

Charity Registration No. 1009143

**THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

## THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

### LEGAL AND ADMINISTRATIVE INFORMATION

#### Trustees

Mrs M Nadler	Chair
Mr I D Fenston	Hon. Treasurer
Mr L Alleyne	
Mr P Auden	
Mr P Irwin	
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  
Bristol  
BS16 2UH

#### Independent examiner

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

#### Bankers

Lloyds Bank plc  
PO Box 1000  
BX1 1LT

## THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2014

The Trustees present their report and accounts for the year ended 31 December 2014.

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	
Mr S Ferguson	Resigned 2 October 2014
Mr I D Fenston	Re-elected 2 October 2014
Mr P Irwin	Re-elected 2 October 2014
Mrs M Nadler	
Mrs M Parker	
Mr J Walker	
Mr S J Ward	
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.

## **THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2014**

#### **Objectives of the Charity**

The charity's objectives are to provide information, advice and support for everyone affected by a parent's drinking or a similar addictive problem. This includes children of all ages, many of whose problems only become apparent in adulthood. The activities adopted by the charity are:

- To offer information, advice and support to children of alcohol-dependent parents
- To reach professionals who work with them
- To raise their profile in the public consciousness
- To promote research into the problems they face and the prevention of alcoholism developing in this vulnerable group

#### **Review of the year**

In January 2014 fire destroyed a large portion of Nacoa's premises including the IT server which caused problems with email systems and databases. The remainder of the premises were smoke damaged and were untouched until with legal help in August 2014, the landlord was forced to take responsibility to restore the offices by which time anything which could have been saved was ruined by smoke and water damage.

It was a challenging time, working in cramped and dirty conditions, without funds to move. However, on the day of the fire, seven volunteers and staff refused to leave, continuing to take helpline calls. The helpline telephone line had escaped damage whilst all other lines, including email had been destroyed. It was a moment never to be forgotten and one which continues to illustrate the loyalty and commitment of Nacoa's wonderful volunteers.

Understandably, fewer people came into the building and the helpline continued but with fewer volunteers who contributed more hours. The training programmes to recruit new volunteers could not take place and there was insufficient space to accommodate all regular volunteers' activities. As a result, the Schools Campaign will now roll out into late 2015.

The date of the fire coincided with the departure of Nacoa's Volunteering Manager, Cassie Ohlson after ten years loyal and dedicated service as a volunteer and then employee when she finished her university degree at Bristol. The loss of Cassie would always have been felt profoundly, but the combination of losing a key member of staff and the fire was the lowest point in Nacoa's twenty-five year history.

Since moving to new premises, new Volunteer Helpline Counsellors and Volunteer Speakers have been recruited and trained and there are currently further applications to join the Autumn 2015 training programme.

Nacoa also has the expert help of volunteers who work in marketing, who help to raise awareness and employ newly learned skills to raise funds through fundraising events.

## THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2014

#### Achievements

In 2014 volunteers continue to be Nacoa's strength and despite problems, 21,074 helpline calls and emails were received (14,975 in 2013) and continued to raise awareness through social media. This was achieved whilst cutting helpline costs to £136,728 in 2014 compared to £157,416 in 2013.

Since 1990 the Nacoa Helpline has responded to over 267,000 requests for help and the website provides a source of comfort, a feeling of being surrounded by others who know how it feels to struggle with a parent's drinking. The original five founders wanted today's children to have the help and support they did not have and today help is here. Nacoa is the only national organisation providing free, inclusive and accessible help and support, where the needs of callers are always at the forefront of all activities.

A summary of achievements in 2014 are listed below:

Service	2014	2013
Helpline	21,074	14,975
Website	28,350	18,776
Facebook followers	1,536	1,212
Twitter followers	803	642

Responding and reaching out to this vulnerable group would not be possible without the extraordinary commitment and passion of over 300 volunteers who in 2014 contributed over 7,000 hours in all sorts of ways to support trained Volunteer Helpline Counsellors. Without these devoted people costs would be significantly higher and in 2014 despite endless problems, the commercial value of their time and skills is estimated at £136,000.

In addition to time given by volunteers, MTM Capital Partners Limited replaced furniture damaged by the fire pro bono at a commercial value of £5,314. Working on clean desks never felt so good and provided a welcome source of optimism and renewal in what often seemed an impossible situation.

