

Charity Registration No. 1009143



THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

THE NATIONAL ASSOCIATION FOR CHILDREN OF ALCOHOLICS
LEGAL AND ADMINISTRATIVE INFORMATION



Trustees Ms. K Stafford (Chair)
 Mrs. M Parker (Hon. Treasurer)
 Mr. L Alleyne
 Mrs. A Dickson
 Ms. L Doherty
 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 (Western) Limited
 Chartered Accountants
 Bath House
 6 – 8 Bath Street
 Bristol
 BS1 6HL

Bankers Lloyds Bank plc
 PO Box 1000
 BX1 1LT

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees present the annual report together with the financial statements for the year ended 31 December 2023.

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	
Mrs. A Dickson	(Co-opted 22 September 2023, Elected 24 October 2023)
Ms. L Doherty	(Elected 24 October 2023)
Ms. J Elson	
Mr. E Graham	
Mr. S Lynch	(Resigned 20 August 2023)
Mrs. M Parker	(Hon. Treasurer)
Ms. K Stafford	(Chair)

The Trustees have extensive experience in charitable and commercial organisations. Currently, combined, they have over one hundred years' experience as Nacoa Trustees and provide stability for the charity that its callers often lack. Trustees are recruited via 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 2023**

Review of the year (including financial review)

Nacoo 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. Nacoo has the support of many people, and the gratitude of countless more. There is no doubt that Nacoo 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 Nacoo since its inception over 30 years ago, during this time her passion and energy has not wavered. Whilst Nacoo 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 Nacoo through these. Her ability to put the people, the children, at the heart of everything Nacoo 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 one-third of children of alcohol-dependent parents have not disclosed their problems to anyone outside the family. A quarter 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; and
- twice as likely to be in trouble with the police.

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 parents' 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 is our fault then 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 parents who drink too much leaves lasting impacts.

The Nacoo 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 nothing is asked in return.

There are no interrogations, few questions, and no tick boxes. Callers 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 often in isolation and fear, controlled by 'the family secret.'

Nacoo is the only national, free, confidential, accessible, inclusive helpline with a proven history of helping children to break the silence and to accept help and support for themselves, even if their parents continue to drink.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

In 2023, Nacoa's trained volunteer helpline counsellors worked together as a team to respond to ever more complex calls, emails, and enquiries. Traditional helpline services responded to 34,070 requests for help and 1-2-1 Helpline chat, online message boards, Facebook, Instagram, TikTok, Twitter, YouTube channel, and website continued to provide increased accessibility to children and young people 24-hours per day.

At a time when most small charities are experiencing a downturn in donations, Nacoa's 724 members and regular donors increased their contribution to £44,120 (2022 - £37,551) and families donated £32,990 (2022 - £28,010) following the loss of a loved one.

Nacoa volunteers raised £174,723 (2022 - £57,623) taking part in an array of events including marathons in Edinburgh, London, and Manchester. A team of twenty runners, including the Right Honourable Jonathan Ashworth, took part in the London Landmarks Half Marathon, cheered on by Nacoa supporters and raising over £12,000.

Two Nacoa-organised events, The Big Nacoa Walk with forty-eight walkers raised over £22,000 and The Big Nacoa Drop with twenty-one 'jumpers' raised over £17,000. These events have grown in popularity, an opportunity to get together as a community and places are regularly taken up within 24 hours of advertising.

In 2023 Nacoa was chosen as the beneficiary of four Galas, raising £88,880. Staff and volunteers attended each event and provided information, support, and gifts from our Patrons to include in the charity auctions.

The HQR London Summer Ball raised £74,000 and grateful thanks are due to Hannah Tyers, a Nacoa volunteer who suggested Nacoa as a worthy recipient of their charity auction.

RBL Networking chose Nacoa to benefit from their Gala raising £4,380.

The Northern Gala, organised by sisters, Jess Southworth and Georgia Moran raised £5,500 and has become an annual event and now takes place during COA Week.

Creators of Claritee, Alex Clapp, Bern Gian and Sarah Mapar chose Nacoa to benefit from their gala, an alcohol-free event and raised £5,000. This too is now a regular event, and Galas have since taken place in London, Manchester, and Liverpool.

The funds raised at these events are vital, but they provide much more than that. They raise awareness of the problems faced by the 2.6 million children living in the UK with parents who drink too much and that is truly priceless.

