

Charity Registration No. 1009143

**THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

**THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

**Trustees**                      Mr J (I-D) Fenston, (Chair)  
   Rev P Auden, (Hon. Treasurer)  
   Mr L Alleyne  
   Dr A-M Barron  
   Mr P Irwin  
   Mrs M Parker  
   Ms K Stafford  
   Ms K Tojeiro

**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 2018

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2018.

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 (including risk 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 Irwin	
Rev P Auden		Ms M Nadler	Retired 26 Aug 2018
Dr A-M Barron		Mrs M Parker	
Ms D Boyd	Retired 19 Oct 2018	Ms K Stafford	Elected 19 Oct 2018
Mr J (I D) Fenston		Ms K Tojeiro	Elected 19 Oct 2018

The Trustees have extensive experience in charitable and commercial organisations. Currently, combined, they have 125 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, principally being financial (having sufficient funds to undertake activities), operational (from ineffective help, support and awareness raising for those children affected by parent's drinking) and lack of capacity (restricting the work that can be undertaken by the charity). The Trustees are satisfied that systems are in place to mitigate exposure to the major risks with a focus on careful financial budgeting, maintaining a knowledgeable Board of Trustees and Chief Executive, using experts as required and developing the volunteer base.

#### 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 working 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 2018**

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

Since 1990, Nacoa has responded to over 355,000 requests for help through traditional helpline contacts by telephone, email and letter; in 2018, 28,504 contacts were received in this way from across the UK. In the same year an estimated 144,200 contacts were made through the website, online message boards, Facebook, Twitter, Instagram, YouTube channel and online community blog site, COAIsathing.

<b>Nacoa service</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Helpline	28,504	27,406	36,078	32,338	21,074
Online message boards	28,600	2,528	0	0	0
COAIsathing	36,880	19,942	10,269	0	0
Facebook	3,423	3,009	2,359	1,775	1,536
Twitter	4,200	3,250	2,180	1,571	803
Website	70,000	61,949	51,660	40,551	28,350
Instagram	1,100	0	0	0	0

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.

2018 was a year of waiting. In April, the government announced a £5.5m Innovation Fund to provide services for children of alcohol-dependent parents, in addition to the £500,000 announced in December 2017 by the then Health Secretary, Jeremy Hunt, to fund the expansion of 'an existing national helpline'.

A year later, in December 2018, the Health Secretary, Matt Hancock, announced on social media 'Delighted to announce today we're giving extra funding to @NacoaUK – an amazing charity who do so much to help the hundreds of thousands of children in the UK growing up with alcohol-addicted parents who are robbed of a happy stable home'.

The catalyst for this funding is Nacoa's work with Liam Byrne MP and Caroline Flint MP setting up the ground-breaking All-Party Parliamentary Group on Children of Alcoholics (COAs) in 2016 and then publishing the world's first 'Manifesto for COAs'; both launched at respective David Stafford Memorial Lectures during Nacoa's annual awareness campaign, COA Week.

## THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

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

The attendant media interest led to Nacoa's work being featured on local and national TV, radio and online and printed newspapers with media volunteers including Josh Connolly, Piers Henriques, Jo Huey, Cassie Ohlson, Kate Tojeiro and Ceri Walker contributing to raise awareness and promoting the Nacoa helpline.

Volunteers were joined in media appearances by Nacoa supporters Jonathan Ashworth MP, the Shadow Health Secretary, and Camilla Tominey, Telegraph Associate Editor, who continued to raise awareness by talking publicly about their own childhood experiences of living with a parent who drank too much.

In 2018, Nacoa received countless messages about the positive impact of its helpline services and its website was 'commended' by the BMA Patient Information Awards. People affected by their parent's drinking are now finding their individual and collective voice. Providing them with this opportunity could not be possible without the extraordinary commitment of volunteers who contributed over 9,000 hours, contributing to an estimated annual volunteer value of over £120,000.

Members and regular donors contributed £20,757 (£40,923 in 2017) and increased legacy and in memoriam donations of £10,447 were received compared to £4,030 in 2017. A list of everyone remembered appears in the 2018 Annual Report.

The Shadow Health Minister, Jonathan Ashworth MP, ran the London Marathon for the second time raising £8,874 from 386 donors. He also raised the COA profile by continuing to speak about his experiences in parliament and the media. His heroic endeavours raised much needed funds, dismantled stigma and opened up the way for other similarly affected people to take part in sponsored events raising a total of £72,120 compared to £53,461 in 2017.

