

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

England & Wales · Charity number 1009143

Details

Other names N A C O A

Status Registered

Legal form Other

Registered 1992-03-02

Register [View on the Charity Commission register](#)

Contact

Address Nacoa
Po Box 64
Bristol
BS16 2UH

Phone 01179248005

Email admin@nacoa.org.uk

Website www.nacoa.org.uk

Activities

Objects: TO PRESERVE AND SAFEGUARD THE HEALTH OF ALL PERSONS WHO ARE THE CHILDREN OF ALCOHOLICS IN PARTICULAR BY (1)RAISING THE PROFILE OF CHILDREN OF ALCOHOLICS IN THE PUBLIC CONSCIOUSNESS (2)REACHING PROFESSIONALS WHO DEAL WITH CHILDREN OF ALCOHOLICS IN THEIR EVERYDAY WORK AND EDUCATING THEM IN THE SPECIFIC NEEDS OF CHILDREN OF ALCOHOLICS (3)OFFERING ADVICE, INFORMATION, COUNSELLING AND OTHER ASSISTANCE TO CHILDREN OF ALCOHOLICS (4)TO PROMOTE RESEARCH INTO THE PHENOMENA OF CHILDREN OF ALCOHOLICS

Activities: Nacoa provides information and support for everyone affected by a parent's drinking. Our work is about planning a positive future for the 2.6M children who live with parents who drink too much in the UK today; providing them with an opportunity to see that the world can be different from the one they know, that they can break the cycle of addiction and go on to live happy and fulfilled lives.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, Other Defined Groups

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£532,003	£368,940	£352,087	12
2023-12-31	£362,352	£392,596	-	-
2022-12-31	£241,555	£275,444	-	-
2021-12-31	£282,870	£328,084	-	-
2020-12-31	£465,039	£331,453	-	-

Trustees

Name	Role	Appointed
Katy Stafford	Chair	2018-10-19
Amy Dickson		2023-10-24
Euan Graham		2022-09-22
Jennifer Jane Elson		2021-10-28
LAURENCE ALLEYNE		2011-10-12
Lindsay Sykes		2023-10-24
MAYA PARKER		
Tod Harrison		2025-07-04

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

England & Wales - Charity number 1009143

Accounts

Charity Registration No. 1009143



THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

DRAFT TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees K Stafford (Chair)
M Parker (Hon. Treasurer)
L Alleyne
A Dickson
L Doherty
J Elson
E Graham
T Harrison (appointed 4 July 2025)

Chief Executive H Henriques MBE

Charity Number 1009143

Principal Address PO Box 64
Bristol
BS16 2UH

Independent Examiner Gravita Audit Western Limited
Chartered Accountants
Bath House
6-8 Bath Street
BS1 6HL

Bankers Lloyds Bank plc
PO Box 1000
BX1 1LT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present the annual report together with the financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019. The Trustees have complied with the duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission.

Structure, governance and management

The charity was set up in 1990 and established by Charitable Trust deed dated 19 January 1992.

The Trustees who served during the twelve months (2024) were:

L Alleyne
A Dickson
L Doherty
J Elson
E Graham
M Parker (Hon. Treasurer)
K Stafford (Chair)

The Trustees have extensive experience in charitable and commercial organisations. Currently, combined, they have many years' experiences as Nacoa Trustees and provide stability for the charity that its callers often lack. Trustees are recruited as referrals from Members or as a reflection of commitment to the organisation as a volunteer. The Trustees actively seek new candidates to complement and add to the pool of expertise available to Nacoa.

The Board of Trustees meets four times per year. The Consultative Council provides expertise and professional advice pro bono as required. The Chief Executive manages the day-to-day operations of the charity and oversees operational matters including volunteer and project management, training and performance related activity.

The Trustees have assessed the major risks to which the charity is exposed, principally being financial (having sufficient funds to undertake activities), operational (from ineffective help, support and awareness-raising for those children affected by parents' drinking) and lack of capacity (restricting the work that can be undertaken by the charity). The Trustees are satisfied that systems are in place to mitigate exposure to the major risks with a focus on careful financial budgeting, maintaining a knowledgeable Board of Trustees and Chief Executive, using experts as required and developing the volunteer base.

Objectives

The charity's objectives are to provide information, advice, and support for everyone affected by a parent's drinking or a similar addictive problem. This includes children of all ages, many of whose problems only become apparent in adulthood. The activities adopted by the charity are:

- To offer information, advice, and support to children of alcohol-dependent parents (COAs);
- To reach professionals working with them;
- To raise their profile in the public consciousness; and
- To promote research into the problems they face and the prevention of alcoholism developing in this vulnerable group.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

Review of the twelve months (including financial review)

Nacoo is an organisation where people in different roles such as staff, volunteers, and other stakeholders work together to produce an extremely effective body which exists on extremely limited funds. Nacoo has the support of many people, and the gratitude of countless more. There is no doubt that Nacoo is impressive for its size, and a model of good practice. This is supported by the many awards it has received over the years and feedback from the users of the helpline.

Hilary Henriques MBE has been the Chief Executive of Nacoo since its inception over 30 years ago, during this time her passion and energy have not wavered. Whilst Nacoo changes the lives of many children (and adults), and has such incredible outcomes, day-to-day running and leadership of it comes with challenges, mountains to climb and often sudden and unexpected problems to solve; Hilary shows great determination and resilience in leading Nacoo through these. Her ability to put the people, the children, at the heart of everything Nacoo does is what brings real purity to this charity and her role.

There are 2.6 million children living with a parent who drinks hazardously in the UK. We know from the latest Helpline evaluation that one-third have not disclosed their problems to anyone outside the family. A quarter have talked to no-one at all, not even their closest family members. They hold on to the 'family secret' to protect their parents, often at the expense of their childhoods.

Without support, these children and young people are:

- six times as likely to witness domestic violence
- three times as likely to consider suicide
- three times as likely to develop their own addiction
- twice as likely to experience difficulties at school
- twice as likely to be in trouble with the police

Left without help and support children suffer, living with unpredictable behaviour, inconsistency, ever-changing rules, they experience aggression and violence between their parents and/or the silent withdrawal from family life as parents slip into anxiety and depression. They fear what awaits them when they return home from school.

They guess at normality and feel different from other people. They blame themselves for their parents' drinking - if only I was good enough, pretty enough, more helpful they might not drink. Children take on blame in the mistaken belief that if it is their fault, they can do something about it. A sad but effective coping mechanism when living with parents who drink too much which often continues into adulthood. Living with parents who drink too much, leaves lasting impacts.

The Nacoo helpline was set up to empower these children with a variety of life skills to help them cope with difficult challenges. They can access help when they want or need it without revealing themselves. Their need for privacy and control is respected and nothing is asked for in return.

There are no interrogations, few questions, and no tick boxes. Callers are not here to provide 'interesting stories' to engage volunteer helpline counsellors or to provide data related to their parents' drinking. They are more than 'outcomes,' they are human beings living challenging lives often in isolation and fear, controlled by 'the family secret.'

Nacoo is the only national, free, confidential, accessible, inclusive helpline with a proven history of helping children to break the silence and to accept help and support for themselves, even if their parents continue to drink.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

In 2024, Nacoa's trained volunteer helpline counsellors responded to ever more complex calls, emails, and enquiries. Traditional helpline services, now including 1-2-1 chat and online message boards, responded to over 30,000 requests for help. Our active social media community posts on BlueSky, Facebook, Instagram, LinkedIn, TikTok, X and on our YouTube channel, together with our website we provide increased accessibility to children and young people 24-hours per day.

At a time when most small charities are experiencing a downturn in donations, Nacoa's 724 members and regular donors contributed £49,077 and families donated £52,216 following the loss of a loved one.

Nacoa volunteers raised £88,043 taking part in events including marathons in Bath, Cardiff, London, and Manchester. A team of fifteen runners, including the Right Honourable Jonathan Ashworth, took part in the London Landmarks Half Marathon, cheered on by Nacoa supporters, raising over £9,000 including gift aid.

The Big Nacoa Walk, with forty-four walkers and supporters, raised over £12,000 including gift aid. This event has grown in popularity, an opportunity to get together as a community and places are regularly taken up within 24 hours of advertising.

Nacoa was chosen as the beneficiary of two Galas, the Northern Gala organised by sisters, Jessica Southworth and Georgia Moran and The Shine Awards, organised by Claritee and Steps Together. Staff and volunteers attended providing information about Nacoa and gifts from our Patrons to include in the charity auctions. The funds raised at these events are vital, but they provide much more than that. They raise awareness of the problems faced by the 2.6 million children living with parents who drink too much and that is truly priceless.

Nacoa is indebted to its stalwart regular supporters, the Serve All Trust, the McGrath Family Trust, the Fulmer Trust, Garfield Weston Foundation and Wyn and Ken Lo Memorial Foundation for their continued funding, and new funder Godel Industries. £336,669 was raised from these and other charitable trusts, corporates, and individuals.

The tradition of volunteering is at the heart of Nacoa, and it is with the help and support of 562 volunteers that Nacoa continues to offer services freely given by people who genuinely care. Their value is priceless but a monetary value of £135,000 would be required to continue without them.

It is because of them and the financial contribution of funders that Nacoa continues to support some of the most vulnerable children in society today.

Overall Nacoa had total income of £532,003 (2023 - £362,352) with £346,768 (2023 - £378,645) being spent on charitable activities and £22,172 (2023 - £13,951) being spent on raising funds. Included within spending on charitable activities in the prior year was a one-off cost in respect of VAT totalling £61,124. This one-off cost resulted in a deficit reported in the prior year overall of £30,244. Should this one-off cost not have occurred, a surplus of £30,880 would have been recorded. The charity was deregistered for VAT in 2024.

Working together we are making a difference as evidenced by the 1-in-5 film, created by John Taylor, which followed his autobiography, 'Alcohol Stole my Mum'. The film charts John's personal experience and includes an interview with Nacoa's CEO, Hilary Henriques, who talks about the work of Nacoa over 34 years and the importance of putting the needs of children first by providing services they can access without the permission of their parents. The film has touched the hearts and minds of countless COAs and has been viewed internationally over 16,000 times.

Nacoa is a lifeline for many children and others affected by alcohol and continues to deliver the message to children that their parent's alcohol problems are not their fault, and they are not alone. It demonstrates that the world can be different from the one they know, and that, with help, they can live happy and fulfilled lives and break the cycle of addiction.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Nacoa's five founders wanted today's children to have the help and support they did not have and today Nacoa provides a safe space where children, young people and adults find refuge from their isolation and suffering; a reminder that they are not alone through free, inclusive, accessible services, which puts their need first.

This would not be possible without key partners like the Forward Trust, Iceland Foods Charitable Foundation, Turning Point and the Nacoa community who continue to reach out and respond to people in need of help and support, willing to make a difference in the lives of everyone struggling with a parent's drinking.

As always, there will be challenges ahead. Nacoa will face them with courage, compassion, and kindness.

Full details of Nacoa's accomplishments against objectives for 2024 and 2025 will be reported in the 2022-2024 Annual Report to the members.

Information about helpline and related services is available at nacoa.org.uk/about-nacoa and from Nacoa on request, 0117 924 8005 or admin@nacoa.org.uk.

Key management personnel

The Trustees consider the Board of Trustees and the Chief Executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All Trustees give their time freely and no trustee remuneration was paid in the year. Details of Trustee expenses are disclosed in Note 4 to the financial statements.

Reserves policy


Nacoa aims to hold between 6 and 9 months of running costs in reserves and to ring fence funds for future development of the charity including a linked communications system and securing a permanent home for the helpline, as part of Nacoa's sustainability and succession planning.

At the year end the charity held free reserves of £269,413 (2023 - £127,229).

Going concern

The Trustees reviewed the capital resources available to the charity and having undertaken this review, they have concluded that the charity has adequate resources in place in order to meet its charitable objectives for the foreseeable future.

Approved by order of the Board of Trustees on 16 October 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read "K. Stafford".

Katy Stafford
Chair of Trustees

Date: 16 October 2025

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE NATIONAL ASSOCIATION FOR THE CHILDREN OF ALCOHOLICS

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Matthew Bracher BSc FCA
ICAEW
Gravita Audit Western Limited
Chartered Accountants
Bath House
6-8 Bath Street
Bristol
BS1 6HL

Date: 16/10/2025

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
For 1 January to 31 December 2024



	Note	Unrestricted funds			Total 2024	Total 2023
		General 2024 £	Designated 2024 £	Restricted £		
Income:						
<i>Donations and legacies:</i>						
Ad-hoc donations and legacies	2	264,919	-	124,000	388,919	141,564
Membership subscriptions		49,077	-	-	49,077	44,120
Donations at fundraising events		88,043	-	-	88,043	174,723
		<u>402,039</u>	<u>-</u>	<u>124,000</u>	<u>526,039</u>	<u>360,407</u>
<i>Charitable income:</i>						
Investment income		3,196	-	-	3,196	1,446
Other income		2,768	-	-	2,768	499
Total income		<u>408,003</u>	<u>-</u>	<u>124,000</u>	<u>532,003</u>	<u>362,352</u>
Expenditure:						
<i>Expenditure on charitable activities:</i>						
Providing information, advice and support	3	226,486	-	120,282	346,768	378,645
			-	-		
Raising funds		22,172	-	-	22,172	13,951
Total expenditure		<u>248,658</u>	<u>-</u>	<u>120,282</u>	<u>368,940</u>	<u>392,596</u>
Net incoming/(outgoing) resources before transfers		159,345	-	3,718	163,063	(30,244)
Transfers between funds		3,662	(3,662)	-	-	-
Net income/(expenditure) for the year		<u>163,007</u>	<u>(3,662)</u>	<u>3,718</u>	<u>163,063</u>	<u>(30,244)</u>
Fund balances at 1 January		132,862	53,662	2,500	189,024	219,268
Fund balances at 31 December 2024	9, 10	<u>295,869</u>	<u>50,000</u>	<u>6,218</u>	<u>352,087</u>	<u>189,024</u>

All of the charity's activities are classed as continuing.

The notes on pages 10 to 18 form part of these financial statements.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

Balance Sheet

As at 31 December 2024



	Note	2024 £	2023 £
Fixed Assets			
Tangible fixed assets	5	26,456	5,633
Current assets			
Stock		153	153
Debtors	6	3,050	3,016
Cash at bank and in hand		330,197	248,817
		<u>333,400</u>	<u>251,953</u>
Creditors: amounts falling due within one year	7	<u>(7,769)</u>	<u>(68,595)</u>
Net current assets		325,631	183,391
		<u>352,087</u>	<u>189,024</u>
Income funds			
Restricted funds	9,10	6,218	2,500
Unrestricted funds	9,10	345,869	186,524
Total funds		<u>352,087</u>	<u>189,024</u>

The Trustees approved the accounts on 16 October 2025 and were signed on their behalf by:

Ms. K Stafford
Chair of Trustees

Mrs. M Parker
Trustee and Hon. Treasurer

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

The notes on pages 10 to 18 form part of these financial statements.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS
Statement of cash flows
As at 31 December 2024



	<i>Note</i>	2024	2023
		£	£
Cash flow from operating activities	15	101,744	43,723
Net Cash flow from operating activities		101,744	43,723
Cash flow from investing activities			
Dividends, interest and rents from investments		3,196	1,446
Payments to acquire tangible fixed assets		(23,560)	(7,511)
Net cash flow from investing activities		(20,364)	(6,065)
Net increase/decrease in cash and cash equivalents		81,380	37,658
Cash and cash equivalents brought forward		248,817	211,159
Cash and cash equivalents carried forward		330,197	248,817
Cash and cash equivalents consist of;			
Cash at bank and in hand		330,197	248,817

The notes on pages 10 to 18 form part of these financial statements.



1 Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements.

The financial statements have been prepared in accordance with the 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) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

Exemption from preparing a cash flow statement

The charity has adopted Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement as part of these financial statements.

Going concern

The Trustees reviewed the capital resources available to the charity and having undertaken this review, the Trustees have concluded that the charity has adequate resources in place in order to meet its charitable objectives for the foreseeable future.

The Trustees have therefore concluded that there are no material uncertainties about the charity's ability to continue as a going concern and prepared the financial statements on that basis.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees for specific purposes. Restricted funds are subject to restrictions on their expenditure imposed by the fund provider. Details of individual restricted funds are given in Note 9.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and the settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacies are recognised in a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date, In the even that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.



Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Donated services and facilities are included at the value to the charity where this can be quantified.

Resources expended

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked with the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Taxation

The charity is exempt from Corporation Tax to the extent that any income and gains are applied in the furtherance of the charitable objectives.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life at the following rates:

Fixtures, fittings and equipment - 25% per annum straight-line

Motor vehicles - 25% per annum straight-line

Stock

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

Operating leases

Rentals payable under operating leases are charged against income on a straight -line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount calculated as prepaid. Accrued income is recognised when the charity is entitled to the income receivable, but it has not yet been invoiced.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.



Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at the settlement amount after allowing for any discounts due.

Pensions and other post-retirement obligation

The charity contributes towards a defined contribution pension scheme for certain employees and the costs charged in the financial statements represent the contributions payable by the charity during the period. The scheme assets are separately administered from the charity.

Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS
NOTES TO THE FINANCIAL STATEMENTS
FOR 1 JANUARY TO 31 DECEMBER 2024**



2 INCOME	2024	2023
	£	£
Donations and legacies		
Donations and legacies	119,169	81,114
Grant income	269,750	60,450
Total donations	388,919	141,564

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Chapman Charitable Trust	2,000	-
Garfield Weston Foundation	-	25,000
Godel Technologies Ltd	100,000	-
HDH Wills 1965 Charitable Trust	2,500	-
Iceland Foods Charitable Foundation	25,000	-
National Lottery Community Fund – Awards for All	20,000	-
Schroder Charity Trust	4,000	-
Stagestruck Ltd	3,500	-
The 29 th May 1961 Trust Grant	10,000	-
The Batchworth Trust	20,000	-
The D Brye Charitable Trust	2,000	-
The David Family Foundation	5,000	-
The Harramead Trust	5,000	-
The Leigh Trust	3,000	2,500
The Martin Geddes Charitable Trust	12,000	-
The McGrath Charitable Trust	2,000	2,000
The Rainford Trust	5,000	-
The Serve All Trust	5,000	5,000
The Sir Jules Thorn Charitable Trust	-	3,000
The Souter Trust	5,000	3,000
The Speedo Mick Foundation	5,000	-
Grants received under £2,000	4,750	3,950
	240,750	44,450



3 Resources expended

	Staff Costs	Depreciation	Other costs	2024 £	2023 £
Charitable activities					
Providing information, advice and support	182,069	1,140	100,852	284,061	334,791
Charity support costs	42,430	1,597	7,110	51,137	42,679
Governance costs	-	-	11,570	11,570	1,175
	224,499	2,737	119,532	346,768	378,645

Expenditure of £248,658 (2023 - £330,164) was attributable to unrestricted funds, £nil (2023 - £1,195) was attributable to designated funds and £120,282 (2023 - £61,237) was attributable to restricted funds.

Governance costs include the independent examination fees of £3,450 (2023 £3,150).

Charity support costs are made up of:

	2024 £	2023 £
Wages and salaries	39,466	31,771
Nacoa pension	2,964	1,862
Office expenses	2,553	3,224
Sundry expenses	1,084	1,414
Insurance	1,574	1,521
Bank charges	1,899	1,195
Depreciation	1,597	1,692
	51,137	42,679

Activities undertaken directly

- The Nacoa Helpline, providing information, advice and ongoing support to everyone affected by a parent's drinking, professionals and concerned others.
- Foundation and ongoing training programmes for volunteers and professionals addressing how alcohol affects the family. The programmes include mentoring and supervision to promote life-long learning.
- The Nacoa website provides information, advice, and support for everyone affected by a parent's drinking, professionals and concerned others.
- The Widening Access project is reaching out to new communities offering information, advice, and support.
- The Schools Outreach project visits schools to promote Nacoa's work to teaching staff and pupils, providing information, advice and support and access to the helpline
- Active social media community on BlueSky, Facebook, Instagram, LinkedIn, TikTok, X and YouTube channel.
- The Stafford Ward Memorial Lecture, COA Week, media and social media advocacy and other awareness raising events to raise the profile of children of alcohol-dependent parents in the public consciousness.
- The promotion of research into the experience of children growing up with parental alcohol problems and the prevention of alcohol problems developing in this vulnerable group.



4 Trustees

None of the Trustees (or any person connected with them) received any remuneration or repayment of expenses during the year (2022 - Nil).

From April 2024, employment benefits were paid to 1 trustee under an employment contract for non-trustee services provided to Nacoa. Total employment benefits of £8,925 were paid for their services to the charity.

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Chief Executive Officer	1	1
Helpline Supervisors	3	3
Administration and communication	3	2
Part time staff	2	3
Temporary staff	3	3
	12	12

Employment costs

	2024 £	2023 £
Wages and salaries (included Employers National Insurance)	209,679	208,933
Pension	14,820	12,415
	224,499	221,348

There were no employees whose annual emoluments were £60,000 or more in either year.

The key management personnel of the charity comprise the trustees and the Chief Executive. The total employee benefits of the key management personnel of the Trust were £47,500 (2023 - £45,000).

5 Tangible fixed assets

	Motor vehicles £	Fixtures, Fittings & equipment £	Total £
Cost			
At 1 January 2024	10,269	52,915	63,184
Additions	23,560	-	23,560
Disposals	(7,319)	-	(7,319)
At 31 December 2024	26,510	52,915	79,425
Depreciation			
At 1 January 2024	8,057	49,494	57,551
Disposals	(7,319)	-	(7,319)
Charge for year	1,597	1,140	2,737
At 31 December 2024	2,335	50,634	52,969
Net book value			
At 31 December 2024	24,175	2,281	26,456
At 31 December 2023	2,212	3,421	5,633



6 Debtors	2024	2023
	£	£
Other debtors	1,050	1,016
Prepayments and accrued income	2,000	2,000
	3,050	3,016

7 Creditors: amounts falling due within one year	2024	2023
	£	£
Taxes and social security costs	4,319	4,268
Accruals	3,450	3,150
VAT	-	61,177
	7,769	68,595

Included in taxes and social security is £Nil (2023 - £Nil) in relation to outstanding contributions to the charity's defined contribution pension scheme.

8 Commitments under operating leases

As at 31 December, the charity had annual commitments under non-cancellable leases of £31,752 per annum expiring within one year (2023 - £31,752 per annum).

9 Analysis of movement in 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:

Restricted funds:

	<u>Movement in funds</u>				
	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Awareness in schools	2,500	25,000	(21,282)	-	6,218
Helpline grants	-	99,000	(99,000)	-	-
	2,500	124,000	(120,282)	-	6,218

	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Widening access	4,097	-	(9,237)	5,140	-
Awareness in schools	2,500	-	-	-	2500
Helpline grants	-	52,000	(52,000)	-	-
	6,597	52,000	(61,237)	5,140	2,500



Restricted funds comprise:

Awareness in schools - a grant received for raising awareness in school settings of the services Nacoa provides.

Helpline grants - various grants received specifically for the operation of the helpline Nacoa provides.

Widening access (prior year) - a grant received for the purpose of widening access to the service provided by Nacoa.

The transfer represents unrestricted funds used to supplement the restricted funds spent on the widening access project.

10 Analysis of movement in funds (continued)

Unrestricted funds:

Movement in funds

	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
General Fund	132,862	408,003	(248,658)	3,662	295,869
David Stafford Memorial Fund	3,662	-	-	(3,662)	-
Helpline Database Fund	40,000	-	-	-	40,000
Nacoa Headquarters Fund	10,000	-	-	-	10,000
	186,524	408,003	(248,658)	-	345,869

	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
General Fund	157,814	310,352	(330,164)	(5,140)	132,862
David Stafford Memorial Fund	4,857	-	(1,195)	-	3,662
Helpline Database Fund	40,000	-	-	-	40,000
Nacoa Headquarters Fund	10,000	-	-	-	10,000
	212,671	310,352	(331,359)	(5,140)	186,524

Designated funds comprise:

David Stafford Memorial Fund - designated by the Trustees to host an annual lecture in memory of Nacoa co-founder David Stafford and, latterly, Simon Ward for members and interested others, raising awareness of the experiences of everyone affected by a parent's drinking. The balance of the fund was released to general funds at the beginning of the current year.

Helpline Database Fund - designated by the Trustees in relation to upgrading the helpline database and linked communication system in the future.

Nacoa Headquarters Fund - designated by the Trustees in relation to a deposit on a new Nacoa HQ in Bristol.

General funds comprise all unrestricted funds received for the general furtherance of the charity's objectives.



11 Analysis of net assets by fund

	<u>Unrestricted funds</u>			Total 2024
	General funds	Designated funds	Restricted funds	
Fund balances at 31 December 2024 are represented by:	£	£	£	£
Tangible fixed assets	26,456	-	-	26,456
Current assets	277,182	50,000	6,218	333,400
Creditors: amounts falling due within one year	(7,769)	-	-	(7,769)
	264,716	54,857	6,218	352,087

	<u>Unrestricted funds</u>			Total 2023
	General funds	Designated funds	Restricted funds	
Fund balances at 31 December 2023 are represented by:	£	£	£	£
Tangible fixed assets	5,633	-	-	5,633
Current assets	195,824	53,662	2,500	251,986
Creditors: amounts falling due within one year	(68,595)	-	-	(68,595)
	132,862	53,662	2,500	189,024

12 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2024 £	2023 £
Net income / (expenditure) for year	163,063	(30,244)
Depreciation and impairment of tangible fixed assets	2,737	3,877
Income from investments	(3,196)	(1,446)
(Increase) / decrease in debtors	(34)	7,488
Increase / (decrease) in creditors	(60,826)	64,048
Net cash flow from operating activities	101,744	43,723

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

England & Wales - Charity number 1009143

Accounts

Charity Registration No. 1009143



THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS
LEGAL AND ADMINISTRATIVE INFORMATION



Trustees Ms. K Stafford (Chair)
 Mrs. M Parker (Hon. Treasurer)
 Mr. L Alleyne
 Mrs. A Dickson
 Ms. L Doherty
 Ms. J Elson
 Mr. E Graham

Chief Executive Ms H Henriques MBE

Charity Number 1009143

Principal Address PO Box 64
 Bristol
 BS16 2UH

Independent Examiner Haines Watts (Western) Limited
 Chartered Accountants
 Bath House
 6 – 8 Bath Street
 Bristol
 BS1 6HL

Bankers Lloyds Bank plc
 PO Box 1000
 BX1 1LT

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees present the annual report together with the financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019. The Trustees have complied with the duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission.

Structure, governance and management

The charity was set up in 1990 and established by Charitable Trust deed dated 19 January 1992.

The Trustees who served during the year were:

Mr. L Alleyne	
Mrs. A Dickson	(Co-opted 22 September 2023, Elected 24 October 2023)
Ms. L Doherty	(Elected 24 October 2023)
Ms. J Elson	
Mr. E Graham	
Mr. S Lynch	(Resigned 20 August 2023)
Mrs. M Parker	(Hon. Treasurer)
Ms. K Stafford	(Chair)

The Trustees have extensive experience in charitable and commercial organisations. Currently, combined, they have over one hundred years' experience as Nacoa Trustees and provide stability for the charity that its callers often lack. Trustees are recruited via referrals from Members or as a reflection of commitment to the organisation as a volunteer. The Trustees actively seek new candidates to complement and add to the pool of expertise available to Nacoa.

The Board of Trustees meets four times per year. The Consultative Council provides expertise and professional advice pro bono as required. The Chief Executive manages the day-to-day operations of the charity and oversees operational matters including volunteer and project management, training and performance related activity.

The Trustees have assessed the major risks to which the charity is exposed, principally being financial (having sufficient funds to undertake activities), operational (from ineffective help, support and awareness-raising for those children affected by parent's drinking) and lack of capacity (restricting the work that can be undertaken by the charity). The Trustees are satisfied that systems are in place to mitigate exposure to the major risks with a focus on careful financial budgeting, maintaining a knowledgeable Board of Trustees and Chief Executive, using experts as required and developing the volunteer base.

Objectives

The charity's objectives are to provide information, advice and support for everyone affected by a parent's drinking or a similar addictive problem. This includes children of all ages, many of whose problems only become apparent in adulthood. The activities adopted by the charity are:

- To offer information, advice and support to children of alcohol-dependent parents (COAs);
- To reach professionals working with them;
- To raise their profile in the public consciousness; and
- To promote research into the problems they face and the prevention of alcoholism developing in this vulnerable group.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Review of the year (including financial review)

Nacoo is an organisation where people in different roles such as staff, volunteers, and other stakeholders work together to produce an extremely effective body which exists on extremely limited funds. Nacoo has the support of many people, and the gratitude of countless more. There is no doubt that Nacoo is impressive for its size, and a model of good practice. This is supported by the many awards it has received over the years and feedback from the users of the helpline.

Hilary Henriques MBE has been the Chief Executive of Nacoo since its inception over 30 years ago, during this time her passion and energy has not wavered. Whilst Nacoo changes the lives of many children (and adults), and has such incredible outcomes, the day to day running and leadership of it comes with challenges, mountains to climb and often sudden and unexpected problems to solve; Hilary shows great determination and resilience in leading Nacoo through these. Her ability to put the people, the children, at the heart of everything Nacoo does is what brings a real purity to this charity and her role.

There are 2.6 million children who are living with a parent who drinks hazardously in the UK. We know from the latest Helpline evaluation that one-third of children of alcohol-dependent parents have not disclosed their problems to anyone outside the family. A quarter have talked to no-one at all, not even their closet family members. They hold on to the 'family secret' to protect their parents, often at the expense of their childhood.

Without support, these young people are:

- six times as likely to witness domestic violence;
- three times as likely to consider suicide;
- three times as likely to develop their own addiction;
- twice as likely to experience difficulties at school; and
- twice as likely to be in trouble with the police.

Left without help and support children suffer, living with unpredictable behaviour, inconsistency, ever-changing rules, they experience aggression and violence between their parents and/or the silent withdrawal from family life as parents slip into anxiety and depression. And they fear what they will find when they get home from school.

They guess at normality, feel different from other people. They blame themselves for their parents' drinking - if only I was good enough, pretty enough, more helpful they might not drink. As children we take on that blame in the mistaken belief that if it is our fault then we can do something about it. A sad but effective coping mechanism when living with parents who drink too much. And something that continues into adulthood. Living with parents who drink too much leaves lasting impacts.

The Nacoo helpline was set up to empower these children with a variety of life skills to help them cope with difficult challenges. They can access help when they want or need it and without revealing themselves. Their need for privacy and control is respected and nothing is asked in return.

There are no interrogations, few questions, and no tick boxes. Callers are not here to provide 'interesting stories' to engage volunteer helpline counsellors or to provide data related to their parent's drinking. They are more than 'outcomes,' they are human beings living challenging lives often in isolation and fear, controlled by 'the family secret.'

Nacoo is the only national, free, confidential, accessible, inclusive helpline with a proven history of helping children to break the silence and to accept help and support for themselves, even if their parents continue to drink.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Review of the year (including financial review) (continued)

In 2023, Nacoa's trained volunteer helpline counsellors worked together as a team to respond to ever more complex calls, emails, and enquiries. Traditional helpline services responded to 34,070 requests for help and 1-2-1 Helpline chat, online message boards, Facebook, Instagram, TikTok, Twitter, YouTube channel, and website continued to provide increased accessibility to children and young people 24-hours per day.

At a time when most small charities are experiencing a downturn in donations, Nacoa's 724 members and regular donors increased their contribution to £44,120 (2022 - £37,551) and families donated £32,990 (2022 - £28,010) following the loss of a loved one.

Nacoa volunteers raised £174,723 (2022 - £57,623) taking part in an array of events including marathons in Edinburgh, London, and Manchester. A team of twenty runners, including the Right Honourable Jonathan Ashworth, took part in the London Landmarks Half Marathon, cheered on by Nacoa supporters and raising over £12,000.

Two Nacoa-organised events, The Big Nacoa Walk with forty-eight walkers raised over £22,000 and The Big Nacoa Drop with twenty-one 'jumpers' raised over £17,000. These events have grown in popularity, an opportunity to get together as a community and places are regularly taken up within 24 hours of advertising.

In 2023 Nacoa was chosen as the beneficiary of four Galas, raising £88,880. Staff and volunteers attended each event and provided information, support, and gifts from our Patrons to include in the charity auctions.

The HQR London Summer Ball raised £74,000 and grateful thanks are due to Hannah Tyers, a Nacoa volunteer who suggested Nacoa as a worthy recipient of their charity auction.

RBL Networking chose Nacoa to benefit from their Gala raising £4,380.

The Northern Gala, organised by sisters, Jess Southworth and Georgia Moran raised £5,500 and has become an annual event and now takes place during COA Week.

Creators of Claritee, Alex Clapp, Bern Gian and Sarah Mapar chose Nacoa to benefit from their gala, an alcohol-free event and raised £5,000. This too is now a regular event, and Galas have since taken place in London, Manchester, and Liverpool.

The funds raised at these events are vital, but they provide much more than that. They raise awareness of the problems faced by the 2.6 million children living in the UK with parents who drink too much and that is truly priceless.

Nacoa is indebted to its stalwart regular supporters, the Serve All Trust, the McGrath Family Trust, the Fulmer Trust, Garfield Weston Foundation and Wyn and Ken Lo Memorial Foundation for their continued funding. £112,707 (2022 - £125,060) was raised from these and other charitable trusts, corporates, and individuals.

The tradition of volunteering is at the heart of Nacoa, and it is with the help and support of 580 volunteers that Nacoa continues to offer services freely given by people who genuinely care. Their value is priceless but a monetary value of £130,000 would be required to continue without them.

It is because of them and the financial contribution of funders that Nacoa continues to support some of the most vulnerable children in society today.

Overall Nacoa had total income of £362,352 (2022 - £241,555) with £378,645 (2022 - £262,787) being spent on charitable activities and £13,951 (2022 - £12,657) being spent on raising funds. Included within spending on charitable activities of £378,645 was a one-off cost in respect of VAT totalling £61,124. This one-off cost resulted in a deficit reported overall of £30,244 (2022 – deficit of £33,889). Should this one-off cost not have occurred, a surplus of £30,880 would have been recorded.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Review of the year (including financial review) (continued)

Nacoa is a lifeline for many children and others affected by alcohol, and it continues to deliver the message to children that their parent's alcohol problems are not their fault, and they are not alone. It demonstrates that the world can be different from the one callers know, and with help, they can live happy and fulfilled lives and break the cycle of addiction.

In October, Nacoa was proud to be part of the Forward Trust's 'Action on Addiction' campaign and to have representatives at the event which took place during the Addiction Awareness Week, when HRH The Princess of Wales pledged continued support for everyone affected by addiction, including children and families.

Nacoa's five founders wanted today's children to have the help and support they did not have and today Nacoa provides a safe space where children, young people and adults find refuge from their isolation and suffering; a reminder that they are not alone through free, inclusive, accessible services, which put the needs of vulnerable people first.

