

Charity Registration No. 1009143



**THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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



**Trustees**                      Ms K Stafford      (Chair)  
   Mrs M Parker      (Hon. Treasurer)  
   Mr L Alleyne  
   Dr A-M Barron  
   Ms J Elson  
   Mr E Graham

**Chief Executive**                      Ms H Henriques MBE

**Charity Number**                      1009143

**Principal Address**                      PO Box 64  
   Bristol  
   BS16 2UH

**Independent Examiner**                      Haines Watts  
   Chartered Accountants  
   Bath House  
   Bath Street  
   BS1 6HL

**Bankers**                                      Lloyds Bank plc  
   PO Box 1000  
   BX1 1LT

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present the annual report together with the financial statements for the year ended 31 December 2022.

The financial statements 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 the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019. The Trustees have complied with the duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission.

**Structure, governance and management**

The charity was set up in 1990 and established by Charitable Trust deed dated 19 January 1992.

The Trustees who served during the year were:

Mr L Alleyne  
Dr A-M Barron  
Ms J Elson  
Mr E Graham (Co-opted 22 September 2022)  
Mr S Lynch (Resigned 20 August 2022)  
Mrs M Parker (Hon. Treasurer)  
Ms Katy Stafford (Chair)

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

The Board of Trustees meets four times per year. The Consultative Council provides expertise and professional advice pro bono as required. The Chief Executive manages the day to day operations of the charity and 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 (COAs);
- 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 2022**

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

Nacoa is an organisation where people in different roles such as staff, volunteers, and other stakeholders work together to produce an extremely effective body which exists on extremely limited funds. Nacoa has the support of a large number of people, and the gratitude of countless more. There is no doubt that Nacoa is impressive for its size, and a model of good practice. This is supported by the many awards it has received over the years and feedback from the users of the helpline.

Hilary Henriques MBE has been the Chief Executive of Nacoa since its inception over 30 years ago, during this time her passion and energy has not wavered. Whilst Nacoa changes the lives of many children (and adults), and has such incredible outcomes, the day to day running and leadership of it comes with challenges, mountains to climb and often sudden and unexpected problems to solve; Hilary shows great determination and resilience in leading Nacoa through these. Her ability to put the people, the children, at the heart of everything Nacoa does is what brings a real purity to this charity and her role.

There are 2.6 million children who are living with a parent who drinks hazardously in the UK. We know from the latest Helpline evaluation that 46% of children of alcohol-dependent parents have not disclosed their problems to anyone outside the family. 25% have talked to no-one at all, not even their closet family members. They hold on to the 'family secret' to protect their parents, often at the expense of their childhood.

Without support, these young people are:

- six times as likely to witness domestic violence
- three times as likely to consider suicide
- three times as likely to develop their own addiction
- twice as likely to experience difficulties at school
- twice as likely to be in trouble with the police

The UK is in the grip of spiraling alcohol-specific deaths. The Office for National Statistics latest figures show that 2022 was yet another record year for alcohol-specific deaths, which have increased 27% since 2019.

Despite this trend, in 2021 the UK government abolished its entire strategy to directly support COAs. The Department of Health and Social Care confirmed in August 2022 that no dedicated support would now be offered to children whose parents are not accessing help for their problems and/or are in treatment.

This leaves children whose parents don't acknowledge or seek help without support, suffering in silence and condemned to 'keep the family secret', at a time of increased need when children are suffering profound effects on their mental and physical health, more frequently witness domestic violence and severely impacted by isolation and insecurity whilst watching their parents drink more.

It is distressing that these children are among those who have been most affected by the government's actions leaving children in poverty, while inequalities in education have increased. The cost of living crisis impacts the ability of their parents to meet the hugely inflated prices of the basics. This puts these children at increased risk and some will go hungry while their parent prioritise alcohol over heat and food.

The government no longer prioritise the most vulnerable children. Baroness Howarth of Breckland is one of many people who expressed their concern.

'I am deeply disappointed that the DoH have ceased funding the helpline – what could be more in line with mental health and child protection strategies than your work!'