Nacoa is indebted to its stalwart regular supporters, the Serve All Trust, the McGrath Family Trust, the Fulmer Trust, Garfield Weston Foundation and Wyn and Ken Lo Memorial Foundation for their continued funding. £112,707 (2022 - £125,060) was raised from these and other charitable trusts, corporates, and individuals.

The tradition of volunteering is at the heart of Nacoa, and it is with the help and support of 580 volunteers that Nacoa continues to offer services freely given by people who genuinely care. Their value is priceless but a monetary value of £130,000 would be required to continue without them.

It is because of them and the financial contribution of funders that Nacoa continues to support some of the most vulnerable children in society today.

Overall Nacoa had total income of £362,352 (2022 - £241,555) with £378,645 (2022 - £262,787) being spent on charitable activities and £13,951 (2022 - £12,657) being spent on raising funds. Included within spending on charitable activities of £378,645 was a one-off cost in respect of VAT totalling £61,124. This one-off cost resulted in a deficit reported overall of £30,244 (2022 – deficit of £33,889). Should this one-off cost not have occurred, a surplus of £30,880 would have been recorded.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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. It demonstrates that the world can be different from the one callers know, and with help, they can live happy and fulfilled lives and break the cycle of addiction.

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 2023 and 2022 will be reported in the 2022-2023 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 7 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 2023**

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: 24 October 2024

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 2023.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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:

- 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 (Western) Limited
Chartered Accountants
Bath House
6-8 Bath Street
Bristol
BS1 6HL

Date:25/10/2024.....

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds		Restricted funds £	Total 2023 £	Total 2022 £
		General funds £	Designated funds £			
Income:						
<i>Donations and legacies:</i>						
Ad-hoc donations and legacies	2	89,564	-	52,000	141,564	146,097
Membership subscriptions	3	44,120	-	-	44,120	37,551
Donations at fundraising events	4	174,723	-	-	174,723	57,623
		308,407	-	52,000	360,407	241,271
<i>Investment income</i>	5	1,446	-	-	1,446	284
<i>Other income</i>		499	-	-	499	-
Total income		310,352	-	52,000	362,352	241,555
Expenditure:						
<i>Expenditure on charitable activities:</i>						
Providing information, advice and support	6	316,213	1,195	61,237	378,645	262,787
<i>Raising funds</i>		13,951	-	-	13,951	12,657
Total expenditure		330,164	1,195	61,237	392,596	275,444
Net incoming/(outgoing) resources before transfers						
		(19,812)	(1,195)	(9,237)	(30,244)	(33,889)
Transfers between funds		(5,140)	-	5,140	-	-
Net income/(expenditure) for the year						
		(24,952)	(1,195)	(4,097)	(30,244)	(33,889)
Net movement in funds						
Fund balances at 1 January		157,814	54,857	6,597	219,268	253,157
Fund balances at 31 December	13	132,862	53,662	2,500	189,024	219,268

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

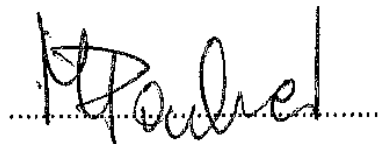
The notes on pages 10 to 20 form part of these financial statements.

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	2023	2023	2022	2022
Note	£	£	£	£
Fixed Assets				
Tangible fixed assets	9	5,633		1,999
Current assets				
Stock		153		153
Debtors	10	3,016		10,504
Cash at bank and in hand		248,817		211,159
		<u>251,986</u>		<u>221,816</u>
Creditors: amounts falling due within one year				
	11	<u>(68,595)</u>		<u>(4,547)</u>
Net current assets				
		183,391		217,269
		<u>189,024</u>		<u>219,268</u>
Income funds				
Restricted funds	13	2,500		6,597
Unrestricted funds	13	186,524		212,671
Total funds of the charity				
		<u>189,024</u>		<u>219,268</u>

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

The Trustees approved the accounts on 24 October 2024 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 2023**

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 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 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 in 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 2023**

