

**Charity Registration No. 1009143**

**THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2016**

## THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

### LEGAL AND ADMINISTRATIVE INFORMATION

<b>Trustees</b>	Ms M Nadler	Chair
	Mr I D Fenston	Hon. Treasurer
	Mr L Alleyne	
	Mr P Auden	
	Dr A-M Barron	
	Ms D Boyd	
	Mr P Irwin	
	Mrs M Parker	
	Mrs T West	
<b>Chief executive</b>	Ms H Henriques MBE	
<b>Charity number</b>	1009143	
<b>Principal address</b>	PO Box 64 Bristol BS16 2UH	
<b>Independent examiner</b>	Milsted Langdon LLP Freshford House Redcliffe Way Bristol BS1 6NL	
<b>Bankers</b>	Lloyds Bank plc PO Box 1000 BX1 1LT	

# THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2016

The Trustees present their report and accounts for the year ended 31 December 2016.

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 FRS102. 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	Re-elected 21 October 2016
Dr A-M Barron	Appointed 21 October 2016
Ms D Boyd	Appointed 21 October 2016
Mr I D Fenston	
Mr P Irwin	
Ms M Nadler	
Mrs M Parker	
Mr J Walker	Retired 21 October 2016
Mrs T West	

The Trustees have extensive experience in charitable and commercial organisations. Currently, combined, they have 120 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 oversees 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 2016

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

Since 1990 the Nacoa helpline has responded to 300,000 requests for help by telephone, email and letter. In addition, the website provides a safe space where children affected by their parent's drinking find relief from their isolation and loneliness, a constant reminder that they are not alone, that others know how it feels to struggle with a parent's alcohol problems. The five founders wanted today's children to have the help and support they did not have and today Nacoa provides free, inclusive and accessible services, which put the needs of callers at the forefront of all activities.

A summary of achievements are listed below:

Service	2016	2015	2014	2013
Helpline	36,078	32,338	21,074	14,975
Website	51,660	40,551	28,350	18,776
Facebook followers	2,359	1,775	1,536	1,212
Twitter followers	2,180	1,571	803	642

Responding to and reaching out to this vulnerable group would not be possible without the extraordinary commitment and passion of volunteers who in 2016 contributed over 10,500 hours. They are the most compassionate people many of them having lived with parental alcohol problems and share the founders' need to ensure things are different for today's children. Today there is hope, help and support. Today there is Nacoa.

In 2016, 36,078 helpline calls and emails were received (32,338 in 2015). In addition, many services now take place online with increasing visits to the website with a record number in response to media coverage of work connected to the APPG. Nacoa also increased its visibility on the digital platform in all areas of social media and working co-operatively with Josh Connolly's new blog 'COAisathing' and YouTube films.

2016 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, it was gratifying to see Nacoa's study identifying the scope and scale of the problems, informed much of the discussion in the media as new Patron, The Right Honourable Liam Byrne MP, spoke publically about his own experience of growing up with a parent who drank too much.

Mr Byrne went on to set up The APPG on Children of Alcoholics which was launched at the David Stafford Memorial Lecture held at the House of Commons in February 2016. He spoke to an audience of 250 Nacoa trustees, members, volunteers and others working in the field of addiction, which applauded his passion and commitment to dismantling the silence and stigma which traditionally has kept this vulnerable group hidden. He also encouraged all there to talk properly about alcoholism.



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

### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2016**

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

Throughout 2016 Mr Byrne and Nacoa worked together to raise the profile of how children are affected by their parent's drinking whilst acknowledging that this is not what parents want for their children, the whole family needs help. In September the first meeting of the APPG took place gathering evidence from Nacoa, The Children's Society, Turning Point and AdFam.

The Nacoa Volunteers Awards Evening in June 2016 was attended by HM Lord Lieutenant of Bristol, Mrs Mary Prior and The Right Honourable Lord Mayor of Bristol, Councillor Jeff Lovell and the Lady Mayoress. The awards were presented by Liam Byrne who described his experience of Nacoa as a family with the feeling of 'coming home'. Mr Byrne and Ms Cherie Lunghi were welcomed as new Patrons.