A total of £145,956 was raised compared to £164,680 in 2017 resulting in a deficit of £2,345 compared to a surplus of £17,684 in 2017. Costs were contained, whilst responding to a further increase in the number of requests for help, across a wide range of platforms and preparatory work with the Department of Health and Social Care to expand the helpline. In spite of this, costs totalled £148,381 compared to £147,070 in 2017. At the time of writing, Ministers had approved Nacoa's application for DHSC funding commencing on 1 September 2019.

Throughout 2018, the Nacoa community continued to reach out and respond to people 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 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 2018 and plans for 2019 are reported in the 2018 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)).

## THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

#### 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 7 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 2018 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 trustees' report and financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- selected suitable accounting policies and then applied them consistently;
- observe the methods and principles in the Charities SORP;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

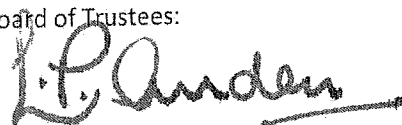
The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ascertain the financial statements comply with the Charities Act 2011, the applicable Charity (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. The trustees 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. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the Board of Trustees:

Rev P Auden DL  
Hon. Treasurer

Date: 18/10/2019



**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 2018.

**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 6NL

Date: 21/10/2019

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2018 £	Total 2017 £
<b>Income:</b>						
Donations and legacies:						
<i>Ad-hoc donations and legacies</i>	2	52,024	1,055	-	53,079	70,296
<i>Membership subscriptions</i>	3	20,757	-	-	20,757	40,923
<i>Donations at fundraising events</i>	4	72,120	-	-	72,120	53,461
		144,901	1,055	-	145,956	164,680
Investment income	5	80	-	-	80	74
<b>Total income</b>		<b>144,981</b>	<b>1,055</b>	<b>-</b>	<b>146,036</b>	<b>164,754</b>
<b>Expenditure:</b>						
<i>Expenditure on charitable activities:</i>						
Providing information, advice and support	6	148,179	202	-	148,381	147,070
<b>Total expenditure</b>		<b>148,179</b>	<b>202</b>	<b>-</b>	<b>148,381</b>	<b>147,070</b>
Net income/(expenditure) before transfers		(3,198)	853	-	(2,345)	17,684
Gross transfers between funds		-	-	-	-	-
Net income/(expenditure) and net movement in funds for the year		(3,198)	853	-	(2,345)	17,684
<b>Reconciliation of funds</b>						
Fund balances at 1 January 2018		67,560	3,061	-	70,621	52,937
Fund balances at 31 December 2018	13, 14	64,362	3,914	-	68,276	70,621

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 2018

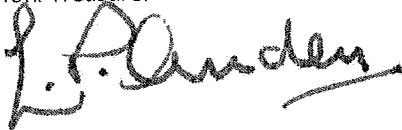
	Note	2018		2017	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		1,604		5,757
<b>Current assets</b>					
Stock		153		153	
Debtors	10	5,083		7,670	
Cash at bank and in hand		64,047		66,894	
		<u>69,283</u>		<u>74,717</u>	
<b>Creditors: amounts falling due within one year</b>					
	11	<u>(2,611)</u>		<u>(9,853)</u>	
<b>Net current assets</b>			66,672		64,864
<b>Total assets less current liabilities</b>			<u>68,276</u>		<u>70,621</u>
<b>Income funds</b>					
Restricted funds	13		-		-
Unrestricted funds	13		68,276		70,621
			<u>68,276</u>		<u>70,621</u>

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

The trustees approved the accounts on 18/10/2019 and were signed on their behalf by:

Rev P Auden DL

Hon. Treasurer



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 2018

#### 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 2018**

**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 2018

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

	2018	2017
	£	£
<b>Unrestricted Funds, Donations and Legacies</b>		
The 7 Stars Foundation	5,000	-
The 29 <sup>th</sup> May 1961 Charitable Trust	4,000	-
Anon	1,813	6,093
Claire and Robert Beecham Charitable Trust	-	3,000
Clarke Wilmot	500	-
Clifton College	-	934
J Davies	4,200	-
G Dean	1,500	-
N-M Edwards	958	-
Erpios Trust	-	12,706
M Hurst	-	500
McGrath Charitable Trust	3,000	-
Fuller Smith & Turner plc	2,500	2,500
M Nadler	-	15,000
J and M Prior	500	-
The Serve All Trust	2,000	2,000
Somerville College Oxford	-	632
Vintners Charitable Trust	1,000	-
C Wilmot	500	-
D Wittman	938	-
Other donations and legacies	23,615	25,931
	<b>52,024</b>	<b>69,296</b>
<b>Designated funds:</b>		
The Serve All Trust	1,000	1,000
Other donations	55	-
	<b>1,055</b>	<b>1,000</b>
<b>Total ad-hoc donations and legacies</b>	<b>53,079</b>	<b>70,296</b>

£52,024 (2017 - £69,296) of the above income was attributable to unrestricted funds and £1,055 (2017 - £1,000) to designated funds.

