

Charity Registration No. 1009143

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2015

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms M Nadler Mr I D Fenston Mr L Alleyne Mr P Auden Mr P Irwin Mrs M Parker Mr J Walker Mrs T West	Chair Hon. Treasurer
Chief executive	Ms H Henriques MBE	
Charity number	1009143	
Principal address	PO Box 64 Bristol BS16 2UH	
Independent examiner	Corrigan Associates Bristol LLP The Tramshed 25 Lower Park Row Bristol BS1 5BN	
Bankers	Lloyds Bank plc PO Box 1000 BX1 1LT	

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2015

The Trustees present their report and accounts for the year ended 31 December 2015.

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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities. 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	Re-elected 7 October 2015
Mr P Auden	
Mr I D Fenston	
Mr P Irwin	
Ms M Nadler	
Mrs M Parker	
Mr J Walker	
Mr S J Ward	Deceased 10 December 2015
Mrs T West	Re-elected 7 October 2015

The Trustees have extensive experience in charitable and commercial organisations. Currently, combined, they have over 100 years' experience as Nacoa Trustees and provide stability for the charity that its callers often lack. Trustees are recruited as referrals from Members or as a reflection of 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 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 and project 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

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; and
- To promote research into the problems they face and the prevention of alcoholism developing in this vulnerable group.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2015

Review of the year (including financial review)

Since 1990 the Nacoa helpline has responded to almost 300,000 requests for help and the website provides a constant reminder that children of alcoholics are not alone, that others 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 Nacoa provides 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 2015 are listed below:

Service	2015	2014	2013
Helpline	32,338	21,074	14,975
Website	40,551	28,350	18,776
Facebook followers	1,775	1,536	1,212
Twitter followers	1,571	803	642

Responding and reaching out to this vulnerable group would not be possible without the extraordinary commitment and passion of volunteers who in 2015 contributed over 10,000 hours.

Recovering from the devastating fire in 2014, which involved a huge number of long and short-term challenges, took exceptional levels of energy and commitment. The financial burden arising from the long-term instability and drain of human and material resources in 2014 is still being felt in 2016. However, having moved premises in 2015, Nacoa now has office space to accommodate more volunteers than ever before, who help with the ever-increasing demand for our services. As of the move, Nacoa has again a reliable base from which its volunteers and staff can effectively do their jobs not impinged by other factors.

Nacoa also benefitted from the expert help of volunteers who work in marketing and who shared their skills to raise funds through fundraising events which totalled £38,109 (£19,059 in 2014). The 25-hour Yogathons which ran concurrently in London and Bristol raised £4,520 and the 25 Year Anniversary Gala in November raised £14,057.

Recruitment of volunteers increased five-fold and 56 new volunteers took part in Foundation Training Programmes increasing the total number of volunteers to 428 of which 73 are now trained Volunteer Helpline Counsellors and Researchers.

Members and regular donors continued their historic support totalling £26,934 (£25,045 in 2014). Legacy and in memoriam donations from families and friends who wish 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 2015 Annual Report.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2015

Review of the year (including financial review) (continued)

A total of £107,238 was raised (£85,890 in 2014) which resulted in a deficit for the year of £38,404 (a deficit of £62,440 in 2014). This was achieved by employing stringent measures in June 2015 when two members of staff were made redundant in order to reduce outgoings. Helpline costs were reduced to £132,477 (£136,728, in 2014) despite redundancy payments and an increase in rent to £24,850 compared to £7,290 in 2014 which reflected compensation for the major difficulties caused by the 2014 fire.

2015 was a challenging year for a small charity which finds it hard to be heard over the clamour of other charities, hundreds of times bigger and with colossal budgets. However, volunteers continue to be Nacoa's strength and despite reducing staff levels, 32,338 helpline calls and emails were received (21,074 in 2014) and many thousands of children know they are not alone and have the opportunity to go on to live happy and successful lives and to break the cycle of alcoholism.