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 2023**

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

Donations and Legacies	2023	2022
	£	£
Alphabiolabs	-	7,039
Anon	-	7,000
J and M Britton Charitable Trust	-	3,000
The Broughton Family Charitable Trust	500	-
The Casey Trust	1,000	-
The David Family Foundation	-	5,000
Fulmer Charitable Trust	1,200	1,000
Garfield Weston Foundation	25,000	20,000
The Helianthus Charitable Trust	250	-
The Leigh Trust	2,500	-
Martin Geddes Charitable Trust	-	10,609
H Gilvarry, In memoriam, C Gilvarry	1,000	-
L Hammond, In memoriam	-	1,921
D Holmes, In memoriam, A Holmes	2,637	-
J Renouf, In memoriam, T Hughes	-	5,000
J Ritson, In memoriam, K Ritson	1,000	-
Lextog Drug and Alcohol Testing	-	1,000
The Wyn and Ken Lo Memorial Foundation	12,000	12,000
The McGrath Charitable Trust	2,000	2,000
L Maguire, In memoriam, R Maguire	-	1,960
Mackie Foundation	-	2,500
Marsland McAdoo Charitable Trust	-	1,100
M Moss	1,636	-
L Norfolk, In memoriam, D Peek	-	2,022
In memoriam, L Ogg	2,211	-
D Quick	-	2,545
E Richardson	-	1,500
Rhododendron Trust	-	1,000
St Michaels and All Angels, Bramhall	1,133	-
In memoriam, R Sammons	1,756	-
The Serve All Trust	5,000	5,000
The Souter Trust	3,000	-
The WF Southall Trust	3,000	-
The Squire Patton Boggs Charitable Trust	250	-
TJ Legal Services	-	1,100
T Vance	1,000	-
The Sir Jules Thorn Charitable Trust	3,000	-
C Walker, In memoriam, J Walker	-	1,243
WarriorKind CLC	1,500	-
Gladys Wightwick Charitable Trust	-	1,225
Other donations and legacies < £1000	68,991	49,333
Total ad-hoc donations and legacies	141,564	146,097

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

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

Included in ad-hoc donations and legacies are the following restricted funds received:	2023	2022
	£	£
J and M Britton Charitable Trust	-	3,000
The Broughton Family Charitable Trust	500	-
The Casey Trust	1,000	-
The David Family Foundation	-	5,000
Fulmer Charitable Trust	-	1,000
Garfield Weston Foundation	25,000	-
The Helianthus Charitable Trust	250	-
Martin Geddes Charitable Trust	-	10,609
The Leigh Trust	2,500	-
The Wyn and Ken Lo Memorial Foundation	12,000	-
The Mackie Foundation	-	2,500
The McGrath Charitable Trust	2,000	-
Marsland McAdoo Charitable Trust	-	1,100
The Souter Trust	3,000	-
The WF Southall Trust	3,000	-
The Squire Patton Boggs Charitable Trust	250	-
The Sir Jules Thorn Charitable Trust	2,500	-
Gladys Wightwick Charitable Trust	-	1,225
	<hr/>	<hr/>
Total restricted ad-hoc donations and legacies	52,000	24,434

Restricted charitable income totalling £52,000 (2022 - £24,434) was received from the above named charitable trusts or foundations.

Restricted charitable income received totalling £52,000 (2022 - £24,434) was restricted to the operation of the Nacoa helpline.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and Legacies: Membership subscriptions

	2023	2022
	£	£
C Best	1,894	-
D Driver	1,000	-
T Freeman	625	625
A Hayward	-	720
M Hayden	404	
H and P Henriques	645	-
B Kenton	600	577
J Moe	500	-
J Montgomery	620	-
M Parker	360	510
W Pratt	1,200	1,200
B Price	-	600
S Read	-	600
E Richardson	500	-
Dr P Taberner	600	550
Dr E and Rev K Watson	500	500
D Wittman	4,000	-
Other Subscriptions less than £500	30,672	31,669
	<hr/>	<hr/>
Total Membership subscriptions	44,120	37,551

All of the above was attributable to unrestricted funds in 2023 and 2022.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

