

Charity Registration No. 1009143

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2017

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

LEGAL AND ADMINISTRATIVE INFORMATION

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

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2017

The Trustees present their report and accounts for the year ended 31 December 2017.

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 applicable in the UK and Republic of Ireland (FRS102). The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

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	
Rev P Auden	
Dr A-M Barron	
Ms D Boyd	
Mr J (I D) Fenston	
Mr P Irwin	Re-elected 20 October 2017
Ms M Nadler	Resigned on 26 August 2018
Mrs M Parker	
Mrs T West	Resigned on 20 October 2017

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 2017

Review of the year (including financial review)

Since 1990, Nacoa has responded to over 327,000 requests for help through traditional helpline contacts by telephone, email and letter; in 2017, 27,406 contacts were received in this way from across the UK. In the same year an estimated 90,678 contacts were made through the website, online message boards, Facebook, Twitter, YouTube channel and online community blog site, COAisathing.

Nacoa service	2017	2016	2015	2014	2013
Helpline	27,406	36,078	32,338	21,074	14,975
Online message boards	2,528	-	-	-	-
COAisathing	19,942	10,269	-	-	-
Facebook	3,009	2,359	1,775	1,536	1,212
Twitter	3,250	2,180	1,571	803	642
Website	61,949	51,660	40,551	28,350	18,776

Nacoa's visibility on the digital platform has increased and its social media following is now the largest in the world for a service or individual account targeted at children affected by their parent's drinking.

Nacoa's five founders wanted today's children to have the help and support they did not have and today Nacoa provides a safe space where children, young people and adults find refuge from their isolation and suffering; a reminder that they are not alone through free, inclusive, accessible services, which put the needs of vulnerable people first.

2017 was a challenging year for this small charity which finds it hard to be heard over the clamour of other charities, hundreds of times bigger and with colossal budgets. It was, therefore, gratifying to receive a letter recognising Nacoa's contribution to the first Manifesto for Children of Alcoholics worldwide from the Executive Director of UNICEF, Anthony Lake. Nacoa Patron, The Right Honourable Liam Byrne MP, launched the Manifesto at the David Stafford Memorial Lecture during COA Week.

Nacoa was also awarded Best Vulnerable Persons Helpline in the Social Care Awards, Best for Vulnerable Persons Helpline in the Global Excellence Awards and Best Alcoholism Child Support Service in the UK Enterprise Awards.

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

Review of the year (including financial review)

The Nacoa Helpline Review of 2001-2015, produced pro bono by Dr Anne-Marie Barron, was published, reporting that the Nacoa helpline had been contacted a quarter of a million times with three quarters of a million website visits during the fifteen years covered by the study. A third of those who contacted Nacoa were children affected by their parent's drinking, whereas in 2014 and 2015 it was nearer two thirds. One of the most consistent findings is that approximately a third of those contacting Nacoa have told nobody else about their situation. In 2017, Liam Byrne announced these findings at a meeting with the Secretary of State, Nicola Blackwood MP, in Westminster Hall when she pledged cross-party support to address this social injustice.

In 2017, Nacoa received countless messages extolling the positive impact of its helpline services, which will inform future work and ensure this vulnerable group is no longer ignored. Reaching out and responding to them would not be possible without the extraordinary commitment of volunteers who contributed over 8,500 hours, which equates to five full time employees at a value of over £120,000.

In 2017, Members and regular donors increased their historic support to £40,923 compared to £28,091 in 2016. Increased legacy and in memoriam donations of £4,030 were received compared to £1,827 in 2016 with a list of everyone remembered in the 2017 Annual Report.

The Shadow Health Minister, Jonathan Ashworth MP, ran the London Marathon for Nacoa raising £7,471 and awareness of a problem he shares and about which he had spoken in parliament and the media. His heroic endeavours raised much need funds, dismantled stigma and opened up the way for other similarly affected people to take part in sponsored events raising £53,461 compared to £27,780 in 2016.

A total of £164,754 was raised compared to £101,417 in 2016 resulting in a surplus for the year of £17,684 compared to a deficit of £31,828 in 2016. This was achieved by containing outgoings, whilst responding to an increase in the number of requests for help, across a wider range of platforms and a second forced change of office accommodation in two years, with the attendant costs. In spite of this, costs totalled £147,070 compared to £133,245 in 2016.

Throughout 2017, the Nacoa community continued to reach out and respond to those in need of help and support, making a difference in the lives of everyone struggling with a parent's drinking. When given a voice they are the best exponents of the value of Nacoa's work, including the following words from the Archbishop of Canterbury, Justin Welby:

"I want to send my greetings and gratitude for what you do. I wish you would 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 2017 and plans 2018 are reported in the 2017 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).