Another highlight of the year was meeting The Right Honourable Liam Byrne MP who pledged his support for children of alcoholics. This resulted in the setting up of an All-Party Parliament Group (APPG) specifically for children of alcoholics. With the central influence of Nacoa's research and services behind the APPG, the voices of children of alcoholics will be heard as government listens.

Our 25-year anniversary year has been one of 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 2015 and plans 2016 are reported in the 2015 Annual Report which is filed with the Charity Commission. Information about helpline and related services is available at nacoa.org.uk/about-nacoa and from Nacoa on request (0117 924 8005 or admin@nacoa.org.uk).

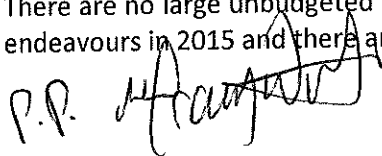
Key management personnel

The trustees consider the board of trustees and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses are disclosed in note 6 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Chief Executive and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises. The pay of the charity's chief executive is reviewed annually.

Reserves policy

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



Ms. Michelle Nadler
Chair of Trustees
Date: 20 October 2016

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2015

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.

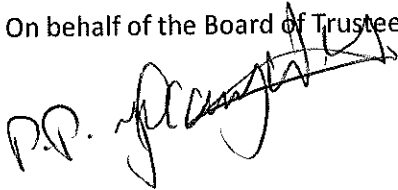
In preparing accounts giving a true and fair view, the Trustees followed best practice and:

- 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:



Ms. Michelle Nadler

Chair of Trustees

Date: 20 October 2016

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 2015, 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.

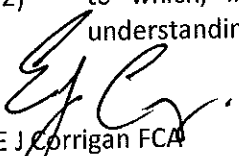
Basis of independent examiner's report

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 Act have 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.


E J Corrigan FCA
On behalf of Corrigan Associates Bristol LLP
The Tramshed
25 Lower Park Row
Bristol BS1 5BN

Date: 20 October 2016

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2015

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2015 £	Total 2014 £
Incoming resources					
Donations and legacies	27,123	1,000	13,387	41,510	34,468
<i>Income from charitable activities</i>					
Membership subscriptions	26,934	-	-	26,934	25,045
Fundraising events	38,109	-	-	38,109	19,059
Investment income	685	-	-	685	2,818
Other income		-	-	-	4,500
Total incoming resources	92,851	1,000	13,387	107,238	85,890
Resources expended					
<i>Expenditure on charitable activities</i>					
Helpline fund expenditure	119,090	-	13,387	132,477	136,728
Charity support costs	12,215	-	-	12,215	10,102
Total charitable expenditure	131,305	-	13,387	144,692	146,830
Governance costs	950	-	-	950	1,500
Total resources expended	132,255	-	13,387	145,642	148,330
Net incoming/(outgoing) resources before transfers	(39,404)	1,000	-	(38,404)	(62,440)
Gross transfers between funds					
Net income/(expenditure) for the year being net movement in funds	(39,404)	1,000	-	(38,404)	(62,440)
Fund balances at 1 January 2015	122,169	1,000	-	123,169	185,609
Fund balances at 31 December 2015	82,765	2,000	-	84,765	123,169

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

The notes on pages 9 to 15 form part of these accounts.

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

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

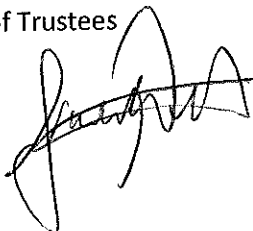
BALANCE SHEET
AS AT 31 DECEMBER 2015

	Note	2015		2014	
		£	£	£	£
Fixed assets					
Tangible assets	8		9,838		13,118
Current assets					
Stock		153		153	
Debtors	9	19,961		9,949	
Cash at bank and in hand		<u>56,362</u>		<u>103,783</u>	
		76,476		113,885	
Creditors: amounts falling due within one year					
	10	<u>(1,549)</u>		<u>(3,834)</u>	
Net current assets			74,927		110,051
Total assets less current liabilities			<u>84,765</u>		<u>123,169</u>
Income funds					
Restricted funds	12		-		-
Unrestricted funds	12		84,765		123,169
			<u>84,765</u>		<u>123,169</u>

The notes on pages 9 to 15 form part of these accounts.

