



THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

Trustees

Dr A-M Barron (Chair)
Rev P Auden, (Hon. Treasurer)
Mr L Alleyne
Mr P Irwin
Mrs M Parker
Ms K Stafford

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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2019.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 of the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities. The Trustees have complied with the duty in section 4 of the 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	
Rev P Auden	
Dr A-M Barron	
Mr I D Fenston	RIP 4 January 2020
Mr P Irwin	
Mrs M Parker	
Ms K Stafford	
Ms K Tojeiro	Resigned 24 January 2020

The Trustees have extensive experience in charitable and commercial organisations. Currently, combined, they have 100 years' experience as Nacoa Trustees and provide stability for the charity that its callers often lack. Trustees are recruited as referrals from Members or as a reflection of commitment to the organisation as a volunteer. The Trustees actively seek new candidates to complement and add to the pool of expertise available to Nacoa.

The Board of Trustees meets four times per year. The Consultative Council provides expertise and professional advice pro bono as required. The Chief Executive manages the day to day operations of the charity and 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.

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.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Review of the year (including financial review)

Since 1990, Nacoa has responded to over 378,729 requests for help through traditional helpline contacts by telephone, email and letter; in 2019, 23,729 contacts were received in this way from across the UK. In the same year an estimated 106,355 contacts were made through the website, online message boards, Facebook, Twitter, Instagram, YouTube channel and online community blog site, COAisathing.

Nacoa service	2019	2018	2017	2016	2015
<i>Helpline</i>	23,729	28,504	27,406	36,078	32,338
<i>Online message boards</i>	7,868	28,600	2,528	0	0
<i>COAisathing</i>	24,989	36,880	19,942	10,269	0
<i>Facebook</i>	4,159	3,423	3,009	2,359	1,775
<i>Twitter</i>	5,554	4,200	3,250	2,180	1,571
<i>Website</i>	61,969	61,789	61,949	51,660	40,551
<i>Instagram</i>	1,998	1,100	0	0	0

This report describes the impact that Nacoa has made over the past year. Nacoa hosts helpline services but its reach is so much wider, with a presence on multiple digital platforms so that Nacoa's visibility on the digital platform 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. In 2019, Nacoa experienced problems with both website and IT and subsequently the number of online messages are now much reduced. However Nacoa still provides a diversity of routes so that children of alcoholics (COAs) can access support in whichever way that they choose.

2019 was another year of waiting. In December 2018, referencing the £5.5m Innovation Fund, 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'. In October 2019 we received payment of £40,649 to expand the helpline, with a further £65,175 in 2019, £227,550 in 2020 and £54,125 in 2021.

Nacoa's work was the catalyst for the Innovation Fund and subsequent work with The Right Honourable Liam Byrne MP and The Right Honourable Caroline Flint MP in setting up the ground-breaking All-Party Parliamentary Group on Children of Alcoholics in 2016 and publishing the world's first 'Manifesto for Children of Alcoholics' in 2017; both launched at respective David Stafford Memorial Lectures during Nacoa's annual awareness campaign, COA Week.

The attendant media interest continued in 2019 with Nacoa's work featured on local and national TV, radio and online and printed newspapers with media volunteers including Josh Connolly, Piers Henriques, Cassie Ohlson, Kate Tojeiro and Ceri Walker and Nacoa Patrons, Tony Adams, Calum Best, Liam Byrne, Geraldine James, Cherie Lunghi and Elle Macpherson contributing to raise awareness to promote the Nacoa helpline.

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

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019**

Review of the year (including financial review)

In 2019, Nacoa received countless messages describing the positive impact of its helpline services, winning the UK Enterprise Award 'Most Dedicated Provider of Alcoholism Victim Support' and its publication 'Some mums and dads drink too much' was highly 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 would not be possible without the extraordinary commitment of volunteers who contributed over 8,000 hours, equating to an annual volunteer value of over £104,000.