**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

Left without help and support children suffer, living with unpredictable behaviour, inconsistency, ever-changing rules, they experience aggression and violence between their parents and/or the silent withdrawal from family life as parents slip into anxiety and depression. And they fear what they will find when they get home from school.

They guess at normality, feel different from other people. They blame themselves for their parent's drinking - if only I was good enough, pretty enough, more helpful they might not drink. As children we take on that blame in the mistaken belief that if it's our fault so we can do something about it. A sad but effective coping mechanism when living with parents who drink too much. And something that continues into adulthood. Living with parental addiction leaves lasting impacts.

The Nacoa helpline was set up to empower these children with a variety of life skills to help them cope with difficult challenges. They can access help when they want or need it and without revealing themselves. Their need for privacy and control is respected and we ask nothing in return.

There are no interrogations, few questions and no tick boxes. We are here for them. They are not here to provide 'interesting stories' to engage volunteer helpline counsellors or to provide data related to their parent's drinking. They are more than 'outcomes', they are human beings living challenging lives constricted by 'the family secret'.

Nacoa is now the only free, confidential, accessible, inclusive helpline with a proven track record in encouraging children to break the silence and find help, even if parents continue to drink.

In 2022, the Nacoa volunteer helpline counsellors worked together as a team to respond to ever more complex calls, emails and queries. Traditional helpline services (telephone, email and letter) responded to 31,486 contacts. Online message boards, Facebook, Twitter, Instagram, TikTok, YouTube channel, 1-2 Helpline chat and online community blog site, COAisathing continue to provide increased accessibility to children and young people who may find using the helpline problematic or may feel that making a call is too intimidating.

At a time when most small charities are experiencing a downturn in donations, Nacoa's 646 Members and regular donors increased their contribution to £37,551 (2021 - £28,807) and families donated £28,010 (2021 - £14,801) following the loss of a loved one.

Nacoa volunteers raised £57,623 (2021 - £52,362) taking part in an array of events including marathons in Boston USA, Edinburgh, London and Manchester and a team of ten runners in the London Landmarks Half Marathon, who were cheered on by Nacoa supporters, raising over £5,000.

Nacoa is indebted to its stalwart regular supporters, the Serve All Trust, the McGrath Family Trust, the J and M Britton Charitable Trust; and to Alphabiolabs, the Martin Geddes Charitable Trust, the Sidney Ivor Luck Counselling Trust and the Sir Jules Thorn Charitable Trust for second year funding. £146,097 (2021 - £125,060) was raised from these and other charitable trusts, corporates and individuals. In total we received over 5,000 voluntary donations.

The tradition of volunteering is at the heart of Nacoa and it is with the help and support of 575 volunteers that Nacoa continues to offer services freely given by people who truly care. Their value is priceless but a monetary value of £120,000 would be required to continue without them.

It is because of them and our funders that we are able to support some of the most vulnerable children in our society today.

**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

Nacoa has been able to develop its work to provide information, guidance, and support to COAs, their families, professionals, and concerned others. Central to all its activities is the Nacoa Helpline. The helpline has evolved before, but during the last few years in particular, Nacoa has had to adapt to changes in the way that people communicate. This has enabled it to continue to provide a much valued and confidential helpline service to COAs by phone, email, through its website, and increasingly social media.

Nacoa demonstrates that the world can be different and, with help and support, children of alcohol-dependent parents can live fulfilled lives and break the cycle of addiction so that they can look forward to a more positive future. Nacoa is a lifeline for many children and others affected by alcohol, and it continues to deliver the message to children that their parent's alcohol problems are not their fault and they are not alone.

In October, Nacoa was proud to be part of the Forward Trust's 'Action on Addiction' campaign and to have representatives at the event which took place during the Addiction Awareness Week, when HRH The Princess of Wales pledged continued support for everyone affected by addiction, including children and families.

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 key partners like the Forward Trust and the Nacoa community who continue to reach out and respond to people in need of help and support, willing to make a difference in the lives of everyone struggling with a parent's drinking.