Nacoa was invited to take part in the National Citizenship Service in August and September 2016 providing a series of ten sessions throughout Norfolk and the South West and were successful in gaining support from the young people. The Nacoa facilitators provided their time and skills for free.

In November 2016, Nacoa was honoured to welcome HRH The Duke of Kent to the Nacoa office where he met Patrons, Trustees, members, volunteers and funders. He asked many questions and spent time listening to people who had personal experience of growing up with parental alcohol problems and how Nacoa helps.

Later HRH The Duke of Kent wrote to convey his thanks for such an insightful and warm welcome to Nacoa saying the work that the charity is undertaking is such an important one and that he was very taken by the stories told to him of how Nacoa had supported them and made a genuine and important impact on their lives.

In 2016, Nacoa received more messages than ever before about the positive impact the Nacoa helpline and website has on children, young people and adults. These real voices will help to inform future work and the preparation for a study reviewing the helpline service over 16 years began. This is the second study produced pro bono by Drs Anne-Marie Barron and Alan Leigh who had also produced 'Nacoa and its Volunteers: The Contribution of the Nacoa Foundation Training Programme', a seminal study which successfully guided Nacoa through difficulties faced in 2013/2014.

Reassuringly, in 2016, members being regular donors also continued their historic support totalling £28,091 (£26,934 in 2015). Legacy and in memoriam donations of £1,827 (£1,801 in 2015), were also received in the year and a list of everyone remembered is listed in the 2016 Annual Report.

A total of £101,417 was raised (£107,238 in 2015) which with careful cost control resulted in a reduced deficit for the year of £31,828 (£38,404 deficit in 2015). This was achieved by continuing to employ stringent measures by reducing outgoings, whilst responding to an increasing numbers of requests for help in response to unprecedented press and media coverage and the set up costs of Online Message Boards, a new helpline service. Total helpline costs were reduced to £124,889 (£132,477 in 2015) with total costs reduced to £133,245 (£145,642 in 2015).

In October 2016, Nacoa was served with a notice to quit Trelawney House. The hope that the 2015 move to new premises would provide a long term reliable base was short lived when the building was sold and all tenants given notice. At the time of writing, Nacoa is settled at Windmill Hill City Farm with reduced outgoings and looking forward to a long and happy association with the Farm.

## THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2016

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

2016 is a year which brought unforeseen problems and great triumphs. With the central influence of Nacoa's research and services behind the APPG, the real voices of hitherto silent voices are being heard as government and others listen.

Nacoa is proud of its community of the many people who are passionate about making a difference and has been especially grateful for the close association with HM Lord Lieutenant of Bristol, Mrs Mary Prior without whose help being awarded The Queen's Award for Voluntary Service in 2012 may not have happened. Nacoa wishes her well as she retires from her role in 2017.

This community was referred to in a letter of support from the Archbishop of Canterbury, Justin Welby in which he said:

"I want to send my greetings and gratitude for what you do. I wish you have been around (or if you were, that I had known of you) when I was growing up. You are so important because you can be the source of a real community, that merely by existing and accepting, offers the chance of healing and the hope of purpose to people whose lives have been disrupted and diminished by the effect of alcohol abuse in someone whom they love."

Full details of Nacoa's accomplishments against objectives for 2016 and plans 2017 are reported in the 2015 and 2016 Annual Report which is filed with the Charity Commission. Information about helpline and related services is 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)).

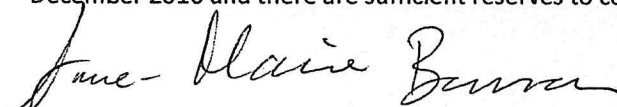
#### Key management personnel

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 is no formal reserves policy however the Trustees try to ensure at least six months' expenditure are held in reserves. There are no large unbudgeted expenditure plans as at 31 December 2016 and there are sufficient reserves to cover at least five months' expenditure.



Ms. Michelle Nadler

Chair of Trustees

Date: 20 October 2017

PP



## THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

### STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2016

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.

