

# THE NATIONAL ORGANISATION FOR THE TREATMENT OF ABUSE

England & Wales · Charity number 1086050

## Details

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Other names	THE NATIONAL ORGANISATION FOR THE TREATMENT OF ABUSERS, NOTA, THE NATIONAL ORGANISATION FOR THE TREATMENT OF ABUSE
Status	Registered
Legal form	Charitable company
Company number	<a href="#">04194904</a>
Registered	2001-04-06
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Nota BestCity Services 34 Carlton Business Centre Carlton Nottingham NG4 3AA
Phone	0115 8224655
Email	<a href="mailto:generalmanager@nota.co.uk">generalmanager@nota.co.uk</a>
Website	<a href="http://www.nota.co.uk">www.nota.co.uk</a>

## Activities

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**Objects:** 1. TO ADVANCE EDUCATION FOR THE BENEFIT OF THE PUBLIC, AMONGST MEMBERS OF THE PROFESSION OF PERSONS WORKING WITH OR CARING FOR SEXUAL ABUSERS OR OTHERS HAVING A LEGITIMATE PROFESSIONAL INTEREST IN THE FIELD. 2. TO PROMOTE OR ASSIST IN PROMOTING RESEARCH INTO THE SKILLS ASSOCIATED WITH THE PROFESSIONS WHO WORK WITH OR CARE FOR SEXUAL ABUSERS AND INTO THE EFFICIENCY OF EXISTING SKILLS AND PRACTICES AND TO DISSEMINATE THE USEFUL RESULTS OF SUCH RESEARCH FOR THE BENEFIT OF THE PUBLIC.

**Activities:** NOTA is the only professional multi-disciplinary organisation in the UK and Ireland, dedicated to work with sexual abusers. Using its expertise and professional network NOTA identifies best practise to reduce the incidence of sexual agression. NOTA provides specialist training to related disciplines..

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- Ireland
- Scotland

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£231,335	£302,774	-	-
2024-03-31	£242,407	£302,774	-	-
2023-03-31	£167,000	£212,000	-	-
2022-03-31	£175,079	£135,107	-	-
2021-03-31	£151,169	£113,126	-	-

## Trustees

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Name	Role	Appointed
Dr KIERAN FRANCIS MCCARTAN	Chair	2023-12-04
JONATHAN MARK BROWN		2025-03-27
Sharron Wareham		2019-09-19

**THE NATIONAL ORGANISATION FOR THE TREATMENT OF ABUSE**

England & Wales - Charity number 1086050

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# Accounts

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Company registration number: 4194904

Charity registration number: 1086050

# National Organisation for the Treatment of Abuse Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# **National Organisation for the Treatment of Abuse Ltd**

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# National Organisation for the Treatment of Abuse Ltd

## Reference and Administrative Details

<b>Trustees</b>	Thomas Dick, Finance Director Stuart Allardyce, Vice Chair Sharron Wareham Kieran McCartan Jonathan Mark Brown Dr Stephaanie Kewley
<b>Registered Office</b>	Unit 5 34 Carlton Business Centre Station Road Nottingham NG4 3AA
<b>Company Registration Number</b>	4194904
<b>Charity Registration Number</b>	1086050
<b>Accountants</b>	Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Thomas Dick, Finance Director
	Stuart Allardyce, Vice Chair
	Sharron Wareham
	Kieran McCartan
	Jonathan Mark Brown (appointed 27 March 2025)
	Dr Stephannie Kewley

### Structure, governance and management

#### *Nature of governing document*

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 5 April 2001. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

#### *Recruitment and appointment of trustees*

As roles become available they are advertised via the NOTA website and other publications. There is a mechanism for NOTA members being confirmed by ballot.

### Objectives and activities

#### *Objects and aims*

1. To advance education for the benefit of the public, amongst members of the profession of persons working with or caring for sexual abusers or others having a legitimate professional interest in the field.
2. To promote or assist in promoting research into the skills associated with the professions who work with or care for sexual abusers and into the efficiency of existing skills and practices and to disseminate the useful results of such research for the benefit of the public.

#### *Objectives, strategies and activities*

Supporting the body of professionals who make up the NOTA membership by providing specialist training and networking opportunities. By contributing specialist publications and other communications. By commissioning and contributing to research in the field.

#### *Public benefit*

NOTA provides benefit to the public by the advancement of education. by the activities in research and education greater understanding of the causation and effective treatment and management of sexual aggression is derived and contemporary thinking and information is communicated to professionals working within the field. Ultimately NOTA benefits the public by reducing the incidence of sexual exploitation and by more effective professional responses to people who have committed sexual offences or who have displayed harmful sexual behaviours.

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Achievements and performance

NOTA undertook a range of initiatives to modernise and improve its capacity to achieve its charitable objectives in 2024-25 on the back of a governance review completed in the previous year.

These changes included the following:

1. retirement of 8 x NOTA branches in England and establishment of a nations group, bringing together the chairs of NOTA Scotland, Ireland, Northern Ireland, Wales and 2 x English NOTA reps.
2. Reduction of the size of our board to focus on strategic delivery.
3. Appointment of new board positions, covering policy and liaise with other international membership associations.

Our board signed off a 5 year strategy focusing on deliverables relating to membership, learning and development, knowledge exchange and diversity, equality and inclusion. This followed an inclusive process gathering views of board members and NOTA members and an away day for board members exploring current operational challenges and strengths we want to build on as a value based charity making a valuable contribution to social justice issues in UK and Ireland.

We contributed to publications through our NOTA journal for members, published 3 x a year, and our academic journal, the Journal of Sexual Aggression. Impact factors for the academic Journal continued to improve.

We continue to have good relations with membership associations in the US and in other parts of Europe and Australasia. we are also building relations with AOCPP, the membership association for child protection professionals in the UK. We co-facilitated with AOCPP a week of online training events relating to child sexual abuse and diversity issues.

We advertised our annual research scholarship and funded two research proposals.

We furthered our charitable activities by running a range of online and in person training events, hosting a major annual 3 day international conference in Birmingham a 2 day national conference in Scotland and a 1 day national conference in Northern Ireland.

Infrastructure support was provided by Business management services from BestCity Services Ltd. NOTA is supported by a General Manager, Malcolm Muskett and admin team based at the NOTA office in Nottingham.

NOTA delivers activity through a range of committees. These include:

NOTA Research Committee chaired by Mitch Waterman until Dec 2024, and Stephanie Kewley from Jan 2025.

NOTA Conference Committee chaired by Dulcie Faure-Walker

NOTA News, Anna Glinsk chairs the editorial group

Journal of Sexual Aggression, edited by Nadine McKillop who chairs the editorial board

NOTA Training Committee chaired by Lynn Saunders

NOTA Policy and Practice Committee chaired by Peter Clarke (until Dec 2024)

NOTA Student representative, Lynne Cairns

NOTA Prevention Committee, chaired by Jon Brown

NOTA Finance Committee, chaired by Finance Director

NOTA Survivor Services chaired by Ashley Scotland and Lisa Ward

# **National Organisation for the Treatment of Abuse Ltd**

## **Trustees' Report**

### **Financial review**

The NOTA financial position remains within acceptable parameters.

### ***Policy on reserves***

3 month operational costs are held as a reserve. NOTA does not have long term commitments and current contractual arrangements include break clauses to minimise risk.

