

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
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**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)

Nacoe 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. Nacoe has the support of a large number of people, and the gratitude of countless more. There is no doubt that Nacoe 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 Nacoe for 31 years and continues to work and campaign for COAs, bringing huge commitment and dedication to achieving Nacoe's aims and objectives, and leading it through difficult times, including the Covid-19 pandemic. In recent years, Nacoe has created some unprecedented opportunities, but it has also had to face some major challenges. In this environment, Nacoe 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, Nacoe 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 Nacoe 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 Nacoe website was launched at the beginning of 2021 and the new Nacoe 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 Nacoe 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.

Nacoe 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.

Nacoe 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 Nacoe's 'Widening Access' Project. A new project helping to better understand the needs of the diverse communities using Nacoe'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 Nacoe member Jess Dawson and launching an extraordinary film by Alexander Kühn, who won Young Director Award in the category of 'passion project', for his Nacoe 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 Nacoe Deutschland board member, Henning Mielke, Founder of Nacoe 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.

Nacoe was proud to be a key partner in Addiction Awareness Week when, working with Taking Action on Addiction, Nacoe Patron, Rt Hon Liam Byrne MP presented the work of Nacoe 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, Nacoe 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 Nacoe 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 Nacoe'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, Nacoe 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 Nacoe helpline as there was no comparable service. Nacoe 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 black ink, appearing to read "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.

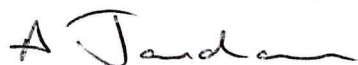
Independent examiner's statement

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
		206,229	-	-	206,229	237,486
<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		206,244	-	76,626	282,870	465,039
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		266,363	355	61,366	328,084	331,453
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	175,682	54,975	22,500	253,157	298,371

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

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

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

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...



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 Wurml	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 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 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
	6,368	62,284

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
	8,447	8,211

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 1 January 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£
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 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£
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 Nacoe 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 Nacoe.
- **Awareness in schools**
£2,500 (2020 - £Nil) in relation to a grant received for raising awareness in school settings of the services Nacoe 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:

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

Unrestricted funds:

	<u>Movements in funds</u>			
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers
	£	£	£	£
Designated funds	70,330	-	(355)	(15,000)
General funds	220,801	206,244	(266,363)	15,000
	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 Nacoe 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 Nacoe's sustainability and succession plan.
- £10,000 (2020 - £10,000) in relation to funds designated for a new deposit on a new Nacoe 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

	<u>Unrestricted funds</u>		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
	<u>Unrestricted funds</u>		Restricted funds	Total 2021	Total 2020
	General funds	Designated 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

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