As always, there will be challenges ahead. Nacoa will face them with courage, compassion and kindness.

Full details of Nacoa's accomplishments against objectives for 2022 and 2021 will be reported in the 2022 Annual Report which will be filed with the Charity Commission.

Information about helpline and related services is available at [nacoa.org.uk/about-nacoa](http://nacoa.org.uk/about-nacoa) and from Nacoa on request (0117 924 8005 or [admin@nacoa.org.uk](mailto:admin@nacoa.org.uk)).

**Key management personnel**

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

**Reserves policy**

Nacoa aims to hold between 6 and 9 months of running costs in reserves. We also aim to ring fence funds for future development of the charity including an upgraded helpline database, linked communications system and securing a permanent home for the helpline, as part of Nacoa's sustainability and succession planning.

**Going concern**

The Trustees reviewed the capital resources available to the charity and having undertaken this review, the Trustees have concluded that the charity has adequate resources in place in order to meet its charitable objectives for the foreseeable future.

**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**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 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's website is maintained and secured by a specialist website design and build agency. United Kingdom legislation governing the preparation and publication of financial statements may differ from other jurisdictions.

On behalf of the Board of Trustees:

A handwritten signature in black ink, appearing to read "K. Stafford", written over a horizontal line.

**Ms K Stafford**  
Chair of Trustees  
Date: 26 October 2023

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE NATIONAL ASSOCIATION FOR THE CHILDREN OF ALCOHOLICS

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

### Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed all applicable 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:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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  
ICAEW  
Haines Watts  
Chartered Accountants  
Bath House  
6-8 Bath Street  
Bristol  
BS1 6HL

Date: 30/10/2023.....



**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds		Restricted funds £	Total 2022 £	Total 2021 £
		General funds £	Designated funds £			
<b>Income:</b>						
<i>Donations and legacies:</i>						
Ad-hoc donations and legacies		121,663	-	24,434	146,097	125,060
Membership subscriptions		37,551	-	-	37,551	28,807
Donations at fundraising events		57,623	-	-	57,623	52,362
		<u>216,837</u>	<u>-</u>	<u>24,434</u>	<u>241,271</u>	<u>206,229</u>
<i>Charitable income:</i>						
Providing information advice and support		-	-	-	-	76,626
<i>Investment income</i>		284	-	-	284	15
<b>Total income</b>		<b>217,121</b>	<b>-</b>	<b>24,434</b>	<b>241,555</b>	<b>282,870</b>
<b>Expenditure:</b>						
<i>Expenditure on charitable activities:</i>						
Providing information, advice and Support		222,332	118	40,337	262,787	319,675
<i>Raising funds</i>		12,657	-	-	12,657	8,409
<b>Total expenditure</b>		<b>234,989</b>	<b>118</b>	<b>40,337</b>	<b>275,444</b>	<b>328,084</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(17,868)</b>	<b>(118)</b>	<b>(15,903)</b>	<b>(33,889)</b>	<b>(45,214)</b>
Gross transfers between funds		-	-	-	-	-
<b>Net income/(expenditure) for the year</b>		<b>(17,868)</b>	<b>(118)</b>	<b>(15,903)</b>	<b>(33,889)</b>	<b>(45,214)</b>
<b>Net movement in funds</b>						
Fund balances at 1 January		175,682	54,975	22,500	253,157	298,371
<b>Fund balances at 31 December</b>		<b>157,814</b>	<b>54,857</b>	<b>6,597</b>	<b>219,268</b>	<b>253,157</b>

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

The notes on pages 10 to 20 form part of these financial statements.