The price for managing the problems caused by the fire and a negligent landlord was a loss in the year of £62,440. Too much time trying to turn the situation around without wasting funds resulted in too little time spent in raising funds. This is the first loss since 2009 but with a small staff team with an enormous job to do, there is little lee-way to manage the unmanageable.

## THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2014

However, on a positive note, Members and regular donors continued their historic support totalling £25,045 (£25,830 in 2013). Fundraising activities included a colossal effort by Jeremy Irvine who swam the channel alone and in dire circumstances and raised £9,246. Our main fundraising event as charity partner of Upfest took a break in 2014 which makes up some of the difference in funds raised of £19,059 in 2014 compared to £36,492 in 2013.

Legacy and in memoriam donations from families and friends who want to ensure that others know they are not alone with their parent's drinking, were also received in the year. A list of everyone remembered by in memoriam donations is listed in the 2014 Annual Report.

Recovering from the fire and a move after ten years in Nacoa's previous office space has taken longer than would have been wished and in May 2015 two members of staff were made redundant to significantly reduce outgoings. This ensures the helpline service which can be maintained with regular income whilst raising funds for project funding, like the Schools Campaign.

Although the past eighteen months have been additionally challenging for a small charity relying entirely on voluntary donations, in 2015 there is renewed hope that Nacoa will continue to provide services for another twenty-five years with the help of some of the most compassionate and caring volunteers responding to some of the most vulnerable children in the UK today.

Full details of Nacoa's accomplishments against objectives for 2014 and 2015 are reported in the 2014 Annual Report which is filed with the Charity Commission. A full evaluation of the helpline and related services is also available at [nacoa.org.uk/about-nacoa](http://nacoa.org.uk/about-nacoa) and from Nacoa on request (0117 924 8005 or [admin@nacoa.org.uk](mailto:admin@nacoa.org.uk)).

#### Reserves Policy

There are no large unbudgeted expenditure plans as at 31 December 2014 and with the cost cutting endeavours in 2015 and there are sufficient reserves to cover at least twelve months' expenditure.



**Mrs Michelle Nadler**  
Chair of Trustees

*Date: 11 September 2015*

## THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

### STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2014

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.

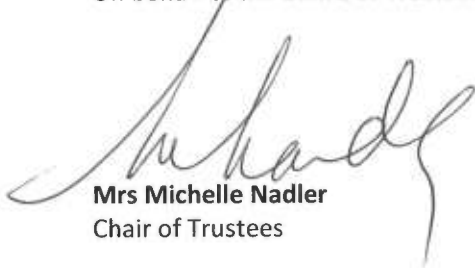
In preparing accounts giving a true and fair view, the Trustees followed best practice and:

- selected suitable accounting policies and applied them consistently;
- observe the methods and principles in the Charities SORP;
- 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
- prepare 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, 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 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:



**Mrs Michelle Nadler**  
Chair of Trustees

Date: 11.9.2015

## 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 2014, which are set out on pages 8 to 17.

### 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.

*Baker Tilly Tax & Accounting Limited*

KERRY GALLAGHER

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

Date: *21 October 2015*



THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2014

	Notes	Unrestrict ed funds	Designated funds	Restricted funds	Total 2014	Total 2013
		£	£	£		£
<b>Incoming resources from generated funds</b>						
Donations and legacies		33,468	1,000	-	34,468	124,961
Membership subscriptions		25,045	-	-	25,045	25,830
Fundraising events		19,059	-	-	19,059	36,492
Investment income		2,818	-	-	2,818	4,452
Other income		4,500	-	-	4,500	-
<b>Total incoming resources</b>		<b>84,890</b>	<b>1,000</b>	<b>-</b>	<b>85,890</b>	<b>191,735</b>
<b>Resources expended</b>						
<b>Charitable activities</b>						
Helpline fund expenditure		136,728	-	-	136,728	141,043
Research fund expenditure		-	-	-	-	18,018
David Stafford memorial fund		-	-	-	-	2,033
Charity support costs		10,102	-	-	10,102	(3,678)
<b>Total charitable expenditure</b>		<b>146,830</b>	<b>-</b>	<b>-</b>	<b>146,830</b>	<b>157,416</b>
<b>Governance costs</b>		<b>1,500</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,250</b>
<b>Total resources expended</b>		<b>148,330</b>	<b>-</b>	<b>-</b>	<b>148,330</b>	<b>158,666</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(63,440)</b>	<b>1,000</b>	<b>-</b>	<b>(62,440)</b>	<b>33,069</b>
Gross transfers between funds						-
<b>Net income/(expenditure) for the year</b>						
<b>Net movement in funds</b>		<b>(63,440)</b>	<b>1,000</b>	<b>-</b>	<b>(62,440)</b>	<b>33,069</b>
Fund balances at 1 January 2014		185,609	-	-	185,609	152,540
<b>Fund balances at 31 December 2014</b>		<b>122,169</b>	<b>1,000</b>	<b>-</b>	<b>123,169</b>	<b>185,609</b>

