

NATIONAL ASSOCIATION OF OFFICIAL PRISON VISITORS

**Report & Financial Statements
for the year ended**

31 December 2025

Charity Registration Number

1099041

National Association of Official Prison Visitors
Independent Examiner's Report
for the year ended 31 December 2025

I report on the Financial Statements of the National Association of Official Prison Visitors which are set out on pages 1 to 4.

Respective Responsibilities of the Trustees & Examiner

The Charity's Trustees are responsible for the preparation of the Financial Statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charity's Act 2011 and that an independent review is needed. It is my responsibility to examine the accounts as required under section 145(5)(b) of the Act and to state whether particular matters have come to my attention.

c

Basis of Independent Examiners Statement

My examination was carried out in accordance with the General Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in any audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act 2011 and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met, or
- (2) to which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

M.E.J. Wheeler
M.E.J. Wheeler FCA
Sudbury, Suffolk

Date:

11/04/26

National Association of Official Prison Visitors
accounts for the year ended 31 December 2025

	year ended 31.12.2025	year ended 31.12.2024
<u>Income & Expenditure Account</u>	£	£
Income		
Subscriptions	3890	4073
Legacy	-	900
Delegate AGM fees net of refunds	1160	805
Building Society interest	358	458
Gift Aid	577	754
sale of greetings cards	-	350
Donations	4660	495
Total Income	10645	7835
Expenditure		
AGM costs	3191	5095
Delegate travel	914	530
Exec Meeting Costs	2341	3622
Insurance	585	585
Publications and printing	2660	1176
Independent Examiner donation in lieu of fee	100	100
Book Keeping Fees	307	300
consultancy	-	-
Regional Secretaries expenses	339	254
Sundry expenses	71	66
Postage	54	60
Stationery	86	94
Database costs	-	-
IT costs	357	537
Website costs	852	560
Total Expenditure	11857	12979
Net deficit for period	(1,212)	(5,144)
Transfer to development reserve	-	(2,055)
Transfer from restricted reserve	-	
Fund balance at beginning of period	31156	38,355
Fund balance at end of period	29,944	31,156

National Association of Official Prison Visitors
Balance Sheet 31 December 2025

	31/12/2025	31/12/2025	31/12/2024
	£	£	£
Current Assets			
Cash at bank and in hand		10292	11862
Building Society deposit		21707	21349
Net assets		31999	33211
Financed by:			
Development Reserve		2,055	2055
General fund brought forward	31,156		38355
(deficit) for period	(1,212)	(5,144)	
transfer to Development Reserve		(2,055)	
		29,944	31156
		31,999	33211

The Financial Statements set out on pages 1 to 4 were approved
by the Trustees on 14 April 2026 and are signed on their
behalf by

RM Hanley

Chairman

14th April 2026

page 3

National Association of Official Prison Visitors
Notes to the Financial Statements
for the year ended 31 December 2025

1. Accounting Policies

The Financial Statements have been prepared on a receipts and payments basis. They have been prepared under the historical cost convention, and in accordance with The Statement of Recommended Practice: Accounting & Reporting by Charities (SORP 2005) issued in March 2005. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Income

All income is accounted for on a cash received basis.

Expenditure

Expenditure is accounted for on a cash paid basis.

Taxation

The Association is a registered charity and as such is not liable to taxation on its charitable activities. Accordingly, no account of taxation has been taken in these financial statements.

2. Fund Accounting

All the Charity's available resources are regarded as unrestricted funds to be used for the purposes of the Association whether of a capital or a revenue nature.

3. Trustees

None of the trustees has received any remuneration or other benefit from the Association.