

Charity Registration No. 1009143

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2013

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr John (ID) Fenston	Chair
Mr P Irwin	Hon. Treasurer
Mr L Alleyne	
Mr P Auden	
Mr S Ferguson	
Mrs M Nadler Roffe	
Mrs M Parker	
Mr J Walker	
Mr S J Ward	
Mrs T West	

Chief executive

Ms H Henriques MBE

Charity number

1009143

Principal address

PO Box 64
Fishponds
Bristol
BS16 2UH

Independent examiner

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

Bankers

Lloyds TSB Bank plc
PO Box 1000
BX1 1LT

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2013

The Trustees present their report and accounts for the year ended 31 December 2013.

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 2006 Charities Act to have due regard to guidance published by the Charity Commission.

Structure, Governance and Management

The charity was set up in 1990 and established by Charitable Trust deed dated 19 January 1992.

The Trustees who served during the year were:

Mr L Alleyne	
Mr P Auden	(Elected 2 October 2013)
Mr I D Fenston	
Mr S Ferguson	
Mr P Irwin	
Mr S McCormick	(Resigned 8 April 2013)
Mrs M Nadler Roffe	
Ms M Ohlson	(Resigned 8 April 2013)
Mrs M Parker	(Re-elected 2 October 2013)
Mr J Walker	
Mr S J Ward	(Re-elected 2 October 2013)
Mrs T West	

The Trustees have extensive experience in charitable and commercial organisations and are recruited as referrals 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 meets at least four times per year. The Consultative Council provides expertise and professional advice pro bono as required. The Chief Executive manages the day to day operations of the charity and 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 provide information, advice and support for everyone affected by parental alcohol problems or a similar addictive problem. This includes children of all ages, many of whose problems only become apparent in adulthood. The activities adopted by the charity are:

- To offer information, advice and support to children of alcohol-dependent parents
- To reach professionals who work with these children
- To raise their profile 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

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

Achievements and Performance

The charity measures its achievements by the number and quality of contacts through the Nacoa Helpline (telephone, email, and letter), website hits, online and social media activities. A full evaluation of the helpline and related services is available at www.nacoa.org.uk/about-nacoa and from Nacoa on request (0117 924 8005 or admin@nacoa.org.uk). A summary of contacts in 2013 is shown below:

Helpline	14,975
Website	26,637
Facebook followers	1,205
Twitter followers	834

Since 1990 the Nacoa Helpline has responded to over 224,975 requests for help and since 2000 the website has recorded over 678,500 visits. In 2013 the Helpline was promoted on Facebook, Twitter and Yahoo Questions and in 2014 SMS and online messaging will increase the scope reaching many more children in need of help and support.

Full details of Nacoa's accomplishments against objectives for 2013 and 2014 are reported in the 2013 Annual Report which is filed with the Charity Commission. A copy is available at www.nacoa.org.uk/about-nacoa and from Nacoa on request (0117 924 8005 or admin@nacoa.org.uk).

Financial Review

Nacoa, in common with many small charities, relies entirely on voluntary donations. In recent years with the help of dedicated staff and volunteers, funding sources have been diversified and increased income has been raised from fundraising activities and membership subscriptions from regular donors. Although it is hard to predict whether regular donors will sustain their historic contribution, in the continuing global financial difficulties, a surplus of £33,069 was achieved.

Following the receipt of an anonymous legacy of £271,632 in 2012 and the request to return £82,442, which was accrued in the 2012 Accounts and after legal advice, it was agreed to return 75% (£61,832) with Nacoa retaining £20,611. £61,832 is shown as a creditor in the Balance Sheet and £20,611 is shown reversing the 2012 expense under support costs.

The legacy has safeguarded Nacoa's financial security and in 2013 funds were used to employ a full time Helpline Supervisor (in post from 1 January 2013) and full time (formerly part time) Administrator (in post from 1 April 2013), who have contributed greatly to the increase in the number and quality of helpline calls and emails and in contacts via social media.

Volunteers are Nacoa's strength so excellence in volunteering and managing volunteers is crucial to ensure they benefit from the experience of helping others. Volunteers provide significant elements of all services helping to build communities both within Nacoa and in the wider community.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

A new research study 'Nacoa and its volunteers: The contribution of the Nacoa Foundation Training Programme' which identifies Nacoa as a model of good practice was conducted pro bono by Research specialist Dr Anne-Marie Barron at a commercial value of £17,250. Dr Barron found that Nacoa produces outstanding opportunities for its volunteers and has "created a community which is greater than the active volunteers delivering its current operational activities".

