

Charity Registration No. 1009143

**THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2011**

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S McCormick	Chair
Mr J D Fenston	Hon. treasurer
Mr L Alleyne	
Mr S Ferguson	
Mr W Gallagher	
Mr P Irwin	
Mrs M Nadler Roffe	
Ms M Ohlson	
Mrs M Parker	
Miss E Spiegler	
Mr J Walker	
Mr S J Ward	
Revd K Watson	
Miss T Wright	

Chief executive Ms H Henriques MBE

Charity number 1009143

Principal address PO Box 64
Fishponds
Bristol
BS16 2UH

Independent accountants Baker Tilly Tax and Accounting Limited
Hartwell House
55 – 61 Victoria Street
Bristol
BS1 6AD

Bankers Lloyds TSB Bank plc
12 High Street
Haslemere
Surrey
GU27 2JG

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2011

The trustees present their report and accounts for the year ended 31 December 2011.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005. The Trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

Structure, governance and management

The charity was set up in 1990 and established by Charitable Trust deed dated 19 January 1992, revised 22 April 2006.

The Trustees who served during the year were:

Dr C Adams	(Resigned 7 October 2011)
Mr L Alleyne	(Appointed 7 October 2011)
Mr J D Fenston	(Reappointed 7 October 2011)
Mr S Ferguson	(Appointed 7 October 2011)
Mr W Gallagher	
Mr P Irwin	(Reappointed 7 October 2011)
Mr S McCormick	
Mrs M Nadler Roffe	
Ms M Ohlson	
Mrs M Parker	
Miss E Spiegler	
Mr J Walker	
Mr S J Ward	
Revd K Watson	(Appointed 7 October 2011)
Miss T Wright	

The Trustees have extensive experience in charitable and commercial organisations, and are recruited either as referrals to Nacoa from existing Trustees and Members or as a reflection of considerable or lengthy commitment to the organisation as a volunteer. The Trustees actively seek new candidates to complement and add to the pool of expertise available to Nacoa.

The Board of Trustees who administer the charity meets quarterly. The Consultative Council provides expertise and professional advice pro bono as required. The Chief Executive manages the day to day operations of the charity and within terms of delegation approved by the Trustees, shares operational matters including volunteer management, training and performance related activity. The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives of the Charity

The charity's objectives are to address and provide information, advice and support for children growing up in families where one or both parents suffer from alcoholism or a similar addictive problem. This includes children of all ages, many of whose problems only become apparent in adulthood. The activities adopted by the charity in furtherance of these objectives are:

- To offer information, advice and support to children of alcohol-dependent parents
- To reach professionals who work with these children
- To raise the profile of children of alcohol-dependent parents in the public consciousness
- To promote research into:
 1. the particular problems faced by those who grow up with parental alcoholism
 2. the prevention of alcoholism developing in this vulnerable group of children

These objectives and activities did not change during 2011.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2011

Achievements and Performance

The charity measures its main achievements and performance by the numbers of contacts – through the helpline (telephone, email, letter), by way of website hits, and contact through Facebook, Twitter and other online activities. A full evaluation of the helpline and related services is completed annually. A summary is shown below:

Methods of contacting Nacoa	
Helpline	7,002
Website	76,684
Facebook	249,679
Twitter	295,572

Since 1990 the Nacoa Helpline has received over 200,000 requests for help and since 2000 the website has received over 500,000 visits. In 2011 we included Facebook, Twitter and responding to Yahoo questions. In 2012 we will install software to receive and respond to SMS and online messaging via our new website.

Full details of our accomplishments against our objectives for 2011 and our objectives for 2012 are reported in our 2011 Annual Report, which is filed with the Charity Commission. A copy is available on www.nacoa.org.uk/about and from Nacoa on request (0117 924 8005 or admin@nacoa.org.uk).

Financial Review

The accounts show that all outgoings were successfully met within income. Spending was kept to a minimum and excluding gifts in kind totalled £120,098. In the current economic climate, it is hard to predict if regular donors will sustain their historic contribution to our work. However 2011 saw an increase in income excluding gifts in kind which totalled £121,629, producing a surplus of £1,531 compared to a surplus of £2,079 in 2010. In addition, the number of hours donated to the charity rose significantly with a commercial value of £189,964 compared to £163,984 in 2010.

Reserves Policy

A long term aim is to build sufficient reserves to cover at least 6 months' expenditure, and together with the reserves for 2011, the Trustees are happy to report that this objective has been met.