### ***Principal risks and uncertainties***

Running a 3 day international conference is a financial challenge for NOTA, and we have agreed to mitigate risks by reducing this to a 2 day conference in May 2025.

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

### Statement of Responsibilities

The trustees (who are also the directors of National Organisation for the Treatment of Abuse Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

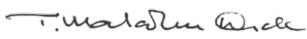
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on <sup>26/06/2025</sup>..... and signed on its behalf by:

  
.....

Thomas Dick  
Trustee

## National Organisation for the Treatment of Abuse Ltd

### Independent Examiner's Report to the trustees of National Organisation for the Treatment of Abuse Ltd ('the Company')

#### Independent examiner's report to the trustees of National Organisation for the Treatment of Abuse Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

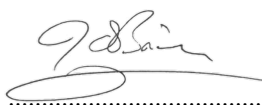
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of 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.



John O'Brien MSc, FAIA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Date: 26/06/2025

## National Organisation for the Treatment of Abuse Ltd

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>				
Charitable activities	2	231,234	231,234	242,407
Investment income	3	<u>101</u>	<u>101</u>	<u>191</u>
Total income		<u>231,335</u>	<u>231,335</u>	<u>242,598</u>
<b>Expenditure on:</b>				
Charitable activities	4	<u>(187,842)</u>	<u>(187,842)</u>	<u>(302,774)</u>
Total expenditure		<u>(187,842)</u>	<u>(187,842)</u>	<u>(302,774)</u>
Net income/(expenditure)		<u>43,493</u>	<u>43,493</u>	<u>(60,176)</u>
Net movement in funds		43,493	43,493	(60,176)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>119,296</u>	<u>119,296</u>	<u>179,472</u>
Total funds carried forward		<u><u>162,789</u></u>	<u><u>162,789</u></u>	<u><u>119,296</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note .

	Note	Restated Unrestricted £	Total 2024 £
<b>Income and Endowments from:</b>			
Charitable activities	2	242,407	242,407
Investment income	3	<u>191</u>	<u>191</u>
Total income		<u>242,598</u>	<u>242,598</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(302,774)</u>	<u>(302,774)</u>
Total expenditure		<u>(302,774)</u>	<u>(302,774)</u>
Net expenditure		<u>(60,176)</u>	<u>(60,176)</u>
Net movement in funds		(60,176)	(60,176)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>179,472</u>	<u>179,472</u>
Total funds carried forward		<u><u>119,296</u></u>	<u><u>119,296</u></u>

The notes on pages 9 to 13 form an integral part of these financial statements.

# National Organisation for the Treatment of Abuse Ltd

## (Registration number: 4194904) Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	5	50,556	41,859
Cash at bank and in hand	6	<u>114,511</u>	<u>129,470</u>
		165,067	171,329
<b>Creditors: Amounts falling due within one year</b>	7	<u>(2,278)</u>	<u>(52,033)</u>
<b>Net assets</b>		<u>162,789</u>	<u>119,296</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted		<u>162,789</u>	<u>119,296</u>
<b>Total funds</b>		<u>162,789</u>	<u>119,296</u>

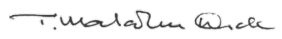
For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 13 were approved by the trustees, and authorised for issue on ~~26/06/2025~~ and signed on their behalf by:



Thomas Dick  
Trustee

The notes on pages 9 to 13 form an integral part of these financial statements.

# National Organisation for the Treatment of Abuse Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 1 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

National Organisation for the Treatment of Abuse Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

#### Income and endowments

##### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## **National Organisation for the Treatment of Abuse Ltd**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### ***Charitable activities***

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.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

# National Organisation for the Treatment of Abuse Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2025

### Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

### Fund structure and Restatement

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

## 2 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
JSA Journals & Eshots	20,631	20,631	15,448
Membership	40,747	40,747	86,957
Training fees	16,781	16,781	53,070
Conferences	136,226	136,226	80,537
Sundry income	-	-	1,315
NITP Income	-	-	1,660
Sponsorship	3,400	3,400	3,420
Conferences Venue	7,213	7,213	-
Sales	6,236	6,236	-
	<u>231,234</u>	<u>231,234</u>	<u>242,407</u>

## National Organisation for the Treatment of Abuse Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 3 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	101	101	191
	101	101	191

#### 4 Expenditure on charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Legal & Professional fees	9,834	9,834	4,156
Administration	-	-	92,369
Advertising	985	985	1,890
Bank charges	3,289	3,289	2,550
Board expenses	4,286	4,286	16,540
Conference expenses	45,126	45,126	56,130
Food/Entertainment	101	101	-
Postage & stationery	-	-	183
NOTA conference & administration	82,703	82,703	7,700
NOTA news	12,411	12,411	21,913
Research grants awarded	5,000	5,000	4,572
Software	2,995	2,995	2,173
Speaker fees	-	-	250
Telephone & postage	18	18	201
Training	4,285	4,285	1,269
Venue expenses	-	-	86,294
Website	11,547	11,547	3,977
Sundry expenses	34	34	-
Exchange rate losses	1,846	1,846	475
NITP expenses	-	-	132
Event expenses	3,382	3,382	-
	187,842	187,842	302,774

#### 5 Debtors

	2025 £	2024 £
Trade debtors	50,234	41,859
Other debtors	322	-
	50,556	41,859

## National Organisation for the Treatment of Abuse Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 6 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>114,511</u>	<u>129,470</u>

#### 7 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	532	50,353
Accruals	<u>1,746</u>	<u>1,680</u>
	<u>2,278</u>	<u>52,033</u>

#### 8 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

#### 9 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	<u>1,455</u>	<u>1,400</u>
	<u>1,455</u>	<u>1,400</u>

#### 10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 11 Related party transactions

There were no related party transactions in the year.

**THE NATIONAL ORGANISATION FOR THE TREATMENT OF ABUSE**

England & Wales - Charity number 1086050

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# Accounts

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Company registration number: 4194904

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# National Organisation for the Treatment of Abuse Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

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# National Organisation for the Treatment of Abuse Ltd

## Reference and Administrative Details

<b>Trustees</b>	Thomas Dick, Finance Director Stuart Allardyce, Vice Chair Sharron Wareham Kieran McCartan
<b>Registered Office</b>	Unit 5 34 Carlton Business Centre Station Road Nottingham NG4 3AA
<b>Company Registration Number</b>	4194904
<b>Charity Registration Number</b>	1086050
<b>Accountants</b>	Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Sarah Brown, Chair (resigned 4 December 2023)
- Thomas Dick, Finance Director
- Stuart Allardyce, Vice Chair
- Sharron Wareham
- Kieran McCartan (appointed 4 December 2023)

### Structure, governance and management

#### *Nature of governing document*

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 5 April 2001. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

#### *Recruitment and appointment of trustees*

As roles become available, they are advertised via the NOTA website and other publications. There is a mechanism in place for NOTA members confirming appointments by ballot.

### Objectives and activities

#### *Objects and aims*

1. To advance education for the benefit of the public, amongst members of the profession of persons working with or caring for sexual abusers or others having a legitimate professional interest in the field.
2. To promote or assist in promoting research into the skills associated with the professions who work with or care for sexual abusers and into the efficiency of existing skills and practices and to disseminate the useful results of such research for the benefit of the public.

#### *Objectives, strategies and activities*

Supporting the body of professionals who make up the NOTA membership by providing specialist training and networking opportunities. By contributing specialist publications and other communications. By commissioning and contributing to research in the field.