In 2013, 334 volunteers contributed over 8,000 hours to all areas of work to support 52 trained Volunteer Helpline Counsellors and Researchers. Without these devoted people costs would be significantly higher and in 2013 the commercial value of their time and skills is estimated to be in excess of £172,000.

In addition to time given by volunteers, Modular Digital completed their design and build of the new website provided pro bono at a value of £40,000. Nacoa also received IT equipment and the installation of a new computer system, plus IT support provided pro bono by Subtech at an estimated value of £25,000. These goods have been included in the year under fixed assets.

There are no large unbudgeted expenditure plans as at 31 December 2013.

Reserves Policy

A long term aim is to maintain sufficient reserves to cover at least twelve months' expenditure, and together with the reserves for 2014, the Trustees are happy to report that this objective has been met.



Mr John Fenston
Chair of Trustees

Date: 19 September 2014

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2013

The Trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the Trustees followed best practice and:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- stated whether applicable accounting standards and statements of recommended practice had been followed, subject to any departures disclosed and explained in the accounts; and
- prepared the accounts on the going concern basis unless it was inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 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 charity's website is maintained and secured by a specialist website design and build agency. United Kingdom legislation governing the preparation and publication of financial statements may differ from other jurisdictions.

On behalf of the Board of Trustees:



Mr John Fenston
Chair of Trustees

Date:

2/06/2014

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

I report on the accounts of The National Association for Children of Alcoholics for the year ended 31 December 2012, which are set out on pages 7 to 15.

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.

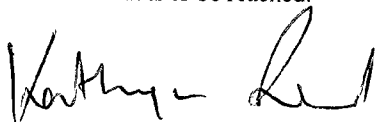
Basis of independent examiner's report

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.



KATHYRN REID

Fellow 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

Date:

14/10/14

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2013

Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2013	Total 2012
	£	£	£	£	£
Incoming resources from generated funds					
Donations and legacies	51,921	1,000	72,040	124,961	322,187
Membership subscriptions	25,830	-	-	25,830	25,405
Fundraising events	36,492	-	-	36,492	16,711
Investment income	4,452	-	-	4,452	195
Total incoming resources	118,695	1,000	72,040	191,735	364,498
Resources expended					
Charitable activities					
Helpline fund expenditure	69,003	-	72,040	141,043	148,766
Research fund expenditure	18,018	-	-	18,018	4,606
David Stafford memorial fund	33	2,000	-	2,033	-
Charity support costs	(3,678)	-	-	(3,678)	89,543
Total charitable expenditure	83,376	2,000	72,040	157,416	242,915
Governance costs	1,250	-	-	1,250	2,402
Total resources expended	84,626	2,000	72,040	158,666	245,317
Net incoming/(outgoing) resources before transfers					
	34,069	(1,000)	-	33,069	119,181
Gross transfers between funds	-	-	-	-	-
Net income/(expenditure) for the year					
Net movement in funds	34,069	(1,000)	-	33,069	119,181
Fund balances at 1 January 2013	151,540	1,000	-	152,540	33,359
Fund balances at 31 December 2013	185,609	-	-	185,609	152,540

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

These unaudited accounts have been subjected to an independent examination. See report on page 6.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

BALANCE SHEET

AS AT 31 DECEMBER 2013

	Notes	2013	2012
		£	£
Fixed assets			
Tangible assets	8	16,667	-
Current assets			
Stock		153	153
Debtors	9	3,447	601
Cash at bank and in hand		<u>231,568</u>	<u>246,391</u>
		235,168	247,145
Creditors: amounts falling due within one year	10	<u>(66,226)</u>	<u>(94,605)</u>
Net current assets		<u>185,609</u>	<u>152,540</u>
Total assets less current liabilities		<u>185,609</u>	<u>152,540</u>
Income funds			
Restricted funds	11	-	-
Unrestricted funds	11	<u>185,609</u>	<u>152,540</u>
		<u>185,609</u>	<u>152,540</u>

The trustees approved the accounts on 19 September 2014



Mr John Fenston
Chair of Trustees



Mr Peter Irwin
Trustee

These unaudited accounts have been subjected to an independent examination. See report on page 6.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

1 Accounting Policies

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.