The trustees approved the accounts on 20 October 2016.

Ms Michelle Nadler
Chair of Trustees



P.P.

Mr John Fenston
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 2015

1 Accounting Policies

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at transaction value unless otherwise stated. They have been prepared in accordance Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), the Charities Act 2011 and applicable regulations.

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. Details of individual restricted funds are given in note 12.

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.

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.

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 2015**

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. Fixtures, fittings and equipment are depreciated at a rate of 25% per annum on a reducing balance basis.

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.

2 Donations, Subscriptions and Legacies

	2015	2014
	£	£
Unrestricted Funds, Donations and Legacies		
Allied Irish Bank	250	1,000
Bargain Booze	11,000	-
P Bell	-	1,020
In Memoriam, M Beynon	396	-
Brandbank Limited	-	1,000
Bristol Savages	371	520
Bristol and Mendip Estates	-	7,093
In Memoriam, RJ Crowley	-	1,000
Fairtrade Pendennis Evangelical Church	-	500
Fuller Smith & Turner plc	2,500	-
Great Orme Brewery	-	356
H Hahn	446	-
Investec Wealth and Investments Limited	-	1,000
E McPherson	2,285	-
In Memoriam, J Lawrenson	1,001	-
In Memoriam, F Rogers	418	-
NM Rothschild & Sons Limited	250	-
MTM Capital Partners Limited	-	5,314
The Serve All Trust	2,000	2,000
The Joan Strutt Charitable Trust	250	500
In Memoriam, A Styburski	502	-
Stella Symons Charitable Trust	300	-
In Memoriam, TK Thomas	428	-
Wadham College Students Union	680	-
Waitrose plc	430	-
Other donations and legacies	3,616	12,165
	27,123	33,468
Designated funds:		
The Serve All Trust	1,000	1,000
	1,000	1,000
Restricted funds: Helpline		
Comic Relief	8,047	-
Vintners' Company Charitable Trust	5,340	-
	13,387	-
	41,510	34,468

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 2014**

2 Donations, Subscriptions and Legacies (continued)

	2015	2014
	£	£
Membership subscriptions		
L Collinson	500	-
E Crane	-	473
J Fenston	1,200	1,200
T Freeman	135	2,296
R Gholap	576	576
H Henriques	320	527
E Hruzik	399	857
F and P Irwin	960	880
B Kenton	400	149
S and H McCormick	695	696
M Nadler	1,500	1,500
M Parker	420	750
W Pratt	1,200	1,200
S Ward	1,200	1,250
K and E Watson	480	500
Other Subscriptions	16,949	12,191
	26,934	25,045

3 Incoming Resources from Charitable Activities

	2015	2014
	£	£
3 Peaks Challenge, E George	-	650
Amanda and Dave's Dry January, A Smith	345	
Big Mike's Real Ale Christmas Competition	-	98
Brighton Marathon, H Hahn	506	-
Bristol Half Marathon, K Barnett	285	-
Channel Swim, J Irvine	65	9,246
Colour Me Rad 5K, V Hutt	-	500
Devon and Cornwall Police	450	-
25-year Anniversary Gala, C Pipkin, C Heffernon and team	14,057	-
25-hour Yogathons, Bristol and London, A Gane, C Pipkin, C Heffernon	4,520	-
Harrison's Dryathlon, H Peacock	1,589	-
Jake's Big Ride, J Walker	-	592
Karina's First 26.2 Miles Adventure, K Rudzinska	546	-
Leeds Half Marathon, C Redfren	-	572
London Marathon, L Ventin	-	554
London Marathon, S Summers	774	-
London Marathon, O Jennings	-	2,045
No Alcohol April, C Rogers	433	-
No Alcohol for One Year, C Stevens	-	1,175
Mahoosive Hill Climb, A McTrusty	-	750
PayPal Giving Fund, H Richardson	538	376
Red Cup Cheer Campaign	1,000	-
Sam's Dry 2015	1,000	-
Upfest	6,431	-
Other events	5,570	2,501
	38,109	19,059