4 Donations and Legacies: Donations from fundraising events

	2023	2022
	£	£
Adept Corporate	2,500	-
Atlas Mountain Climb, C Pettit	1,584	-
Battersea Park Half Marathon, M Bowkett	1,156	-
Big Nacoa Drop, H Baylis, H Beauchamp, S Blake, K Boynton, J Brough, A Calder, T Caldwell, M Cansdale, C Carron, I Dack, M Dack, S and M Denham, M Dunne, C Duffy, K Flannery, F Gilmartin, P Henriques, S Hill, C Hughes, O Kline, L Leadbeater, E Mallison, S Nair, S Petch, M Pratt, J Shilton, J Smart	16,071	-
Big Nacoa Walk, R Amos, S Blake, L and D Boote, J Brough, J Connolly, I Dack, M Dack, K Dawson, S and M Denham, A Dickson, M Dunne, K Durham-Diggins, C Forbes, J Frost, F Gilmartin, K Hebbert, P Henriques, E Horwood, J Iveson, K Kaur, K Flannery, O Kline, T Lane, L Leadbeater, K Long, J Lowery, M Metaxis Nair, C Nicoll, V O'Donnell, C Parton, R Pearse, E Pike, C Pointon, E Proudlock, S and G, B Schaer, J Smart, N Snape, C Stevens, C Walker, B Wells, D Wilson, V Winning, A Wright	21,896	-
Boston Marathon, T McInnes, In Memoriam	-	1,137
Bude South-West Coast Path, K Gibson, E Jeffrey, C Ravenhill	1,429	-
Camino de Santiago, C Wooton	1,467	-
Chillswim Triple Crown, J O'Neill, in memory of D Bull	-	1,361
Claritee Gala, A Clapp, B Gian, S Mapar	4,986	-
Co-Tech Trading, M Bhatti	1,227	-
Edinburgh Marathon, I Dalziel and L Gilchrist	-	2,014
Edinburgh Marathon, F Smith	1,246	-
Facebook Fundraiser, Nacoa volunteers	3,430	2,536
Global Home Warranty	-	1,959
GR20 trek! S Woodcock	-	1,030
HQR London Summer Ball, H Tyers	74,000	-
Henry's 52-mile run, S Baker	3,723	-
Jurassic Coast 100-mile run, G Mealings	3,850	-
London Landmarks Half Marathon, C MacAllister, A McLellan, C Rourke, T Williams	-	1,245
London Landmarks Half Marathon, E Aldridge, J Ashworth, M Crozier, A Desforges, F Dixon, C Forbes, P Fox, N Gallagher, C Hulka, S Lewis, A McLellan, S McGrath, C Marshall, R Marriott, E Rus, D Parkhouse, B Schaer, S Taylor, T Quinn	11,474	-
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, H Allen, D Carter, D King, J McNeillie, A Vatcher	7,804	-
London Marathon, A Mulvey, J Musik	-	1,048
Manchester Marathon, O Webb, in memory of H Webb	-	2,540
National 3 Peaks Challenge, T Crelin, In memoriam	-	1,095
Northern Gala, J Southworth, G Moran	5,411	-
Paris' Charity event in memory of I Warburton	-	4,795
RBL Networking Limited Gala	4,380	-
St Michael's Prep School May Ball	-	11,121
Sponsored Sobriety and Dockside Trashon Catwalk, A-J Faulkner	2,046	-
Stagestruck Derbyshire Charity Walk, K Barrot	1,730	-
Upfest	-	16,293
Upper Taf Basin Hike, D Rees, in memory of D (Dai) Rees	-	2,050
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	3,313	1,576
Total donations from fundraising activities	174,723	57,623

All of the above was attributable to unrestricted funds in 2023 and 2022.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

5 Investment income

	2023	2022
	£	£
Bank interest	1,446	284
	1,446	284

All the above income was attributable to unrestricted funds in 2023 and 2022.

6 Resources expended

	Staff costs	Depreciation	Other costs	Total 2023	Total 2022
	£	£	£	£	£
Charitable activities					
Providing information, advice and support	190,586	2,185	142,020	334,791	226,798
Charity support costs	33,633	1,692	7,354	42,679	34,814
Governance costs	-	-	1,175	1,175	1,175
	224,219	3,877	150,549	378,645	262,787

Expenditure of £316,213 (2022 - £222,332) was attributable to unrestricted funds, £1,195 (2022 - £118) was attributable to designated funds and £61,237 (2022 - £40,337) was attributable to restricted funds.

Governance costs include the independent examination fees of £1,175 (2022 £1,175).