This would not be possible without key partners like the Forward Trust and the Nacoa community who continue to reach out and respond to people in need of help and support, willing to make a difference in the lives of everyone struggling with a parent's drinking.

As always, there will be challenges ahead. Nacoa will face them with courage, compassion, and kindness.

Full details of Nacoa's accomplishments against objectives for 2023 and 2022 will be reported in the 2022-2023 Annual Report which will be filed with the Charity Commission.

Information about helpline and related services is available at nacoa.org.uk/about-nacoa and from Nacoa on request (0117 924 8005 or admin@nacoa.org.uk).

Key management personnel

The Trustees consider the Board of Trustees and the Chief Executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no trustee remuneration was paid in the year. Details of Trustee expenses are disclosed in Note 7 to the financial statements.

Reserves policy

Nacoa aims to hold between 6 and 9 months of running costs in reserves. We also aim to ring fence funds for future development of the charity including an upgraded helpline database, linked communications system and securing a permanent home for the helpline, as part of Nacoa's sustainability and succession planning.

Going concern

The Trustees reviewed the capital resources available to the charity and having undertaken this review, the Trustees have concluded that the charity has adequate resources in place in order to meet its charitable objectives for the foreseeable future.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Statement of trustees' responsibilities

The Trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the Trustees followed best practice and:

- selected suitable accounting policies and applied them consistently;
- observe the methods and principles in the Charities SORP;
- made judgements and estimates that were reasonable and prudent;
- stated whether applicable accounting standards and statements of recommended practice had been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it was inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011, the charity (Accounts and Reports) regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's website is maintained and secured by a specialist website design and build agency. United Kingdom legislation governing the preparation and publication of financial statements may differ from other jurisdictions.

On behalf of the Board of Trustees:

A handwritten signature in black ink, appearing to read "K. Stafford", is written over a horizontal line.

Ms. K Stafford
Chair of Trustees
Date: 24 October 2024

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE NATIONAL ASSOCIATION FOR THE CHILDREN OF ALCOHOLICS

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Andrew J Jordan FCA
ICAEW
Haines Watts (Western) Limited
Chartered Accountants
Bath House
6-8 Bath Street
Bristol
BS1 6HL

Date: 25/10/2024

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds		Restricted funds £	Total 2023 £	Total 2022 £
		General funds £	Designated funds £			
Income:						
<i>Donations and legacies:</i>						
Ad-hoc donations and legacies	2	89,564	-	52,000	141,564	146,097
Membership subscriptions	3	44,120	-	-	44,120	37,551
Donations at fundraising events	4	174,723	-	-	174,723	57,623
		308,407	-	52,000	360,407	241,271
<i>Investment income</i>	5	1,446	-	-	1,446	284
<i>Other income</i>		499	-	-	499	-
Total income		310,352	-	52,000	362,352	241,555
Expenditure:						
<i>Expenditure on charitable activities:</i>						
Providing information, advice and support	6	316,213	1,195	61,237	378,645	262,787
<i>Raising funds</i>		13,951	-	-	13,951	12,657
Total expenditure		330,164	1,195	61,237	392,596	275,444
Net incoming/(outgoing) resources before transfers						
		(19,812)	(1,195)	(9,237)	(30,244)	(33,889)
Transfers between funds		(5,140)	-	5,140	-	-
Net income/(expenditure) for the year						
		(24,952)	(1,195)	(4,097)	(30,244)	(33,889)
Net movement in funds						
Fund balances at 1 January		157,814	54,857	6,597	219,268	253,157
Fund balances at 31 December	13	132,862	53,662	2,500	189,024	219,268

All of the charity's activities are classed as continuing.

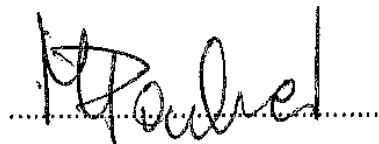
The notes on pages 10 to 20 form part of these financial statements.

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	2023 £	2023 £	2022 £	2022 £
Fixed Assets					
Tangible fixed assets	9		5,633		1,999
Current assets					
Stock		153		153	
Debtors	10	3,016		10,504	
Cash at bank and in hand		248,817		211,159	
		<u>251,986</u>		<u>221,816</u>	
Creditors: amounts falling due within one year					
	11	<u>(68,595)</u>		<u>(4,547)</u>	
Net current assets					
			183,391		217,269
			<u>189,024</u>		<u>219,268</u>
Income funds					
Restricted funds	13		2,500		6,597
Unrestricted funds	13		186,524		212,671
Total funds of the charity					
			<u>189,024</u>		<u>219,268</u>

The notes on pages 10 to 20 form part of these financial statements.

The Trustees approved the accounts on 24 October 2024 and were signed on their behalf by:

Ms. K Stafford
Chair of Trustees

Mrs. M Parker
Trustee and Hon. Treasurer

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements.

The financial statements have been prepared in accordance with the 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) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

Exemption from preparing a cash flow statement

The charity has adopted Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement as part of these financial statements.

Going concern

The Trustees reviewed the capital resources available to the charity and having undertaken this review, the Trustees have concluded that the charity has adequate resources in place in order to meet its charitable objectives for the foreseeable future.

The Trustees have therefore concluded that there are no material uncertainties about the charity's ability to continue as a going concern and prepared the financial statements on that basis.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees for specific purposes. Restricted funds are subject to restrictions on their expenditure imposed by the fund provider. Details of individual restricted funds are given in Note 13.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and the settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacies are recognised in a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date, In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Donated services and facilities are included at the value to the charity where this can be quantified.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting Policies (continued)

Resources expended

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked with the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Taxation

The charity is exempt from Corporation Tax to the extent that any income and gains are applied in the furtherance of the charitable objectives.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life at the following rates:

Fixtures, fittings and equipment	- 25% per annum straight-line
Motor vehicles	- 25% per annum straight-line

Stock

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

Operating leases

Rentals payable under operating leases are charged against income on a straight -line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount calculated as prepaid. Accrued income is recognised when the charity is entitled to the income receivable, but it has not yet been invoiced.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at the settlement amount after allowing for any discounts due.

Pensions and other post-retirement obligation

The charity contributes towards a defined contribution pension scheme for certain employees and the costs charged in the financial statements represent the contributions payable by the charity during the period. The scheme assets are separately administered from the charity.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting Policies (continued)

Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Donations and Legacies: Ad-hoc donations and legacies

Donations and Legacies	2023	2022
	£	£
Alphabiolabs	-	7,039
Anon	-	7,000
J and M Britton Charitable Trust	-	3,000
The Broughton Family Charitable Trust	500	-
The Casey Trust	1,000	-
The David Family Foundation	-	5,000
Fulmer Charitable Trust	1,200	1,000
Garfield Weston Foundation	25,000	20,000
The Helianthus Charitable Trust	250	-
The Leigh Trust	2,500	-
Martin Geddes Charitable Trust	-	10,609
H Gilvarry, In memoriam, C Gilvarry	1,000	-
L Hammond, In memoriam	-	1,921
D Holmes, In memoriam, A Holmes	2,637	-
J Renouf, In memoriam, T Hughes	-	5,000
J Ritson, In memoriam, K Ritson	1,000	-
Lextog Drug and Alcohol Testing	-	1,000
The Wyn and Ken Lo Memorial Foundation	12,000	12,000
The McGrath Charitable Trust	2,000	2,000
L Maguire, In memoriam, R Maguire	-	1,960
Mackie Foundation	-	2,500
Marsland McAdoo Charitable Trust	-	1,100
M Moss	1,636	-
L Norfolk, In memoriam, D Peek	-	2,022
In memoriam, L Ogg	2,211	-
D Quick	-	2,545
E Richardson	-	1,500
Rhododendron Trust	-	1,000
St Michaels and All Angels, Bramhall	1,133	-
In memoriam, R Sammons	1,756	-
The Serve All Trust	5,000	5,000
The Souter Trust	3,000	-
The WF Southall Trust	3,000	-
The Squire Patton Boggs Charitable Trust	250	-
TJ Legal Services	-	1,100
T Vance	1,000	-
The Sir Jules Thorn Charitable Trust	3,000	-
C Walker, In memoriam, J Walker	-	1,243
WarriorKind CLC	1,500	-
Gladys Wightwick Charitable Trust	-	1,225
Other donations and legacies < £1000	68,991	49,333
Total ad-hoc donations and legacies	141,564	146,097

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Donations and Legacies: Ad-hoc donations and legacies (continued)

Included in ad-hoc donations and legacies are the following restricted funds received:	2023	2022
	£	£
J and M Britton Charitable Trust	-	3,000
The Broughton Family Charitable Trust	500	-
The Casey Trust	1,000	-
The David Family Foundation	-	5,000
Fulmer Charitable Trust	-	1,000
Garfield Weston Foundation	25,000	-
The Helianthus Charitable Trust	250	-
Martin Geddes Charitable Trust	-	10,609
The Leigh Trust	2,500	-
The Wyn and Ken Lo Memorial Foundation	12,000	-
The Mackie Foundation	-	2,500
The McGrath Charitable Trust	2,000	-
Marsland McAdoo Charitable Trust	-	1,100
The Souter Trust	3,000	-
The WF Southall Trust	3,000	-
The Squire Patton Boggs Charitable Trust	250	-
The Sir Jules Thorn Charitable Trust	2,500	-
Gladys Wightwick Charitable Trust	-	1,225
	<hr/>	<hr/>
Total restricted ad-hoc donations and legacies	52,000	24,434

Restricted charitable income totalling £52,000 (2022 - £24,434) was received from the above named charitable trusts or foundations.

Restricted charitable income received totalling £52,000 (2022 - £24,434) was restricted to the operation of the Nacoa helpline.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and Legacies: Membership subscriptions

	2023	2022
	£	£
C Best	1,894	-
D Driver	1,000	-
T Freeman	625	625
A Hayward	-	720
M Hayden	404	
H and P Henriques	645	-
B Kenton	600	577
J Moe	500	-
J Montgomery	620	-
M Parker	360	510
W Pratt	1,200	1,200
B Price	-	600
S Read	-	600
E Richardson	500	-
Dr P Taberner	600	550
Dr E and Rev K Watson	500	500
D Wittman	4,000	-
Other Subscriptions less than £500	30,672	31,669
	<hr/>	<hr/>
Total Membership subscriptions	44,120	37,551

All of the above was attributable to unrestricted funds in 2023 and 2022.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

4 Donations and Legacies: Donations from fundraising events

	2023	2022
	£	£
Adept Corporate	2,500	-
Atlas Mountain Climb, C Pettit	1,584	-
Battersea Park Half Marathon, M Bowkett	1,156	-
Big Nacoa Drop, H Baylis, H Beauchamp, S Blake, K Boynton, J Brough, A Calder, T Caldwell, M Cansdale, C Carron, I Dack, M Dack, S and M Denham, M Dunne, C Duffy, K Flannery, F Gilmartin, P Henriques, S Hill, C Hughes, O Kline, L Leadbeater, E Mallison, S Nair, S Petch, M Pratt, J Shilton, J Smart	16,071	-
Big Nacoa Walk, R Amos, S Blake, L and D Boote, J Brough, J Connolly, I Dack, M Dack, K Dawson, S and M Denham, A Dickson, M Dunne, K Durham-Diggins, C Forbes, J Frost, F Gilmartin, K Hebbert, P Henriques, E Horwood, J Iveson, K Kaur, K Flannery, O Kline, T Lane, L Leadbeater, K Long, J Lowery, M Metaxis Nair, C Nicoll, V O'Donnell, C Parton, R Pearse, E Pike, C Pointon, E Proudlock, S and G, B Schaer, J Smart, N Snape, C Stevens, C Walker, B Wells, D Wilson, V Winning, A Wright	21,896	-
Boston Marathon, T McInnes, In Memoriam	-	1,137
Bude South-West Coast Path, K Gibson, E Jeffrey, C Ravenhill	1,429	-
Camino de Santiago, C Wooton	1,467	-
Chillswim Triple Crown, J O'Neill, in memory of D Bull	-	1,361
Claritee Gala, A Clapp, B Gian, S Mapar	4,986	-
Co-Tech Trading, M Bhatti	1,227	-
Edinburgh Marathon, I Dalziel and L Gilchrist	-	2,014
Edinburgh Marathon, F Smith	1,246	-
Facebook Fundraiser, Nacoa volunteers	3,430	2,536
Global Home Warranty	-	1,959
GR20 trek! S Woodcock	-	1,030
HQR London Summer Ball, H Tyers	74,000	-
Henry's 52-mile run, S Baker	3,723	-
Jurassic Coast 100-mile run, G Mealings	3,850	-
London Landmarks Half Marathon, C MacAllister, A McLellan, C Rourke, T Williams	-	1,245
London Landmarks Half Marathon, E Aldridge, J Ashworth, M Crozier, A Desforges, F Dixon, C Forbes, P Fox, N Gallagher, C Hulka, S Lewis, A McLellan, S McGrath, C Marshall, R Marriott, E Rus, D Parkhouse, B Schaer, S Taylor, T Quinn	11,474	-
London Landmarks Half Marathon, E Gudgeon, In memoriam	-	1,044
London Landmarks Half Marathon, I Moody, In memoriam	-	1,045
London Landmarks Half Marathon, L Wallace in memory of D Wallace	-	1,000
London Marathon, H Allen, D Carter, D King, J McNeillie, A Vatcher	7,804	-
London Marathon, A Mulvey, J Musik	-	1,048
Manchester Marathon, O Webb, in memory of H Webb	-	2,540
National 3 Peaks Challenge, T Crelin, In memoriam	-	1,095
Northern Gala, J Southworth, G Moran	5,411	-
Paris' Charity event in memory of I Warburton	-	4,795
RBL Networking Limited Gala	4,380	-
St Michael's Prep School May Ball	-	11,121
Sponsored Sobriety and Dockside Trashon Catwalk, A-J Faulkner	2,046	-
Stagestruck Derbyshire Charity Walk, K Barrot	1,730	-
Upfest	-	16,293
Upper Taf Basin Hike, D Rees, in memory of D (Dai) Rees	-	2,050
Wedding Favours, O and H Porter	-	1,670
Yorkshire 3 Peaks Challenge, I Waterson, in memory of J Allison	-	1,064
Other events less than £1,000	3,313	1,576
Total donations from fundraising activities	174,723	57,623

All of the above was attributable to unrestricted funds in 2023 and 2022.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

5 Investment income

	2023	2022
	£	£
Bank interest	1,446	284
	1,446	284

All the above income was attributable to unrestricted funds in 2023 and 2022.

6 Resources expended

	Staff costs	Depreciation	Other costs	Total 2023	Total 2022
	£	£	£	£	£
Charitable activities					
Providing information, advice and support	190,586	2,185	142,020	334,791	226,798
Charity support costs	33,633	1,692	7,354	42,679	34,814
Governance costs	-	-	1,175	1,175	1,175
	224,219	3,877	150,549	378,645	262,787

Expenditure of £316,213 (2022 - £222,332) was attributable to unrestricted funds, £1,195 (2022 - £118) was attributable to designated funds and £61,237 (2022 - £40,337) was attributable to restricted funds.

Governance costs include the independent examination fees of £1,175 (2022 £1,175).

Charity support costs are made up of:

	2023	2022
	£	£
Wages and salaries	31,771	26,745
Nacoa pension	1,862	1,672
Offices expenses	3,224	2,594
Sundry expenses	1,414	1,735
Insurance	1,521	271
Bank charges	1,195	842
Depreciation	1,692	955
	42,679	34,814

Activities undertaken directly

- The Nacoa Helpline, providing information, advice and ongoing support to everyone affected by a parent's drinking, professionals and concerned others.
- Foundation and ongoing training programmes for volunteers and professionals addressing how alcohol affects the family. The programmes include mentoring and supervision to promote life-long learning.
- The Nacoa website, providing information, advice and support for everyone affected by a parent's drinking, professionals and concerned others.
- The Widening Access project reaching us to new communities offering information, advice and support.
- The Stafford Ward Memorial Lecture, Volunteers Awards Evening, COA Week, media and social media advocacy and other awareness raising events.
- The promotion of research into the experience of children growing up with parental drink problems and the prevention of alcohol problems developing in this vulnerable group.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

7 Trustees

None of the Trustees (or any person connected with them) received any remuneration or repayment of expenses during the year (2022 – No remuneration or repayment of expenses).

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Chief Executive Officer	1	1
Helpline Supervisors	3	3
Administration and communication	2	3
Part time staff	3	3
Temporary staff	3	-
	12	10

Employment costs

	2023	2022
	£	£
Wages and salaries (included Employers National Insurance)	211,804	178,305
Pension	12,415	11,149
	224,219	189,454

There were no employees whose annual emoluments were £60,000 or more in either year.

The key management personnel of the charity comprise the trustees and the Chief Executive. The total employee benefits of the key management personnel of the Trust were £45,000 (2022 - £44,000).

9 Tangible fixed assets

	Motor vehicles	Fixtures, Fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2023	7,319	48,354	55,673
Additions	2,950	4,561	7,511
At 31 December 2023	10,269	52,915	63,184
Depreciation			
At 1 January 2023	6,365	47,309	53,674
Charge for year	1,692	2,185	3,877
At 31 December 2023	8,057	49,494	57,551
Net book value			
At 31 December 2023	2,212	3,421	5,633
At 31 December 2022	954	1,045	1,999

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

10 Debtors

	2023	2022
	£	£
Other debtors	1,016	5,149
Prepayments and accrued income	2,000	2,000
VAT	-	3,355
	3,016	10,504

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Taxes and social security costs	4,268	1,397
Accruals	3,150	3,150
VAT	61,177	-
	68,595	4,547

Included in taxes and social security is £Nil (2022 - £Nil) in relation to outstanding contributions to the charity's defined contribution pension scheme.