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

### *Public benefit*

NOTA provides a benefit to the public by the advancement of education. By its activities in research and education greater understanding of the causation and effective treatment and management of sexual aggression is derived and contemporary thinking and information is communicated to professionals working within the field. Ultimately NOTA benefits the public by reducing the incidence of sexual exploitation and by more effective professional responses to people who have committed sexual offences or who have displayed harmful sexual behaviours.

The fundamental vision underlying the Business Plan remained for 2023:2024

To continue to be the lead organisation for those working with people who commit sexual offences or display harmful sexual behaviours, and continue to focus on the charitable objectives by working to ensure:

- An open and welcoming ethos;
- An increased and more diverse membership;
- Maintenance of financial stability;
- Robust central structure, particularly in relation to finance, administration and policy;
- Active Branch Structure;
- Active member involvement and good communications;
- Good member benefits;
- An excellent annual international conference;
- An enhanced external profile.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

Throughout the year NOTA has continued to provide access to vocational training to both members and to others working actively in the field.

NOTA contributes to publications and other online communication channels. The NOTA Journal, "Journal of Sexual Aggression" remains an eminent and respected reference document for academics and practitioners. There were special editions published during the year highlighting key research outcomes.

NOTA continues to have constructive links with the North American Association for the Treatment of Sexual Abusers (ATSA) and organisations with similar objectives across Europe and Australasia. It is planned to continue to formalise and explore more effective collaboration with European colleagues through mutual invitation to events and conferences..

The infrastructure supporting NOTA continues with the support of Business Management Services from BestCity Services Ltd. The Annual International Conference is supported by Redesign Ltd. These Contractual arrangements have been reviewed during the year to ensure both best value and continuity.

# **National Organisation for the Treatment of Abuse Ltd**

## **Trustees' Report**

NOTA delivered its Charitable Objectives through its branch structure, committees and task groups. These groups and the work undertaken are currently as follows:

### **Branches**

NOTA has twelve branches providing a service to members across England, Wales, Scotland, Northern Ireland and the Republic of Ireland.

NOTA delivers activities through Committees each focused upon an area of activity:-

NOTA Research Committee chaired by Mitch Waterman

NOTA Conference Committee, chaired by Kieran McCartan, this delivers the Annual International Conference.

NOTA News, Anna Glinski chairs the editorial group.

Journal of Sexual Aggression Nadine McKillop is Editor.

NOTA Training Committee chaired by Roger Kennington.

NOTA Member Services Committee chaired by Amanda Naylor.

NOTA Policy and Practice Committee chaired by Perer Clarke.

NOTA Prevention Committee chaired by Jon Brown.

NOTA Finance Committee The Committee, comprises the Finance Director, NOTA Chair and General Manager.

NOTA Student Representative, Dulcie Faure-Walker.

### **Financial review**

Currently reserves equate to 4.7 months expenditure which is below the 6 months' expenditure which would be the aim. This is due to losses in the last 2 years.

### ***Policy on reserves***

NOTA does not have long term commitments nor contracts, accordingly the NOTA Board aim for six months operational expenditure as a notional reserve.

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

### Statement of Responsibilities

The trustees (who are also the directors of National Organisation for the Treatment of Abuse Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.


The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 17 December 2024 and signed on its behalf by:



.....  
Thomas Dick  
Trustee

## National Organisation for the Treatment of Abuse Ltd

### Independent Examiner's Report to the trustees of National Organisation for the Treatment of Abuse Ltd ('the Company')

#### Independent examiner's report to the trustees of National Organisation for the Treatment of Abuse Ltd ('the Company')

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

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

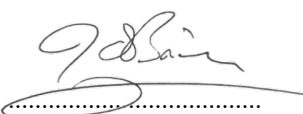
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of 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.



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

17 December 2024

## National Organisation for the Treatment of Abuse Ltd

### Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>				
Charitable activities	2	242,407	242,407	167,359
Investment income	3	<u>191</u>	<u>191</u>	<u>92</u>
Total income		<u>242,598</u>	<u>242,598</u>	<u>167,451</u>
<b>Expenditure on:</b>				
Charitable activities	4	<u>(302,774)</u>	<u>(302,774)</u>	<u>(212,063)</u>
Total expenditure		<u>(302,774)</u>	<u>(302,774)</u>	<u>(212,063)</u>
Net expenditure		<u>(60,176)</u>	<u>(60,176)</u>	<u>(44,612)</u>
Net movement in funds		(60,176)	(60,176)	(44,612)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>179,472</u>	<u>179,472</u>	<u>224,084</u>
Total funds carried forward		<u><u>119,296</u></u>	<u><u>119,296</u></u>	<u><u>179,472</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note .

The notes on pages 9 to 14 form an integral part of these financial statements.

# National Organisation for the Treatment of Abuse Ltd

## (Registration number: 4194904) Balance Sheet as at 31 March 2024

		2024	Restated
	Note	£	2023
			£
<b>Current assets</b>			
Debtors	5	41,859	18,870
Cash at bank and in hand	6	<u>129,470</u>	<u>162,451</u>
		171,329	181,321
<b>Creditors: Amounts falling due within one year</b>	7	<u>(52,033)</u>	<u>(1,849)</u>
<b>Net assets</b>		<u>119,296</u>	<u>179,472</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted		<u>119,296</u>	<u>179,472</u>
<b>Total funds</b>		<u>119,296</u>	<u>179,472</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 17 December 2024 and signed on their behalf by:



.....  
Thomas Dick  
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

# National Organisation for the Treatment of Abuse Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2024

### 1 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

National Organisation for the Treatment of Abuse Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

#### Income and endowments

##### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

# National Organisation for the Treatment of Abuse Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2024

### *Charitable activities*

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.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

# National Organisation for the Treatment of Abuse Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2024

### Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

### Fund structure and Restatement

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

## 2 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
JSA Journals & Eshots	15,448	15,448	15,406
Membership	86,957	86,957	43,640
Training fees	53,070	53,070	16,300
Conferences	80,537	80,537	83,731
Sundry income	1,315	1,315	-
NITP Income	1,660	1,660	5,270
Sponsorship	3,420	3,420	3,012
	<u>242,407</u>	<u>242,407</u>	<u>167,359</u>

## National Organisation for the Treatment of Abuse Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 3 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	191	191	92
	191	191	92

#### 4 Expenditure on charitable activities

	Unrestricted General funds £	Total 2024 £	Total 2023 £
Legal & Professional fees	4,156	4,156	1,780
Administration	92,369	92,369	10,794
Advertising	1,890	1,890	600
Bank charges	2,550	2,550	2,679
Board expenses	16,540	16,540	6,418
Conference expenses	56,130	56,130	15,146
Delegate fees	-	-	1,675
Food/ Entertainment	-	-	147
Postage & stationery	183	183	515
NITP expenses	132	132	817
NOTA conference & administration	7,700	7,700	85,016
NOTA news	21,913	21,913	13,172
Research grants awarded	4,572	4,572	5,000
Software	2,173	2,173	1,193
Speaker Fees	250	250	231
Telephone & postage	201	201	264
Training	1,269	1,269	5,630
Venue expenses	86,294	86,294	56,981
Website	3,977	3,977	3,011
Sundry expenses	-	-	1,375
Exchange rate losses	475	475	(381)
	302,774	302,774	212,063