**BALANCE SHEET  
AS AT 31 DECEMBER 2022**

	2022	2022	2021	2021
Note	£	£	£	£
<b>Fixed Assets</b>				
Tangible fixed assets	10	1,999		4,942
<b>Current assets</b>				
Stock		153	153	
Debtors	11	10,504	6,368	
Cash at bank and in hand		211,159	250,141	
		<u>221,816</u>	<u>256,662</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(4,547)</u>	<u>(8,447)</u>	
<b>Net current assets</b>		217,269		248,215
		<u><b>219,268</b></u>		<u><b>253,157</b></u>
<b>Income funds</b>				
Restricted funds		6,597		22,500
Unrestricted funds		212,671		230,657
<b>Total funds</b>		<u><b>219,268</b></u>		<u><b>253,157</b></u>

The notes on pages 10 to 20 form part of these financial statements.

The Trustees approved the accounts on 26 October 2023 and were signed on their behalf by:



**Ms K Stafford**  
Chair of Trustees



**Mrs M Parker**  
Trustee and Hon. Treasurer

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1 Accounting Policies**

**Basis of preparation**

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 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 (FRS 102) (effective 1 January 2019) 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 has adopted Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement as part of these financial statements.

**Going concern**

The Trustees reviewed the capital resources available to the charity and having undertaken this review, the Trustees have concluded that the charity has adequate resources in place in order to meet its charitable objectives for the foreseeable future.

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

**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 the 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 fulfillment 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 measured 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.

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**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 Statement of Financial Activities 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.

**Taxation**

The charity is exempt from Corporation Tax to the extent that any income and gains are applied in the furtherance of the charitable objectives.

**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 and 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 leases**

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. Prepayments are valued at the amount calculated as prepaid. Accrued income is recognised when the charity is entitled to the income receivable but it has not yet been invoiced.

**Cash at bank and in hand**

Cash at bank and 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 the settlement amount after allowing for any discounts due.

**Pensions and other post-retirement obligation**

The charity contributes towards a defined contribution pension scheme for certain employees and the costs charged in the financial statements represent the contributions payable by the charity during the period. The scheme assets are separately administered from the charity.

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1 Accounting Policies (continued)**

**Financial instruments**

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

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

<b>Donations and Legacies</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Alphabiolabs	7,039	2,300
Anon	7,000	1,000
The Astor Foundation	-	1,000
Lord Barnby's Foundation	-	3,000
J and M Britton Charitable Trust	3,000	5,000
In Memoriam, J Browne	-	1,127
T Cagney	-	1,000
The Casey Trust	-	1,000
David Family Foundation	5,000	-
Fulmer Charitable Trust	1,000	-
Garfield Weston Foundation	20,000	-
Martin Geddes Charitable Trust	10,609	10,300
Edward Gostling Foundation	-	5,000
The Harramead Trust	-	1,000
L Hammond, In memoriam	1,921	-
Sidney Ivor Luck Counselling Trust	-	5,000
J Renouf, In memoriam, T Hughes	5,000	-
Lextog Drug and Alcohol Testing	1,000	-
The Wyn and Ken Lo Memorial Foundation	12,000	-
The McGrath Charitable Trust	2,000	2,000
National Lottery Community Fund: Awards for All	-	10,000
L Maguire, In memoriam, R Maguire	1,960	-
Mackie Foundation	2,500	-
Marsland McAdoo Charitable Trust	1,100	-
L Norfolk, In memoriam, D Peek	2,022	-
D Quick	2,545	2,443
E Richardson	1,500	1,500
Rhododendron Trust	1,000	1,000
The Serve All Trust	5,000	5,000
SMB Trust	-	2,000
Souter Charitable Trust	-	3,000
WF Southall Trust	-	3,000
Swindon BC	-	2,000
C Thomas	-	1,000
TJ Legal Services	1,100	-
C Walker, In memoriam, J Walker	1,243	-
Gladys Wightwick Charitable Trust	1,225	-
Other donations and legacies < £1000	49,333	55,390
<b>Total ad-hoc donations and legacies</b>	<b>146,097</b>	<b>125,060</b>

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**2 Donations and Legacies: Ad-hoc donations and legacies (continued)**