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

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 2017 and there are sufficient reserves to cover at least seven months' expenditure in line with the policy of retaining 6 month's expenditure in reserve.

Statement of trustees' responsibilities

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:



Mr J (ID) Fenston
Chair of Trustees
Date: 19 October 2018

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

I report to the charity trustees on my examination of the accounts of the Charity for the period ended 31 December 2017.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts.

Having satisfied myself that the accounts of the Charity are not required to be audited under section 144(2) of the Charities Act 2011 and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the 2011 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report 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: 2 October 2018

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2017 £	Total 2016 £
Income:						
Donations and legacies:						
<i>Ad-hoc donations and legacies</i>	2	69,296	1,000	-	70,296	45,230
<i>Membership subscriptions</i>	3	40,923	-	-	40,923	28,091
<i>Donations from fundraising events</i>	4	53,461	-	-	53,461	27,780
		163,680	1,000	-	164,680	101,101
Investment income	5	74	-	-	74	316
Total income		163,754	1,000	-	164,754	101,417
Expenditure:						
<i>Expenditure on charitable activities:</i>						
Providing information, advice and support	6	146,707	363	-	147,070	133,245
Total expenditure		146,707	363	-	147,070	133,245
Net income/(expenditure) before transfers		17,047	637	-	17,684	(31,828)
Gross transfers between funds		-	-	-	-	-
Net income/(expenditure) and net movement in funds for the year		17,047	637	-	17,684	(31,828)
Reconciliation of funds						
Fund balances at 1 January 2017		50,513	2,424	-	52,937	84,765
Fund balances at 31 December 2017	13, 14	67,560	3,061	-	70,621	52,937

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

The notes on pages 9 to 17 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 2017

	Note	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	9		5,757		9,912
Current assets					
Stock		153		153	
Debtors	10	7,670		10,713	
Cash at bank and in hand		66,894		34,100	
		<u>74,717</u>		<u>44,966</u>	
Creditors: amounts falling due within one year	11	<u>(9,853)</u>		<u>(1,941)</u>	
Net current assets			64,864		43,025
Total assets less current liabilities			<u>70,621</u>		<u>52,937</u>
Income funds					
Restricted funds	13		-		-
Unrestricted funds	13		70,621		52,937
			<u>70,621</u>		<u>52,937</u>

The notes on pages 9 to 17 form part of these financial statements.

The trustees approved the accounts on 19 October 2018.



Mr J (I D) Fenston
Chair of Trustees



Mr P Irwin
Trustee

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

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

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 2017

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 2017

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

	2017	2016
	£	£
Unrestricted funds:		
Altodigital	-	578
Anon	6,093	500
Bargain Booze	-	5,000
Claire and Robert Beecham Charitable Trust	3,000	-
J&M Britton Charitable Trust	-	2,000
L Cauldwell	-	1,065
Clifton College	934	-
Eripos Trust	12,706	-
Ethi-call Limited	-	2,500
E Freeman	-	500
Fuller Smith & Turner plc	2,500	2,500
H Hahn	-	-
A Hittu-Hilthunen	-	3,090
M Hurst	500	-
G Montgomery	-	3,000
M Nadler	15,000	-
The Serve All Trust	2,000	2,000
Somerville College Oxford	632	632
The Joan Strutt Charitable Trust	-	500
Waitrose plc	-	205
Other ad-hoc donations and legacies	25,931	14,755
	69,296	38,825
Designated funds:		
The Serve All Trust	1,000	1,000
Other donations	-	405
	1,000	1,405
Restricted funds:		
The Serve All Trust	-	5,000
	-	5,000
Total ad-hoc donations and legacies	70,296	45,230

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 2017

3 Donations and legacies: Membership subscriptions

	2017	2016
	£	£
Unrestricted funds:		
L Collinson	-	500
J Fenston	1,200	1,200
T Freeman	375	950
R Gholap	600	600
H Henriques	-	500
F and P Irwin	960	960
B Kenton	577	545
M Nadler	5,889	2,000
M Parker	360	600
W Pratt	1,200	1,200
K and E Watson	480	480
Other membership subscriptions	29,282	18,556
Total membership subscriptions	40,923	28,091