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.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and is certain to be received. 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.

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.

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, fitting, 10% Straight Line.

IT equipment, 33.3% Straight Line.

These unaudited accounts have been subjected to an independent examination. See report on page 6.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**

1 Accounting Policies (continued)

Stock

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

2 Donations, Subscriptions and Legacies

	2013	2012
	£	£
Unrestricted Funds		
Donations and legacies		
Allied Irish Bank (GB)	1,000	-
Anonymous donor	-	1,000
Anonymous legacy	-	271,632
in Memoriam, Mrs V Aspinall	-	573
Alto Digital Networks	500	-
The Astor Foundation	1,500	-
Bargain Booze	4,500	-
Charities Trust	-	1,546
Coca Cola Bottlers (Ulster) Limited	-	313
The Couitts Charitable Trust	-	500
Great Orme Brewery Limited	1,738	-
in Memoriam, Mr F Doherty	-	713
The Ellerdale Trust	-	5,000
John Lewis Partnership	800	-
Nisbets plc	502	-
in Memoriam, Mena Roberts	500	-
NM Rothschild & Sons Ltd	500	750
Joseph Rowntree Trust	700	-
The Serve All Trust	2,000	2,000
SimplyHealth People Limited	510	-
Subtech IT equipment	25,000	-
The Joan Strutt Charitable Trust	-	500
University of the West of England	-	226
Waitrose plc	611	-
Other donations and legacies	11,560	5,340
	51,921	290,093
Designated funds:		
The Serve All Trust	1,000	1,000
	1,000	1,000
Restricted funds:		
Helpline		
Clothworkers' Company	23,300	-
Comic Relief	8,047	16,094
Ethical	35,000	15,000
Vintners' Company Charitable Trust	5,693	-
	72,040	31,094
	124,961	322,187

These unaudited accounts have been subjected to an independent examination. See report on page 6.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**

2 Donations, Subscriptions and Legacies (continued)

Membership subscriptions	2013	2012
	£	£
Professor L Collinson	-	500
Miss E Crane	523	896
Mr J Fenston	1,200	1,226
Mr T Freeman	3,464	591
Mr R Gholap	528	576
Ms H Henriques	634	805
Mr and Mrs P Irwin	960	895
Ms B Kenton	595	-
Mr and Mrs S McCormick	1,070	1,936
Mrs M Nadler Roffe	-	250
Mrs Maya Parker	500	1,175
Mr S Ward	1,200	1,715
Revd K and Dr E Watson	500	1,180
Other Subscriptions	14,656	13,660
	25,830	25,405

3 Incoming resources from charitable activities

	2013	2012
	£	£
Amsterdam Marathon – Arthur Mellors	797	-
BBC Radio 4 Appeal – Geraldine James	5,223	-
Big Mike’s Charity Ale Drought	635	-
N Bowman – Bristol 10K	-	871
Bristol Half Marathon	881	-
Darwin Triathlon	2,185	-
E Byrne, Edinburgh Marathon	-	695
High Atlas Summit Trek – Louie Holmes	622	-
HMS Illustrious, Race Night	-	606
J’s Clothes Exchange – Jenny Houghton	527	-
Kilimanjaro Climb – Laura Pattison	1,475	-
Las Iguanas – Toy sale	550	-
L Holmes, High Atlas Summit Trek	-	937
L Hopson, Brighton Half Marathon	-	558
London Half Marathon – Rose Schreiber	1,039	-
Oxfizz	-	508
No Alcohol for One Year – Colin Stevens	1,137	-
PayPal Giving Fund – H Richardson	1,919	-
H Richardson	-	750
Run to the Beat Half Marathon – Bonnie Smith	968	-
Travolution Awards	2,150	2,007
Quiz Nights	-	393
Upfest	7,570	4,445
Other events	8,814	4,941
	36,492	16,711

These unaudited accounts have been subjected to an independent examination. See report on page 6.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**