Included in ad-hoc donations and legacies are the following restricted funds received:	2022 £	2021 £
J and M Britton Charitable Trust	3,000	-
David Foundation	5,000	-
Department of Health and Social Care, Helpline Expansion	-	-
Fulmer Charitable Trust	1,000	-
Martin Geddes Charitable Trust	10,609	-
The Sidney Ivor Luck Counselling Trust	-	-
The Mackie Foundation	2,500	-
Marsland McAdoo Charitable Trust	1,100	-
The Portishead Nautical Trust, Schools Project	-	-
Gladys Wightwick Charitable Trust	1,225	-
<b>Total restricted ad-hoc donations and legacies</b>	<b>24,434</b>	<b>-</b>

Restricted charitable income totalling £24,434 (2021 - £76,626) is represented by:

A grant totalling £10,609 (2021 - £Nil) received from the Martin Geddes Charitable Trust restricted to the operation of the Nacoo helpline.

A grant totalling £5,000 (2021 - £Nil) received from the David Family Foundation restricted to the operation of the Nacoo helpline.

A grant totalling £3,000 (2021 - £Nil) received from The J and M Britton Charitable Trust restricted to the operation of the Nacoo helpline.

A grant totalling £2,500 (2021 - £Nil) received from the Mackie Foundation restricted to the operation of the Nacoo helpline.

A grant totalling £1,000 (2021 - £Nil) received from the Fulmer Charitable Trust restricted to the operation of the Nacoo helpline.

A grant totalling £1,225 (2021 - £Nil) received from the Gladys Wightwick Charitable Trust restricted to the operation of the Nacoo helpline.

A grant totalling £1,100 (2021 - £Nil) received from the Marsland McAdoo Charitable Settlement restricted to the operation of the Nacoo helpline.

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**3 Donations and Legacies: Membership subscriptions**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
T Freeman	625	625
A Hayward	720	720
H and P Henriques	-	1,020
F and P Irwin	-	720
B Kenton	577	577
C Lunghi	-	500
Maya Parker	510	-
W Pratt	1,200	1,200
B Price	600	450
S Read	600	550
Dr P Taberner	550	600
Dr E and Rev K Watson	500	480
D Wittman	-	3,625
Other Subscriptions less than £500	31,669	17,740
	<hr/>	<hr/>
<b>Total Membership subscriptions</b>	<b>37,551</b>	<b>28,807</b>

All of the above was attributable to unrestricted funds in 2022 and 2021.

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
1K Burpee Challenge, the Clays	-	1,380
72 Hole Golf Round, L Sharkey	-	2,044
Boston Marathon, T McInnes, In Memoriam	1,137	-
Bristol Half Marathon, J Goldschmidt	-	1,140
Chillswim Triple Crown, J O'Neill, in memory of D Bull	1,361	-
Coniston Water Swim, N Sloka	-	1,239
Edinburgh Marathon, I Dalziel and L Gilchrist	2,014	
Facebook Fundraiser, Nacoa volunteers	2,536	-
Global Home Warranty	1,959	-
GR20 trek! S Woodcock	1,030	-
Liam's Marathon Fundraiser, L Darbyshire	-	1,224
London Half Marathon, Crossley, S Lynch, Masterman, I Moody, Nettle, Pitman, C Rourke, Sherriff, S Vaughan, Waxman	-	10,567
London Landmarks Half Marathon and London Royal Parks, A Dickson	-	1,431
London Landmarks Half Marathon, C MacAllister, A McLellan, C Rourke, T Williams	1,245	-
London Landmarks Half Marathon, E Gudgeon, In memoriam	1,044	-
London Landmarks Half Marathon, I Moody, In memoriam	1,045	-
London Landmarks Half Marathon, L Wallace in memory of D Wallace	1,000	-
London Marathon, A Mulvey, J Musik	1,048	-
Manchester Marathon, O Webb, in memory of H Webb	2,540	-
Marathon, T Cartwright	-	3,943
Mastermind, C Tominey	-	1,500
Mastermind, C Flint	-	3,000
My run for Mom, J Perrins	-	2,520
Nacoa Quiz Nights, E Graham	-	2,932
National 3 Peaks Challenge, T Crelin, In memoriam	1,095	-
Paris' Charity event in memory of I Warburton	4,795	-
Robin Hood Half Marathon, T Murphy	-	2,117
Russell Hogg's Birthday, R Hogg	-	3,838
Sober Summer, G Midgley	-	1,989
St Michael's Prep School May Ball	11,121	-
Static Brighton to Bristol Cycle Ride, R Miles, K Allen	-	1,212
Upfest	16,293	-
Upper Taf Basin Hike, D Rees, in memory of D (Dai) Rees	2,050	-
Virtual London Marathon	-	962
Wedding Favours, O and H Porter	1,670	-
Yorkshire 3 Peaks Challenge, I Waterson, in memory of J Allison	1,064	-
Other events less than £1,000	1,576	9,324
<b>Total donations from fundraising activities</b>	<b>57,623</b>	<b>52,362</b>