Mr S McCormick
Chair of Trustees
Date:

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2011

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Mr S McCormick

Chair of Trustees

Date:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

FOR THE YEAR ENDED 31 DECEMBER 2011

I report on the accounts of The National Association for Children of Alcoholics for the year ended 31 December 2011, which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

HEATHER WHEELHOUSE

Associate of the Institute of Chartered Accountants in England and Wales

ON BEHALF OF BAKER TILLY TAX AND ACCOUNTING LIMITED

Chartered Accountants
Hartwell House
55 – 61 Victoria Street
Bristol
BS1 6AD

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2011

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2011 £	Total 2010 £
Incoming resources from generated funds						
Donations and legacies	2	29,890	1,000	221,214	252,104	228,620
Membership subscriptions	2	22,252	-	-	22,252	17,088
Fundraising events	3	37,237	-	-	37,237	36,060
Total incoming resources		89,379	1,000	221,214	311,593	281,768
Resources expended						
Charitable activities						
Helpline fund expenditure		76,482	-	221,214	297,696	261,367
David Stafford memorial fund		1,326	1,000	-	2,326	1,804
Charity support costs		6,090	-	-	6,090	13,492
Total charitable expenditure	4	83,898	1,000	221,214	306,112	276,663
Governance						
Governance costs		3,950	-	-	3,950	3,026
Total		3,950	-	-	3,950	3,026
Total resources expended		87,848	1,000	221,214	310,062	279,689
Net incoming/(outgoing) resources before transfers		1,531	-	-	1,531	2,079
Gross transfers between funds		-	-	-	-	-
Net income/(expenditure) for the year		1,531	-	-	1,531	2,079
Net movement in funds		1,531	-	-	1,531	2,079
Fund balances at 1 January 2011	11	31,828	-	-	31,828	29,749
Fund balances at 31 December 2011	11	33,359	-	-	33,359	31,828

These unaudited financial statements have been subjected to independent examination. See report on page 5.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

BALANCE SHEET

AS AT 31 DECEMBER 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible assets	8		-		226
Current assets					
Stock		153		153	
Debtors	9	9,630		6,330	
Cash at bank and in hand		<u>25,363</u>		<u>26,544</u>	
		35,146		33,027	
Creditors: amounts falling due within one year	10	<u>(1,787)</u>		<u>(1,425)</u>	
Net current assets			<u>33,359</u>		<u>31,602</u>
Total assets less current liabilities			<u>33,359</u>		<u>31,828</u>
Income funds					
Restricted funds	11		-		-
Unrestricted funds	11		<u>33,359</u>		<u>31,828</u>
			<u>33,359</u>		<u>31,828</u>

The trustees approved the accounts on ...

Mr S McCormick
Trustee

Mr J Fenston
Trustee

These unaudited financial statements have been subjected to independent examination. See report on page 5.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2011

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

1.2 Fund accounting

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

Designated funds are set aside by the trustees for specific purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the fund provider.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations, membership subscriptions and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has been included in these accounts. Gifts in kind in the form of volunteers' time have been included in the commercial value of their employment as incoming resources for the year.

1.4 Resources expended

Expenditure is recognised on an accruals basis as liabilities are incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked with the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 10% Straight Line.

1.6 Stock

Stock is valued at the lower of cost and net realisable value.

These unaudited financial statements have been subjected to independent examination. See report on page 5.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2011

2 Donations, Subscriptions and Legacies

	2011 £	2010 £
Unrestricted funds		
Allied Irish Bank (GB)	1,000	1,000
Aspen Insurance UK Limited	2,000	1,000
Barclays Bank plc	-	674
Mr C Best	-	963
The J&M Britton Charitable Trust	-	1,000
Coca Cola Bottlers (Ulster) Limited	-	375
The Coutts Charitable Trust	500	750
Miss E Crane	1,334	1,203
Denman Charitable Trust	1,000	-
Mr M Derry	-	500
The Ellerdale Trust	3,000	5,000
Erpios Trust	-	8,212
Mr J Fenston	1,200	1,480
Mr W Gallagher	3,050	500
Ms Bernadette Gryzybarska Legacy	1,000	-
Ms H Henriques	1,310	1,344
Mr and Mrs P Irwin	919	703
Mr and Mrs S McCormick	1,876	3,459
Ms C McDonough	-	500
Mr and Mrs Middleton	500	-
Miss Rosemary Millar	2,000	-
Mitchells and Butler plc	-	500
Mrs M Nadler Roffe	350	1,260
Mrs Maya Parker	1,028	1,200
Miss L Perrott	60	1,471
St John's School Fund	-	1,008
The Serve All Trust	2,000	2,000
SimplyHealth People Limited	1,500	-
The Joan Strutt Charitable Trust	250	250
Stella Symons Charitable Trust	250	-
Traidcraft	500	500
University of the West of England	678	904
Mr S Ward	1,205	1,450
Captain K Watson and Dr E Watson	1,380	744
James Weir Foundation	-	3,000
Other donations	22,252	17,088
Miscellaneous donations	-	2,263
Gifts in Kind	-	6,297
	52,142	68,598

These unaudited financial statements have been subjected to independent examination. See report on page 5.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2011

2 Donations, Subscriptions and Legacies (continued)

	2011 £	2010 £
Designated funds:		
The Serve All Trust	1,000	1,000
Collection	-	340
	<u>1,000</u>	<u>1,340</u>
Restricted funds: helpline		
Comic Relief	31,250	13,584
Women of the Year Foundation	-	2,650
Gifts in Kind	189,964	157,687
	<u>221,214</u>	<u>173,921</u>

Gifts in kind in the form of volunteers' time have been included at the commercial value of their employment as incoming resources for the year. At 31 December 2011 there were gifts in kind relating to helpline, supporting projects and other volunteering opportunities with an estimated value of £189,964 (2010: £163,984).

