

Company registration number: 4194904

Charity registration number: 1086050

National Organisation for the Treatment of Abuse Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2020

Community Accounting Plus
Units 1 & 2
North West
41 Talbot Street
Nottingham
NG1 5GL

National Organisation for the Treatment of Abuse Ltd

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National Organisation for the Treatment of Abuse Ltd

Reference and Administrative Details

Trustees

Sarah Brown, Chair
Thomas Dick, Finance Director
Stuart Allardyce, Vice Chair
Simon Hackett
Sharron Wareham, Secretary

Consultative Committee

Simon Hackett
Kieran McCartan
Jon Brown
Roger Kennington
Mitch Waterman
Anna Glinski
Afrodite Pina
Kate Walker
Lucy Coleman
Andy Green
Jenny Greensmith
Josie Phillips
Stephanie Kewley
Marguerite Donathy
Karen Parish
Adrian Norman
Jenny Hay
Jacinta Guilhermino
Julie Smyth
Eileen Finnegan
Dulcie Faure-Walker
Gill Cherry
Lynn Saunders
Sam Denham
Amanda Naylor
Peter Clarke

Principal Office

2A Parkyn Road
Daybrook
Nottingham
NG5 6BG

Company Registration Number

4194904

National Organisation for the Treatment of Abuse Ltd

Reference and Administrative Details

Charity Registration Number	1086050
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

National Organisation for the Treatment of Abuse Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2020.

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 5 April 2001. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

As roles become available, they are advertised via the NOTA website and other publications. There is a mechanism in place for NOTA members confirming appointments by ballot.

Objectives and activities

Objects and aims

1. To advance education for the benefit of the public, amongst members of the profession of persons working with or caring for sexual abusers or others having a legitimate professional interest in the field.
2. To promote or assist in promoting research into the skills associated with the professions who work with or care for sexual abusers and into the efficiency of existing skills and practices and to disseminate the useful results of such research for the benefit of the public.

Objectives, strategies and activities

Supporting the body of professionals who make up the NOTA membership by providing specialist training and networking opportunities. By contributing specialist publications and other communications. By commissioning and contributing to research in the field.

Public benefit

NOTA provides a benefit to the public by the advancement of education. By its activities in research and education greater understanding of the causation and effective treatment and management of sexual aggression is derived and contemporary thinking and information is communicated to professionals working within the field. Ultimately NOTA benefits the public by reducing the incidence of sexual exploitation and by more effective professional responses to people who have committed sexual offences or who have displayed harmful sexual behaviours.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

National Organisation for the Treatment of Abuse Ltd

Trustees' Report

Principal risks and uncertainties

COVID 19

The impact of the COVID-19 pandemic is uncertain but likely to limit possibilities for face-to-face training. The NOTA Board intend to deliver online training where possible and to develop its online resources.

Achievements and performance

The fundamental vision underlying the Business Plan remained for 2019-2020:

To continue to be the lead organisation for those working with people who commit sexual offences or display harmful sexual behaviours, and continue to focus on the charitable objectives by working to ensure:

- An open and welcoming ethos;
- An increased and more diverse membership;
- Maintenance of financial stability;
- Robust central structure, particularly in relation to finance, administration and policy;
- Active Branch Structure;
- Active member involvement and good communications;
- Good member benefits;
- An excellent annual international conference;
- An enhanced external profile.

Throughout the year NOTA has continued to provide access to vocational training to both members and to others working actively in the field.

NOTA contributes to publications and other online communication channels. The NOTA Journal, "Journal of Sexual Aggression" remains an eminent and respected reference document for academics and practitioners. There were special editions published during the year highlighting key research outcomes.

NOTA continues to have constructive links with the North American Association for the Treatment of Sexual Abusers (ATSA) and organisations with similar objectives across Europe and Australasia. It is planned to formalise and explore more effective collaboration with European colleagues in particular, during the year to come.

The infrastructure supporting NOTA continues with the support of Business Management Services from BestCity Services Ltd. The Annual International Conference is supported by Redesign Ltd. These Contractual arrangements have been reviewed and renewed during the year to ensure both best value and continuity.

NOTA delivered its Charitable Objectives through its branch structure, committees and task groups. These groups and the work undertaken are currently as follows:

Branches

NOTA has twelve branches providing a service to members across England, Wales, Scotland, Northern Ireland and the Republic of Ireland.

National Organisation for the Treatment of Abuse Ltd

Trustees' Report

NOTA delivers activities through Committees each focused upon an area of activity:-

NOTA Research Committee chaired by Mitch Waterman.

NOTA Conference Committee, chaired by Kieran McCartan, this delivers the Annual International Conference.

NOTA News, Anna Glinski chairs the editorial group.

Journal of Sexual Aggression Afrodite Pina is Editor.

NOTA Training Committee chaired by Roger Kennington.

NOTA Member Services Committee chaired by Kate Walker.

NOTA Policy and Practice Committee chaired by Stuart Allardyce.