12 Commitments under operating leases

As at 31 December, the charity had annual commitments under non-cancellable leases of £31,752 per annum expiring within one year (2022 - £31,122 per annum).

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

13 Analysis of movement in 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:

Restricted funds:

	<u>Movement in funds</u>				Balance at 31 December 2022 £
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	
Widening access	20,000	-	(15,903)	-	4,097
Awareness in schools	2,500	-	-	-	2,500
Helpline grants	-	24,434	(24,434)	-	-
	22,500	24,434	(40,337)	-	6,597

	<u>Movement in funds</u>				Balance at 31 December 2023 £
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	
Widening access	4,097	-	(9,237)	5,140	-
Awareness in schools	2,500	-	-	-	2,500
Helpline grants	-	52,000	(52,000)	-	-
	6,597	52,000	(61,237)	5,140	2,500

Restricted funds comprise:

- **Widening access**
£Nil (2022 - £4,097) in relation to a grant received for the purpose of widening access to the service provided by Nacoa. The transfer represents unrestricted funds used to supplement the restricted funds spent on the widening access project.
- **Awareness in schools**
£2,500 (2022 - £2,500) in relation to a grant received for raising awareness in school settings of the services Nacoa provides.
- **Helpline grants**
£Nil (2022 - £Nil) in relation to various grants received for the operation of the helpline Nacoa provides. Details are included in Note 2.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

13 Analysis of movement in funds (continued)

Unrestricted funds:	Movement in funds				
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Designated funds	54,975	-	(118)	-	54,857
General funds	175,682	217,121	(234,989)	-	157,814
	230,657	217,121	(235,107)	-	212,671

	Movement in funds				Balance at 31 December 2023 £
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	
Designated funds	54,857	-	(1,195)	-	53,662
General funds	157,814	310,352	(330,164)	(5,140)	132,862
	212,671	310,352	(331,359)	(5,140)	186,524

Designated funds comprise:

- £3,662 (2022 - £4,857) designated by the Trustees in relation to the David Stafford Memorial Fund which is a designated fund to host an annual lecture in memory of Nacoa co-founder David Stafford and, latterly, Simon Ward for members and interested others, raising awareness of the experiences of everyone affected by a parent drinking.
- £40,000 (2022 - £40,000) in relation to funds designated by the Trustees in relation to upgrading the helpline database and linked communication system in the future.
- £10,000 (2022 - £10,000) in relation to funds designated for a new deposit on a new Nacoa HQ in Bristol.

General funds comprise all unrestricted funds received for the general furtherance of the charity's objectives. The transfer represents unrestricted funds used in the year to supplement the restricted funds on the widening access project.

14 Analysis of net assets by fund

	Unrestricted funds		Restricted funds £	Total 2022 £	Total 2021 £
	General funds £	Designated funds £			
Fund balances at 31 December 2022 are represented by:					
Tangible fixed assets	1,999	-	-	1,999	4,942
Current assets	160,362	54,857	6,597	221,816	256,662
Creditors: amounts falling due within one year	(4,547)	-	-	(4,547)	(8,447)
	157,814	54,857	6,597	219,268	253,157

	Unrestricted funds		Restricted funds £	Total 2023 £	Total 2022 £
	General funds £	Designated funds £			
Fund balances at 31 December 2023 are represented by:					
Tangible fixed assets	5,633	-	-	5,633	1,999
Current assets	195,824	53,662	2,500	251,986	221,816
Creditors: amounts falling due within one year	(68,595)	-	-	(68,595)	(4,547)
	132,862	53,662	2,500	189,024	219,268

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

England & Wales - Charity number 1009143

Accounts

Charity Registration No. 1009143



THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS
LEGAL AND ADMINISTRATIVE INFORMATION



Trustees

Ms K Stafford (Chair)
Mrs M Parker (Hon. Treasurer)
Mr L Alleyne
Dr A-M Barron
Ms J Elson
Mr E Graham

Chief Executive Ms H Henriques MBE

Charity Number 1009143

Principal Address

PO Box 64
Bristol
BS16 2UH

Independent Examiner

Haines Watts
Chartered Accountants
Bath House
Bath Street
BS1 6HL

Bankers

Lloyds Bank plc
PO Box 1000
BX1 1LT

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present the annual report together with the financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019. The Trustees have complied with the duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission.

Structure, governance and management

The charity was set up in 1990 and established by Charitable Trust deed dated 19 January 1992.

The Trustees who served during the year were:

Mr L Alleyne
Dr A-M Barron
Ms J Elson
Mr E Graham (Co-opted 22 September 2022)
Mr S Lynch (Resigned 20 August 2022)
Mrs M Parker (Hon. Treasurer)
Ms Katy Stafford (Chair)

The Trustees have extensive experience in charitable and commercial organisations. Currently, combined, they have over 100 years' experience as Nacoa Trustees and provide stability for the charity that its callers often lack. Trustees are recruited as referrals from Members or as a reflection of commitment to the organisation as a volunteer. The Trustees actively seek new candidates to complement and add to the pool of expertise available to Nacoa.

The Board of Trustees meets four times per year. The Consultative Council provides expertise and professional advice pro bono as required. The Chief Executive manages the day to day operations of the charity and oversees operational matters including volunteer and project management, training and performance related activity.

The Trustees have assessed the major risks to which the charity is exposed, principally being financial (having sufficient funds to undertake activities), operational (from ineffective help, support and awareness-raising for those children affected by parent's drinking) and lack of capacity (restricting the work that can be undertaken by the charity). The Trustees are satisfied that systems are in place to mitigate exposure to the major risks with a focus on careful financial budgeting, maintaining a knowledgeable Board of Trustees and Chief Executive, using experts as required and developing the volunteer base.

Objectives

The charity's objectives are to provide information, advice and support for everyone affected by a parent's drinking or a similar addictive problem. This includes children of all ages, many of whose problems only become apparent in adulthood. The activities adopted by the charity are:

- To offer information, advice and support to children of alcohol-dependent parents (COAs);
- To reach professionals working with them;
- To raise their profile in the public consciousness; and
- To promote research into the problems they face and the prevention of alcoholism developing in this vulnerable group.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Review of the year (including financial review)

Nacoa is an organisation where people in different roles such as staff, volunteers, and other stakeholders work together to produce an extremely effective body which exists on extremely limited funds. Nacoa has the support of a large number of people, and the gratitude of countless more. There is no doubt that Nacoa is impressive for its size, and a model of good practice. This is supported by the many awards it has received over the years and feedback from the users of the helpline.

Hilary Henriques MBE has been the Chief Executive of Nacoa since its inception over 30 years ago, during this time her passion and energy has not wavered. Whilst Nacoa changes the lives of many children (and adults), and has such incredible outcomes, the day to day running and leadership of it comes with challenges, mountains to climb and often sudden and unexpected problems to solve; Hilary shows great determination and resilience in leading Nacoa through these. Her ability to put the people, the children, at the heart of everything Nacoa does is what brings a real purity to this charity and her role.

There are 2.6 million children who are living with a parent who drinks hazardously in the UK. We know from the latest Helpline evaluation that 46% of children of alcohol-dependent parents have not disclosed their problems to anyone outside the family. 25% have talked to no-one at all, not even their closet family members. They hold on to the 'family secret' to protect their parents, often at the expense of their childhood.

Without support, these young people are:

- six times as likely to witness domestic violence
- three times as likely to consider suicide
- three times as likely to develop their own addiction
- twice as likely to experience difficulties at school
- twice as likely to be in trouble with the police

The UK is in the grip of spiraling alcohol-specific deaths. The Office for National Statistics latest figures show that 2022 was yet another record year for alcohol-specific deaths, which have increased 27% since 2019.

Despite this trend, in 2021 the UK government abolished its entire strategy to directly support COAs. The Department of Health and Social Care confirmed in August 2022 that no dedicated support would now be offered to children whose parents are not accessing help for their problems and/or are in treatment.

This leaves children whose parents don't acknowledge or seek help without support, suffering in silence and condemned to 'keep the family secret', at a time of increased need when children are suffering profound effects on their mental and physical health, more frequently witness domestic violence and severely impacted by isolation and insecurity whilst watching their parents drink more.

It is distressing that these children are among those who have been most affected by the government's actions leaving children in poverty, while inequalities in education have increased. The cost of living crisis impacts the ability of their parents to meet the hugely inflated prices of the basics. This puts these children at increased risk and some will go hungry while their parent prioritise alcohol over heat and food.

The government no longer prioritise the most vulnerable children. Baroness Howarth of Breckland is one of many people who expressed their concern.

'I am deeply disappointed that the DoH have ceased funding the helpline – what could be more in line with mental health and child protection strategies than your work!'

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Review of the year (including financial review) (continued)

Left without help and support children suffer, living with unpredictable behaviour, inconsistency, ever-changing rules, they experience aggression and violence between their parents and/or the silent withdrawal from family life as parents slip into anxiety and depression. And they fear what they will find when they get home from school.

They guess at normality, feel different from other people. They blame themselves for their parent's drinking - if only I was good enough, pretty enough, more helpful they might not drink. As children we take on that blame in the mistaken belief that if it's our fault so we can do something about it. A sad but effective coping mechanism when living with parents who drink too much. And something that continues into adulthood. Living with parental addiction leaves lasting impacts.

The Nacoa helpline was set up to empower these children with a variety of life skills to help them cope with difficult challenges. They can access help when they want or need it and without revealing themselves. Their need for privacy and control is respected and we ask nothing in return.

There are no interrogations, few questions and no tick boxes. We are here for them. They are not here to provide 'interesting stories' to engage volunteer helpline counsellors or to provide data related to their parent's drinking. They are more than 'outcomes', they are human beings living challenging lives constricted by 'the family secret'.

Nacoa is now the only free, confidential, accessible, inclusive helpline with a proven track record in encouraging children to break the silence and find help, even if parents continue to drink.

In 2022, the Nacoa volunteer helpline counsellors worked together as a team to respond to ever more complex calls, emails and queries. Traditional helpline services (telephone, email and letter) responded to 31,486 contacts. Online message boards, Facebook, Twitter, Instagram, TikTok, YouTube channel, 1-2 Helpline chat and online community blog site, COAisathing continue to provide increased accessibility to children and young people who may find using the helpline problematic or may feel that making a call is too intimidating.

At a time when most small charities are experiencing a downturn in donations, Nacoa's 646 Members and regular donors increased their contribution to £37,551 (2021 - £28,807) and families donated £28,010 (2021 - £14,801) following the loss of a loved one.

Nacoa volunteers raised £57,623 (2021 - £52,362) taking part in an array of events including marathons in Boston USA, Edinburgh, London and Manchester and a team of ten runners in the London Landmarks Half Marathon, who were cheered on by Nacoa supporters, raising over £5,000.

Nacoa is indebted to its stalwart regular supporters, the Serve All Trust, the McGrath Family Trust, the J and M Britton Charitable Trust; and to Alphabiolabs, the Martin Geddes Charitable Trust, the Sidney Ivor Luck Counselling Trust and the Sir Jules Thorn Charitable Trust for second year funding. £146,097 (2021 - £125,060) was raised from these and other charitable trusts, corporates and individuals. In total we received over 5,000 voluntary donations.

The tradition of volunteering is at the heart of Nacoa and it is with the help and support of 575 volunteers that Nacoa continues to offer services freely given by people who truly care. Their value is priceless but a monetary value of £120,000 would be required to continue without them.

It is because of them and our funders that we are able to support some of the most vulnerable children in our society today.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Review of the year (including financial review) (continued)

Nacoa has been able to develop its work to provide information, guidance, and support to COAs, their families, professionals, and concerned others. Central to all its activities is the Nacoa Helpline. The helpline has evolved before, but during the last few years in particular, Nacoa has had to adapt to changes in the way that people communicate. This has enabled it to continue to provide a much valued and confidential helpline service to COAs by phone, email, through its website, and increasingly social media.

Nacoa demonstrates that the world can be different and, with help and support, children of alcohol-dependent parents can live fulfilled lives and break the cycle of addiction so that they can look forward to a more positive future. Nacoa is a lifeline for many children and others affected by alcohol, and it continues to deliver the message to children that their parent's alcohol problems are not their fault and they are not alone.

In October, Nacoa was proud to be part of the Forward Trust's 'Action on Addiction' campaign and to have representatives at the event which took place during the Addiction Awareness Week, when HRH The Princess of Wales pledged continued support for everyone affected by addiction, including children and families.

Nacoa's five founders wanted today's children to have the help and support they did not have and today Nacoa provides a safe space where children, young people and adults find refuge from their isolation and suffering; a reminder that they are not alone through free, inclusive, accessible services, which put the needs of vulnerable people first.

This would not be possible without key partners like the Forward Trust and the Nacoa community who continue to reach out and respond to people in need of help and support, willing to make a difference in the lives of everyone struggling with a parent's drinking.

As always, there will be challenges ahead. Nacoa will face them with courage, compassion and kindness.

Full details of Nacoa's accomplishments against objectives for 2022 and 2021 will be reported in the 2022 Annual Report which will be filed with the Charity Commission.

Information about helpline and related services is available at nacoa.org.uk/about-nacoa and from Nacoa on request (0117 924 8005 or admin@nacoa.org.uk).

Key management personnel

The Trustees consider the Board of Trustees and the Chief Executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no trustee remuneration was paid in the year. Details of Trustee expenses are disclosed in Note 8 to the financial statements.

Reserves policy

Nacoa aims to hold between 6 and 9 months of running costs in reserves. We also aim to ring fence funds for future development of the charity including an upgraded helpline database, linked communications system and securing a permanent home for the helpline, as part of Nacoa's sustainability and succession planning.

Going concern

The Trustees reviewed the capital resources available to the charity and having undertaken this review, the Trustees have concluded that the charity has adequate resources in place in order to meet its charitable objectives for the foreseeable future.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Statement of trustees' responsibilities

The Trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the Trustees followed best practice and:

- selected suitable accounting policies and applied them consistently;
- observe the methods and principles in the Charities SORP;
- made judgements and estimates that were reasonable and prudent;
- stated whether applicable accounting standards and statements of recommended practice had been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it was inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011, the charity (Accounts and Reports) regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's website is maintained and secured by a specialist website design and build agency. United Kingdom legislation governing the preparation and publication of financial statements may differ from other jurisdictions.

On behalf of the Board of Trustees:

A handwritten signature in black ink, appearing to read "K. Stafford", written over a horizontal line.

Ms K Stafford
Chair of Trustees
Date: 26 October 2023

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE NATIONAL ASSOCIATION FOR THE CHILDREN OF ALCOHOLICS

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Andrew J Jordan FCA
ICAEW
Haines Watts
Chartered Accountants
Bath House
6-8 Bath Street
Bristol
BS1 6HL

Date: 30/10/2023.....

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds		Restricted funds £	Total 2022 £	Total 2021 £
		General funds £	Designated funds £			
Income:						
<i>Donations and legacies:</i>						
Ad-hoc donations and legacies		121,663	-	24,434	146,097	125,060
Membership subscriptions		37,551	-	-	37,551	28,807
Donations at fundraising events		57,623	-	-	57,623	52,362
		<u>216,837</u>	<u>-</u>	<u>24,434</u>	<u>241,271</u>	<u>206,229</u>
<i>Charitable income:</i>						
Providing information advice and support		-	-	-	-	76,626
<i>Investment income</i>		284	-	-	284	15
Total income		217,121	-	24,434	241,555	282,870
Expenditure:						
<i>Expenditure on charitable activities:</i>						
Providing information, advice and Support		222,332	118	40,337	262,787	319,675
<i>Raising funds</i>		12,657	-	-	12,657	8,409
Total expenditure		234,989	118	40,337	275,444	328,084
Net incoming/(outgoing) resources before transfers						
		(17,868)	(118)	(15,903)	(33,889)	(45,214)
Gross transfers between funds		-	-	-	-	-
Net income/(expenditure) for the year						
		(17,868)	(118)	(15,903)	(33,889)	(45,214)
Net movement in funds						
Fund balances at 1 January		175,682	54,975	22,500	253,157	298,371
Fund balances at 31 December		157,814	54,857	6,597	219,268	253,157

All of the charity's activities are classed as continuing.

The notes on pages 10 to 20 form part of these financial statements.

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	2022	2022	2021	2021
Note	£	£	£	£
Fixed Assets				
Tangible fixed assets	10	1,999		4,942
Current assets				
Stock		153	153	
Debtors	11	10,504	6,368	
Cash at bank and in hand		211,159	250,141	
		<u>221,816</u>	<u>256,662</u>	
Creditors: amounts falling due within one year	12	<u>(4,547)</u>	<u>(8,447)</u>	
Net current assets		217,269		248,215
		<u>219,268</u>		<u>253,157</u>
Income funds				
Restricted funds		6,597		22,500
Unrestricted funds		212,671		230,657
Total funds		<u>219,268</u>		<u>253,157</u>

The notes on pages 10 to 20 form part of these financial statements.

The Trustees approved the accounts on 26 October 2023 and were signed on their behalf by:



Ms K Stafford
Chair of Trustees



Mrs M Parker
Trustee and Hon. Treasurer

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements.

The financial statements have been prepared in accordance with the 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) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

Exemption from preparing a cash flow statement

The charity has adopted Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement as part of these financial statements.