3 Fundraising events

	2011 £	2010 £
Avon Gorge Abseil		
– including Bank of Ireland £591	9,336	-
Bristol Rag Week Jail Break	801	-
BUPA Great North Run	1,603	-
Hijack Night	1,755	-
Lincoln to London Walk	1,697	-
London Marathon	588	-
The Travolution Awards – TW Group	5,000	12,142
Urban Paint Festival	3,885	2,309
Personnel & Care Bank Limited	6,915	-
Tandem Sky Dive	506	-
Tea with Elle – Mr R Segrave	1,600	-
Weymouth Bay Swim	767	-
Quiz Nights	964	-
Other events	1,820	21,609
Total sponsored events	<u>37,237</u>	<u>36,060</u>

These unaudited financial statements have been subjected to independent examination. See report on page 5.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2011

4. Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 2011 £	Total 2010 £
Charitable activities					
Helpline fund expenditure	66,066	226	231,404	297,696	261,367
David Stafford Memorial Fund	1,326	-	1,000	2,326	1,804
Charity support costs	1,455	-	4,635	6,090	13,492
Governance costs (*)	-	-	3,950	3,950	3,026
	<u>68,847</u>	<u>226</u>	<u>240,989</u>	<u>310,062</u>	<u>279,689</u>

* Governance costs include the independent examination fee of £1,100 (2010: £1,026).

Charity support costs are made up of:

	2011 £	2010 £
Wages and salaries	1,455	1,726
Office expenses	688	800
Overheads	1,896	3,944
Insurance	103	114
Bank charges	620	618
Travel and subsistence	1,328	1,477
Computer expenses	-	4,813
	<u>6,090</u>	<u>13,492</u>

5 Activities undertaken directly

A national helpline providing information, advice and ongoing support for children affected by parental alcohol problems, professionals and those concerned for their welfare.

Training programmes for volunteer helpline counsellors, other volunteers and professionals, including Foundational Training, Mentoring and Supervision, Volunteer monthly meetings and Ongoing Training to promote life long learning.

A website, UK Resource Database, David Stafford Memorial Lecture and other awareness raising programmes for all service users.

The promotion of research projects to identify the particular problems faced by children growing up with parental alcoholism, or similar addictive problem and the prevention of alcoholism or other addiction developing in this vulnerable group of children.

6 Trustees

None of the Trustees (or any person connected with them) received any remuneration during the year. Expenses of £nil (2010: £nil) were paid to the trustees.

These unaudited financial statements have been subjected to independent examination. See report on page 5.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2011

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2011	2010
	Number	Number
Chief Executive Officer	1	1
Volunteering Manager	1	1
Part time staff	2	2
Temporary staff	4	6
	<u>8</u>	<u>10</u>

Employment costs

	2011	2010
	£	£
Wages and salaries	64,372	66,472
NI	4,475	5,200
	<u>68,847</u>	<u>71,672</u>

There were no employees whose annual emoluments were £60,000 or more.

8 Tangible fixed assets

	Fixtures fittings & equipment £
Cost	
At 1 January 2011 and 31 December 2011	<u>10,087</u>
Depreciation	
At 1 January 2011	9,861
Charge for the year	<u>226</u>
At 31 December 2011	<u>10,087</u>
Net book value	
At 31 December 2011	<u>-</u>
At 31 December 2010	<u>226</u>

9 Debtors

	2011	2010
	£	£
Other debtors	<u>9,630</u>	<u>6,330</u>

These unaudited financial statements have been subjected to independent examination. See report on page 5.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2011

10 Creditors: amounts falling due within one year

	2011 £	2010 £
Taxes and social security costs	1,787	1,425

11 Analysis of movement in funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Restricted funds:

	Balance at 1 January 2011 £	Movement in funds		Transfers £	Balance at 31 December 2011 £
		Incoming resources £	Resources expended £		
Helpline fund	-	221,214	(221,214)	-	-
	-	221,214	(221,214)	-	-

The helpline fund is used for running the helpline to assist with the charities objective to offer information, advice and support to children of alcohol-dependent parents and professionals who work with these children.

Unrestricted funds:

	Balance at 1 January 2011 £	Movement in funds		Transfers £	Balance at 31 December 2011 £
		Incoming resources £	Resources expended £		
Designated fund	-	1,000	(1,000)	-	-
General funds	31,828	89,379	(87,848)	-	33,359
	31,828	90,379	(88,848)	-	33,359

The David Stafford Memorial Fund is a designated fund used to hold an annual lecture in memory of Nacoa co-founder David Stafford, for members and interested parties raising awareness of the problems faced by children affected by parental alcoholism.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2011

12 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 December 2011 are represented by:				
Tangible fixed assets	-	-	-	-
Current assets	35,146	-	-	35,146
Creditors: amounts falling due within one year	(1,787)	-	-	(1,787)
	<hr/>			
	33,359	-	-	33,359
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These unaudited financial statements have been subjected to independent examination. See report on page 5.