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

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

BALANCE SHEET

AS AT 31 DECEMBER 2014

	2014		2013	
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets		13,118		16,667
<b>Current assets</b>				
Stock	153		153	
Debtors	9,949		3,447	
Cash at bank and in hand	103,783		231,568	
	<u>113,885</u>		<u>235,168</u>	
<b>Creditors: amounts falling due within one year</b>	<u>(3,834)</u>		<u>(66,226)</u>	
<b>Net current assets</b>		<u>110,051</u>		<u>168,942</u>
<b>Total assets less current liabilities</b>		<u>123,169</u>		<u>185,609</u>
<b>Income funds</b>				
Restricted funds		-		-
Unrestricted funds		123,169		185,609
		<u>123,169</u>		<u>185,609</u>

The trustees approved the accounts on 18 September 2015



**Mrs Michelle Nadler**  
Chair of Trustees



**Mr John Fenston**  
Trustee

## THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2014

#### 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.

**THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2014**

**1 Accounting Policies (continued)**

**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 - 10% Straight Line

IT equipment - 33.3% Straight Line

**Stock**

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

**Operating lease expenditure**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2014

2 Donations, Subscriptions and Legacies

	2014	2013
	£	£
<b>Unrestricted Funds, Donations and Legacies</b>		
Allied Irish Bank	1,000	1,000
Alto Digital Networks	-	500
The Astor Foundation	-	1,500
Bargain Booze	-	4,500
P Bell	1,020	-
Brandbank Limited	1,000	-
Bristol Savages	520	-
Bristol and Mendip Estates	7,093	-
In Memoriam, RJ Crowley	1,000	-
Fairtrade Pendennis Evangelical Church	500	-
Great Orme Brewery	356	1,738
Investec Wealth and Investments Limited	1,000	-
John Lewis Partnership	-	800
Nisbets plc	-	502
In Memoriam, Mena Roberts	-	500
NM Rothschild & Sons Limited	-	500
MTM Capital Partners Limited	5,314	-
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	-
Waitrose plc	-	611
Other donations and legacies	12,165	11,560
	<b>33,468</b>	<b>51,921</b>
<b>Designated funds:</b>		
The Serve All Trust	1,000	1,000
	<b>1,000</b>	<b>1,000</b>
<b>Restricted funds: Helpline</b>		
Clothworkers' Company	-	23,300
Comic Relief	-	8,047
Ethicall	-	35,000
Vintners' Company Charitable Trust	-	5,693
	<b>-</b>	<b>72,040</b>
	<b>34,468</b>	<b>124,961</b>

These unaudited accounts have been subjected to an independent examination. See report on page 7

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2014

2 Donations, Subscriptions and Legacies (continued)

Membership subscriptions	2014	2013
	£	£
E Crane	473	523
J Fenston	1,200	1,200
T Freeman	2,296	3,464
R Gholap	576	528
H Henriques	527	634
E Hruzik	857	-
F and P Irwin	880	960
B Kenton	149	595
S and H McCormick	696	1,070
M Nadler	1,500	-
Mrs Maya Parker	750	500
S Ward	1,250	1,200
K and E Watson	500	500
Other Subscriptions	13,391	14,656
	<b>25,045</b>	<b>25,830</b>

3 Incoming Resources from Charitable Activities

	2014	2013
	£	£
3 Peaks Challenge – E George	650	-
Amsterdam Marathon – A Mellors	-	797
BBC Radio 4 Appeal – G James	-	5,223
Big Mike's Real Ale Christmas Competition	98	635
Bristol Half Marathon – N Bowman	-	881
Channel Swim – J Irvine	9,246	-
Colour Me Rad 5K – V Hutt	500	-
Darwin Triathlon	-	2,185
High Atlas Summit Trek – L Holmes	-	622
J's Clothes Exchange – J Houghton	-	527
Jake's Big Ride – J Walker	592	-
Kilimanjaro Climb – L Pattison	-	1,475
Las Iguanas – Toy sale	-	550
Leeds Half Marathon – C Redfren	572	-
London Half Marathon – R Schreiber	-	1,039
London Marathon – L Ventin	554	-
London Marathon – O Jennings	2,045	-
No Alcohol for One Year – C Stevens	1,175	1,137
Mahoosive Hill Climb – A McTrusty	750	-
PayPal Giving Fund – H Richardson	376	1,919
Run to the Beat Half Marathon – B Smith	-	968
Travolution Awards	-	2,150
Upfest	-	7,570
Other events	2,501	8,814
	<b>19,059</b>	<b>36,492</b>