All of the above was attributable to unrestricted funds in 2022 and 2021.



NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022

6 Other Income

	2022	2021
	£	£
Bank interest	284	15
	<u>284</u>	<u>15</u>

All the above income was attributable to unrestricted funds in 2022 and 2021.

7 Resources expended

	Staff costs £	Depreciation £	Other costs £	Total 2022 £	Total 2021 £
<b>Charitable activities</b>					
Providing information, advice and support	161,037	1,988	63,773	226,798	284,757
Charity support costs	28,417	955	5,442	34,814	33,768
Governance costs	-	-	1,175	1,175	1,150
	<u>189,454</u>	<u>2,943</u>	<u>70,390</u>	<u>262,787</u>	<u>319,675</u>

Expenditure of £234,989 (2021 - £266,363) was attributable to unrestricted funds, £118 (2021 - £355) was attributable to designated funds and £40,337 (2021 - £61,366) was attributable to restricted funds.

Governance costs include the independent examination fees of £1,175 (2021 £1,150).

Charity support costs are made up of:

	2022 £	2021 £
Wages and salaries	26,745	25,242
Nacoa pension	1,672	3,226
Offices expenses	2,594	2,210
Sundry expenses	1,735	1,237
Insurance	271	240
Bank charges	842	658
Depreciation	955	955
	<u>34,814</u>	<u>33,768</u>

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 Widening Access project reaching us to new communities offering information, advice and support.
- The Stafford Ward Memorial Lecture, Volunteers Awards Evening, COA Week, media and social media advocacy and other awareness raising events.
- The promotion of research into the experience of children growing up with parental drink problems and the prevention of alcohol problems developing in this vulnerable group.

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**8 Trustees**

None of the Trustees (or any person connected with them) received any remuneration or repayment of expenses during the year (2021 - Nil).

**9 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Chief Executive Officer	1	1
Helpline Supervisors	3	2
Administration and communication	3	3
Part time staff	3	3
Temporary staff	-	2
	<b>10</b>	<b>11</b>

**Employment costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries (included Employers National Insurance)	178,305	196,543
Pension	11,149	11,546
	<b>189,454</b>	<b>208,089</b>

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

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 £44,000 (2021 - £40,836).

**10. 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 2022	7,319	48,354	55,673
Additions	-	-	-
<b>At 31 December 2022</b>	<b>7,319</b>	<b>48,354</b>	<b>55,673</b>
<b>Depreciation</b>			
At 1 January 2022	5,410	45,321	50,731
Charge for year	955	1,988	2,943
<b>At 31 December 2022</b>	<b>6,365</b>	<b>47,309</b>	<b>53,674</b>
<b>Net book value</b>			
<b>At 31 December 2022</b>	<b>954</b>	<b>1,045</b>	<b>1,999</b>
At 31 December 2021	1,909	3,033	4,942

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022

**11. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other debtors	5,149	1,445
Prepayments and accrued income	2,000	2,000
VAT	3,355	2,923
	<b>10,504</b>	<b>6,368</b>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Taxes and social security costs	1,397	5,297
Accruals	3,150	3,150
	<b>4,547</b>	<b>8,447</b>

Included in taxes and social security is £Nil (2021 - £917) in relation to outstanding contributions to the charity's defined contribution pension scheme.