Members and regular donors contributed £28,230 (£20,757 in 2018) and legacy and in memoriam donations of £11,747 (£10,447 in 2018). A list of everyone remembered will be published in the 2019 Annual Report.

Jonathan Ashworth MP ran the London Marathon for the third time raising £6,853 from a record number of donors. He also raised the COA profile by continuing to speak about his experiences in parliament. 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 £76,469 compared to £72,120 in 2018.

A total of £295,028 was raised (£146,036 in 2018) resulting in a surplus of £96,509 compared to a deficit of £2,345 in 2018. Costs were contained, whilst responding to a further increase in the number of requests for help, across a wider range of platforms and setting in place a schedule of work approved by the Department of Health and Social Care to expand the helpline.

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. This would not be possible without the Nacoa community who continue 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 2019 and plans for 2020 are reported in the 2019 Annual Report which will be filed with the Charity Commission. Information about helpline and related services is available at nacoa.org.uk/about-nacoa and from Nacoa on request (0117 924 8005 or admin@nacoa.org.uk).

Key management personnel

The Trustees consider the Board of Trustees and the Chief Executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses are disclosed in Note 8 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.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Reserves policy

Nacoo aims to hold between six and nine months reserves. We also aim to ring-fence funds for future development of the charity including an upgraded helpline database, linked communications system, the development of an Operations Manager post and securing a permanent home for the helpline, as part of Nacoo's sustainability and succession planning.

COVID-19

In light of the rapid global spread of the Coronavirus "COVID-19" in early 2020, the Trustees have reviewed and stress tested projections and budgets for the next twelve months. Following this review, the Trustees consider there to be little impact on the charity's ability to act as a going concern.

The Trustees have reviewed capital resources available and consider that the charity has adequate resources to continue to meet its charitable objectives and aims for the next twelve months.

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:

Dr Anne-Marie Barron

Chair of Trustees Date:
23/10/2020

A handwritten signature in cursive script that reads "Anne-Marie Barron".

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 2019.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



Andrew J Jordan FCA
For and on behalf of Milsted Langdon LLP
Freshford House
Redcliffe Way
Bristol
BS1 6NL

Date: 28th October 2020

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Unrestricted funds		Restricted funds	Total 2019	Total 2018
		General funds	Designated funds			
		£	£	£	£	£
Income:						
<i>Donations and legacies:</i>						
Ad-hoc donations and legacies	2	83,394	1,000	-	84,394	53,079
Membership subscriptions	3	28,230	-	-	28,230	20,757
Donations at fundraising events	4	76,469	-	-	76,469	72,120
		188,093	1,000	-	189,093	145,956
<i>Charitable income:</i>						
Providing information, advice and support	5	-	-	105,824	105,824	-
<i>Investment income</i>	6	111	-	-	111	80
Total income		188,204	1,000	105,824	295,028	146,036
Expenditure:						
<i>Expenditure on charitable activities:</i>						
Providing information, advice and support	7	111,221	251	77,462	188,934	144,765
<i>Raising funds</i>		9,585	-	-	9,585	3,616
Total expenditure		120,806	251	77,462	198,519	148,381
Net income/(expenditure) before transfers		67,398	749	28,362	96,509	(2,345)
Gross transfers between funds		(65,000)	65,000	-	-	-
Net income/(expenditure) and net movement in funds for the year		2,398	65,749	28,362	96,509	(2,345)
Reconciliation of funds						
Fund balances at 1 January 2019		64,362	3,914	-	68,276	70,621
Fund balances at 31 December 2019	14, 15	66,760	69,663	28,362	164,785	68,276

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

The notes on pages 9 to 18 form part of these financial statements.