These unaudited accounts have been subjected to an independent examination. See report on page 7

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2014

4. Other Income

	2014	2013
	£	£
Investment income	2,818	4,452
Royal Sun Alliance insurance claim	4,500	-
	<u>7,318</u>	<u>4,452</u>

5 Total resources expended

	Staff costs	Depreciation	Other costs	Total 2014	Total 2013
	£	£	£	£	£
<b>Charitable activities</b>					
Helpline fund expenditure	89,548	7,977	39,203	136,728	141,043
Research fund expenditure	-	-	-	-	18,018
David Stafford Memorial Fund	-	-	-	-	2,033
Charity support costs	3,288	886	5,928	10,102	(3,678)
Governance costs	-	-	1,500	1,500	1,250
	<u>92,836</u>	<u>8,863</u>	<u>46,631</u>	<u>148,330</u>	<u>158,666</u>

Governance costs include the independent examination fees of 1,500 (2013 - £1,250)

Charity support costs are made up of:

	2014	2013
		£
Wages and salaries	3,288	2,799
Offices expenses	1,983	1,528
Overheads	472	1,987
Insurance	101	101
Legal	1,395	-
Bank charges	633	590
Travel and subsistence	1,344	1,595
Depreciation	886	8,333
	-	(20,611)
	<u>10,102</u>	<u>(3,678)</u>

These unaudited accounts have been subjected to an independent examination. See report on page 7.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2014

**5 Activities undertaken directly**

- The Nacoa Helpline, providing information, advice and ongoing support to everyone affected by a parent's drinking, professionals and concerned others.
- Foundation and ongoing training programmes for volunteers and professionals addressing the specific problems and how alcohol affects the family. The programmes include mentoring, supervision and volunteer monthly meetings to promote life-long learning.
- The Nacoa website, providing information and advice for everyone affected by a parent's drinking, professionals and concerned others.
- The David Stafford Memorial Lecture, Volunteers Awards Evening, COA Week and other awareness raising events.
- The promotion of research into the experience of children growing up with parental drink problems or similar addictive problem and the prevention of alcoholism or other addiction developing in this vulnerable group.

**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:

	<b>2014</b>	<b>2013</b>
	<b>Number</b>	<b>Number</b>
Chief Executive Officer	1	1
Volunteering Manager	-	1
Helpline Supervisor	1	1
Administrator	1	1
Part time staff	3	3
Temporary staff	1	1
	<b>7</b>	<b>8</b>

**Employment costs**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Wages and salaries	85,603	91,561
NI	7,233	8,792
	<b>92,836</b>	<b>100,353</b>

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 2014

**8 Tangible fixed assets**

	<b>Fixtures fittings &amp; equipment £</b>
<b>Cost</b>	
At 1 January 2014	35,087
Additions	<u>5,314</u>
<b>At 31 December 2014</b>	<b><u>40,401</u></b>
<b>Depreciation</b>	
At 1 January 2013	18,420
Charge for the year	<u>8,864</u>
<b>At 31 December 2014</b>	<b><u>27,284</u></b>
<b>Net book value</b>	
<b>At 31 December 2014</b>	<b><u>13,117</u></b>
At 31 December 2013	<u>16,667</u>

**9 Debtors**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Prepayments	7,290	-
Other debtors	1,276	3,447
Taxation and social security	1,383	-
	<u><b>9,949</b></u>	<u><b>3,447</b></u>

**10 Creditors: amounts falling due within one year**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Taxes and social security costs	1,869	2,594
Deferred income	-	-
Accruals	1,801	63,632
Other creditors	164	-
	<u><b>3,834</b></u>	<u><b>66,226</b></u>

**11 Commitments under operating leases**

As at 31 December, the charity had annual commitments under non-cancellable leases of £7,290 per annum expiring within one year (2013: nil).

These unaudited accounts have been subjected to an independent examination. See report on page 7