

Charity Registration No. 1009143



THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS
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, Nacoe 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 Nacoe 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 Nacoe made in 2020, an unprecedented year when the Coronavirus spread and vital public services were initially forced to closed. Nacoe 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.

Nacoe'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.

Nacoe'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 Nacoe 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 Nacoe 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.

Nacoe 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, Nacoe 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, Nacoe volunteers still raised £40,418 (2019 - £76,469).

Financial support for Nacoe 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.

Nacoe's five founders wanted today's children to have the help and support they did not have and today Nacoe 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 Nacoe 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 Nacoe'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 Nacoe'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 nacoe.org.uk/about-nacoe and from Nacoe on request (0117 924 8005 or admin@nacoe.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

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:

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
		236,486	1,000	-	237,486	189,093
<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		236,490	1,000	227,549	465,039	295,028
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		82,449	333	248,671	331,453	198,519
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	220,801	70,330	7,240	298,371	164,785

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>	
		298,697		165,729	
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
Mufti 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 Nacoe helpline.

6 Investment Income

	2020	2019
	£	£
Bank interest	4	111
	4	111

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
	185,697	3,672	140,433	329,802	188,934

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
	79,498	18,933

Activities undertaken directly

- The Nacoe 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 Nacoe 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
	62,284	72,580

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
	8,211	5,258

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 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 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 1 January 2019	Incoming resources	Resources expended	Transfers
	£	£	£	£
Designated fund	3,914	1,000	(251)	65,000
General funds	64,362	188,204	(120,806)	(65,000)
	68,276	189,204	(121,057)	-
				136,423

Unrestricted funds:

	<u>Movements in funds</u>			
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers
	£	£	£	£
Designated fund	69,663	1,000	(333)	-
General funds	66,760	236,490	(82,449)	-
	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.

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

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total 2019	Total 2018
	General funds	Designated 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		Restricted funds	Total 2020	Total 2019
	General funds	Designated 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.