**BALANCE SHEET
AS AT 31 DECEMBER 2019**

	Note	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	10		4,314		1,604
Current assets					
Stock		153		153	
Debtors	11	72,580		5,083	
Cash at bank and in hand		<u>92,996</u>		<u>64,047</u>	
		165,729		69,283	
Creditors: amounts falling due within one year					
	12	<u>(5,258)</u>		<u>(2,611)</u>	
Net current assets			160,471		66,672
Total assets less current liabilities			<u>164,785</u>		<u>68,276</u>
Income funds					
Restricted funds	14	28,362		-	
Unrestricted funds	14	<u>136,423</u>		<u>68,276</u>	
		<u>164,785</u>		<u>68,276</u>	

The notes on pages 9 to 18 form part of these financial statements.

The trustees approved the accounts on 23 October 2020.



Dr Anne-Marie Barron
Chair of Trustees



Mr P Irwin
Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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.

Exemption from preparing a cash flow statement

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

In light of the rapid spread of the Coronavirus "COVID-19" in early 2020, the Trustees have reviewed and stress tested projections and budgets for the next twelve months. Following the review, the Trustees consider there to be little impact on the charity's ability to act as a going concern.

The Trustees have reviewed the capital resources available and consider that the charity has adequate resources in place in order to meet its charitable objectives and aims for the next twelve months.

The Trustees have therefore concluded that there are no material uncertainties about the charity's ability to continue as a going concern.

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 14.

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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

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 discounts offered. Prepayments are valued at the amount prepaid net of any discounts due. Accrued income is recognised when the charity is entitled to the income receivable.

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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2019
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

	2019	2018
	£	£
Unrestricted Funds, Donations and Legacies		
The 7 Stars Foundation	-	5,000
The 29 th May 1961 Charitable Trust	4,000	4,000
Anon	2,500	1,813
A Bousquet-Parisis	501	-
David Brownlow Foundation	13,250	-
Clarke Wilmot	500	500
J Davies	-	4,200
G Dean	-	1,500
Duke of Devonshire's Charitable Trust	2,500	-
A Duncan	1,073	-
N-M Edwards	-	958
Erpios Trust	19,947	-
JCR Charity, St Peter's College	1,500	-
Lodge of Grand Design, Relief Chest Scheme	500	-
McGrath Charitable Trust	-	3,000
Fuller Smith & Turner plc	2,500	2,500
F Page	500	-
D and JL Power and Camilla-Falls	500	-
J and M Prior	-	500
Jess Robertson's Estate	4,400	-
The Serve All Trust	4,000	2,000
Vintners Charitable Trust	-	1,000
D Wittman	1,600	938
Other donations and legacies	23,623	24,115
	83,394	52,024
Designated funds:		
The Serve All Trust	1,000	1,000
Other donations	-	55
	1,000	1,055
Total ad-hoc donations and legacies	84,394	53,079

£83,394 (2018 - £52,024) of the above income was attributable to unrestricted funds and £1,000 (2018 - £1,000) to designated funds.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

3 Donations and legacies: Membership subscriptions

	2019	2018
	£	£
J Fenston	1,200	1,200
T Freeman	625	625
R Gholap	-	500
F and P Irwin	960	1,040
B Kenton	577	577
M Parker	-	710
W Pratt	5,250	1,478
K and E Watson	500	480
Other Subscriptions	<u>19,118</u>	<u>14,147</u>
	<u>28,230</u>	<u>20,757</u>

All of the above income was attributable to unrestricted funds in 2019 and 2018.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

