)	(87,600)	38,070
Net gains on investments	**8**	22,941	-	22,941	11,937
Net (expenditure)/income for the year/ Net movement in funds		(42,489)	(22,170)	(64,659)	50,007
Fund balances at 1 April 2025		251,316	22,170	273,486	223,479
Fund balances at 31 March 2026		208,827	-	208,827	273,486

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

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 2026

		2026		2025	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**10**		1,088		-
Investments	**9**		146,414		123,473
			147,502		123,473
Current assets					
Debtors	**11**	13,137		34,374	
Cash at bank and in hand		157,459		207,190	
		170,596		241,564	
Creditors: amounts falling due within one year	**12**	(103,918)		(81,202)	
Net current assets			66,678		160,362
Total assets less current liabilities			214,180		283,835
Creditors: amounts falling due after more than one year	**13**		(5,353)		(10,349)
Net assets			208,827		273,486
Income funds					
Restricted funds	**14**		-		22,170
Unrestricted funds			208,827		251,316
			208,827		273,486

NATIONAL ACTIVITY PROVIDERS ASSOCIATION

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2026

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 2026. 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 8 July 2026 and signed on their behalf by:

Oliver Thomas
Trustee

Susan Goldsmith
Trustee

Company Registration No. 3482943

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.

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:

Computers	over 24 months

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

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 Financial instruments

The charitable company has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.10 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.

1.11 Creditors and Provisions

Creditors and Provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1 Accounting policies **(Continued)**

1.12 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.

1.13 Pension

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

1.14 Debtors

Trade and sundry debtors are recognised at the settlement amount due. Prepayments are valued at the amount repaid net of any trade discounts due.

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Donations and gifts	3,942	-	3,942	42,982
	3,942	-	3,942	42,982
For the year ended 31 March 2025	7,982	35,000		42,982

3 Charitable activities

	2026 £	2025 £
Membership subscriptions	226,495	218,046
Research projects	14,475	20,136
NAPA activity show	-	3,348
Training income	83,936	140,204
Fundraising income	5,004	18,347
NAPA awards	42,764	26,234
Advertising and commission	19,209	21,261
	391,883	447,576
Analysis by fund :		
Unrestricted funds	391,883	447,576
	391,883	447,576

4 Investments

	Unrestricted funds	Total 2026	Total 2025
	£	£	£
Interest receivable	3,509	3,509	5,534
	3,509	3,509	5,534
For the year ended 31 March 2025	5,534		5,534

5 Charitable activities

	2026	2025
	£	£
Staff costs	293,103	279,212
Depreciation	544	-
Training and travel	7,571	4,696
QCF courses	57,619	39,728
Arts In Care Home Project	21,881	9,537
Systems support	12,422	12,811
Premises costs	-	537
Printing, postage & stationery	2,134	1,271
Telephone	4,802	3,916
Other costs	44,876	37,580
Baring Consultation	-	101
Support costs	10,669	29,139
Management Fee	-	4,250
Advertising and promotion	22,534	20,501
Marketing - NAI	289	2,769
New members costs	8,490	11,974
	486,934	458,022
Analysis by fund :		
Unrestricted funds	464,764	441,365
Restricted funds	22,170	16,657
	486,934	458,022

Restricted fund includes :
National Day of Arts in Care Homes project cost of £22,170 (2025 -16,657) - out of which £21,881 relates to other project expenses which are included within "Arts In Care Home Project" and £289 relates to advertising and promotion expenses which are included within "Marketing - NAI".

Included within support costs is the independent examiner's fee of £5,350 (2025: £4,620).

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year (2025: None).

No trustees were reimbursed for any expense during the year (2025: None).

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Direct activities	7	6
Administration	1	1
	8	7

Employment costs	2026 £	2025 £
Wages and salaries	251,037	242,566
Social security costs	21,650	19,687
Other pension costs	6,525	6,117
	279,212	268,370

During the year key management received remuneration totalling £72,465 (2025: £72,465) and expenses totalling £Nil(2025: £Nil). Expenses consisted of travel, mobile phone costs and stationery supplies. There were one members of key management in the year (2025: 1).

There was one employees whose annual remuneration was £60,000 or more (2025: 1).

8 Gains and losses on investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Unrealised gain on investment	22,941	11,937
	22,941	11,937

9 Fixed asset investments

	Investments
	£
Cost or valuation	
At 1 April 2025	123,473
Unrealised gain	22,941
At 31 March 2026	146,414
Carrying amount	
At 31 March 2026	146,414
At 31 March 2025	123,473

Investments are held with Hargraves Lansdown and the amount represents market value as at the balance sheet date.

10 Tangible fixed assets

	Computers
	£
Cost	
IT euipment	1,632
At 31 March 2026	1,632
Depreciation and impairment	
Depreciation charged in the year	544
At 31 March 2026	544
Carrying amount	
At 31 March 2026	1,088
At 31 March 2025	-

11 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	11,544	33,478
Prepayments and accrued income	1,593	896
	13,137	34,374

12 Creditors: amounts falling due within one year

	2026	2025
	£	£
Other taxation and social security	8,199	7,166
Trade creditors	611	2,998
Accruals and deferred income	95,108	71,038
	103,918	81,202

Included in accruals and deferred income is £Nil relating to deferred income which is for membership fees received in advance that relate to 2026 (2025: £nil relating to deferred income which is for membership fees received in advance that relate to 2025).

13 Creditors: amounts falling due after more than one year

	2026	2025
	£	£
Accruals and deferred income	5,353	10,349
	5,353	10,349

The whole amount in accruals and deferred income relates to deferred income which is for membership fees received in advance that relate to 2026, 2027, 2028, 2029 and 2030 (2025: whole amount relates to deferred income which is for membership fees received in advance for 2025, 2026, 2027 and 2028).

14 Restricted funds

		Movement in funds		
	Balance at 1 April 2025	Income	Expenditure	Balance at 31 March 2026
	£	£	£	£
National Day of Arts in Care Homes	22,170	-	(22,170)	-
	22,170	-	(22,170)	-

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 2026 are represented by:			
Tangible assets	1,088	-	1,088
Investments	146,414	-	146,414
Current assets/(liabilities)	66,678	-	66,678
Long term liabilities	(5,353)	-	(5,353)
	208,827	-	208,827

16 Related party transactions

There are no related party transactions during the year (2025: £None).