Going concern

The Trustees reviewed the capital resources available to the charity and having undertaken this review, the Trustees have concluded that the charity has adequate resources in place in order to meet its charitable objectives for the foreseeable future.

The Trustees have therefore concluded that there are no material uncertainties about the charity's ability to continue as a going concern and prepared the financial statements on that basis.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees for specific purposes. Restricted funds are subject to restrictions on their expenditure imposed by the fund provider. Details of individual restricted funds are given in Note 14.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and the settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacies are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date, In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Donated services and facilities are included at the value to the charity where this can be quantified.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting Policies (continued)

Resources expended

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked with the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Taxation

The charity is exempt from Corporation Tax to the extent that any income and gains are applied in the furtherance of the charitable objectives.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life at the following rates:

Fixtures, fittings and equipment	- 25% per annum straight-line
Motor vehicles	- 25% per annum straight-line

Stock

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

Operating leases

Rentals payable under operating leases are charged against income on a straight -line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount calculated as prepaid. Accrued income is recognised when the charity is entitled to the income receivable but it has not yet been invoiced.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at the settlement amount after allowing for any discounts due.

Pensions and other post-retirement obligation

The charity contributes towards a defined contribution pension scheme for certain employees and the costs charged in the financial statements represent the contributions payable by the charity during the period. The scheme assets are separately administered from the charity.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting Policies (continued)

Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Donations and Legacies: Ad-hoc donations and legacies

Donations and Legacies	2022	2021
	£	£
Alphabiolabs	7,039	2,300
Anon	7,000	1,000
The Astor Foundation	-	1,000
Lord Barnby's Foundation	-	3,000
J and M Britton Charitable Trust	3,000	5,000
In Memoriam, J Browne	-	1,127
T Cagney	-	1,000
The Casey Trust	-	1,000
David Family Foundation	5,000	-
Fulmer Charitable Trust	1,000	-
Garfield Weston Foundation	20,000	-
Martin Geddes Charitable Trust	10,609	10,300
Edward Gostling Foundation	-	5,000
The Harramead Trust	-	1,000
L Hammond, In memoriam	1,921	-
Sidney Ivor Luck Counselling Trust	-	5,000
J Renouf, In memoriam, T Hughes	5,000	-
Lextog Drug and Alcohol Testing	1,000	-
The Wyn and Ken Lo Memorial Foundation	12,000	-
The McGrath Charitable Trust	2,000	2,000
National Lottery Community Fund: Awards for All	-	10,000
L Maguire, In memoriam, R Maguire	1,960	-
Mackie Foundation	2,500	-
Marsland McAdoo Charitable Trust	1,100	-
L Norfolk, In memoriam, D Peek	2,022	-
D Quick	2,545	2,443
E Richardson	1,500	1,500
Rhododendron Trust	1,000	1,000
The Serve All Trust	5,000	5,000
SMB Trust	-	2,000
Souter Charitable Trust	-	3,000
WF Southall Trust	-	3,000
Swindon BC	-	2,000
C Thomas	-	1,000
TJ Legal Services	1,100	-
C Walker, In memoriam, J Walker	1,243	-
Gladys Wightwick Charitable Trust	1,225	-
Other donations and legacies < £1000	49,333	55,390
Total ad-hoc donations and legacies	146,097	125,060

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

2 Donations and Legacies: Ad-hoc donations and legacies (continued)

Included in ad-hoc donations and legacies are the following restricted funds received:	2022	2021
	£	£
J and M Britton Charitable Trust	3,000	-
David Foundation	5,000	-
Department of Health and Social Care, Helpline Expansion	-	-
Fulmer Charitable Trust	1,000	-
Martin Geddes Charitable Trust	10,609	-
The Sidney Ivor Luck Counselling Trust	-	-
The Mackie Foundation	2,500	-
Marsland McAdoo Charitable Trust	1,100	-
The Portishead Nautical Trust, Schools Project	-	-
Gladys Wightwick Charitable Trust	1,225	-
	<hr/>	<hr/>
Total restricted ad-hoc donations and legacies	24,434	-

Restricted charitable income totalling £24,434 (2021 - £76,626) is represented by:

A grant totalling £10,609 (2021 - £Nil) received from the Martin Geddes Charitable Trust restricted to the operation of the Nacoo helpline.

A grant totalling £5,000 (2021 - £Nil) received from the David Family Foundation restricted to the operation of the Nacoo helpline.

A grant totalling £3,000 (2021 - £Nil) received from The J and M Britton Charitable Trust restricted to the operation of the Nacoo helpline.

A grant totalling £2,500 (2021 - £Nil) received from the Mackie Foundation restricted to the operation of the Nacoo helpline.

A grant totalling £1,000 (2021 - £Nil) received from the Fulmer Charitable Trust restricted to the operation of the Nacoo helpline.

A grant totalling £1,225 (2021 - £Nil) received from the Gladys Wightwick Charitable Trust restricted to the operation of the Nacoo helpline.

A grant totalling £1,100 (2021 - £Nil) received from the Marsland McAdoo Charitable Settlement restricted to the operation of the Nacoo helpline.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and Legacies: Membership subscriptions

	2022	2021
	£	£
T Freeman	625	625
A Hayward	720	720
H and P Henriques	-	1,020
F and P Irwin	-	720
B Kenton	577	577
C Lunghi	-	500
Maya Parker	510	-
W Pratt	1,200	1,200
B Price	600	450
S Read	600	550
Dr P Taberner	550	600
Dr E and Rev K Watson	500	480
D Wittman	-	3,625
Other Subscriptions less than £500	31,669	17,740
	<hr/>	<hr/>
Total Membership subscriptions	37,551	28,807

All of the above was attributable to unrestricted funds in 2022 and 2021.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

4 Donations and Legacies: Donations from fundraising events

	2022	2021
	£	£
1K Burpee Challenge, the Clays	-	1,380
72 Hole Golf Round, L Sharkey	-	2,044
Boston Marathon, T McInnes, In Memoriam	1,137	-
Bristol Half Marathon, J Goldschmidt	-	1,140
Chillswim Triple Crown, J O'Neill, in memory of D Bull	1,361	-
Coniston Water Swim, N Sloka	-	1,239
Edinburgh Marathon, I Dalziel and L Gilchrist	2,014	
Facebook Fundraiser, Nacoa volunteers	2,536	-
Global Home Warranty	1,959	-
GR20 trek! S Woodcock	1,030	-
Liam's Marathon Fundraiser, L Darbyshire	-	1,224
London Half Marathon, Crossley, S Lynch, Masterman, I Moody, Nettle, Pitman, C Rourke, Sherriff, S Vaughan, Waxman	-	10,567
London Landmarks Half Marathon and London Royal Parks, A Dickson	-	1,431
London Landmarks Half Marathon, C MacAllister, A McLellan, C Rourke, T Williams	1,245	-
London Landmarks Half Marathon, E Gudgeon, In memoriam	1,044	-
London Landmarks Half Marathon, I Moody, In memoriam	1,045	-
London Landmarks Half Marathon, L Wallace in memory of D Wallace	1,000	-
London Marathon, A Mulvey, J Musik	1,048	-
Manchester Marathon, O Webb, in memory of H Webb	2,540	-
Marathon, T Cartwright	-	3,943
Mastermind, C Tominey	-	1,500
Mastermind, C Flint	-	3,000
My run for Mom, J Perrins	-	2,520
Nacoa Quiz Nights, E Graham	-	2,932
National 3 Peaks Challenge, T Crelin, In memoriam	1,095	-
Paris' Charity event in memory of I Warburton	4,795	-
Robin Hood Half Marathon, T Murphy	-	2,117
Russell Hogg's Birthday, R Hogg	-	3,838
Sober Summer, G Midgley	-	1,989
St Michael's Prep School May Ball	11,121	-
Static Brighton to Bristol Cycle Ride, R Miles, K Allen	-	1,212
Upfest	16,293	-
Upper Taf Basin Hike, D Rees, in memory of D (Dai) Rees	2,050	-
Virtual London Marathon	-	962
Wedding Favours, O and H Porter	1,670	-
Yorkshire 3 Peaks Challenge, I Waterson, in memory of J Allison	1,064	-
Other events less than £1,000	1,576	9,324
Total donations from fundraising activities	57,623	52,362

All of the above was attributable to unrestricted funds in 2022 and 2021.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

6 Other Income

	2022	2021
	£	£
Bank interest	284	15
	<u>284</u>	<u>15</u>

All the above income was attributable to unrestricted funds in 2022 and 2021.

7 Resources expended

	Staff costs	Depreciation	Other costs	Total 2022	Total 2021
	£	£	£	£	£
Charitable activities					
Providing information, advice and support	161,037	1,988	63,773	226,798	284,757
Charity support costs	28,417	955	5,442	34,814	33,768
Governance costs	-	-	1,175	1,175	1,150
	<u>189,454</u>	<u>2,943</u>	<u>70,390</u>	<u>262,787</u>	<u>319,675</u>

Expenditure of £234,989 (2021 - £266,363) was attributable to unrestricted funds, £118 (2021 - £355) was attributable to designated funds and £40,337 (2021 - £61,366) was attributable to restricted funds.

Governance costs include the independent examination fees of £1,175 (2021 £1,150).

Charity support costs are made up of:

	2022	2021
	£	£
Wages and salaries	26,745	25,242
Nacoa pension	1,672	3,226
Offices expenses	2,594	2,210
Sundry expenses	1,735	1,237
Insurance	271	240
Bank charges	842	658
Depreciation	955	955
	<u>34,814</u>	<u>33,768</u>

Activities undertaken directly

- The Nacoa Helpline, providing information, advice and ongoing support to everyone affected by a parent's drinking, professionals and concerned others.
- Foundation and ongoing training programmes for volunteers and professionals addressing how alcohol affects the family. The programmes include mentoring and supervision to promote life-long learning.
- The Nacoa website, providing information, advice and support for everyone affected by a parent's drinking, professionals and concerned others.
- The Widening Access project reaching us to new communities offering information, advice and support.
- The Stafford Ward Memorial Lecture, Volunteers Awards Evening, COA Week, media and social media advocacy and other awareness raising events.
- The promotion of research into the experience of children growing up with parental drink problems and the prevention of alcohol problems developing in this vulnerable group.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

8 Trustees

None of the Trustees (or any person connected with them) received any remuneration or repayment of expenses during the year (2021 - Nil).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Chief Executive Officer	1	1
Helpline Supervisors	3	2
Administration and communication	3	3
Part time staff	3	3
Temporary staff	-	2
	10	11

Employment costs

	2022	2021
	£	£
Wages and salaries (included Employers National Insurance)	178,305	196,543
Pension	11,149	11,546
	189,454	208,089

There were no employees whose annual emoluments were £60,000 or more in either year.

The key management personnel of the charity comprise the trustees and the Chief Executive. The total employee benefits of the key management personnel of the Trust were £44,000 (2021 - £40,836).

10. Tangible fixed assets

	Motor vehicles	Fixtures, Fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2022	7,319	48,354	55,673
Additions	-	-	-
At 31 December 2022	7,319	48,354	55,673
Depreciation			
At 1 January 2022	5,410	45,321	50,731
Charge for year	955	1,988	2,943
At 31 December 2022	6,365	47,309	53,674
Net book value			
At 31 December 2022	954	1,045	1,999
At 31 December 2021	1,909	3,033	4,942

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

11. Debtors

	2022	2021
	£	£
Other debtors	5,149	1,445
Prepayments and accrued income	2,000	2,000
VAT	3,355	2,923
	10,504	6,368

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Taxes and social security costs	1,397	5,297
Accruals	3,150	3,150
	4,547	8,447

Included in taxes and social security is £Nil (2021 - £917) in relation to outstanding contributions to the charity's defined contribution pension scheme.

13 Commitments under operating leases

As at 31 December, the charity had annual commitments under non-cancellable leases of £25,935 per annum expiring within one year (2021 - £25,200).

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

14 Analysis of movement in 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:

Restricted funds:

	<u>Movement in funds</u>				Balance at 31 December 2021
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
DHSC expanding helpline	7,240	54,126	(61,366)	-	-
Widening access	-	20,000	-	-	20,000
Awareness in schools	-	2,500	-	-	2,500
	7,240	76,626	(61,366)	-	22,500

	<u>Movement in funds</u>				Balance at 31 December 2022
	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Widening access	20,000	-	(15,903)	-	4,097
Awareness in schools	2,500	-	-	-	2,500
Helpline grants	-	24,434	(24,434)	-	-
	22,500	24,434	(40,337)	-	6,597

Restricted funds comprise:

- DHSC expanding helpline**
£Nil (2021 - £Nil) in respect of money received from the Department of Health and Social Care ('DHSC') which has been applied for the purposes of running the Nacoa helpline. This was a multi-year grant which concluded during the year ended 31 December 2021 with all funds received funds expended in line with grant commitments.
- Widening access**
£4,097 (2021 - £20,000) in relation to a grant received for the purpose of widening access to the service provided by Nacoa.
- Awareness in schools**
£2,500 (2021 - £2,500) in relation to a grant received for raising awareness in school settings of the services Nacoa provides.
- Helpline grants**
£24,434 (2021 - £Nil) in relation to various grants received for the operation of the helpline Nacoa provides. Details are include in Note 2.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

14 Analysis of movement in funds (continued)

Unrestricted funds:

	<u>Movement in funds</u>				Balance at 31 December 2021 £
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	
	Designated funds	70,330	-	(355)	
General funds	220,801	206,244	(266,363)	15,000	175,682
	291,131	206,244	(266,718)	-	230,657

	<u>Movement in funds</u>				Balance at 31 December 2022 £
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	
	Designated funds	54,975	-	(118)	
General funds	175,682	217,121	(234,989)	-	157,814
	230,657	217,121	(235,107)	-	212,671

Designated funds comprise:

- £4,857 (2021 - £4,975) designated by the Trustees in relation to the David Stafford Memorial Fund which is a designated fund to host an annual lecture in memory of Nacoa co-founder David Stafford and, latterly, Simon Ward for members and interested others, raising awareness of the experiences of everyone affected by a parent drinking.
- £40,000 (2021 - £40,000) in relation to funds designated by the Trustees in relation to upgrading the helpline database and linked communication system in the future.
- £10,000 (2021 - £10,000) in relation to funds designated for a new deposit on a new Nacoa HQ in Bristol.

General funds comprise all unrestricted funds received for the general furtherance of the charity's objectives.

15 Analysis of net assets by fund

	<u>Unrestricted funds</u>			Total 2021 £	Total 2020 £
	General funds £	Designated funds £	Restricted funds £		
Fund balances at 31 December 2021 are represented by:					
Tangible fixed assets	4,942	-	-	4,942	7,885
Current assets	179,187	54,975	22,500	256,662	298,697
Creditors: amounts falling due within one year	(8,447)	-	-	(8,447)	(8,211)
	175,682	54,975	22,500	253,157	298,371

	<u>Unrestricted funds</u>			Total 2022 £	Total 2021 £
	General funds £	Designated funds £	Restricted funds £		
Fund balances at 31 December 2022 are represented by:					
Tangible fixed assets	1,999	-	-	1,999	4,942
Current assets	160,362	54,857	6,597	221,816	256,662
Creditors: amounts falling due within one year	(4,547)	-	-	(4,547)	(8,447)
	157,814	54,857	6,597	219,268	253,157

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

England & Wales - Charity number 1009143

Accounts

Charity Registration No. 1009143



THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS
LEGAL AND ADMINISTRATIVE INFORMATION



Trustees Dr A-M Barron (Chair)
Mr L Alleyne
Ms J Elson
Mrs M Parker
Ms K Stafford
Mr S Lynch

Chief executive Ms H Henriques MBE

Charity number 1009143

Principal address PO Box 64
Bristol
BS16 2UH

Independent examiner Milsted Langdon LLP
Freshford House
Redcliffe Way
Bristol
BS1 6NL

Bankers Lloyds Bank plc
PO Box 1000
BX1 1LT

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present the annual report together with the financial statements of the for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 of the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities. The Trustees have complied with the duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission.

Structure, governance and management

The charity was set up in 1990 and established by Charitable Trust deed dated 19 January 1992. The Trustees who served during the year were:

Dr A-M Barron (Chair)
Mr L Alleyne
Rev P Auden (RIP 19 January 2021)
Ms J Elson (appointed 28 October 2021)
Mr P Irwin (resigned 28 October 2021)
Mr S Lynch (appointed 28 October 2021)
Mrs M Parker (Hon. Treasurer)
Ms K Stafford

The Trustees have extensive experience in charitable and commercial organisations. Currently, combined, they have 55 years' experience as Nacoa Trustees and provide stability for the charity that its callers often lack. Trustees are recruited as referrals from Members or as a reflection of commitment to the organisation as a volunteer. The Trustees actively seek new candidates to complement and add to the pool of expertise available to Nacoa.

The Board of Trustees meets four times per year. The Consultative Council provides expertise and professional advice pro bono as required. The Chief Executive manages the day-to-day operations of the charity and oversees operational matters including volunteer and project management, training and performance related activity. The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have assessed the major risks to which the charity is exposed, principally being financial (having sufficient funds to undertake activities), operational (from ineffective help, support and awareness-raising for those children affected by parent's drinking) and lack of capacity (restricting the work that can be undertaken by the charity). The Trustees are satisfied that systems are in place to mitigate exposure to the major risks with a focus on careful financial budgeting, maintaining a knowledgeable Board of Trustees and Chief Executive, using experts as required and developing the volunteer base.