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 2018

3 Donations and legacies: Membership subscriptions

	2018	2017
	£	£
J Fenston	1,200	1,200
T Freeman	625	375
R Gholap	500	600
F and P Irwin	1,040	960
B Kenton	577	577
M Nadler	-	5,889
M Parker	710	360
W Pratt	1,478	1,200
K and E Watson	480	480
Other Subscriptions	14,147	29,282
	<u>20,757</u>	<u>40,923</u>

All of the above income was attributable to unrestricted funds in 2018 and 2017.

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 2018

4 Donations and legacies: Donations from fundraising events	2018	2017
	£	£
4 Hills Half Marathon, D Wrigley	500	-
24 hour Welsh Three Peaks Challenge, R Rock	-	1,533
50 miles for 50 years, R Bonfield	796	-
Aintree Half Marathon	559	-
Bakewell Hike, T Mallard	610	-
Bear Grylls 24-hour Survival Course, G Dehase	12	2,079
Ben up the Nevis!, C Inglis	-	607
Bev's fundraising	524	
Cardiff Half Marathon, E Chinn	1,817	
Charity Event Eynesbury Rovers, N Blackhouse and H Robinson	885	
Cheltenham Half Marathon, C Cherry	1,548	-
Colorado Mountains Half Marathon, S and S Pryke	825	-
Dry 2018, M Walkowiak	763	-
Gelt Gládiator, N and S Dickenson	595	-
Going sober for October, A McQuaide	1,018	-
Great Wall of China Marathon, S and N Phillips	-	2,088
Hackney Half Marathon, C Dawson	886	
Heather's page, L Claxton	-	500
Hereford to York Recovery Ride, P Smart	814	-
Janes Page	-	662
London Marathon, J Anderson	3,567	
London Marathon, J Ashworth	8,874	7,471
London Marathon, G Luther	1,698	-
London to Southend Bike Ride, S Flanders	-	504
London Triathlon, TSB Bristol HR Team	-	1,136
Manchester 10K, E Nelson	695	-
Mount Kilimanjaro Climb, K Canavan	-	1,750
Myles Cycling Adventure, M Horsgood	-	843
Nationwide's The Wye and the Wherefore Fundraising	1,083	-
One year no beer, A McArthur	600	-
One year sober, J Wallis	534	-
One month sober for Dad, L Fletcher	500	-
Pitlochry 10K, A Scott Fairley	-	611
Peak District 6 Dales Circuit, McKenzie Snape and friends	1,643	1,488
Police Training College, Exeter, Cup Cake sale and other events, K Ransley	-	522
Raise to the Top, Calum Best and friends	4,110	-
Silverstone	-	1,019
Sober October, Charlotte and Ben	632	-
Sober Six Months, L Reynolds	1,897	915
Southampton Marathon, P Askew	-	649
Strawberry Line Walk, M Ubank	692	-
Sue's Summer Fete Fundraiser, B O'Donnell	-	655
Superman Skydive, Great North Run, Pitlochry Challenge, M Pratt	-	1,570
Tandem Sky Dive, E Shrapel	536	-
<i>Sub total carried forward</i>	<u>39,213</u>	<u>26,602</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 FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31 DECEMBER 2018

4 Donations and legacies: Donations from fundraising events	2018	2017
	£	£
<i>Sub total brought forward</i>	39,213	26,602
Transatlantic Way Race, D Sherrington	1,280	2,208
Tough Mudder, G Enders	-	2,858
Upfest, S and E Hayles et al	11,128	12,617
Weymouth Half Marathon, E Woodhouse	-	820
White Collar Boxing, M Morris	1,420	-
Winter Fan Dance, E Hatfield	1,276	-
Year-long Dryathon, K Chappell	614	-
Yeo Valley Lions Club presentation	500	-
Yorkshire Marathon, O Waxman	636	-
Yorkshire Marathon, K Williams	1,614	-
Other events	14,439	8,356
	<u>72,120</u>	<u>53,461</u>

All of the above income was attributable to unrestricted funds in 2018 and 2017.