#### 5 Debtors

	2024 £	2023 £
Trade debtors	41,859	18,870
	41,859	18,870

## National Organisation for the Treatment of Abuse Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 6 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>129,470</u>	<u>162,451</u>

#### 7 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	50,353	272
Other creditors	<u>1,680</u>	<u>1,577</u>
	<u>52,033</u>	<u>1,849</u>

#### 8 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

#### 9 Analysis of net assets between funds

	Unrestricted General £	2024 Total funds £
Current assets	171,329	171,329
Current liabilities	<u>(52,033)</u>	<u>(52,033)</u>
Total net assets	<u>119,296</u>	<u>119,296</u>
	<b>Unrestricted Restated General £</b>	<b>2023 Total funds £</b>
Current assets	181,321	181,321
Current liabilities	<u>(1,849)</u>	<u>(1,849)</u>
Total net assets	<u>179,472</u>	<u>179,472</u>

#### 10 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024 £	2023 £
Independent examination	<u>1,400</u>	<u>1,315</u>
	<u>1,400</u>	<u>1,315</u>

## **National Organisation for the Treatment of Abuse Ltd**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### **11 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### **12 Related party transactions**

There were no related party transactions in the year.

**THE NATIONAL ORGANISATION FOR THE TREATMENT OF ABUSE**

England & Wales - Charity number 1086050

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# Accounts

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Company registration number: 4194904

Charity registration number: 1086050

# National Organisation for the Treatment of Abuse Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# **National Organisation for the Treatment of Abuse Ltd**

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Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 16

# National Organisation for the Treatment of Abuse Ltd

## Reference and Administrative Details

<b>Trustees</b>	Sarah Brown, Chair Thomas Dick, Finance Director Stuart Allardyce, Vice Chair Sharron Wareham
<b>Secretary</b>	Sharron Wareham
<b>Registered Office</b>	Unit 47 Block D Hartley Business Centre Haydn Road Nottingham NG5 1DG
<b>Company Registration Number</b>	4194904
<b>Charity Registration Number</b>	1086050
<b>Accountants</b>	Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Sarah Brown, Chair
	Thomas Dick, Finance Director
	Stuart Allardyce, Vice Chair
	Sharron Wareham
	Eileen Finnegan (resigned 31 January 2023)

### Structure, governance and management

#### *Nature of governing document*

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 5 April 2001. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

#### *Recruitment and appointment of trustees*

As roles become available, they are advertised via the NOTA website and other publications. There is a mechanism in place for NOTA members confirming appointments by ballot.

### Objectives and activities

#### *Objects and aims*

1. To advance education for the benefit of the public, amongst members of the profession of persons working with or caring for sexual abusers or others having a legitimate professional interest in the field.
2. To promote or assist in promoting research into the skills associated with the professions who work with or care for sexual abusers and into the efficiency of existing skills and practices and to disseminate the useful results of such research for the benefit of the public.

#### *Objectives, strategies and activities*

Supporting the body of professionals who make up the NOTA membership by providing specialist training and networking opportunities. By contributing specialist publications and other communications. By commissioning and contributing to research in the field.

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

### *Public benefit*

NOTA provides a benefit to the public by the advancement of education. By its activities in research and education greater understanding of the causation and effective treatment and management of sexual aggression is derived and contemporary thinking and information is communicated to professionals working within the field. Ultimately NOTA benefits the public by reducing the incidence of sexual exploitation and by more effective professional responses to people who have committed sexual offences or who have displayed harmful sexual behaviours.

The fundamental vision underlying the Business Plan remained for 2022:2023

To continue to be the lead organisation for those working with people who commit sexual offences or display harmful sexual behaviours, and continue to focus on the charitable objectives by working to ensure:

- An open and welcoming ethos;
- An increased and more diverse membership;
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- Active member involvement and good communications;
- Good member benefits;
- An excellent annual international conference;
- An enhanced external profile.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

#### *Policy on reserves*

NOTA does not have long term commitments nor contracts, accordingly the NOTA Board are satisfied with six months operational expenditure as a notional reserve.

### **Achievements and performance**

Throughout the year NOTA has continued to provide access to vocational training to both members and to others working actively in the field.

NOTA contributes to publications and other online communication channels. The NOTA Journal ,”Journal of Sexual Aggression” remains an eminent and respected reference document for academics and practitioners. There were special editions published during the year highlighting key research outcomes.

NOTA continues to have constructive links with the North American Association for the Treatment of Sexual Abusers (ATSA) and organisations with similar objectives across Europe and Australasia. It is planned to continue to formalise and explore more effective collaboration with European colleagues through mutual invitation to events and conferences..

The infrastructure supporting NOTA continues with the support of Business Management Services from BestCity Services Ltd. The Annual International Conference is supported by Redesign Ltd. These Contractual arrangements have been reviewed during the year to ensure both best value and continuity.

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

NOTA delivered its Charitable Objectives through its branch structure, committees and task groups. These groups and the work undertaken are currently as follows:

### Branches

NOTA has twelve branches providing a service to members across England, Wales, Scotland, Northern Ireland and the Republic of Ireland.

NOTA delivers activities through Committees each focused upon an area of activity:-

NOTA Research Committee chaired by Mitch Waterman

NOTA Conference Committee, chaired by Kieran McCartan, this delivers the Annual International Conference.

NOTA News, Anna Glinski chairs the editorial group.

Journal of Sexual Aggression Nadine McKillop is Editor.

NOTA Training Committee chaired by Roger Kennington.

NOTA Member Services Committee chaired by Amanda Naylor.

NOTA Policy and Practice Committee chaired by Perer Clarke.

NOTA Prevention Committee chaired by Jon Brown.

NOTA Finance Committee The Committee, comprises the Finance Director, NOTA Chair and General Manager.

NOTA Student Representative, Dulcie Faure-Walker.

### Plans for future periods

#### *Aims and key objectives for future periods*

Plans for 2022-23

Following a period of consolidation and management of risks during the period of uncertainty brought to the sector by the global pandemic, it is planned to review structures over the coming year, to ensure the membership are offered maximum support in their work.

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

### Statement of Responsibilities

The trustees (who are also the directors of National Organisation for the Treatment of Abuse Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 13.09.2023 and signed on its behalf by:



.....  
Sarah Brown  
Trustee

## National Organisation for the Treatment of Abuse Ltd

### Independent Examiner's Report to the trustees of National Organisation for the Treatment of Abuse Ltd ('the Company')

#### Independent examiner's report to the trustees of National Organisation for the Treatment of Abuse Ltd ('the Company')

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

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as 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

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of 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.



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Date: 13.09.2023

## National Organisation for the Treatment of Abuse Ltd

### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>				
Charitable activities	2	167,359	167,359	175,048
Investment income	3	<u>92</u>	<u>92</u>	<u>31</u>
Total income		<u>167,451</u>	<u>167,451</u>	<u>175,079</u>
<b>Expenditure on:</b>				
Charitable activities	4	<u>(212,063)</u>	<u>(212,063)</u>	<u>(135,107)</u>
Total expenditure		<u>(212,063)</u>	<u>(212,063)</u>	<u>(135,107)</u>
Net (expenditure)/income		<u>(44,612)</u>	<u>(44,612)</u>	<u>39,972</u>
Net movement in funds		(44,612)	(44,612)	39,972
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>224,084</u>	<u>224,084</u>	<u>184,112</u>
Total funds carried forward		<u><u>179,472</u></u>	<u><u>179,472</u></u>	<u><u>224,084</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note .