Objectives

The charity's objectives are to provide information, advice and support for everyone affected by a parent's drinking or a similar addictive problem. This includes children of all ages, many of whose problems only become apparent in adulthood. The activities adopted by the charity are:

- To offer information, advice and support to children of alcohol-dependent parents (COAs);
- To reach professionals working with them;
- To raise their profile in the public consciousness; and
- To promote research into the problems they face and the prevention of alcoholism developing in this vulnerable group.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Review of the year (including financial review)

Nacoo is an organisation where people in different roles such as staff, volunteers, and other stakeholders work together to produce an extremely effective body which exists on extremely limited funds. Nacoo has the support of a large number of people, and the gratitude of countless more. There is no doubt that Nacoo is impressive for its size, and a model of good practice. This is supported by the many awards it has received over the years and the feedback from the users of the helpline.

Hilary Henriques MBE has been the Chief Executive of Nacoo for 31 years and continues to work and campaign for COAs, bringing huge commitment and dedication to achieving Nacoo's aims and objectives, and leading it through difficult times, including the Covid-19 pandemic. In recent years, Nacoo has created some unprecedented opportunities, but it has also had to face some major challenges. In this environment, Nacoo has continued to thrive and enabled it to reposition itself to provide more people with the help and information that they need to deal with the issue of parental drinking.

Throughout Covid, Nacoo continued to provide support to COAs. The helpline remained open during lockdowns, establishing new shift patterns and safe working practices, to ensure that this vulnerable group were not forgotten.

The Nacoo Helpline counsellors worked consistently as a team to respond to more complex calls, emails and queries. Traditional helpline services (telephone and email) were enhanced by online message boards, Facebook, Twitter, Instagram, TikTok, YouTube channel and online community blog site, COAisathing. This provides increased accessibility to children and young people who may find using the helpline problematic or may feel that making a call is too intimidating.

The new Nacoo website was launched at the beginning of 2021 and the new Nacoo database which is needed to deal with the increased number of communication channels became operational in the Autumn 2021.

The online helpline services receive more than 100,000 contacts each year making Nacoo the largest in the world for a service or individual account targeted at children affected by their parent's drinking. Total contacts for 2021 is over 160,000.

Nacoo supporters responded to the pandemic by providing additional services. The 'Here to listen poster campaign' saw 200 poster images, bus stop ads and billboards by world-renowned urban artist the Postman and Broken Hartist displayed throughout Brighton.

Nacoo launched the 'Together Live' series on Facebook featuring Arabella Byrne and Julia Hamilton, a mother and daughter story of shared recovery and Sophie K and Mark Richardson discussing creativity and recovering from the impact of addiction.

Lunchtime Lives, hosted by Josh Connolly, included conversations with Rt Hon Jonathan Ashworth MP, Sophie K, Stephen Lynch and Jaz Rai, the founder of the Sikh Recovery Network and presenter on Sikh TV, talking about Nacoo's 'Widening Access' Project. A new project helping to better understand the needs of the diverse communities using Nacoo's services and to improve cultural literacy and develop an outreach programme. 27% of British Sikhs report having someone in their family with an alcohol problem (BBC).

International Children of Alcoholics Week, promoted free live online events including 'These COA Words', hosted by Cherie Lunghi, an evening of poetry and literature, written by and for children of alcoholics, based on 'Paper Therapy' compiled by Nacoo member Jess Dawson and launching an extraordinary film by Alexander Kühn, who won Young Director Award in the category of 'passion project', for his Nacoo film, 'Pokerface'.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Review of the year (including financial review) (continued)

Camilla Tominey chaired an international panel of experts, researchers and pioneers for children affected by their parent's drinking including Jerry Moe, National Director of the Hazelden Betty Ford Children's Program USA, Dr Sheila Gilheany, CEO Alcohol Action Ireland, Sonja Gerič Bevec, Founder and CEO of NACOA Slovenija, Corinna Oswald, Psychologist and Nacoo Deutschland board member, Henning Mielke, Founder of Nacoo Germany, Dr Virupaksha Devaramane, Consultant psychiatrist at Dr A.V. Baliga Memorial Hospital, Co-ordinator of COA Week, India and Dr PV Bhandary: Psychiatrist, Udupi, India.

The annual COA Week Lecture included Josh Connolly 'in conversation' with Sophie K, Calum Best, David Coldwell, and Rt Hon Jonathan Ashworth MP and Rt Hon Liam Byrne MP reported on parliamentary support for children affected by their parent's drinking. The keynote speech was delivered by Camilla Tominey.

Nacoo was proud to be a key partner in Addiction Awareness Week when, working with Taking Action on Addiction, Nacoo Patron, Rt Hon Liam Byrne MP presented the work of Nacoo to HRH The Duchess of Cambridge.

Since the setting up of the All-Party Parliamentary Group on Children of Alcoholics, chaired by Rt Hon Liam Byrne MP, Nacoo has been central to the creation of the Parliamentary Group which aims to 'champion the cause of children of dependent and hazardous drinkers'.

The advocacy of Nacoo and Rt Hon Liam Byrne MP was crucial for informing government and media attitudes and concerns for children of alcoholics. As a result, in April 2018, a £6 million innovation fund was jointly announced by the then Secretary of State for Health and Social Care, Rt Hon Jeremy Hunt MP, and Rt Hon Jonathan Ashworth MP "to help identify at-risk children more quickly, and provide them with rapid access to support and advice". Jeremy Hunt, said of the announcement:

"The consequences of alcohol abuse are devastating for those in the grip of an addiction, but for too long, the children of alcoholic parents have been the silent victims. This is not right, nor fair. These measures will ensure thousands of children affected by their parent's alcohol dependency have access to the support they need and deserve."

The major part of this fund was allocated to local authorities and other organisations. Taking inspiration from Nacoo's work, funding was set aside to expand resources for a national 'children of alcohol-dependents helpline', raising awareness in the public consciousness, and providing high quality support, advice, and signposting for the growing number of children asking for help when their parent has a drink problem.

On the successful tendering, Nacoo received close to £390,000. Rt Hon Matt Hancock MP, then Secretary of State for Health and Social Care, announced his pleasure that the government would be supporting "an amazing charity who do so much to help the hundreds of thousands of children in the UK growing up with alcohol-addicted parents who are robbed of a happy, stable home".

In January 2021, Rt Hon Jonathan Ashworth MP spoke in the House of Commons saying "Many children will be facing the prospect of being locked in their homes with a parent who abuses drink or drugs". He urged Ministers to continue to support the Nacoo helpline as there was no comparable service. Nacoo is the only free, confidential, accessible, inclusive helpline with a proven track record in encouraging vulnerable children to break the silence and find help, even if parents continue to drink.

The Department of Health funding ended in March 2021 at a time of increased need when children were suffering profound effects on their mental and physical health, more frequently witnessing domestic violence and severely impacted by the additional isolation and insecurity whilst watching their parents drink more, reflecting the steep rise in alcohol sales and at a time when most small charities saw a downturn in their income.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Review of the year (including financial review) (continued)

Nacoo Members and regular donors responded to the funding cut by increasing their contributions to £28,807 (2020 £26,655); families donated £14,801 (2020 £7,246) following the loss of a loved one and despite the continued cancellation of sponsored events like the London Marathon and Upfest, Nacoo volunteers raised £52,362 (2020 £40,418) including a team of ten runners in the London Landmarks Half Marathon, who were cheered on by Nacoo supporters, raising over £13,000.

In addition to Department of Health funding of £54,126 for the three months to 31 March 2021 (2020 £227,549), further donations (including legacies) of £147,560 (2020 £170,413) were raised from charitable trusts, corporates and individuals.

Nacoo is indebted to its stalwart regular supporters, the Serve All Trust, the McGrath Family Trust and the J and M Britton Charitable Trust; and to the Edward Gostling Foundation, the Martin Geddes Charitable Trust, the National Lottery Community Fund: Awards for All, the Sidney Ivor Luck Counselling Trust and the Souter Charitable Trust for second year funding.

The tradition of volunteering is at the heart of Nacoo and it is with the help and support of 533 volunteers that Nacoo continues to offer services freely given by people who truly care. Their value is priceless but a monetary value of £112,000 would be required to continue without them. It is because of them and our funders that we are able to support some of the most vulnerable children in our society today.

Nacoo has been able to develop its work to provide information, guidance, and support to COAs, their families, professionals, and concerned others. Central to all its activities is the Nacoo Helpline. The helpline has evolved before, but during the last few years in particular, Nacoo has had to adapt to changes in the way that people communicate. This has enabled it to continue to provide a much valued and confidential helpline service to COAs by phone, email, through its website, and increasingly social media.

Nacoo demonstrates that the world can be different and, with help and support, children of alcohol-dependent parents can live fulfilled lives and break the cycle of addiction so that they can look forward to a more positive future. Nacoo is a lifeline for many children and others affected by alcohol, and it continues to deliver the message to children that their parent's alcohol problems are not their fault and they are not alone.

Nacoo's five founders wanted today's children to have the help and support they did not have and today Nacoo provides a safe space where children, young people and adults find refuge from their isolation and suffering; a reminder that they are not alone through free, inclusive, accessible services, which put the needs of vulnerable people first.

This would not be possible without the Nacoo community who continue to reach out and respond to people in need of help and support, making a difference in the lives of everyone struggling with a parent's drinking. When given a voice they are the best exponents of the value of Nacoo's work, including the following words from the Archbishop of Canterbury, Justin Welby:

"I want to send my greetings and gratitude for what you do. I wish you have been around (or if you were, that I had known of you) when I was growing up. You are so important because you can be the source of a real community, that merely by existing and accepting, offers the chance of healing and the hope of purpose to people whose lives have been disrupted and diminished by the effect of alcohol abuse in someone whom they love."

Full details of Nacoo's accomplishments against objectives for 2021 and 2022 will be reported in the 2020/21 Annual Report which will be filed with the Charity Commission.

Information about helpline and related services is available at nacoo.org.uk/about-nacoo and from Nacoo on request (0117 924 8005 or admin@nacoo.org.uk).

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Key management personnel

The Trustees consider the Board of Trustees and the Chief Executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses are disclosed in Note 8 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Chief Executive and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises. The pay of the charity's Chief Executive is reviewed annually.

Reserves policy

Nacoo aims to hold between 6 and 9 months of running costs in reserves. We also aim to ring-fence funds for future development of the charity including an upgraded helpline database, linked communications system, the development of additional staff roles and securing a permanent home for the helpline, as part of Nacoo's sustainability and succession planning.

COVID-19

In light of the ongoing Coronavirus 'COVID-19' pandemic, the trustees reviewed the capital resources available to the charity. Having undertaken this review, the trustees concluded that the charity has adequate resources in place in order to meet its charitable objectives for the foreseeable future.

Statement of trustees' responsibilities

The Trustees are responsible for preparing the trustees' report and financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- selected suitable accounting policies and then applied them consistently;
- observe the methods and principles in the Charities SORP;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ascertain the financial statements comply with the Charities Act 2011, the applicable Charity (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's website is maintained and secured by a specialist website design and build agency. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the Board of Trustees:

A handwritten signature in cursive script that reads "Anne-Marie Barron".

Dr Anne-Marie Barron
Chair of Trustees
Date: 6 June 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

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

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011. ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under section 144(2) of the Charities Act 2011 and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

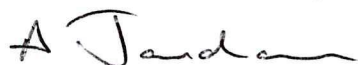
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Charity as required by section 130 of the Charities Act 2011; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the 2011 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).

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



Andrew J Jordan FCA
For and on behalf of Milsted Langdon LLP
Freshford House
Redcliffe Way
Bristol
BS1 6NL

Date: 8 June 2022

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds		Restricted funds £	Total 2021 £	Total 2020 £
		General funds £	Designated funds £			
Income:						
<i>Donations and legacies:</i>						
Ad-hoc donations and legacies	2	125,060	-	-	125,060	170,413
Membership subscriptions	3	28,807	-	-	28,807	26,655
Donations at fundraising events	4	52,362	-	-	52,362	40,418
		<u>206,229</u>	<u>-</u>	<u>-</u>	<u>206,229</u>	<u>237,486</u>
<i>Charitable income:</i>						
Providing information, advice and support	5	-	-	76,626	76,626	227,549
<i>Investment income</i>	6	15	-	-	15	4
Total income		<u>206,244</u>	<u>-</u>	<u>76,626</u>	<u>282,870</u>	<u>465,039</u>
Expenditure:						
<i>Expenditure on charitable activities:</i>						
Providing information, advice and support	7	257,954	355	61,366	319,675	329,802
<i>Raising funds</i>		8,409	-	-	8,409	1,651
Total expenditure		<u>266,363</u>	<u>355</u>	<u>61,366</u>	<u>328,084</u>	<u>331,453</u>
Net income/(expenditure) before transfers		(60,119)	(355)	15,260	(45,214)	133,586
Gross transfers between funds		15,000	(15,000)	-	-	-
Net income/(expenditure) and net movement in funds for the year		(45,119)	(15,355)	15,260	(45,214)	133,586
Reconciliation of funds						
Fund balances at 1 January		220,801	70,330	7,240	298,371	164,785
Fund balances at 31 December	14, 15	<u>175,682</u>	<u>54,975</u>	<u>22,500</u>	<u>253,157</u>	<u>298,371</u>

All of the charity's activities are classed as continuing.

The notes on pages 10 to 19 form part of these financial statements.



**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	10		4,942		7,885
Current assets					
Stock		153		153	
Debtors	11	6,368		62,284	
Cash at bank and in hand		<u>250,141</u>		<u>236,260</u>	
		256,662		298,697	
Creditors: amounts falling due within one year					
	12	<u>(8,447)</u>		<u>(8,211)</u>	
Net current assets			248,215		290,486
Total assets less current liabilities			<u>253,157</u>		<u>298,371</u>
Income funds					
Restricted funds	14		22,500		7,240
Unrestricted funds	14		<u>230,657</u>		<u>291,131</u>
			<u>253,157</u>		<u>298,371</u>

The notes on pages 10 to 19 form part of these financial statements.

The trustees approved the accounts on 6-6-2022

Anne-Marie Barron

M Parker

Dr Anne-Marie Barron
Chair of Trustees

Mrs M Parker
Trustee and Hon. Treasurer

These unaudited accounts have been subjected to an independent examination. See report on page 7.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements.

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

Exemption from preparing a cash flow statement

The charity has adopted Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement as part of these financial statements.

Going concern

In light of the ongoing Coronavirus 'COVID-19' pandemic, the trustees reviewed the capital resources available to the charity. Having undertaken this review, the trustees concluded that the charity has adequate resources in place in order to meet its charitable objectives for the foreseeable future.

The trustees have therefore concluded that there are no material uncertainties about the charity's ability to continue as a going concern and have prepared the financial statements on that basis.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity. Designated funds are unrestricted funds set aside by the trustees for specific purposes. Restricted funds are subject to restrictions on their expenditure imposed by the fund provider. Details of individual restricted funds are given in Note 14.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacies are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Donated services and facilities are included at the value to the charity where this can be quantified.

These unaudited accounts have been subjected to an independent examination. See report on page 7.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 Accounting Policies (continued)

Resources expended

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked with the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Taxation

The charity is exempt from corporation tax to the extent that any other income or gains are applied in furtherance of the charitable objectives.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life at the following rates.

Fixtures, fittings & equipment	- 25% per annum straight-line
Motor vehicles	- 25% per annum straight-line

Stock

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

Operating lease expenditure

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any discounts due. Accrued income is recognised when the charity is entitled to the income receivable but it has not yet been invoiced.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions and other post retirement obligations

The charity contributes towards a defined contribution scheme for certain employees and the costs charged in the financial statements represent the contributions payable by the charity during the period. The scheme assets are separately administered from the charity.

These unaudited accounts have been subjected to an independent examination. See report on page 7.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting Policies (Continued)

Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Donations and legacies: Ad-hoc donations and legacies

	2021	2020
	£	£
Unrestricted Funds, Donations and Legacies		
The 29 th May 1961 Charitable Trust	-	4,000
Alphabiolabs	2,300	-
The Astor Foundation	1,000	-
Lord Barnaby's Association	3,000	-
The J and M Britton Charitable Trust	5,000	5,000
In Memoriam – J Browne	1,127	-
T Cagney	1,000	-
The Casey Trust	1,000	-
Charities Aid Foundation Coronavirus Emergency Fund	-	10,000
The David Family Foundation	-	10,000
The Edward Gostling Foundation	5,000	5,000
Fuller Smith & Turner plc	-	2,500
Garfield Weston Foundation	-	15,000
Martin Geddes Charitable Trust	10,300	10,000
Glencore	-	20,470
The Haremead Trust	1,000	-
The Albert Hunt Trust	-	1,000
The Anton Jurgens Charitable Trust	-	3,000
The Leigh Trust	-	1,000
Sidney Ivor Luck Counselling Trust	5,000	3,000
The McGrath Charitable Trust	2,000	2,000
National Lottery Community Fund: Awards for All	10,000	10,000
Postcode Neighbourhood Trust	-	15,000
D Quick	2,443	-
The Rainford Trust	-	2,000
Rhododendron Trust	1,000	-
E Richardson	1,500	-
The Serve All Trust	5,000	4,000
SMB Trust	2,000	-
Souter Charitable Trust	3,000	3,000
WF Southall Trust	3,000	-
Swindon BC	2,000	-
C Thomas	1,000	-
Sir Jules Thorn Charitable Trust	1,000	-
Other donations and legacies < £1,000	55,390	43,443
	125,060	169,413
Designated funds:		
The Serve All Trust – D Stafford Memorial Fund	-	1,000
	-	1,000
Total ad-hoc donations and legacies	125,060	170,413

£125,060 (2020 - £169,413) of the above income was attributable to unrestricted funds and £Nil (2020 - £1,000) to designated funds.