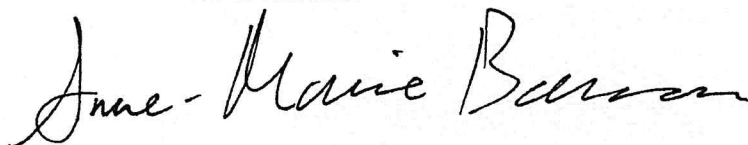
In preparing accounts giving a true and fair view, the Trustees followed best practice and:

- 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 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:



PP  
Ms. Michelle Nadler  
Chair of Trustees  
Date: 20 October 2017

## **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 2016, which are set out on pages 7 to 16.

### **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.

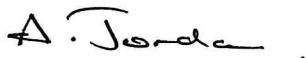
### **Basis of independent examiner's report**

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 following 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 Charities 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.



A J Jordan FCA  
For and on behalf of Milsted Langdon LLP  
Freshford House  
Redcliffe Way  
Bristol BS1 5NL

Date: 26<sup>th</sup> October 2017



**THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2016 £	Total 2015 £
<b>Income:</b>						
Donations and legacies:						
<i>Ad-hoc donations and legacies</i>	2	38,825	1,405	5,000	45,230	41,510
<i>Membership subscriptions</i>	3	28,091	-	-	28,091	26,934
<i>Donations from fundraising events</i>	4	27,780	-	-	27,780	38,109
		94,696	1,405	5,000	101,101	106,553
Investment income	5	316	-	-	316	685
<b>Total income</b>		<b>95,012</b>	<b>1,405</b>	<b>5,000</b>	<b>101,417</b>	<b>107,238</b>
<b>Expenditure:</b>						
<i>Expenditure on charitable activities:</i>						
Providing information, advice and support	6	127,264	981	5,000	133,245	145,642
<b>Total expenditure</b>		<b>127,264</b>	<b>981</b>	<b>5,000</b>	<b>133,245</b>	<b>145,642</b>
<b>Net income/(expenditure) before transfers</b>		(32,252)	424	-	(31,828)	(38,404)
Gross transfers between funds		-	-	-	-	-
<b>Net income/(expenditure) and net movement in funds for the year</b>		(32,252)	424	-	(31,828)	(38,404)
<b>Reconciliation of funds</b>						
Fund balances at 1 January 2016		82,765	2,000		84,765	123,169
<b>Fund balances at 31 December 2016</b>	<b>13, 14</b>	<b>50,513</b>	<b>2,424</b>	<b>-</b>	<b>52,937</b>	<b>84,765</b>

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

The notes on pages 9 to 16 form part of these financial statements.

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 2016**

	Note	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Tangible assets	9		9,912		9,838
<b>Current assets</b>					
Stock		153		153	
Debtors	10	10,713		19,961	
Cash at bank and in hand		34,100		56,362	
		<u>44,966</u>		<u>76,476</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(1,941)</u>		<u>(1,549)</u>	
<b>Net current assets</b>			43,025		74,927
<b>Total assets less current liabilities</b>			<u>52,937</u>		<u>84,765</u>
<b>Income funds</b>					
Restricted funds	13		-		-
Unrestricted funds	13		52,937		84,765
			<u>52,937</u>		<u>84,765</u>

The notes on pages 9 to 16 form part of these financial statements.

The trustees approved the accounts on 20 October 2017

*Ms Michelle Nadler*

**Ms Michelle Nadler**  
Chair of Trustees

*Mr John Fenston*

**Mr John Fenston**  
Trustee

PP

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 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

### 1 Accounting Policies

#### **Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the financial statements, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

#### **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 unrestricted funds 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 13.

#### **Incoming resources**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacies are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Donated services and facilities are included at the value to the charity where this can be quantified.

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 FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2016

### 1 Accounting Policies (continued)

#### 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.

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 at the following rates.

Fixtures, fittings & equipment	- 25% per annum straight line
Motor vehicles	- 25% per annum 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.

#### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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 FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**1 Accounting Policies (continued)**

**Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2 Donations and legacies: Ad-hoc donations and legacies**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds:</b>		
Allied Irish Bank	-	250
Altodigital	578	-
Anon	500	-
Bargain Booze	5,000	11,000
In Memoriam, M Beynon	-	396
Bristol Savages	-	371
J&M Britton Charitable Trust	2,000	-
L Cauldwell	1,065	-
Ethi-call Limited	2,500	-
E Freeman	500	-
Fuller Smith & Turner plc	2,500	2,500
H Hahn	-	446
A Hittu-Hilthunen	3,090	-
E McPherson	-	2,285
In Memoriam, J Lawrenson	-	1,001
In Memoriam, F Rogers	-	418
G Montgomery	3,000	-
NM Rothschild & Sons Limited	-	250
The Serve All Trust	2,000	2,000
Somerville College Oxford	632	-
The Joan Strutt Charitable Trust	500	250
In Memoriam, A Styburski	-	502
Stella Symons Charitable Trust	-	300
In Memoriam, TK Thomas	-	428
Wadham College Students Union	-	680
Waitrose plc	205	430
Other ad-hoc donations and legacies	14,755	3,616
	<b>38,825</b>	<b>27,123</b>
<b>Designated funds:</b>		
The Serve All Trust	1,000	1,000
Other donations	405	-
	<b>1,405</b>	<b>1,000</b>
<b>Restricted funds:</b>		
Comic Relief	-	8,047
Vintners' Company Charitable Trust	-	5,340
The Serve All Trust	5,000	-
	<b>5,000</b>	<b>13,387</b>
<b>Total ad-hoc donations and legacies</b>	<b>45,230</b>	<b>41,510</b>

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 FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**3 Donations and legacies: Membership subscriptions**

	2016	2015
	£	£
<b>Unrestricted funds:</b>		
L Collinson	500	500
J Fenston	1,200	1,200
T Freeman	950	135
R Gholap	600	576
H Henriques	500	320
E Hruzik	-	399
F and P Irwin	960	960
B Kenton	545	400
S and H McCormick	-	695
M Nadler	2,000	1,500
M Parker	600	420
W Pratt	1,200	1,200
S Ward	-	1,200
K and E Watson	480	480
Other membership subscriptions	18,556	16,949
<b>Total membership subscriptions</b>	<b>28,091</b>	<b>26,934</b>

**4 Donations and legacies: Donations from fundraising events**

	2016	2015
	£	£
<b>Unrestricted funds:</b>		
25-year Anniversary Gala, C Pipkin, C Heffernon and team	-	14,057
25-hour Yogathons, Bristol and London, C Pipkin, C Heffernon and team	-	4,520
Bear Grylls 24-hour Survival Course, G Dehasse	915	-
Amanda and Dave's Dry January, A Smith	-	345
Belfast, Bristol and Manchester Half Marathons, L Brimley	702	-
Brighton Marathon, H Hahn	-	506
Bristol Half Marathon, K Barnett	-	285
Channel Swim, J Irvine	-	65
Cup Cake sale and other events, K Ransley	500	-
Devon and Cornwall Police	-	450
Edinburgh Marathon, E George	721	-
Golf Society Day and Family Evening, R Pendred	5,119	-
Great North Run and other events, J Carr	1,132	-
Hampton Court Half Marathon, D Hall	1,853	-
Harrison's Dryathlon, H Peacock	-	1,589
Imperial, Dress Down Day	782	-
Karina's First 26.2 Miles Adventure, K Rudzinska	-	546
London Marathon, S Summers	-	774
Mount Snowdon Climb, N Rimmer	600	-
No Alcohol April, C Rogers	-	433
Prague Marathon, W Hahn	546	-
Pay Pal Giving Fund, H Richardson	-	538
Red Cup Cheer Campaign	-	1,000
Sam's Dry 2015	-	1,000
Upfest – including donations from Finbar Dac, Inkie and Adam Nocti	13,990	6,431
Donations from other events	920	5,570
<b>Total donations from fundraising events</b>	<b>27,780</b>	<b>38,109</b>

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 FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31 DECEMBER 2016

5 Investment Income

	2016	2015
	£	£
Bank interest	316	685
	<b>316</b>	<b>685</b>

6 Resources Expended

	Staff costs	Depreciation	Other costs	Total 2016	Total 2015
	£	£	£	£	£
<b>Charitable activities</b>					
Providing information, advice and support	63,794	2,952	58,143	124,889	132,477
Charity support costs	2,332	474	4,600	7,406	12,215
Governance costs	-	-	950	950	950
	<b>66,126</b>	<b>3,426</b>	<b>63,693</b>	<b>133,245</b>	<b>145,642</b>

Governance costs comprise the independent examination fees of £950 (2015 £950).