The notes on pages 10 to 16 form an integral part of these financial statements.

## National Organisation for the Treatment of Abuse Ltd

### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Restated Unrestricted £	Total 2022 £
<b>Income and Endowments from:</b>			
Charitable activities	2	175,048	175,048
Investment income	3	31	31
Total income		<u>175,079</u>	<u>175,079</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(135,107)</u>	<u>(135,107)</u>
Total expenditure		<u>(135,107)</u>	<u>(135,107)</u>
Net income		<u>39,972</u>	<u>39,972</u>
Net movement in funds		39,972	39,972
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>184,112</u>	<u>184,112</u>
Total funds carried forward		<u>224,084</u>	<u>224,084</u>

The notes on pages 10 to 16 form an integral part of these financial statements.

# National Organisation for the Treatment of Abuse Ltd

(Registration number: 4194904)  
Balance Sheet as at 31 March 2023

		2023	Restated
	Note	£	2022
			£
<b>Current assets</b>			
Debtors	5	18,870	38,163
Cash at bank and in hand	6	<u>162,451</u>	<u>205,735</u>
		181,321	243,898
<b>Creditors: Amounts falling due within one year</b>	7	<u>(1,849)</u>	<u>(19,814)</u>
<b>Net assets</b>		<u>179,472</u>	<u>224,084</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted		<u>179,472</u>	<u>224,084</u>
<b>Total funds</b>		<u>179,472</u>	<u>224,084</u>

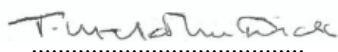
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on ~~13.09.2023~~ and signed on their behalf by:



.....  
Thomas Dick  
Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

# National Organisation for the Treatment of Abuse Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 1 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

National Organisation for the Treatment of Abuse Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

##### *Deferred income*

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

# National Organisation for the Treatment of Abuse Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2023

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### ***Charitable activities***

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.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## **National Organisation for the Treatment of Abuse Ltd**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure and Restatement**

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

## National Organisation for the Treatment of Abuse Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 2 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
JSA Journals & Eshots	15,406	15,406	14,792
Membership	43,640	43,640	65,478
Training fees	16,300	16,300	14,870
Conferences	83,731	83,731	61,631
Sundry income	-	-	82
Research grants	-	-	3,005
NITP Income	5,270	5,270	15,190
Sponsorship	3,012	3,012	-
	<u>167,359</u>	<u>167,359</u>	<u>175,048</u>

#### 3 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	92	92	31
	<u>92</u>	<u>92</u>	<u>31</u>

## National Organisation for the Treatment of Abuse Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 4 Expenditure on charitable activities

	Unrestricted General funds £	Total 2023 £	Total 2022 £
Accountancy	1,780	1,780	1,687
Administration	10,794	10,794	-
Advertising	600	600	-
Bank charges	2,679	2,679	1,962
Board expenses	6,418	6,418	-
Conference expenses	15,146	15,146	22,782
Delegate fees	1,675	1,675	-
Food/ Entertainment	147	147	-
Postage & stationery	515	515	1,445
NITP expenses	817	817	23,495
NOTA conference & administration	85,016	85,016	71,710
NOTA news	13,172	13,172	-
Printing	-	-	700
Research grants awarded	5,000	5,000	4,000
Software	1,193	1,193	1,092
Speaker Fees	231	231	-
Telephone & postage	264	264	287
Training	5,630	5,630	2,900
Venue expenses	56,981	56,981	-
Website	3,011	3,011	2,861
Sundry expenses	1,375	1,375	27
Exchange rate losses	(381)	(381)	159
	<u>212,063</u>	<u>212,063</u>	<u>135,107</u>

#### 5 Debtors

	2023 £	2022 £
Trade debtors	<u>18,870</u>	<u>38,163</u>

#### 6 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>162,451</u>	<u>205,735</u>

#### 7 Creditors: amounts falling due within one year

## National Organisation for the Treatment of Abuse Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2023

	2023 £	2022 £
Trade creditors	272	-
Other creditors	1,577	1,500
Deferred income	-	18,314
	1,849	19,814

#### 8 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

#### 9 Analysis of net assets between funds

	Unrestricted General £	2023 Total funds £
Current assets	181,321	181,321
Current liabilities	(1,849)	(1,849)
Total net assets	179,472	179,472
	Unrestricted Restated General £	2022 Total funds £
Current assets	243,898	243,898
Current liabilities	(19,814)	(19,814)
Total net assets	224,084	224,084

#### 10 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023 £	2022 £
Independent examination	1,315	1,250
	1,315	1,250

# **National Organisation for the Treatment of Abuse Ltd**

## **Notes to the Financial Statements for the Year Ended 31 March 2023**

### **11 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

### **12 Related party transactions**

There were no related party transactions in the year.

**THE NATIONAL ORGANISATION FOR THE TREATMENT OF ABUSE**

England & Wales - Charity number 1086050

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# Accounts

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Company registration number: 4194904

Charity registration number: 1086050

# National Organisation for the Treatment of Abuse Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# **National Organisation for the Treatment of Abuse Ltd**

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Statement of Financial Activities	8 to 9
Balance Sheet	10
Notes to the Financial Statements	11 to 16

# National Organisation for the Treatment of Abuse Ltd

## Reference and Administrative Details

**Trustees**

Sarah Brown, Chair  
Thomas Dick, Finance Director  
Stuart Allardyce, Vice Chair  
Sharron Wareham  
Eileen Finnegan

**Secretary**

Sharron Wareham

**Consultative Committee**

Simon Hackett  
Kieran McCartan  
Jon Brown  
Roger Kennington  
Mitch Waterman  
Anna Glinski  
Lucy Coleman  
Andy Green  
Jenny Greensmith  
Josie Phillips  
Stephanie Kewley  
Marguerite Donathy  
Karen Parish  
Adrian Norman  
Jenny Hay  
Jacinta Guilhermino  
Julie Smyth  
Dulcie Faure-Walker  
Gill Cherry  
Lynn Saunders  
Amanda Naylor  
Peter Clarke  
Mark Farmer  
Helen Walton  
Nadine McKillop

**Registered Office**

2A Parkyn Road  
Daybrook  
Nottingham  
NG5 6BG

**Company Registration Number**

4194904

# **National Organisation for the Treatment of Abuse Ltd**

## **Reference and Administrative Details**

**Charity Registration Number**      1086050

**Accountants**                              Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Sarah Brown, Chair
- Thomas Dick, Finance Director
- Stuart Allardyce, Vice Chair
- Sharron Wareham
- Eileen Finnegan

Secretary: Sharron Wareham

### Structure, governance and management

#### *Nature of governing document*

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 5 April 2001. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

#### *Recruitment and appointment of trustees*

As roles become available, they are advertised via the NOTA website and other publications. There is a mechanism in place for NOTA members confirming appointments by ballot.

### Objectives and activities

#### *Objects and aims*

1. To advance education for the benefit of the public, amongst members of the profession of persons working with or caring for sexual abusers or others having a legitimate professional interest in the field.
2. To promote or assist in promoting research into the skills associated with the professions who work with or care for sexual abusers and into the efficiency of existing skills and practices and to disseminate the useful results of such research for the benefit of the public.