These unaudited accounts have been subjected to an independent examination. See report on page 7.



NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies: Membership subscriptions

	2021	2020
	£	£
J Connelly	-	500
J Fenston	-	100
T Freeman	625	625
A Hayward	720	-
H and P Henriques	1,020	-
F and P Irwin	720	960
B Kenton	577	600
C Lunghi	500	-
W Pratt	1,200	400
B Price	450	-
S Read	550	-
A Spooner and K Loble	-	3,000
Dr P Taberner	600	540
J Tovey	-	560
Dr E and Rev K Watson	480	440
D Wittman	3,625	-
Other subscriptions	<u>17,740</u>	<u>18,930</u>
	<u>28,807</u>	<u>26,655</u>

All of the above income was attributable to unrestricted funds in 2021 and 2020.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

4 Donations and legacies: Donations from fundraising events

	2021	2020
	£	£
1K Burpees Challenge, the Clays	1,380	-
72 Hole Golf Round, L Sharkey	2,044	-
Big Nacoa Walk, McKenzie, Snape and friends	-	2,000
Bristol Half Marathon, J Goldschmidt	1,140	-
Coniston Water Swim, N Sloka	1,239	-
Covid Masks for Nacoa, D Coldwell	-	1,012
Liam's Marathon Fundraiser, L Darbyshire	1,224	-
London Landmarks Half Marathon and London Royal Parks, A Dickson	1,431	-
London Landmarks Half Marathon, S Lynch	1,231	-
London Landmarks Half Marathon, C Rourke	1,810	-
London Landmarks Half Marathon, S Vaughan	3,092	-
London Landmarks Half Marathon, Crossley, Masterman, Nettle, Waxman, Pitman, Sheriff	4,434	-
Marathon, T Cartwright	3,943	-
Mastermind, C Tominey	1,500	-
Mastermind, C Flint	3,000	-
My Run for Mom, J Perrins	2,520	-
Nacoa Christmas Quiz, Virtual Quiz Nights, E Graham	2,932	-
Robin Hood Half Marathon, T Murphy	2,117	-
Russell Hogg's Birthday, R Hogg	3,838	-
Sober Summer, G Midgley	1,989	-
Static Brighton to Bristol Cycle Ride, R Miles, K Allen	1,212	-
Virtual London Marathon, S Wurmlli	962	3,822
Other events < £1,000	9,324	33,584
	52,362	40,418

All of the above income was attributable to unrestricted funds in 2021 and 2020.

5 Charitable income: Providing information, advice and support

Charitable income totalling £76,626 (2020 - £227,549) is represented by:

A grant totalling £54,126 (2020 - £227,549) received or receivable from the DHSC (Department of Health and Social Care) and is received for and is restricted to the operation of the Nacoa helpline.

A grant totalling £20,000 (2020 - £Nil) was received from the Sidney Ivor Luck Counselling Trust for the purpose of widening access to the services provided by Nacoa and is restricted for that purpose.

A grant totalling £2,500 (2020 - £Nil) was received from The Portishead Nautical Trust for raising awareness in school settings of the services Nacoa provides and is restricted for that purpose.

These unaudited accounts have been subjected to an independent examination. See report on page 7.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

6 Investment Income

	2021	2020
	£	£
Bank interest	15	4
	<u>15</u>	<u>4</u>

All of the above income was attributable to unrestricted funds in 2021 and 2020.

7 Resources Expended

	Staff costs £	Depreciation £	Other costs £	Total 2021 £	Total 2020 £
Charitable activities					
Providing information, advice and support	186,884	1,988	95,885	284,757	249,004
Charity support costs	28,468	955	4,345	33,768	79,498
Governance costs	-	-	1,150	1,150	1,300
	<u>215,352</u>	<u>2,943</u>	<u>101,380</u>	<u>319,675</u>	<u>329,802</u>

Expenditure of £257,954 (2020 - £80,798) was attributable to unrestricted funds, £355 (2020 - £333) was attributable to designated funds and £61,366 (2020 - £248,671) was attributable to restricted funds.

Governance costs include the independent examination fees of £1,150 (2020 - £1,100).

Charity support costs are made up of:

	2021	2020
	£	£
Wages and salaries	25,242	54,619
Pension costs	3,226	6,426
Offices expenses	2,210	14,633
Sundry expenses	1,237	978
Insurance	240	669
Bank charges	658	489
Depreciation	955	1,684
	<u>33,768</u>	<u>79,498</u>

Activities undertaken directly

- The Nacoa Helpline, providing information, advice and ongoing support to everyone affected by a parent's drinking, professionals and concerned others.
- Foundation and ongoing training programmes for volunteers and professionals addressing how alcohol affects the family. The programmes include mentoring and supervision to promote life-long learning.
- The Nacoa website, providing information, advice and support for everyone affected by a parent's drinking, professionals and concerned others.
- The David Stafford Memorial Lecture, Volunteers Awards Evening, COA Week and other awareness raising events.
- The promotion of research into the experience of children growing up with parental drink problems and the prevention of alcoholism developing in this vulnerable group.

These unaudited accounts have been subjected to an independent examination. See report on page 7.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

8 Trustees

No Trustees (or any person connected with them) received any remuneration or repayment of expenses during the year (2020 - Nil).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Chief executive officer	1	1
Helpline supervisors	2	3
Administration and communication	3	2
Part time and temporary staff	3	5
	9	11

Employment costs

	2021 £	2020 £
Wages and salaries costs (including Employers National Insurance)	202,889	174,359
Pension costs	12,463	11,338
	215,352	185,697

There were no employees whose annual emoluments were £60,000 or more in either year (2020 - No employees).

The key management personnel of the charity comprise the trustees and the Chief Executive. The total employee remuneration and benefits of the key management personnel of the Trust were £40,836 (2020 - £47,295).

10 Tangible fixed assets

	Motor vehicles £	Fixtures fittings & equipment £	Total £
Cost			
At 1 January 2021	7,319	48,354	55,673
Additions	-	-	-
At 31 December 2021	7,319	48,354	55,673
Depreciation			
At 1 January 2021	4,455	43,333	47,788
Charge for the year	955	1,988	2,943
At 31 December 2021	5,410	45,321	50,731
Net book value			
At 31 December 2021	1,909	3,033	4,942
At 31 December 2020	2,864	5,021	7,885

These unaudited accounts have been subjected to an independent examination. See report on page 7.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

11 Debtors

	2021	2020
	£	£
Other debtors	1,445	2,522
Prepayments and accrued income	2,000	56,124
VAT	2,923	3,638
	<u>6,368</u>	<u>62,284</u>

Included within prepayments and accrued income is £Nil (2020 - £54,124) in relation to grants due under contract from the DHSC (Department of Health and Social Care). In the previous financial year, this accrued income was in relation to costs incurred in the three months to 31 December 2020.

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Taxes and social security	5,297	5,111
Accruals	3,150	3,100
	<u>8,447</u>	<u>8,211</u>

Included in taxes and social security is £917 (2020 - £Nil) in relation to outstanding contributions to the charity's defined contribution pension scheme.

13 Commitments under operating leases

As at 31 December, the charity had total commitments under non-cancellable leases of £25,200 per annum (2020 - £24,850 per annum) expiring within one year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

14 Analysis of movement in 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:

Restricted funds:

	<u>Movements in funds</u>				Balance at 31 December 2020 £
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	
DHSC expanding helpline	28,362	227,549	(248,671)	-	7,240
	28,362	227,549	(248,671)	-	7,240

Restricted funds:

	<u>Movements in funds</u>				Balance at 31 December 2021 £
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	
DHSC expanding helpline	7,240	54,126	(61,366)	-	-
Widening access	-	20,000	-	-	20,000
Awareness in schools	-	2,500	-	-	2,500
	7,240	76,626	(61,366)	-	22,500

Restricted funds comprise:

- **DHSC expanding helpline**
£Nil (2020 - £7,240) in respect of money received from the Department of Health and Social Care ('DHSC') which has been applied for the purpose of running the Nacoa helpline. This was a multi year grant which concluded during the year ended 31 December 2021 with all received funds expended in line with grant commitments.
- **Widening access**
£20,000 (2020 - £Nil) in relation to a grant received for the purpose of widening access to the services provided by Nacoa.
- **Awareness in schools**
£2,500 (2020 - £Nil) in relation to a grant received for raising awareness in school settings of the services Nacoa provides.

These unaudited accounts have been subjected to an independent examination. See report on page 7.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

14 Analysis of movement in funds (Continued)

Unrestricted funds:	Movements in funds				Balance at 31 December 2020
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Designated funds	69,663	1,000	(333)	-	70,330
General funds	66,760	236,490	(82,449)	-	220,801
	136,423	237,490	(82,782)	-	291,131

Unrestricted funds:	Movements in funds				Balance at 31 December 2021
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Designated funds	70,330	-	(355)	(15,000)	54,975
General funds	220,801	206,244	(266,363)	15,000	175,682
	291,131	206,244	(266,718)	-	230,657

Designated funds comprise:

- £4,975 (2020 - £5,330) designated by the Trustees in relation to the David Stafford Memorial Fund which is a designated fund to host an annual lecture in memory of Nacoo Co-founder David Stafford, for members and interested others raising awareness of the experiences of everyone affected by a parent's drinking.
- £40,000 (2020 - £40,000) in relation to funds designated by the Trustees in relation to upgrading the helpline database and linked communication system in the future.
- £Nil (2020 - £15,000) in relation to funds designated by the Trustees in relation to the development of an Operations Manager post a part of Nacoo's sustainability and succession plan.
- £10,000 (2020 - £10,000) in relation to funds designated for a new deposit on a new Nacoo HQ in Bristol.

General funds comprise all unrestricted funds received for the general furtherance of the charity's objectives.

15 Analysis of net assets between funds

	Unrestricted funds			Total 2020	Total 2019
	General funds	Designated funds	Restricted funds		
	£	£	£	£	£
Fund balances at 31 December 2020 are represented by:					
Tangible fixed assets	2,864	-	5,021	7,885	4,314
Current assets	224,048	70,330	4,319	298,697	165,729
Creditors: amounts falling due within one year	(6,111)	-	(2,100)	(8,211)	(5,258)
	220,801	70,330	7,240	298,371	164,785
	Unrestricted funds			Total 2021	Total 2020
	General funds	Designated funds	Restricted funds		
	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:					
Tangible fixed assets	4,942	-	-	4,942	7,885
Current assets	179,187	54,975	22,500	256,662	298,697
Creditors: amounts falling due within one year	(8,447)	-	-	(8,447)	(8,211)
	175,682	54,975	22,500	253,157	298,371

These unaudited accounts have been subjected to an independent examination. See report on page 7.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

England & Wales - Charity number 1009143

Accounts

Charity Registration No. 1009143



THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr A-M Barron (Chair) Mr L Alleyne Mr P Irwin Mrs M Parker Ms K Stafford Mr S Lynch (Co-opted)
Chief executive	Ms H Henriques MBE
Charity number	1009143
Principal address	PO Box 64 Bristol BS16 2UH
Independent examiner	Milsted Langdon LLP Freshford House Redcliffe Way Bristol BS1 6NL
Bankers	Lloyds Bank plc PO Box 1000 BX1 1LT

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees present the annual report together with the financial statements of the for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 of the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities. The Trustees have complied with the duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission.

Structure, governance and management

The charity was set up in 1990 and established by Charitable Trust deed dated 19 January 1992. The Trustees who served during the year were:

Mr L Alleyne	Re-elected 23 October 2020
Rev P Auden	RIP 19 January 2021
Dr A-M Barron	
Mr I D Fenston	RIP 4 January 2020
Mr P Irwin	
Mrs M Parker	
Ms K Stafford	

The Trustees have extensive experience in charitable and commercial organisations. Currently, combined, they have 100 years' experience as Nacoa Trustees and provide stability for the charity that its callers often lack. Trustees are recruited as referrals from Members or as a reflection of commitment to the organisation as a volunteer. The Trustees actively seek new candidates to complement and add to the pool of expertise available to Nacoa.

The Board of Trustees meets four times per year. The Consultative Council provides expertise and professional advice pro bono as required. The Chief Executive manages the day-to-day operations of the charity and oversees operational matters including volunteer and project management, training and performance related activity. The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have assessed the major risks to which the charity is exposed, principally being financial (having sufficient funds to undertake activities), operational (from ineffective help, support and awareness-raising for those children affected by parent's drinking) and lack of capacity (restricting the work that can be undertaken by the charity). The Trustees are satisfied that systems are in place to mitigate exposure to the major risks with a focus on careful financial budgeting, maintaining a knowledgeable Board of Trustees and Chief Executive, using experts as required and developing the volunteer base.

Objectives

The charity's objectives are to provide information, advice and support for everyone affected by a parent's drinking or a similar addictive problem. This includes children of all ages, many of whose problems only become apparent in adulthood. The activities adopted by the charity are:

- To offer information, advice and support to children of alcohol-dependent parents;
- To reach professionals working with them;
- To raise their profile in the public consciousness; and
- To promote research into the problems they face and the prevention of alcoholism developing in this vulnerable group.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Review of the year (including financial review)

Since 1990, Nacoa has responded to just under half a million requests for help through traditional helpline contacts by telephone, email and letter. In recent years our new online helpline services have received more than 100,000 additional contacts each year through the website, online message boards, Facebook, Twitter, Instagram, YouTube channel and online community blog site, COAisathing, making Nacoa the largest in the world for a service or individual account targeted at children affected by their parent's drinking. Total contacts for 2020 are 157,331.

The numbers are impressive but only because they represent a growing community of people who now have access to help and support. Behind every contact there is a human story to be told and heard. Together we are finding our personal and collective voices so COAs know they are not alone.

This report describes the impact that Nacoa made in 2020, an unprecedented year when the Coronavirus spread and vital public services were initially forced to closed. Nacoa anticipated that the one in five children in UK affected by their parent's drinking who were already suffering profound effects on their mental and physical health, and often living with domestic violence would be severely impacted by the additional isolation and insecurity brought on by current events during the global pandemic.

Only 2% of the anticipated 20% of children of keyworkers and vulnerable families attended school during the first lockdown and the majority of children living in troubled homes were then in those homes for 24 hours a day with parents drinking more and more and with nowhere to go; no escape.

Nacoa's range of helpline services continued throughout with many more calls from children and young people who missed routines which ordinarily provide some sort of stability, and enabling them to get out of the house. An increased number of calls were received from children whose parents started to drink again reflecting the steep rise in alcohol sales. Callers also talked about financial worries, no money for food because mum and dad were stockpiling drink, just in case the shops run out.

Nacoa's key message 'You are not alone' was addressed by an disseminating an online resource pack providing information about the helpline's availability for professionals who were unable to provide support for vulnerable children. Regular reports were published including the 'Covid so far report, the Lost Children' which was picked up by Public Health England and received media attention.

'The UR NOT ALONE', film created by Ambassador, Ceri Walker and her young son's friends, and launched online, explored how lockdown might look and feel and how to find help and support when needed.

'Lockdown Nell', a story book for young children was created in ten days, written by best selling author Jane Elson with the online edition introduced by Patron, Geraldine James. 'Jasper's Wish' a coping strategy book written by Dr Jessica Munafo was also launched in February 2020 with the audio book narrated by Patron Cherie Lunghi.

New helpline services, including Lunchtime Lives, hosted by Nacoa Patron Josh Connolly in conversation with guests including Patron, Tony Adams, new Patron, David Coldwell, Jonathan Ashworth MP and others wishing to join the conversation and raise awareness and support for the Nacoa community and those yet to find it.

These online resources were made available to everyone looking for a way to get through the difficulties of both living with parents who drink and staying safe and supported throughout the pandemic. Other areas of work, including the Foundation and Speaker Training programmes were adapted to an online format and as a result significantly increased the number of volunteers who regularly volunteer their time, skills and help for free.

Nacoa received countless messages describing the positive impact of its helpline services and won 'Best Substance Abuse Victim Support Charity' in the Private Healthcare Awards.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Review of the year (including financial review)

In 2020, Nacoo received Department of Health funding of £227,549 (2019 - £105,824) to expand the helpline. In addition, £170,413 (£84,394 2019) was raised through donations from charitable trusts, corporates and individuals.

Members and regular donors contributed £26,655 (2019 - £28,230) and £7,247 (2019 - £11,747) legacy and in memoriam donations were received. A list of everyone remembered will be published in the 2020 Annual Report. Despite the cancellation of sponsored events like the London Marathon and Upfest, Nacoo volunteers still raised £40,418 (2019 - £76,469).

Financial support for Nacoo increased exponentially during the Global Pandemic, recognising the increased needs of those affected by parental drinking and the value of the online helpline services which were able to remain available throughout lockdown.

Nacoo's five founders wanted today's children to have the help and support they did not have and today Nacoo provides a safe space where children, young people and adults find refuge from their isolation and suffering; a reminder that they are not alone through free, inclusive, accessible services, which put the needs of vulnerable people first.

This would not be possible without the Nacoo community who continue to reach out and respond to people in need of help and support, making a difference in the lives of everyone struggling with a parent's drinking. When given a voice they are the best exponents of the value of Nacoo's work, including the following words from the Archbishop of Canterbury, Justin Welby:

"I want to send my greetings and gratitude for what you do. I wish you have been around (or if you were, that I had known of you) when I was growing up. You are so important because you can be the source of a real community, that merely by existing and accepting, offers the chance of healing and the hope of purpose to people whose lives have been disrupted and diminished by the effect of alcohol abuse in someone whom they love."