4 Donations and legacies: Donations from fundraising events

	2019	2018
	£	£
4 Hills Half Marathon, D Wrigley	-	500
50 miles for 50 years, R Bonfield	570	796
Aintree Half Marathon	-	559
Anne's Nordic Marathon, A Obrien	1,011	-
Ave's Artists Open House, D Asthouart	583	-
Bakewell Hike, T Mallard	-	610
Bear Grylls 24-hour Survival Course, G Dehasse	-	12
Beating Personal bests, D Curry	783	-
Belfast Energia 24 hour Race, R Grieves	758	-
Bev's fundraising	-	524
Big Nacoa Walk, McKenzie, Snape and friends	3,312	1,643
Big Nacoa Walk, C Ohlson, P Henriques	1,176	-
Billy's 10k, B Dawson	653	-
Box Hill Sportive, J Paterson-Field	1,055	-
Bristol Half Marathon, K Cunningham	577	-
Cardiff Half Marathon, E Chinn	-	1,817
Charities Trust	3,181	-
Charity Event Eynesbury Rovers, N Blackhouse and H Robinson	-	885
Cheltenham Half Marathon, C Cherry	-	1,548
Cheshire Triathlon, Ultimate ¼ Triathlon, K Flannery	515	-
Colorado Mountains Half Marathon, S and S Pryke	-	825
Dry 2018, M Walkowiak	572	763
Emma's Dry January, E Barlow	686	-
Facebook PA Payout	8,729	-
Gelt Gladiator, N and S Dickenson	-	595
Going sober for October, A McQuaide	-	1,018
Hackney Half Marathon, C Dawson	-	886
Healthy Body, Healthy Mind- Just May Madness, S D'Cruz	601	-
Henley Half Marathon, T Al Chalabi	944	-
Hereford to York Recovery Ride, P Smart	-	814
London Marathon, J Anderson	-	3,567
London Marathon, J Ashworth	6,853	8,874
London Marathon, M Buck	1,542	-
London Marathon, G Luther	-	1,698
London Marathon, T McInnes	1,090	-
London Marathon, A March	871	-
London Marathon, L Nichols	1,104	-
Manchester 10K, E Nelson	-	695
Manchester Marathon, A Meill	1,101	-
Mufty Day, Barton Willmore	800	-
Musical Theatre cabaret, M Monza	517	-
My Tribute, Irish FA and Shamrock Rovers, Calum Best and friends	8,985	-
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
OXFIZZ, R Griffiths	736	-
OXFIZZ, P Henriques	736	-
<i>Sub total carried forward</i>	50,041	31,346

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

4 Donations and legacies: Donations from fundraising events (Continued)

	2019	2018
	£	£
<i>Sub total brought forward</i>	<i>50,041</i>	<i>31,346</i>
Peak District 6 Dales Challenge, L Claxton	824	-
Phil Runs Again, P Newton	533	-
Raise to the Top, Calum Best and friends	-	4,110
Reading Half Marathon, K Farrell	882	-
Snowdon Walk, J Hughes	560	-
Sober October, Charlotte and Ben	-	632
Sober Six Months, L Reynolds	-	1,897
Spartan Sprint, C Tite	619	-
Strawberry Line Walk, M Ubank	-	692
Tandem Sky Dive, E Shrapel	-	536
Transatlantic Way Race, D Sherrington	-	1,280
Upfest, S and E Hayles et al	-	11,128
Walking the West Highland Way, K Hebbert	978	-
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 3 Peaks Challenge, F Hall	605	-
Yorkshire Marathon, O Waxman	-	636
Yorkshire Marathon, K Williams	-	1,614
Other events	<u>21,427</u>	<u>14,439</u>
	<u>76,469</u>	<u>72,120</u>

All of the above income was attributable to unrestricted funds in 2019 and 2018.

5 Charitable income: Providing information, advice and support

Charitable income totalling £105,824 (2018 - £Nil) represents grants received or receivable from the DHSC (Department of Health and Social Care) and is restricted to the operation of the Nacoa helpline.

6 Investment Income

	2019	2018
	£	£
Bank interest	<u>111</u>	<u>80</u>
	<u>111</u>	<u>80</u>

All of the above income was attributable to unrestricted funds in 2019 and 2018.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

7 Resources Expended

	Staff costs £	Depreciation £	Other costs £	Total 2019 £	Total 2018 £
Charitable activities					
Providing information, advice and support	138,153	944	29,904	169,001	133,580
Charity support costs	15,904	875	2,154	18,933	10,185
Governance costs	-	-	1,000	1,000	1,000
	154,057	1,819	33,058	188,934	144,765

Expenditure of £111,221 (2018 - £148,179) was attributable to unrestricted funds, £251 (2018 - £202) was attributable to designated funds and £77,462 (2018 - £Nil) was attributable to restricted funds.