Charity support costs are made up of:

	2016	2015
	£	£
Wages and salaries	2,332	4,541
Offices expenses	986	791
Sundry expenses	2,826	2,537
Insurance	112	103
Legal	-	270
Bank charges	676	653
Travel and subsistence	-	543
Redundancy payments	-	2,449
Depreciation	474	328
	<b>7,406</b>	<b>12,215</b>

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 how alcohol affects the family. The programmes include mentoring and supervision to promote life-long learning.
- The Nacoa website, providing information, advice and support 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.

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 FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**7 Trustees**

No Trustees (or any person connected with them) received any remuneration or repayment of expenses during the year (2015: No Trustees).

**8 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2016 Number</b>	<b>2015 Number</b>
Chief Executive Officer	1	1
Helpline Supervisor	1	-
Administrator	-	-
Part time staff	2	4
Temporary staff	1	1
	<b>5</b>	<b>6</b>

**Employment costs**

	<b>2016 £</b>	<b>2015 £</b>
Wages and salaries	61,349	65,702
NI	4,777	5,116
	<b>66,126</b>	<b>70,818</b>

There were no employees whose annual emoluments were £60,000 or more in either year (2015: No employees).

The key management personnel of the charity comprise the trustees and the Chief executive. The total employee benefits of the key management personnel of the Trust were £33,316 (2015: £39,832).

**9 Tangible fixed assets**

<b>Cost</b>	<b>Motor vehicles £</b>	<b>Fixtures fittings &amp; equipment £</b>	<b>Total £</b>
At 1 January 2016	-	40,401	40,401
Additions	3,500	-	3,500
<b>At 31 December 2016</b>	<b>3,500</b>	<b>40,401</b>	<b>43,901</b>
<b>Depreciation</b>			
At 1 January 2015	-	30,563	30,563
Charge for the year	146	3,280	3,426
<b>At 31 December 2016</b>	<b>146</b>	<b>33,843</b>	<b>33,989</b>
<b>Net book value</b>			
<b>At 31 December 2016</b>	<b>3,354</b>	<b>6,558</b>	<b>9,912</b>
At 31 December 2015	-	9,838	9,838

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 FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31 DECEMBER 2016

**10 Debtors**

	2016	2015
	£	£
Other debtors	4,976	9,650
Prepayments	3,600	7,290
VAT	2,137	3,021
	<b>10,713</b>	<b>19,961</b>

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

	2016	2015
	£	£
Taxes and social security costs	840	448
Accruals	1,101	1,101
	<b>1,941</b>	<b>1,549</b>

**12 Commitments under operating leases**

As at 31 December, the charity had total commitments under non-cancellable leases of £24,850 per annum (2015: £24,850) expiring within one year.

**13 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:**

	<u>Movements in funds</u>			
	Balance at 1 January 2016	Incoming resources	Resources expended	Balance at 31 December 2016
	£	£	£	£
Helpline fund	-	5,000	(5,000)	-

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:**

	<u>Movements in funds</u>			
	Balance at 1 January 2016	Incoming resources	Resources expended	Balance at 31 December 2016
	£	£	£	£
Designated fund	2,000	1,405	(981)	2,424
General funds	82,765	95,012	(127,264)	50,513
	<b>84,765</b>	<b>96,417</b>	<b>(128,245)</b>	<b>52,937</b>

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.

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THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31 DECEMBER 2016

14 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2016	Total 2015 £
<b>Fund balances at 31 December 2016 are represented by:</b>					
Tangible fixed assets	9,912	-	-	9,912	9,838
Current assets	42,542	2,424	-	44,966	76,476
Creditors: amounts falling due within one year	(1,941)	-	-	(1,941)	(1,549)
	<b>50,513</b>	<b>2,424</b>	<b>-</b>	<b>52,937</b>	<b>84,765</b>

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