Full details of Nacoo's accomplishments against objectives for 2020 and plans for 2021 are reported in the 2020 Annual Report which will be filed with the Charity Commission. Information about helpline and related services is available at nacoo.org.uk/about-nacoo and from Nacoo on request (0117 924 8005 or admin@nacoo.org.uk).

Key management personnel

The Trustees consider the Board of Trustees and the Chief Executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses are disclosed in Note 8 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Chief Executive and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises. The pay of the charity's Chief Executive is reviewed annually.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Reserves policy

Nacoa aims to hold between 6 and 9 months of running costs in reserves. We also aim to ring-fence funds for future development of the charity including an upgraded helpline database, linked communications system, the development of additional staff roles and securing a permanent home for the helpline, as part of Nacoa's sustainability and succession planning.

COVID-19

In light of the ongoing Coronavirus 'COVID-19' pandemic, the trustees reviewed the capital resources available to the charity. Having undertaken this review, the trustees concluded that the charity has adequate resources in place in order to meet its charitable objectives for the foreseeable future.

Statement of trustees' responsibilities

The Trustees are responsible for preparing the trustees' report and financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- selected suitable accounting policies and then applied them consistently;
- observe the methods and principles in the Charities SORP;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ascertain the financial statements comply with the Charities Act 2011, the applicable Charity (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's website is maintained and secured by a specialist website design and build agency. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the Board of Trustees:

Dr Anne-Marie Barron

Chair of Trustees

Date:

A handwritten signature in blue ink that reads "Anne-Marie Barron".

20-10-21

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

I report to the charity trustees on my examination of the accounts of the Charity for the period ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011. ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under section 144(2) of the Charities Act 2011 and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Charity as required by section 130 of the Charities Act 2011; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the 2011 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).

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



Andrew J Jordan FCA
For and on behalf of Milsted Langdon LLP
Freshford House
Redcliffe Way
Bristol
BS1 6NL

Date: 25 October 2021

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds		Restricted funds £	Total 2020 £	Total 2019 £
		General funds £	Designated funds £			
Income:						
<i>Donations and legacies:</i>						
Ad-hoc donations and legacies	2	169,413	1,000	-	170,413	84,394
Membership subscriptions	3	26,655	-	-	26,655	28,230
Donations at fundraising events	4	40,418	-	-	40,418	76,469
		<u>236,486</u>	<u>1,000</u>	<u>-</u>	<u>237,486</u>	<u>189,093</u>
<i>Charitable income:</i>						
Providing information, advice and support	5	-	-	227,549	227,549	105,824
<i>Investment income</i>	6	4	-	-	4	111
Total income		<u>236,490</u>	<u>1,000</u>	<u>227,549</u>	<u>465,039</u>	<u>295,028</u>
Expenditure:						
<i>Expenditure on charitable activities:</i>						
Providing information, advice and support	7	80,798	333	248,671	329,802	188,934
<i>Raising funds</i>		1,651	-	-	1,651	9,585
Total expenditure		<u>82,449</u>	<u>333</u>	<u>248,671</u>	<u>331,453</u>	<u>198,519</u>
Net income/(expenditure) before transfers		154,041	667	(21,122)	133,586	96,509
Gross transfers between funds		-	-	-	-	-
Net income/(expenditure) and net movement in funds for the year		154,041	667	(21,122)	133,586	96,509
Reconciliation of funds						
Fund balances at 1 January		66,760	69,663	28,362	164,785	68,276
Fund balances at 31 December	14, 15	<u>220,801</u>	<u>70,330</u>	<u>7,240</u>	<u>298,371</u>	<u>164,785</u>

All of the charity's activities are classed as continuing.

The notes on pages 9 to 18 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2019

	Note	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	10		7,885		4,314
Current assets					
Stock		153		153	
Debtors	11	62,284		72,580	
Cash at bank and in hand		<u>236,260</u>		<u>92,996</u>	
		<u>298,697</u>		<u>165,729</u>	
Creditors: amounts falling due within one year					
	12	<u>(8,211)</u>		<u>(5,258)</u>	
Net current assets			290,486		160,471
Total assets less current liabilities			<u>298,371</u>		<u>164,785</u>
Income funds					
Restricted funds	14		7,240		28,362
Unrestricted funds	14		<u>291,131</u>		<u>136,423</u>
			<u>298,371</u>		<u>164,785</u>

The notes on pages 9 to 18 form part of these financial statements.

The trustees approved the accounts on 23 October 2021.



Dr Anne-Marie Barron
Chair of Trustees



Mr P Irwin
Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1 Accounting Policies

Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements.

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

Exemption from preparing a cash flow statement

The charity has adopted Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement as part of these financial statements.

Going concern

In light of the ongoing Coronavirus 'COVID-19' pandemic, the trustees reviewed the capital resources available to the charity. Having undertaken this review, the trustees concluded that the charity has adequate resources in place in order to meet its charitable objectives for the foreseeable future.

The trustees have therefore concluded that there are no material uncertainties about the charity's ability to continue as a going concern and have prepared the financial statements on that basis.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity. Designated funds are unrestricted funds set aside by the trustees for specific purposes. Restricted funds are subject to restrictions on their expenditure imposed by the fund provider. Details of individual restricted funds are given in Note 14.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacies are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Donated services and facilities are included at the value to the charity where this can be quantified.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

1 Accounting Policies (continued)

Resources expended

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked with the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Taxation

The charity is exempt from corporation tax to the extent that any other income or gains are applied in furtherance of the charitable objectives.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life at the following rates.

Fixtures, fittings & equipment	- 25% per annum straight-line
Motor vehicles	- 25% per annum straight-line

Stock

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

Operating lease expenditure

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any discounts due. Accrued income is recognised when the charity is entitled to the income receivable but it has not yet been invoiced.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions and other post retirement obligations

The charity contributes towards a defined contribution scheme for certain employees and the costs charged in the financial statements represent the contributions payable by the charity during the period. The scheme assets are separately administered from the charity.

These unaudited accounts have been subjected to an independent examination. See report on page 6.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting Policies (Continued)

Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Donations and legacies: Ad-hoc donations and legacies

	2020	2019
	£	£
Unrestricted Funds, Donations and Legacies		
The 29 th May 1961 Charitable Trust	4,000	4,000
The Barnabas Trust	1,100	-
The Bartlett Foundation	500	-
A Bousquet-Parisis	-	501
Brisdoc	680	-
The J and M Britton Charitable Trust	5,000	-
David Brownlow Foundation	-	13,250
Clarke Willmott	-	500
Charities Aid Foundation Coronavirus Emergency Fund	10,000	-
The David Family Foundation	10,000	-
Duke of Devonshire's Charitable Trust	-	2,500
A Duncan	-	1,073
The Edward Gostling Foundation	5,000	-
Erpios Trust	-	19,947
Fuller Smith & Turner plc	2,500	2,500
Garfield Weston Foundation	15,000	-
Glencore	20,470	-
The Albert Hunt Trust	1,000	-
JCR Charity, St Peter's College	-	1,500
The Anton Jurgens Charitable Trust	3,000	-
Katrina Fenston IM John Fenston	852	-
Lodge of Grand Design, Relief Chest Scheme	-	500
The Leigh Trust	1,000	-
Martin Geddes Charitable Trust	10,000	-
The McGrath Charitable Trust	2,000	-
National Lottery Community Fund: Awards for All	10,000	-
F Page	-	500
Postcode Neighbourhood Trust	15,000	-
D and JL Power and Camilla-Falls	-	500
Jess Robertson's Estate	-	4,400
The Rainford Trust	2,000	-
Sidney Ivor Luck Counselling Trust	3,000	-
Souter Charitable Trust	3,000	-
The Serve All Trust	4,000	4,000
D Wittman	-	1,600
Other donations and legacies < £500	40,311	26,123
	169,413	83,394
Designated funds:		
The Serve All Trust	1,000	1,000
	1,000	1,000
Total ad-hoc donations and legacies	170,413	84,394

£169,413 (2019 - £83,394) of the above income was attributable to unrestricted funds and £1,000 (2019 - £1,000) to designated funds.

These unaudited accounts have been subjected to an independent examination. See report on page 6.



**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

3 Donations and legacies: Membership subscriptions

	2020	2019
	£	£
J Connelly	500	-
J Fenston	100	1,200
T Freeman	625	625
F and P Irwin	960	960
B Kenton	600	577
W Pratt	400	5,250
A Spooner and K Lobley	3,000	-
J Taberner	540	-
J Tovey	560	-
K and E Watson	440	500
Other Subscriptions < £500	18,930	19,118
	26,655	28,230

All of the above income was attributable to unrestricted funds in 2020 and 2019.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

4 Donations and legacies: Donations from fundraising events

	2020	2019
	£	£
50 miles for 50 years, R Bonfield	-	570
Anne's Nordic Marathon, A Obrien	-	1,011
Ave's Artists Open House, D Asthouart	-	583
Beating Personal bests, D Curry	-	783
Belfast Energia 24 hour Race, R Grieves	-	758
Big Nacoa Walk, McKenzie, Snape and friends	2,000	3,312
Big Nacoa Walk, C Ohlson, P Henriques	-	1,176
Billy's 10k, B Dawson	-	653
Box Hill Sportive, J Paterson-Field	-	1,055
Bristol Half Marathon, K Cunningham	-	577
Charities Trust	1,142	3,181
Cheshire Triathlon, Ultimate ¼ Triathlon, K Flannery	-	515
David Coldwell events	1,012	-
Dry 2018, M Walkowiak	-	572
Emma's Dry January, E Barlow	-	686
Enthuse Charity Checkouts	631	-
Facebook PA Payout	8,900	8,729
Healthy Body, Healthy Mind- Just May Madness, S D'Cruz	-	601
Henley Half Marathon, T Al Chalabi	-	944
London Marathon, J Ashworth	-	6,853
London Marathon, M Buck	-	1,542
London Marathon, T McInnes	-	1,090
London Marathon, A March	-	871
London Marathon, L Nichols	-	1,104
Manchester Marathon, A Meill	-	1,101
Mufty Day, Barton Willmore	-	800
Musical Theatre cabaret, M Monza	-	517
My Tribute, Irish FA and Shamrock Rovers, Calum Best and friends	-	8,985
OXFIZZ volunteers	810	1472
Peak District 6 Dales Challenge, L Claxton	-	824
Phil Runs Again, P Newton	-	533
Reading Half Marathon, K Farrell	-	882
Snowdon Walk, J Hughes	-	560
Spartan Sprint, C Tite	-	619
Upfest, Postman Art Prints	600	-
Walking the West Highland Way, K Hebbert	-	978
Yorkshire 3 Peaks Challenge, F Hall	-	605
Other events < £500	25,323	21,427
	40,418	76,469

All of the above income was attributable to unrestricted funds in 2020 and 2019.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

5 Charitable income: Providing information, advice and support

Charitable income totalling £227,549 (2019 - £105,824) represents grants received or receivable from the DHSC (Department of Health and Social Care) and is received for and is restricted to the operation of the Nacoa helpline.

6 Investment Income

	2020	2019
	£	£
Bank interest	4	111
	<u>4</u>	<u>111</u>

All of the above income was attributable to unrestricted funds in 2020 and 2019.

7 Resources Expended

	Staff costs	Depreciation	Other costs	Total 2020	Total 2019
	£	£	£	£	£
Charitable activities					
Providing information, advice and support	124,652	1,988	122,364	249,004	169,001
Charity support costs	61,045	1,684	16,769	79,498	18,933
Governance costs	-	-	1,300	1,300	1,000
	<u>185,697</u>	<u>3,672</u>	<u>140,433</u>	<u>329,802</u>	<u>188,934</u>

Expenditure of £80,798 (2019 - £111,221) was attributable to unrestricted funds, £333 (2019 - £251) was attributable to designated funds and £248,671 (2019 - £77,462) was attributable to restricted funds.

Governance costs comprise the independent examination fees of £1,300 (2019 - £1,000).

Charity support costs are made up of:

	2020	2019
	£	£
Wages and salaries	54,619	15,140
Pension costs	6,426	764
Offices expenses	14,633	132
Sundry expenses	978	1,200
Insurance	669	57
Bank charges	489	678
Travel and subsistence	-	87
Depreciation	1,684	875
	<u>79,498</u>	<u>18,933</u>

Activities undertaken directly

- The Nacoa Helpline, providing information, advice and ongoing support to everyone affected by a parent's drinking, professionals and concerned others.
- Foundation and ongoing training programmes for volunteers and professionals addressing how alcohol affects the family. The programmes include mentoring and supervision to promote life-long learning.
- The Nacoa website, providing information, advice and support for everyone affected by a parent's drinking, professionals and concerned others.
- The David Stafford Memorial Lecture, Volunteers Awards Evening, COA Week and other awareness raising events.
- The promotion of research into the experience of children growing up with parental drink problems and the prevention of alcoholism developing in this vulnerable group.

These unaudited accounts have been subjected to an independent examination. See report on page 6.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

8 Trustees

No Trustees (or any person connected with them) received any remuneration or repayment of expenses during the year (2019 - Nil).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2020	2019
	Number	Number
Chief Executive Officer	1	1
Helpline Supervisor	3	2
Administration and communication	2	1
Part time staff	5	5
	11	9

Employment costs

	2020	2019
	£	£
Wages and salaries costs (included Employers National Insurance)	174,359	146,426
Pension costs	11,338	7,631
	185,697	154,057

There were no employees whose annual emoluments were £60,000 or more in either year (2019 - No employees).

The key management personnel of the charity comprise the trustees and the Chief Executive. The total employee benefits of the key management personnel of the Trust were £47,295 (2019 - £44,792).

10 Tangible fixed assets

	Motor vehicles	Fixtures fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2019	3,500	44,930	48,430
Additions	3,819	3,424	7,243
At 31 December 2019	7,319	48,354	55,673
Depreciation			
At 1 January 2019	2,771	41,345	44,116
Charge for the year	1,684	1,988	3,672
At 31 December 2019	4,455	43,333	47,788
Net book value			
At 31 December 2020	2,864	5,021	7,885
At 31 December 2019	729	3,585	4,314

These unaudited accounts have been subjected to an independent examination. See report on page 6.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

11 Debtors

	2020	2019
		£
Other debtors	2,522	2,016
Prepayments and accrued income	56,124	67,175
VAT	3,638	3,389
	<u>62,284</u>	<u>72,580</u>

Prepayments and accrued income includes £56,124 (2019 - £65,175) in relation to grants due under contract from the DHSC (Department of Health and Social Care). This accrued income is in relation to costs incurred in the three months to 31 December 2020.

12 Creditors: amounts falling due within one year

	2020	2019
	£	£
Taxes and social security costs	5,111	2,258
Accruals	3,100	3,000
	<u>8,211</u>	<u>5,258</u>

13 Commitments under operating leases

As at 31 December, the charity had total commitments under non-cancellable leases of £24,850 per annum (2019 - £24,850) expiring within one year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

14 Analysis of movement in 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:

Restricted funds:	<u>Movements in funds</u>				Balance at 31 December 2019 £
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	
Restricted funds	-	105,824	(77,462)	-	28,362

Restricted funds:	<u>Movements in funds</u>				Balance at 31 December 2020 £
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	
Restricted funds	28,362	227,549	(248,671)	-	7,240

The restricted fund represents money received from the DHSC (Department of Health and Social Care) which is applied for the purpose of running the Nacoa helpline.

Unrestricted funds:	<u>Movements in funds</u>				Balance at 31 December 2019 £
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	
Designated fund	3,914	1,000	(251)	65,000	69,663
General funds	64,362	188,204	(120,806)	(65,000)	66,760
	68,276	189,204	(121,057)	-	136,423

Unrestricted funds:	<u>Movements in funds</u>				Balance at 31 December 2020 £
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	
Designated fund	69,663	1,000	(333)	-	70,330
General funds	66,760	236,490	(82,449)	-	220,801
	136,423	237,490	(82,782)	-	291,131

Designated funds comprise:

- £5,330 (2019 - £4,663) designated by the Trustees in relation to the David Stafford Memorial Fund which is a designated fund to host an annual lecture in memory of Nacoa Co-founder David Stafford, for members and interested others raising awareness of the experiences of everyone affected by a parent's drinking.
- £40,000 (2019 - £40,000) in relation to funds designated by the Trustees in relation to upgrading the helpline database and linked communication system in the future.
- £15,000 (2019 - £15,000) in relation to funds designated by the Trustees in relation to the development of an Operations Manager post a part of Nacoa's sustainability and succession plan.
- £10,000 (2019 - £10,000) in relation to funds designated for a new deposit on a new Nacoa HQ in Bristol.

General funds comprise all unrestricted funds received for the general furtherance of the charity's objectives.

These unaudited accounts have been subjected to an independent examination. See report on page 6.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

15 Analysis of net assets between funds

	Unrestricted funds			Total 2019	Total 2018
	General funds £	Designated funds £	Restricted funds £		
Fund balances at 31 December 2019 are represented by:					
Tangible fixed assets	729	-	3,585	4,314	1,604
Current assets	69,289	69,663	26,777	165,729	69,283
Creditors: amounts falling due within one year	(3,258)	-	(2,000)	(5,258)	(2,611)
	66,760	69,663	28,362	164,785	68,276

	Unrestricted funds			Total 2020	Total 2019
	General funds £	Designated funds £	Restricted funds £		
Fund balances at 31 December 2020 are represented by:					
Tangible fixed assets	2,864	-	5,021	7,885	4,314
Current assets	224,048	70,330	4,319	298,697	165,729
Creditors: amounts falling due within one year	(6,111)	-	(2,100)	(8,211)	(5,258)
	220,801	70,330	7,240	298,371	164,785

These unaudited accounts have been subjected to an independent examination. See report on page 6.