#### *Objectives, strategies and activities*

Supporting the body of professionals who make up the NOTA membership by providing specialist training and networking opportunities. By contributing specialist publications and other communications. By commissioning and contributing to research in the field.

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

### ***Public benefit***

NOTA provides a benefit to the public by the advancement of education. By its activities in research and education greater understanding of the causation and effective treatment and management of sexual aggression is derived and contemporary thinking and information is communicated to professionals working within the field. Ultimately NOTA benefits the public by reducing the incidence of sexual exploitation and by more effective professional responses to people who have committed sexual offences or who have displayed harmful sexual behaviours.

The fundamental vision underlying the Business Plan that was set out initially in 2019 has been reviewed and adopted for the current period.

To continue to be the lead organisation for those working with people who commit sexual offences or display harmful sexual behaviours, and continue to focus on the charitable objectives by working to ensure:

- An open and welcoming ethos;
- An increased and more diverse membership;
- Maintenance of financial stability;
- Robust central structure, particularly in relation to finance, administration and policy;
- Active Branch Structure;
- Active member involvement and good communications;
- Good member benefits;
- An excellent annual international conference;
- An enhanced external profile.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

The NOTA Board has reflected upon income and expenditure during the year. All major financial commitments and planning are actively considered by the Finance Group. Recommendations are then referred to the Board for approval.

The Board believe that the financial stability of the Charity has been supported by a focus upon ensuring best value with suppliers and ensuring charges reflect costs allowing for overhead and achieving adequate surplus to deliver the charitable objectives.

Following the COVID-19 impact upon training income the NOTA Board decided during this period to deliver online training where possible and to develop its online resources. In future periods the intention is to reintroduce person to person events. The Board have instructed the General Manager to limit liability (associated with person to person events) to unpredictable risks by crafting contractual arrangements without significant deposits and inserting change and release clauses.

### ***Policy on reserves***

NOTA does not have long term commitments nor contracts, accordingly the NOTA Board are satisfied with six months operational expenditure as a notional reserve.

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

### Achievements and performance

Throughout the year NOTA has continued to provide access to vocational training to both members and to others working actively in the field. This has been exclusively online due to the health risks during the Covid pandemic. There are well progressed plans to deliver a face to face / in person conference in 2022. The prospect of the event has been well received by the membership. Arrangements are in place to mitigate any financial risk should the pandemic status change at short notice.

NOTA contributes to publications and other online communication channels. The NOTA Journal, "Journal of Sexual Aggression" remains an eminent and respected reference document for academics and practitioners. There were special editions published during the year highlighting key research outcomes.

NOTA continues to have constructive links with the North American Association for the Treatment of Sexual Abusers (ATSA) and organisations with similar objectives across Europe and Australasia. It is planned to formalise and explore more effective collaboration with European colleagues in particular and a date for an initial conference have been agreed for October 2022.

The infrastructure supporting NOTA continues with the support of Business Management Services from BestCity Services Ltd. The Annual International Conference is supported by Redesign Ltd. These Contractual arrangements have been reviewed after renewal in 2021 and deliver both best value and continuity.

NOTA delivered its Charitable Objectives through its branch structure, committees and task groups. These groups and the work undertaken are currently as follows:

#### Branches

NOTA has twelve branches providing a service to members across England, Wales, Scotland, Northern Ireland and the Republic of Ireland.

NOTA delivers activities through Committees each focused upon an area of activity:-

NOTA Research Committee chaired by Mitch Waterman

NOTA Conference Committee, chaired by Kieran McCartan, this delivers the Annual International Conference.

NOTA News, Anna Glinski chairs the editorial group.

Journal of Sexual Aggression Nadine McKillop is Editor.

NOTA Training Committee chaired by Roger Kennington.

NOTA Member Services Committee.

NOTA Policy and Practice Committee chaired by Peter Clarke.

NOTA Prevention Committee chaired by Jon Brown.

NOTA Finance Committee The Committee, comprises the Finance Director, NOTA Chair and General Manager.

NOTA Student Representative, Dulcie Faure-Walker.

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of National Organisation for the Treatment of Abuse Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:



.....  
Sarah Brown  
Trustee

## National Organisation for the Treatment of Abuse Ltd

### Independent Examiner's Report to the trustees of National Organisation for the Treatment of Abuse Ltd

#### Independent examiner's report to the trustees of National Organisation for the Treatment of Abuse Ltd ('the Company')

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

#### Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as 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

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of 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.

.....  
John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Date:.....

## National Organisation for the Treatment of Abuse Ltd

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>				
Charitable activities	2	175,048	175,048	151,139
Investment income	3	<u>31</u>	<u>31</u>	<u>30</u>
Total income		<u>175,079</u>	<u>175,079</u>	<u>151,169</u>
<b>Expenditure on:</b>				
Charitable activities	4	<u>(135,107)</u>	<u>(135,107)</u>	<u>(113,126)</u>
Total expenditure		<u>(135,107)</u>	<u>(135,107)</u>	<u>(113,126)</u>
Net income		<u>39,972</u>	<u>39,972</u>	<u>38,043</u>
Net movement in funds		39,972	39,972	38,043
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>184,112</u>	<u>184,112</u>	<u>146,069</u>
Total funds carried forward		<u><u>224,084</u></u>	<u><u>224,084</u></u>	<u><u>184,112</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note .

The notes on pages 11 to 16 form an integral part of these financial statements.

## National Organisation for the Treatment of Abuse Ltd

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Restated Unrestricted £	Total 2021 £
<b>Income and Endowments from:</b>			
Charitable activities	2	151,139	151,139
Investment income	3	30	30
Total income		<u>151,169</u>	<u>151,169</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(113,126)</u>	<u>(113,126)</u>
Total expenditure		<u>(113,126)</u>	<u>(113,126)</u>
Net income		<u>38,043</u>	<u>38,043</u>
Net movement in funds		38,043	38,043
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>146,069</u>	<u>146,069</u>
Total funds carried forward		<u>184,112</u>	<u>184,112</u>

The notes on pages 11 to 16 form an integral part of these financial statements.

# National Organisation for the Treatment of Abuse Ltd

## (Registration number: 4194904) Balance Sheet as at 31 March 2022

		2022	Restated
	Note	£	2021
			£
<b>Current assets</b>			
Debtors	5	38,163	29,893
Cash at bank and in hand	6	<u>205,735</u>	<u>185,614</u>
		243,898	215,507
<b>Creditors: Amounts falling due within one year</b>	7	<u>(19,814)</u>	<u>(31,395)</u>
<b>Net assets</b>		<u>224,084</u>	<u>184,112</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted		<u>224,084</u>	<u>184,112</u>
<b>Total funds</b>		<u>224,084</u>	<u>184,112</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:



.....  
Thomas Dick  
Trustee

The notes on pages 11 to 16 form an integral part of these financial statements.