Charity support costs are made up of:

	2023	2022
	£	£
Wages and salaries	31,771	26,745
Nacoa pension	1,862	1,672
Offices expenses	3,224	2,594
Sundry expenses	1,414	1,735
Insurance	1,521	271
Bank charges	1,195	842
Depreciation	1,692	955
	42,679	34,814

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 2023**

7 Trustees

None of the Trustees (or any person connected with them) received any remuneration or repayment of expenses during the year (2022 – No remuneration or repayment of expenses).

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Chief Executive Officer	1	1
Helpline Supervisors	3	3
Administration and communication	2	3
Part time staff	3	3
Temporary staff	3	-
	12	10

Employment costs

	2023	2022
	£	£
Wages and salaries (included Employers National Insurance)	211,804	178,305
Pension	12,415	11,149
	224,219	189,454

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 £45,000 (2022 - £44,000).

9 Tangible fixed assets

	Motor vehicles	Fixtures, Fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2023	7,319	48,354	55,673
Additions	2,950	4,561	7,511
At 31 December 2023	10,269	52,915	63,184
Depreciation			
At 1 January 2023	6,365	47,309	53,674
Charge for year	1,692	2,185	3,877
At 31 December 2023	8,057	49,494	57,551
Net book value			
At 31 December 2023	2,212	3,421	5,633
At 31 December 2022	954	1,045	1,999

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

10 Debtors

	2023	2022
	£	£
Other debtors	1,016	5,149
Prepayments and accrued income	2,000	2,000
VAT	-	3,355
	3,016	10,504

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Taxes and social security costs	4,268	1,397
Accruals	3,150	3,150
VAT	61,177	-
	68,595	4,547

Included in taxes and social security is £Nil (2022 - £Nil) in relation to outstanding contributions to the charity's defined contribution pension scheme.

12 Commitments under operating leases

As at 31 December, the charity had annual commitments under non-cancellable leases of £31,752 per annum expiring within one year (2022 - £31,122 per annum).

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

13 Analysis of movement in funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Restricted funds:

	<u>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)	-	-
	22,500	24,434	(40,337)	-	6,597

	<u>Movement in funds</u>				Balance at 31 December 2023 £
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	
Widening access	4,097	-	(9,237)	5,140	-
Awareness in schools	2,500	-	-	-	2,500
Helpline grants	-	52,000	(52,000)	-	-
	6,597	52,000	(61,237)	5,140	2,500

Restricted funds comprise:

- **Widening access**
£Nil (2022 - £4,097) in relation to a grant received for the purpose of widening access to the service provided by Nacoa. The transfer represents unrestricted funds used to supplement the restricted funds spent on the widening access project.
- **Awareness in schools**
£2,500 (2022 - £2,500) in relation to a grant received for raising awareness in school settings of the services Nacoa provides.
- **Helpline grants**
£Nil (2022 - £Nil) in relation to various grants received for the operation of the helpline Nacoa provides. Details are included in Note 2.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

13 Analysis of movement in funds (continued)

Unrestricted funds:	Movement in funds				
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Designated funds	54,975	-	(118)	-	54,857
General funds	175,682	217,121	(234,989)	-	157,814
	230,657	217,121	(235,107)	-	212,671

	Movement in funds				Balance at 31 December 2023 £
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	
Designated funds	54,857	-	(1,195)	-	53,662
General funds	157,814	310,352	(330,164)	(5,140)	132,862
	212,671	310,352	(331,359)	(5,140)	186,524

Designated funds comprise:

- £3,662 (2022 - £4,857) 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 (2022 - £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 (2022 - £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. The transfer represents unrestricted funds used in the year to supplement the restricted funds on the widening access project.

14 Analysis of net assets by fund

	Unrestricted funds		Restricted funds £	Total 2022 £	Total 2021 £
	General funds £	Designated funds £			
Fund balances at 31 December 2022 are represented by:					
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)
	157,814	54,857	6,597	219,268	253,157

	Unrestricted funds		Restricted funds £	Total 2023 £	Total 2022 £
	General funds £	Designated funds £			
Fund balances at 31 December 2023 are represented by:					
Tangible fixed assets	5,633	-	-	5,633	1,999
Current assets	195,824	53,662	2,500	251,986	221,816
Creditors: amounts falling due within one year	(68,595)	-	-	(68,595)	(4,547)
	132,862	53,662	2,500	189,024	219,268