Governance costs comprise the independent examination fees of £1,000 (2018 - £1,000).

Charity support costs are made up of:

	2019 £	2018 £
Wages and salaries	15,140	6,040
Pension costs	764	1,200
Offices expenses	132	132
Sundry expenses	1,200	1,444
Insurance	57	79
Bank charges	678	644
Travel and subsistence	87	172
Depreciation	875	474
	18,933	10,185

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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

8 Trustees

No Trustees (or any person connected with them) received any remuneration or repayment of expenses during the year (2018 - £Nil).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2019	2018
	Number	Number
Chief Executive Officer	1	1
Helpline Supervisor	2	1
Administrator	1	1
Part time staff	5	3
	9	6

Employment costs

	2019	2018
	£	£
Wages and salaries	146,865	88,600
NI	7,192	3,710
	154,057	92,310

There were no employees whose annual emoluments were £60,000 or more in either year (2018 - 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 £44,792 (2018 - £33,301).

10 Tangible fixed assets

	Motor vehicles	Fixtures fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2019	3,500	40,401	43,901
Additions	-	4,529	4,529
At 31 December 2019	3,500	44,930	48,430
Depreciation			
At 1 January 2019	1,896	40,401	42,297
Charge for the year	875	944	1,819
At 31 December 2019	2,771	41,345	44,116
Net book value			
At 31 December 2019	729	3,585	4,314
At 31 December 2018	1,604	-	1,604

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

11 Debtors

	2019	2018
	£	£
Other debtors	2,016	1,118
Prepayments and accrued income	67,175	2,000
VAT	3,389	1,965
	72,580	5,083

Prepayments and accrued income includes £65,175 (2018 - £Nil) in relation to grants due under contract from the DHSC (Department of Health and Social Care). This accrued income is in relation to costs incurred in the three months to 31 December 2019.

12 Creditors: amounts falling due within one year

	2019	2018
	£	£
Taxes and social security costs	2,258	1,611
Accruals	3,000	1,000
	5,258	2,611

13 Commitments under operating leases

As at 31 December, the charity had total commitments under non-cancellable leases of £24,850 per annum (2018 - £24,850) expiring within one year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2019
14 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 2019 £	Incoming resources £	Resources expended £	Transfers £
Restricted funds	-	105,824	(77,462)	-
				Balance at 31 December 2019 £
				28,362

The restricted fund represents money received from the DHSC (Department of Health and Social Care) which is applied for the purpose of running the Nacoa helpline.

Unrestricted funds:	<u>Movements in funds</u>			
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £
Designated fund	3,914	1,000	(251)	65,000
General funds	64,362	188,204	(120,806)	(65,000)
	68,276	189,204	(121,057)	-
				Balance at 31 December 2019 £
				136,423

Designated funds comprise:

- £4,663 (2018 - £3,914) designated by the Trustees in relation to the David Stafford Memorial Fund which 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.
- £40,000 (2018 - £Nil) in relation to funds designated by the Trustees in relation to upgrading the helpline database and linked communication system.
- £15,000 (2018 - £Nil) in relation to funds designated by the Trustees in relation to the development of an Operations Manager post as part of Nacoa's sustainability and succession plan.
- £10,000 (2018 - £Nil) in relation to funds designated for securing a permanent home for the charity.

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

15 Analysis of net assets between funds

	<u>Unrestricted funds</u>		Restricted funds £	Total 2019	Total 2018
	General funds £	Designated funds £			
Fund balances at 31 December 2019 are represented by:					
Tangible fixed assets	729	-	3,585	4,314	1,604
Current assets	69,289	69,663	26,777	165,729	69,283
Creditors: amounts falling due within one year	(3,258)	-	(2,000)	(5,258)	(2,611)
	66,760	69,663	28,362	164,785	68,276

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