

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

Contents

Reference and Administrative Details	1 to 2
Trustees' Report	3 to 6
Independent Examiner's Report	7
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 £
Income and Endowments from:				
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>
Expenditure on:				
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
Reconciliation of funds				
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 £
Income and Endowments from:			
Charitable activities	2	151,139	151,139
Investment income	3	<u>30</u>	<u>30</u>
Total income		<u>151,169</u>	<u>151,169</u>
Expenditure on:			
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
Reconciliation of funds			
Total funds brought forward		<u>146,069</u>	<u>146,069</u>
Total funds carried forward		<u><u>184,112</u></u>	<u><u>184,112</u></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

			Restated
	Note	2022 £	2021 £
Current assets			
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
Creditors: Amounts falling due within one year	7	<u>(19,814)</u>	<u>(31,395)</u>
Net assets		<u>224,084</u>	<u>184,112</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted		<u>224,084</u>	<u>184,112</u>
Total funds		<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

	Unrestricted	2022
	General	Total funds
	£	£
Current assets	243,898	243,898
Current liabilities	(19,814)	(19,814)
Total net assets	<u>224,084</u>	<u>224,084</u>
	Unrestricted	2021
	Restated	Total funds
	General	£
	£	£
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:

	2022	2021
	£	£
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.