**13 Commitments under operating leases**

As at 31 December, the charity had annual commitments under non-cancellable leases of £25,935 per annum expiring within one year (2021 - £25,200).

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022

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>Movement in funds</u>				Balance at 31 December 2021 £
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	
DHSC expanding helpline	7,240	54,126	(61,366)	-	-
Widening access	-	20,000	-	-	20,000
Awareness in schools	-	2,500	-	-	2,500
	<b>7,240</b>	<b>76,626</b>	<b>(61,366)</b>	<b>-</b>	<b>22,500</b>

	<u>Movement in funds</u>				Balance at 31 December 2022 £
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	
Widening access	20,000	-	(15,903)	-	4,097
Awareness in schools	2,500	-	-	-	2,500
Helpline grants	-	24,434	(24,434)	-	-
	<b>22,500</b>	<b>24,434</b>	<b>(40,337)</b>	<b>-</b>	<b>6,597</b>

Restricted funds comprise:

- DHSC expanding helpline**  
£Nil (2021 - £Nil) in respect of money received from the Department of Health and Social Care ('DHSC') which has been applied for the purposes of running the Nacoa helpline. This was a multi-year grant which concluded during the year ended 31 December 2021 with all funds received funds expended in line with grant commitments.
- Widening access**  
£4,097 (2021 - £20,000) in relation to a grant received for the purpose of widening access to the service provided by Nacoa.
- Awareness in schools**  
£2,500 (2021 - £2,500) in relation to a grant received for raising awareness in school settings of the services Nacoa provides.
- Helpline grants**  
£24,434 (2021 - £Nil) in relation to various grants received for the operation of the helpline Nacoa provides. Details are include in Note 2.

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022

14 Analysis of movement in funds (continued)

Unrestricted funds:

	<u>Movement in funds</u>				Balance at 31 December 2021 £
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	
	Designated funds	70,330	-	(355)	
General funds	220,801	206,244	(266,363)	15,000	175,682
	<b>291,131</b>	<b>206,244</b>	<b>(266,718)</b>	<b>-</b>	<b>230,657</b>

	<u>Movement in funds</u>				Balance at 31 December 2022 £
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	
	Designated funds	54,975	-	(118)	
General funds	175,682	217,121	(234,989)	-	157,814
	<b>230,657</b>	<b>217,121</b>	<b>(235,107)</b>	<b>-</b>	<b>212,671</b>

Designated funds comprise:

- £4,857 (2021 - £4,975) 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 and, latterly, Simon Ward for members and interested others, raising awareness of the experiences of everyone affected by a parent drinking.
- £40,000 (2021 - £40,000) in relation to funds designated by the Trustees in relation to upgrading the helpline database and linked communication system in the future.
- £10,000 (2021 - £10,000) in relation to funds designated for a new deposit on a new Nacoa HQ in Bristol.

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

15 Analysis of net assets by fund

	<u>Unrestricted funds</u>			Total 2021 £	Total 2020 £
	General funds £	Designated funds £	Restricted funds £		
<b>Fund balances at 31 December 2021 are represented by:</b>					
Tangible fixed assets	4,942	-	-	4,942	7,885
Current assets	179,187	54,975	22,500	256,662	298,697
Creditors: amounts falling due within one year	(8,447)	-	-	(8,447)	(8,211)
	<b>175,682</b>	<b>54,975</b>	<b>22,500</b>	<b>253,157</b>	<b>298,371</b>

	<u>Unrestricted funds</u>			Total 2022 £	Total 2021 £
	General funds £	Designated funds £	Restricted funds £		
<b>Fund balances at 31 December 2022 are represented by:</b>					
Tangible fixed assets	1,999	-	-	1,999	4,942
Current assets	160,362	54,857	6,597	221,816	256,662
Creditors: amounts falling due within one year	(4,547)	-	-	(4,547)	(8,447)
	<b>157,814</b>	<b>54,857</b>	<b>6,597</b>	<b>219,268</b>	<b>253,157</b>