

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**

<b>Trustees</b>	K Stafford (Chair)
	M Parker (Hon. Treasurer)
	L Alleyne
	A Dickson
	L Doherty
	J Elson
	E Graham
	T Harrison (appointed 4 July 2025)
<b>Chief Executive</b>	H Henriques MBE
<b>Charity Number</b>	1009143
<b>Principal Address</b>	PO Box 64 Bristol BS16 2UH
<b>Independent Examiner</b>	Gravita Audit Western Limited Chartered Accountants Bath House 6-8 Bath Street BS1 6HL
<b>Bankers</b>	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)**

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 many 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 have not wavered. Whilst Nacoa 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 Nacoa through these. Her ability to put the people, the children, at the heart of everything Nacoa 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 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 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.'

Nacoa 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, Nacoe'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, Nacoe's 724 members and regular donors contributed £49,077 and families donated £52,216 following the loss of a loved one.

Nacoe 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 Nacoe supporters, raising over £9,000 including gift aid.

The Big Nacoe 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.

Nacoe 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 Nacoe 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.

Nacoe 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 Nacoe, and it is with the help and support of 562 volunteers that Nacoe 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 Nacoe continues to support some of the most vulnerable children in society today.

Overall Nacoe 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 Nacoe's CEO, Hilary Henriques, who talks about the work of Nacoe 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.

Nacoe 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](https://nacoa.org.uk/about-nacoa) and from Nacoa on request, 0117 924 8005 or [admin@nacoa.org.uk](mailto: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", written over a horizontal line.

**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.

A handwritten signature in black ink that reads "Matthew Bracher".

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



		Unrestricted funds				
		General	Designated	Restricted	Total	Total
	Note	2024	2024		2024	2023
		£	£	£		
Income:						
Donations and legacies:						
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
		402,039	-	124,000	526,039	360,407
Charitable income:						
Investment income		3,196	-	-	3,196	1,446
Other income		2,768	-	-	2,768	499
Total income		408,003	-	124,000	532,003	362,352
Expenditure:						
Expenditure on charitable activities:						
Providing information, advice and support	3	226,486	-	120,282	346,768	378,645
			-	-		
Raising funds		22,172	-	-	22,172	13,951
Total expenditure		248,658	-	120,282	368,940	392,596
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						
		163,007	(3,662)	3,718	163,063	(30,244)
Fund balances at 1 January		132,862	53,662	2,500	189,024	219,268
Fund balances at 31 December 2024	9, 10	295,869	50,000	6,218	352,087	189,024

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 £
<b>Fixed Assets</b>			
Tangible fixed assets	5	26,456	5,633
<b>Current assets</b>			
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>
<b>Creditors: amounts falling due within one year</b>	7	<u>(7,769)</u>	<u>(68,595)</u>
<b>Net current assets</b>		325,631	183,391
		<u><b>352,087</b></u>	<u><b>189,024</b></u>
<b>Income funds</b>			
Restricted funds	9,10	6,218	2,500
Unrestricted funds	9,10	345,869	186,524
<b>Total funds</b>		<u><b>352,087</b></u>	<u><b>189,024</b></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>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Cash flow from operating activities</b>	<b>15</b>	<b>101,744</b>	<b>43,723</b>
<b>Net Cash flow from operating activities</b>		<b>101,744</b>	<b>43,723</b>
<b>Cash flow from investing activities</b>			
Dividends, interest and rents from investments		<b>3,196</b>	1,446
Payments to acquire tangible fixed assets		<b>(23,560)</b>	(7,511)
<b>Net cash flow from investing activities</b>		<b>(20,364)</b>	(6,065)
<b>Net increase/decrease in cash and cash equivalents</b>		<b>81,380</b>	<b>37,658</b>
<b>Cash and cash equivalents brought forward</b>		<b>248,817</b>	211,159
<b>Cash and cash equivalents carried forward</b>		<b>330,197</b>	<b>248,817</b>
<b>Cash and cash equivalents consist of;</b>			
Cash at bank and in hand		<b>330,197</b>	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 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.

#### **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**



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

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

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

### 3 Resources expended

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

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	<b>39,466</b>	31,771
Nacoa pension	<b>2,964</b>	1,862
Office expenses	<b>2,553</b>	3,224
Sundry expenses	<b>1,084</b>	1,414
Insurance	<b>1,574</b>	1,521
Bank charges	<b>1,899</b>	1,195
Depreciation	<b>1,597</b>	1,692
	<u><b>51,137</b></u>	<u>42,679</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 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
	<b>12</b>	<b>12</b>

#### Employment costs

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

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 £
<b>Cost</b>			
At 1 January 2024	10,269	52,915	63,184
Additions	23,560	-	23,560
Disposals	(7,319)	-	(7,319)
<b>At 31 December 2024</b>	<b>26,510</b>	<b>52,915</b>	<b>79,425</b>
<b>Depreciation</b>			
At 1 January 2024	8,057	49,494	57,551
Disposals	(7,319)	-	(7,319)
Charge for year	1,597	1,140	2,737
<b>At 31 December 2024</b>	<b>2,335</b>	<b>50,634</b>	<b>52,969</b>
<b>Net book value</b>			
<b>At 31 December 2024</b>	<b>24,175</b>	<b>2,281</b>	<b>26,456</b>
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
	<b>3,050</b>	<b>3,016</b>

**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
	<b>7,769</b>	<b>68,595</b>

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:**

**Movement in funds**

	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)	-	-
	<b>2,500</b>	<b>124,000</b>	<b>(120,282)</b>	<b>-</b>	<b>6,218</b>

  

	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)	-	-
	<b>6,597</b>	<b>52,000</b>	<b>(61,237)</b>	<b>5,140</b>	<b>2,500</b>



**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
	<b>186,524</b>	<b>408,003</b>	<b>(248,658)</b>	<b>-</b>	<b>345,869</b>

  

	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
	<b>212,671</b>	<b>310,352</b>	<b>(331,359)</b>	<b>(5,140)</b>	<b>186,524</b>

**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	
	£	£	£	£
<b>Fund balances at 31 December 2024 are represented by:</b>				
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)
	<b>264,716</b>	<b>54,857</b>	<b>6,218</b>	<b>352,087</b>

	<u>Unrestricted funds</u>			Total 2023
	General funds	Designated funds	Restricted funds	
	£	£	£	£
<b>Fund balances at 31 December 2023 are represented by:</b>				
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)
	<b>132,862</b>	<b>53,662</b>	<b>2,500</b>	<b>189,024</b>

# 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
<b>Net cash flow from operating activities</b>	<b>101,744</b>	<b>43,723</b>