5 Investment Income	2018	2017
	£	£
Bank interest	80	74
	<u>80</u>	<u>74</u>

All of the above income was attributable to unrestricted funds in 2018 and 2017.

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 2018

6 Resources Expended

	Staff costs £	Depreciation £	Other costs £	Total 2018 £	Total 2017 £
<b>Charitable activities</b>					
Providing information, advice and support	85,070	3,679	48,447	137,196	139,257
Charity support costs	7,240	474	2,471	10,185	6,813
Governance costs	-	-	1,000	1,000	1,000
	<b>92,310</b>	<b>4,153</b>	<b>51,918</b>	<b>148,381</b>	<b>147,070</b>

Governance costs comprise the independent examination fees of £1,000 (2017 - £1,000).

Charity support costs are made up of:

	2018 £	2017 £
Wages and salaries	6,040	2,396
Pension costs	1,200	76
Offices expenses	132	434
Sundry expenses	1,444	2,485
Insurance	79	112
Bank charges	644	714
Travel and subsistence	172	122
Depreciation	474	474
	<b>10,185</b>	<b>6,813</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.

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THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31 DECEMBER 2018

**7 Trustees**

No Trustees (or any person connected with them) received any remuneration or repayment of expenses during the year (2017 - Nil).

**8 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2018</b>	<b>2017</b>
	<b>Number</b>	<b>Number</b>
Chief Executive Officer	1	1
Helpline Supervisor	1	-
Administrator	1	-
Part time staff	3	5
	<u>6</u>	<u>6</u>

**Employment costs**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Wages and salaries (including pension)	88,600	60,292
NI	3,710	4,927
	<u>92,310</u>	<u>65,219</u>

There were no employees whose annual emoluments were £60,000 or more in either year (2017 - 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 £33,301 (2017 - £33,316).

**9 Tangible fixed assets**

	<b>Motor vehicles</b>	<b>Fixtures fittings &amp; equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 January 2018	3,500	40,401	43,901
Additions	-	-	-
<b>At 31 December 2018</b>	<u>3,500</u>	<u>40,401</u>	<u>43,901</u>
<b>Depreciation</b>			
At 1 January 2018	1,021	37,123	38,144
Charge for the year	875	3,278	4,153
<b>At 31 December 2018</b>	<u>1,896</u>	<u>40,401</u>	<u>42,297</u>
<b>Net book value</b>			
<b>At 31 December 2018</b>	<u>1,604</u>	<u>-</u>	<u>1,604</u>
At 31 December 2017	2,479	3,278	5,757

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THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31 DECEMBER 2018

10 Debtors

	2018	2017
	£	£
Other debtors	1,118	3,613
Prepayments	2,000	2,000
VAT	1,965	2,057
	<b>5,083</b>	<b>7,670</b>

11 Creditors: amounts falling due within one year

	2018	2017
	£	£
Taxes and social security costs	1,611	1,583
Accruals	1,000	1,000
Other creditors	-	7,270
	<b>2,611</b>	<b>9,853</b>

12 Commitments under operating leases

As at 31 December, the charity had total commitments under non-cancellable leases of £24,850 per annum (2017 - £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:	Movements in funds				Balance at 31 December 2018
	Balance at 1 January 2018	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Restricted funds	-	-	-	-	-

Unrestricted funds:

	Movements in funds				Balance at 31 December 2018
	Balance at 1 January 2018	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Designated fund	3,061	1,055	(202)	-	3,914
General funds	67,560	144,981	(148,179)	-	64,362
	<b>70,621</b>	<b>146,036</b>	<b>(148,381)</b>	<b>-</b>	<b>68,276</b>

Designated funds comprise 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.

General funds comprise all unrestricted funds received for the general furtherance of the charity's objectives.

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THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31 DECEMBER 2018

14. Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2018	Total 2017
<b>Fund balances at 31 December 2018 are represented by:</b>					
Tangible fixed assets	1,604	-	-	1,604	5,757
Current assets	65,369	3,914	-	69,283	74,717
Creditors: amounts falling due within one year	(2,611)	-	-	(2,611)	(9,853)
	<b>64,362</b>	<b>3,914</b>	<b>-</b>	<b>68,276</b>	<b>70,621</b>

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