# National Organisation for the Treatment of Abuse Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 1 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

National Organisation for the Treatment of Abuse Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

##### *Deferred income*

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

# National Organisation for the Treatment of Abuse Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2022

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### ***Charitable activities***

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.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## **National Organisation for the Treatment of Abuse Ltd**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure and Restatement**

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

## National Organisation for the Treatment of Abuse Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 2 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
JSA Journals & Eshots	14,792	14,792	13,839
Membership	65,478	65,478	69,617
Training fees	14,870	14,870	50,458
Conferences	61,631	61,631	2,250
Sundry income	82	82	14,975
Research grants	3,005	3,005	-
NITP Income	15,190	15,190	22,155
	<u>175,048</u>	<u>175,048</u>	<u>173,294</u>

#### 3 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>31</u>	<u>31</u>	<u>30</u>

## National Organisation for the Treatment of Abuse Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 4 Expenditure on charitable activities

	Unrestricted General funds £	Total 2022 £	Total 2021 £
Bank charges	1,962	1,962	1,804
Board expenses	-	-	117
Conference expenses	22,782	22,782	12,031
Accountancy	1,687	1,687	1,784
Postage & stationery	1,445	1,445	663
Printing	700	700	520
Software	1,092	1,092	1,943
Telephone & postage	287	287	258
Website	2,861	2,861	1,158
NITP expenses	23,495	23,495	10,981
NOTA conference & administration	71,710	71,710	75,006
Training	2,900	2,900	-
Sundry expenses	27	27	565
Research grants awarded	4,000	4,000	5,000
Exchange rate losses	159	159	1,296
	<u>135,107</u>	<u>135,107</u>	<u>113,126</u>

#### 5 Debtors

	2022 £	2021 £
Trade debtors	<u>38,163</u>	<u>29,893</u>

#### 6 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>205,735</u>	<u>185,614</u>

#### 7 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	1,500	1,440
Deferred income	<u>18,314</u>	<u>29,955</u>
	<u>19,814</u>	<u>31,395</u>

# National Organisation for the Treatment of Abuse Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 8 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

### 9 Analysis of net assets between funds

	<b>Unrestricted</b>	<b>2022</b>
	<b>General</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
Current assets	243,898	243,898
Current liabilities	(19,814)	(19,814)
Total net assets	<u>224,084</u>	<u>224,084</u>

	<b>Unrestricted</b>	<b>2021</b>
	<b>Restated</b>	<b>Total funds</b>
	<b>General</b>	<b>£</b>
	<b>£</b>	<b>£</b>
Current assets	215,507	215,507
Current liabilities	(31,395)	(31,395)
Total net assets	<u>184,112</u>	<u>184,112</u>

### 10 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Independent examination	1,250	1,200
	<u>1,250</u>	<u>1,200</u>

### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

### 13 Related party transactions

There were no related party transactions in the year.

**THE NATIONAL ORGANISATION FOR THE TREATMENT OF ABUSE**

England & Wales - Charity number 1086050

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# Accounts

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Company registration number: 4194904

Charity registration number: 1086050

# National Organisation for the Treatment of Abuse Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# **National Organisation for the Treatment of Abuse Ltd**

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# National Organisation for the Treatment of Abuse Ltd

## Reference and Administrative Details

### Trustees

Sarah Brown, Chair  
Thomas Dick, Finance Director  
Stuart Allardyce, Vice Chair  
Simon Hackett  
Sharron Wareham, Secretary  
Eileen Finnegan

### Consultative Committee

Simon Hackett  
Kieran McCartan  
Jon Brown  
Roger Kennington  
Mitch Waterman  
Anna Glinski  
Lucy Coleman  
Andy Green  
Jenny Greensmith  
Josie Phillips  
Stephanie Kewley  
Marguerite Donathy  
Karen Parish  
Adrian Norman  
Jenny Hay  
Jacinta Guilhermino  
Julie Smyth  
Eileen Finnegan  
Dulcie Faure-Walker  
Gill Cherry  
Lynn Saunders  
Sam Denham  
Amanda Naylor  
Peter Clarke

### Principal Office

2A Parkyn Road  
Daybrook  
Nottingham  
NG5 6BG

### Company Registration Number

4194904

### Charity Registration Number

1086050

# **National Organisation for the Treatment of Abuse Ltd**

## **Reference and Administrative Details**

### **Accountants**

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

### Structure, governance and management

#### *Nature of governing document*

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 5 April 2001. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

#### *Recruitment and appointment of trustees*

As roles become available, they are advertised via the NOTA website and other publications. There is a mechanism in place for NOTA members confirming appointments by ballot.

### Objectives and activities

#### *Objects and aims*

1. To advance education for the benefit of the public, amongst members of the profession of persons working with or caring for sexual abusers or others having a legitimate professional interest in the field.
2. To promote or assist in promoting research into the skills associated with the professions who work with or care for sexual abusers and into the efficiency of existing skills and practices and to disseminate the useful results of such research for the benefit of the public.

#### *Objectives, strategies and activities*

Supporting the body of professionals who make up the NOTA membership by providing specialist training and networking opportunities. By contributing specialist publications and other communications. By commissioning and contributing to research in the field.

#### *Public benefit*

NOTA provides a benefit to the public by the advancement of education. By its activities in research and education greater understanding of the causation and effective treatment and management of sexual aggression is derived and contemporary thinking and information is communicated to professionals working within the field. Ultimately NOTA benefits the public by reducing the incidence of sexual exploitation and by more effective professional responses to people who have committed sexual offences or who have displayed harmful sexual behaviours.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

### *Principal risks and uncertainties*

#### *COVID 19*

The impact of the COVID-19 pandemic is uncertain but likely to limit possibilities for face-to-face training. The NOTA Board intend to deliver online training where possible and to develop its online resources.

### **Achievements and performance**

There were a number of additional Board meetings convened during the year in order to ensure that the Charity was able to respond to the challenges posed by the Coronavirus Pandemic.

The fundamental vision underlying the Business Plan remained for 2020-2021:

To continue to be the lead organisation for those working with people who commit sexual offences or display harmful sexual behaviours, and continue to focus on the charitable objectives by working to ensure:

- An open and welcoming ethos;
- An increased and more diverse membership;
- Maintenance of financial stability;
- Robust central structure, particularly in relation to finance, administration and policy;
- Active Branch Structure;
- Active member involvement and good communications;
- Good member benefits;
- An excellent annual international conference;
- An enhanced external profile.

Throughout the year NOTA has continued to provide access to vocational training for both members and others working actively in the field.

NOTA contributes to publications and other online communication channels. The NOTA Journal, "Journal of Sexual Aggression" remains an eminent and respected reference document for academics and practitioners. There were special editions published during the year highlighting key research outcomes.

NOTA continues to have constructive links with the North American Association for the Treatment of Sexual Abusers (ATSA) and organisations with similar objectives across Europe and Australasia. It is planned to formalise and explore more effective collaboration with European colleagues in particular, during the year to come.

The infrastructure supporting NOTA continues with the support of Business Management Services from BestCity Services Ltd. The Annual International Conference is supported by Redesign Ltd. These Contractual arrangements have been reviewed during 2020 and renewed to ensure both best value and continuity.

NOTA delivered its Charitable Objectives through its branch structure, committees and task groups. These groups and the work undertaken are currently as follows:

#### Branches

NOTA has twelve branches providing a service to members across England, Wales, Scotland, Northern Ireland and the Republic of Ireland.

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

NOTA delivers activities through Committees each focused upon an area of activity:-

NOTA Research Committee chaired by Mitch Waterman

NOTA Conference Committee, chaired by Kieran McCartan, this delivers the Annual International Conference.

NOTA News, Anna Glinski chairs the editorial group.

Journal of Sexual Aggression Nadine McKillop is Editor.

NOTA Training Committee chaired by Roger Kennington.

NOTA Policy and Practice Committee chaired by Stuart Allardyce.

NOTA Prevention Committee chaired by Jon Brown.