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 2015

4. Other Income

	2015	2014
	£	£
Investment income	685	2,818
Royal Sun Alliance insurance claim	-	4,500
	<u>685</u>	<u>7,318</u>

5 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 2015 £	Total 2014 £
Charitable activities					
Helpline fund expenditure	66,277	2,952	63,248	132,477	136,728
Charity support costs	4,541	328	7,346	12,215	10,102
Governance costs	-	-	950	950	1,500
	<u>70,818</u>	<u>3,280</u>	<u>71,544</u>	<u>145,642</u>	<u>148,330</u>

Governance costs include the independent examination fees of £950 (2014 £1,500).

Charity support costs are made up of:

	2015	2014
	£	£
Wages and salaries	4,541	3,288
Offices expenses	791	1,983
Sundry expenses	2,537	472
Insurance	103	101
Legal	270	1,395
Bank charges	653	633
Travel and subsistence	543	1,344
Redundancy payments	2,449	-
Depreciation	328	886
	<u>12,215</u>	<u>10,102</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 2015**

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 and the prevention of alcoholism 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:

	2015	2014
	Number	Number
Chief Executive Officer	1	1
Helpline Supervisor	-	1
Administrator	-	1
Part time staff	4	3
Temporary staff	1	1
	<u>6</u>	<u>7</u>

Employment costs

	2015	2014
	£	£
Wages and salaries	65,702	85,603
NI	5,116	7,233
	<u>70,818</u>	<u>92,836</u>

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

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 2015

8 Tangible fixed assets

	Fixtures fittings & equipment £
Cost	
At 1 January 2015	40,401
Additions	-
At 31 December 2015	<u>40,401</u>
Depreciation	
At 1 January 2014	27,283
Charge for the year	3,280
At 31 December 2015	<u>30,563</u>
Net book value	
At 31 December 2015	<u>9,838</u>
At 31 December 2014	<u>13,118</u>

9 Debtors

	2015 £	2014 £
Other debtors	9,650	1,276
Prepayments	7,290	7,290
VAT	3,021	1,383
	<u>19,961</u>	<u>9,949</u>

10 Creditors: amounts falling due within one year

	2015 £	2014 £
Taxes and social security costs	448	1,869
Accruals	1,101	1,801
Other creditors	-	164
	<u>1,549</u>	<u>3,834</u>

11 Commitments under operating leases

As at 31 December, the charity had annual commitments under non-cancellable leases of £24,850 per annum expiring within one year (2014: £7,290).

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2015**

12 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 2015 £	Movements in funds			Balance at 31 December 2015 £
		Incoming resources £	Resources expended £	Transfers £	
Helpline fund	-	13,387	13,387	-	-

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

Unrestricted funds:

	Balance at 1 January 2015 £	Movements in funds			Balance at 31 December 2015 £
		Incoming resources £	Resources expended £	Transfers £	
Designated fund	1,000	1,000	-	-	2,000
General funds	122,169	92,851	(132,255)	-	82,765
	123,169	93,851	(132,255)	-	84,765

The David Stafford Memorial Fund is a designated fund to host an annual lecture in memory of Nacoa Co-founder David Stafford, for Members and interested others raising awareness of the experiences of everyone affected by a parent's drinking.

13 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2015 £	Total 2014 £
Fund balances at 31 December 2015 are represented by:					
Tangible fixed assets	9,838	-	-	9,838	13,118
Current assets	74,476	2,000	-	76,476	113,885
Creditors: amounts falling due within one year	(1,549)	-	-	(1,549)	(3,834)
	82,765	2,000	-	84,765	123,169

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