4 Total resources expended

	Staff costs	Depreciation	Other costs	Total 2013	Total 2012
	£	£	£	£	£
Charitable activities					
Helpline fund expenditure	92,195	-	48,848	141,043	148,766
Research fund expenditure	18,018	-	-	18,018	4,606
David Stafford Memorial Fund	1,025	-	1,008	2,033	-
Charity support costs	2,799	8,333	(14,810)	(3,678)	89,543
Governance costs	-	-	1,250	1,250	2,402
	114,037	8,333	36,296	158,666	245,317

Governance costs include the independent examination fees of 1,250 (2012 - £2,402)

Charity support costs are made up of:

	2013	2012
	£	£
Wages and salaries	2,799	1,997
Offices expenses	1,528	716
Overheads	1,987	1,896
Insurance	101	104
Bank charges	590	610
Travel and subsistence	1,595	1,778
Depreciation	8,333	-
Provision for return of a legacy (see Trustees Report)	(20,611)	82,442
	(3,678)	89,543

5 Activities undertaken directly

- The Nacoa Helpline, providing information, advice and ongoing support to children affected by parental alcohol problems, professionals and others concerned for their welfare.
- Training programmes for volunteers and professionals addressing the specific problems these children face and how alcohol problems affect the family. The programmes include Foundation Training, Mentoring, Supervision, Volunteer monthly meetings and Ongoing Training to promote life-long learning.
- The Nacoa website, providing information and advice for children of all ages affected by a parent's alcohol problems, professionals and others concerned for their welfare.
- The David Stafford Memorial Lecture, Volunteers Awards Evening, COA Week and other awareness raising events.

These unaudited accounts have been subjected to an independent examination. See report on page 6.

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THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

**NOTES TO THE ACCOUNTS (CONTINUED)
 FOR THE YEAR ENDED 31 DECEMBER 2013**

5 Activities undertaken directly (continued)

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

6 Trustees

None of the Trustees (or any person connected with them) received any remuneration or repayment of expenses during the year.

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2013	2012
	Number	Number
Chief Executive Officer	1	1
Volunteering Manager	1	1
Helpline Supervisor	1	-
Administrator	1	-
Part time staff	3	2
Temporary staff	1	4
	<u>8</u>	<u>8</u>

Employment costs

	2013	2012
	£	£
Wages and salaries	105,059	91,561
NI	8,978	8,792
	<u>114,037</u>	<u>100,353</u>

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

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**

8 Tangible fixed assets

	Fixtures fittings & equipment £
Cost	
At 1 January 2013	10,087
Additions	<u>25,000</u>
At 31 December 2013	<u>35,087</u>
Depreciation	
At 1 January 2013	10,087
Charge for the year	<u>8,333</u>
At 31 December 2013	<u>18,420</u>
Net book value	
At 31 December 2013	<u>16,667</u>
At 31 December 2012	<u>-</u>

9 Debtors

	2013	2012
	£	£
Other debtors	<u>3,447</u>	<u>601</u>

10 Creditors: amounts falling due within one year

	2013	2012
	£	£
Taxes and social security costs	2,594	2,068
Deferred income	-	8,047
Accruals	<u>63,632</u>	<u>84,490</u>
	<u>66,226</u>	<u>94,605</u>

These unaudited accounts have been subjected to an independent examination. See report on page 6.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**

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:

	Movements in funds				Balance at 31 December 2013
	Balance at 1 January 2013	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Helpline fund	-	72,040	(72,040)	-	-
	-	72,040	(72,040)	-	-

The helpline fund is used for running the helpline to assist with the charity's objective to provide information, advice and support to children affected by their parent's alcohol problems, professionals working with them and concerned others.

Unrestricted funds:

	Movements in funds				Balance at 31 December 2013
	Balance at 1 January 2013	Incoming resources	Resources expended	Transfers £	
	£	£	£		£
Designated fund	1,000	1,000	(2,000)	-	-
General funds	151,540	118,695	(84,626)	-	185,609
	152,540	119,695	(86,626)	-	185,609

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 their parent's alcohol problems.

12 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted Funds	Total
	£	£	£	£
Fund balances at 31 December 2013 are represented by:				
Tangible fixed assets	16,667	-	-	16,667
Current assets	235,168	-	-	235,168
Creditors: amounts falling due within one year	(66,226)	-	-	(66,226)
	185,609	-	-	185,609

These unaudited accounts have been subjected to an independent examination. See report on page 6.