NOTA Finance Committee- The Committee, comprises the Finance Director, NOTA Chair and General Manager.

NOTA Student Representative, Dulcie Faure-Walker.

NOTA Membership Services- Has an active vacancy that is being recruited.

Plans for 2020-2021

It is significant to report that at the beginning of 2020 the United Kingdom and Ireland were entering a period of lockdown due to the emergence of the COVID-19 pandemic. Urgent arrangements were made by the NOTA Board to protect the work of the Charity and continue to support its members. Arrangements were made to move as much training activity as possible to online platforms.

### **Financial review**

The NOTA Board has reflected upon how the past few years experience of austerity within the public sector has limited training budgets and subsequently opportunities for members to attend NOTA commissioned services and training. Within this context, the NOTA Board are content that they have focused upon minimising expenditure and maximising income through a policy of general prudence. This has led to a period of relative financial stability, which is a key component of the business plan.

The Board have been pleased with the uptake of online training and the persistence of NOTA membership levels.

The NITP initiative has required significant investment over recent years but has this year, delivered significant revenue.

NOTA has awarded Circle South West a research grant for the amount of £5,000.

### ***Policy on reserves***

NOTA does not have long term commitments nor contracts, accordingly the NOTA Board are satisfied with six months operational expenditure as a notional reserve.

# National Organisation for the Treatment of Abuse Ltd

## Trustees' Report

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of National Organisation for the Treatment of Abuse Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 18/05/2021 and signed on its behalf by:



.....  
Sarah Brown  
Trustee

## National Organisation for the Treatment of Abuse Ltd

### Independent Examiner's Report to the trustees of National Organisation for the Treatment of Abuse Ltd

#### Independent examiner's report to the trustees of National Organisation for the Treatment of Abuse Ltd ('the Company')

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

#### Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

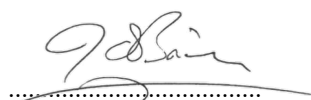
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of 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.



John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Date: 18/05/2021

## National Organisation for the Treatment of Abuse Ltd

### Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	-	-	695
Charitable activities	3	151,139	151,139	205,405
Investment income	4	30	30	24
Total income		<u>151,169</u>	<u>151,169</u>	<u>206,124</u>
<b>Expenditure on:</b>				
Charitable activities	5	<u>(113,126)</u>	<u>(113,126)</u>	<u>(222,000)</u>
Total expenditure		<u>(113,126)</u>	<u>(113,126)</u>	<u>(222,000)</u>
Net income/(expenditure)		<u>38,043</u>	<u>38,043</u>	<u>(15,876)</u>
Net movement in funds		38,043	38,043	(15,876)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>146,069</u>	<u>146,069</u>	<u>161,945</u>
Total funds carried forward		<u><u>184,112</u></u>	<u><u>184,112</u></u>	<u><u>146,069</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note .

## National Organisation for the Treatment of Abuse Ltd

### Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Restated Unrestricted funds £	Total 2020 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	695	695
Charitable activities	3	205,405	205,405
Investment income	4	24	24
Total income		206,124	206,124
<b>Expenditure on:</b>			
Charitable activities	5	(222,000)	(222,000)
Total expenditure		(222,000)	(222,000)
Net expenditure		(15,876)	(15,876)
Net movement in funds		(15,876)	(15,876)
<b>Reconciliation of funds</b>			
Total funds brought forward		161,945	161,945
Total funds carried forward		146,069	146,069

# National Organisation for the Treatment of Abuse Ltd

## (Registration number: 4194904) Balance Sheet as at 31 March 2021

		2021	Restated
	Note	£	2020 £
<b>Current assets</b>			
Debtors	9	29,893	39,514
Cash at bank and in hand	10	<u>185,614</u>	<u>110,015</u>
		215,507	149,529
<b>Creditors: Amounts falling due within one year</b>	11	<u>(31,395)</u>	<u>(3,460)</u>
<b>Net assets</b>		<u>184,112</u>	<u>146,069</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>184,112</u>	<u>146,069</u>
<b>Total funds</b>		<u>184,112</u>	<u>146,069</u>


For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 18/05/2021 and signed on their behalf by:

  
.....  
Thomas Dick  
Trustee

# National Organisation for the Treatment of Abuse Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 1 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

National Organisation for the Treatment of Abuse Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

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 by the charity 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 these conditions will be fulfilled in the reporting period.

# National Organisation for the Treatment of Abuse Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2021

### *Deferred income*

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### *Charitable activities*

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.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

# National Organisation for the Treatment of Abuse Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2021

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

### Fund structure and Restatement

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

## 2 Income from donations and legacies

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Donations and legacies;		
Donations from companies, trusts and similar proceeds	-	695
	-	695

## National Organisation for the Treatment of Abuse Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 3 Income from charitable activities

	<b>Unrestricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
JSA Journal & Eshots	13,839	13,839	16,462
Membership	69,617	69,617	62,724
Training fees	50,458	50,458	34,852
Conferences	2,250	2,250	90,074
Sundry income	14,975	14,975	168
Foreign exchange gains	-	-	1,125
	<u>151,139</u>	<u>151,139</u>	<u>205,405</u>

#### 4 Investment income

	<b>Unrestricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>30</u>	<u>30</u>	<u>24</u>

## National Organisation for the Treatment of Abuse Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 5 Expenditure on charitable activities

	Unrestricted General funds £	Total 2021 £	Total 2020 £
Bank charges	1,804	1,804	2,768
Board expenses	117	117	7,555
Conference expenses	12,031	12,031	73,593
Accountancy	1,784	1,784	1,440
Insurance	-	-	644
Postage & stationery	663	663	2,919
Printing	520	520	11,682
Software	1,943	1,943	1,153
Telephone & postage	258	258	336
Website	1,158	1,158	4,177
NITP expenses	10,981	10,981	4,172
NOTA conference & administration	75,006	75,006	73,202
Training	-	-	37,683
Sundry expenses	565	565	676
Research grants awarded	5,000	5,000	-
Exchange rate losses	1,296	1,296	-
	<u>113,126</u>	<u>113,126</u>	<u>222,000</u>

#### 6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 7 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2021 £	2020 £
Independent examination	1,200	1,200
Other financial services	-	120
	<u>1,200</u>	<u>1,320</u>

## National Organisation for the Treatment of Abuse Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Debtors

	2021 £	2020 £
Trade debtors	<u>29,893</u>	<u>39,514</u>

#### 10 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>185,614</u>	<u>110,015</u>

#### 11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	1,440	1,440
Deferred income	<u>29,955</u>	<u>2,020</u>
	<u>31,395</u>	<u>3,460</u>

## National Organisation for the Treatment of Abuse Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 12 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

#### 13 Analysis of net assets between funds

	<b>Unrestricted funds</b>	<b>2021 Total funds</b>
	<b>General £</b>	<b>£</b>
Current assets	215,507	215,507
Current liabilities	<u>(31,395)</u>	<u>(31,395)</u>
Total net assets	<u>184,112</u>	<u>184,112</u>

	<b>Unrestricted funds</b>	<b>2020 Total funds</b>
	<b>Restated General £</b>	<b>£</b>
Current assets	149,529	149,529
Current liabilities	<u>(3,460)</u>	<u>(3,460)</u>
Total net assets	<u>146,069</u>	<u>146,069</u>

#### 14 Related party transactions

There were no related party transactions in the year.