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 2017

4 Donations and legacies: Donations from fundraising events

	2017	2016
	£	£
Unrestricted funds:		
24 hour Welsh Three Peaks Challenge, R Rock	1,533	-
Bear Grylls 24-hour Survival Course, G Dehasse	2,079	915
Ben up the Nevis!, C Inglis	607	-
Cotswold 100K, N and Mc Snape	1,488	-
Belfast, Bristol and Manchester Half Marathons, L Brimley	-	702
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
Great Wall of China Marathon, S and N Phillips	2,088	-
Hampton Court Half Marathon, D Hall	-	1,853
Heather's page, L Claxton	500	-
Imperial, Dress Down Day	-	782
Jane's Page	662	-
London Marathon, J Ashworth	7,471	-
London to Southend Bike Ride, S Flanders	504	-
London Triathlon, HR Team, S Skipp	1,136	-
Mount Kilimanjaro Climb, K Caravan	1,750	-
Mount Snowdon Climb, N Rimmer	-	600
Myles Cycling Adventure, M Horsgood	843	-
Pitlochry 10K, A Scott Fairley	611	-
Police Training College, Exeter, Cup Cake sale and other events, K Ransley	522	500
Prague Marathon, W Hahn	-	546
Silverstone Half Marathon, J Anderson	1,019	-
Sober Six Months, L Reynolds	915	-
Southampton Marathon, P Askew	649	-
Sue's Summer Fete Fundraiser, B O'Donnell	655	-
Superman Skydive, Great North Run, Pitlochry Challenge, M Pratt	1,570	-
Upfest – including donations from Finbar Dac, Inkie and Adam Nocti	12,617	13,990
Transcontinental Race, D Sherrington	2,208	-
Tough Mudder, G Enders	2,858	-
Weymouth Half Marathon, E Woodhouse	820	-
Donations from other events	8,356	920
Total donations from fundraising events	53,461	27,780

5 Investment Income

	2017	2016
	£	£
Bank interest	74	316
	74	316

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 2017

6 Resources Expended

	Staff costs £	Depreciation £	Other costs £	Total 2017 £	Total 2016 £
Charitable activities					
Providing information, advice and support	62,823	3,681	72,753	139,257	124,889
Charity support costs	2,396	474	3,943	6,813	7,406
Governance costs	-	-	1,000	1,000	950
	65,219	4,155	77,696	147,070	133,245

Governance costs comprise the independent examination fees of £1,000 (2016 £950).

Charity support costs are made up of:

	2017 £	2016 £
Wages and salaries	2,396	2,332
Pension costs	76	-
Offices expenses	434	986
Sundry expenses	2,485	2,826
Insurance	112	112
Bank charges	714	676
Travel and subsistence	122	-
Depreciation	474	474
	6,813	7,406

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 2017

7 Trustees

No Trustees (or any person connected with them) received any remuneration or repayment of expenses during the year (2016: Nil).

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2017	2016
	Number	Number
Chief Executive Officer	1	1
Helpline Supervisor	-	1
Part time staff	5	2
Temporary staff	-	1
	6	5

Employment costs

	2017	2016
	£	£
Wages and salaries	60,292	61,349
NI	4,927	4,777
	65,219	66,126

There were no employees whose annual emoluments were £60,000 or more in either year (2016: Nil).

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 (2016: £33,316).

9 Tangible fixed assets

	Motor vehicles	Fixtures fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2017	3,500	40,401	43,901
Additions	-	-	-
At 31 December 2017	3,500	40,401	43,901
Depreciation			
At 1 January 2017	146	33,843	33,989
Charge for the year	875	3,280	4,155
At 31 December 2017	1,021	37,123	38,144
Net book value			
At 31 December 2017	2,479	3,278	5,757
At 31 December 2016	3,354	6,558	9,912

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 2017

10 Debtors

	2017	2016
	£	£
Other debtors	3,613	4,976
Prepayments	2,000	3,600
VAT	2,057	2,137
	7,670	10,713

11 Creditors: amounts falling due within one year

	2017	2016
	£	£
Taxes and social security costs	1,583	840
Accruals	1,000	1,101
Other creditors	7,270	-
	9,853	1,941

12 Commitments under operating leases

As at 31 December, the charity had total commitments under non-cancellable leases of £24,850 per annum (2016: £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 2017	Incoming resources	Resources expended	Balance at 31 December 2017
	£	£	£	£
Restricted funds	-	-	-	-

Unrestricted funds:

	<u>Movements in funds</u>			
	Balance at 1 January 2017	Incoming resources	Resources expended	Balance at 31 December 2017
	£	£	£	£
Designated fund	2,424	1,000	(363)	3,061
General funds	50,513	163,754	(146,707)	67,560
	52,937	164,754	(147,070)	70,621

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.

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 2017

14 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2017	Total 2016 £
Fund balances at 31 December 2017 are represented by:					
Tangible fixed assets	5,757	-	-	5,757	9,912
Current assets	71,656	3,061	-	74,717	44,966
Creditors: amounts falling due within one year	(9,853)	-	-	(9,853)	(1,941)
	67,560	3,061	-	70,621	52,937

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