NOTA Prevention Committee chaired by Jon Brown.

NOTA Finance Committee The Committee, comprises the Finance Director, NOTA Chair and General Manager.

NOTA Student Representative, Dulcie Faure-Walker.

Financial review

The NOTA Board has reflected upon how the past few years' experience of austerity within the public sector has limited training budgets and subsequently opportunities for members to attend NOTA commissioned services and training. Within this context, the NOTA Board are content that they have focused upon minimising expenditure and maximising income through a policy of general prudence. This has led to a period of relative financial stability, which is a key component of the business plan.

Policy on reserves

NOTA does not have long term commitments nor contracts, accordingly the NOTA Board are satisfied with six months operational expenditure as a notional reserve.

Plans for future periods

Aims and key objectives for future periods

Plans for 2020-2021

It is significant to report that at the beginning of 2020 the United Kingdom and Ireland were entering a period of lockdown due to the emergence of the COVID-19 pandemic. Urgent arrangements were made by the NOTA Board to protect the work of the Charity and continue to support its members during what was expected to be a period of work when face to face interactions would be limited. Arrangements are in the process of being made to take as much training activity as possibly to online platforms.

National Organisation for the Treatment of Abuse Ltd

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of National Organisation for the Treatment of Abuse Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on15/12/20..... and signed on its behalf by:



.....
Sarah Brown
Trustee

National Organisation for the Treatment of Abuse Ltd

Independent Examiner's Report to the trustees of National Organisation for the Treatment of Abuse Ltd

Independent examiner's report to the trustees of National Organisation for the Treatment of Abuse Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of 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.



John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....15/12/20.....

National Organisation for the Treatment of Abuse Ltd

Statement of Financial Activities for the Year Ended 31 March 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:				
Donations and legacies	2	695	695	-
Charitable activities	3	205,405	205,405	214,859
Investment income	5	24	24	13
Total income		<u>206,124</u>	<u>206,124</u>	<u>214,872</u>
Expenditure on:				
Charitable activities	6	<u>(222,000)</u>	<u>(222,000)</u>	<u>(191,674)</u>
Total expenditure		<u>(222,000)</u>	<u>(222,000)</u>	<u>(191,674)</u>
Net (expenditure)/income		<u>(15,876)</u>	<u>(15,876)</u>	<u>23,198</u>
Net movement in funds		(15,876)	(15,876)	23,198
Reconciliation of funds				
Total funds brought forward		<u>161,945</u>	<u>161,945</u>	<u>138,747</u>
Total funds carried forward		<u><u>146,069</u></u>	<u><u>146,069</u></u>	<u><u>161,945</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note .

National Organisation for the Treatment of Abuse Ltd

Statement of Financial Activities for the Year Ended 31 March 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Restated Unrestricted funds £	Total 2019 £
Income and Endowments from:			
Charitable activities	3	214,859	214,859
Investment income	5	13	13
Total income		<u>214,872</u>	<u>214,872</u>
Expenditure on:			
Charitable activities	6	<u>(191,674)</u>	<u>(191,674)</u>
Total expenditure		<u>(191,674)</u>	<u>(191,674)</u>
Net income		<u>23,198</u>	<u>23,198</u>
Net movement in funds		23,198	23,198
Reconciliation of funds			
Total funds brought forward		<u>138,747</u>	<u>138,747</u>
Total funds carried forward		<u><u>161,945</u></u>	<u><u>161,945</u></u>

National Organisation for the Treatment of Abuse Ltd

(Registration number: 4194904)
Balance Sheet as at 31 March 2020

		2020	Restated
	Note	£	2019
			£
Current assets			
Debtors	10	39,514	33,468
Cash at bank and in hand	11	<u>110,015</u>	<u>152,646</u>
		149,529	186,114
Creditors: Amounts falling due within one year	12	<u>(3,460)</u>	<u>(24,169)</u>
Net assets		<u>146,069</u>	<u>161,945</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>146,069</u>	<u>161,945</u>
Total funds		<u>146,069</u>	<u>161,945</u>

For the financial year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on ...15/12/20.... and signed on their behalf by:



.....
Thomas Dick
Trustee

National Organisation for the Treatment of Abuse Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

National Organisation for the Treatment of Abuse Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

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 by the charity 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 these conditions will be fulfilled in the reporting period.

National Organisation for the Treatment of Abuse Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

National Organisation for the Treatment of Abuse Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure and Restatement

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

In the previous period, both income and expenditure related to conferences was incorrectly treated as restricted funds activity. The charity does not have any restricted funds, and the prior period figures have been restated accordingly.

2 Income from donations and legacies

National Organisation for the Treatment of Abuse Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

	Unrestricted funds	Total 2020
	General £	£
Donations and legacies;		
Donations from companies, trusts and similar proceeds	<u>695</u>	<u>695</u>
	<u>695</u>	<u>695</u>

National Organisation for the Treatment of Abuse Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

3 Income from charitable activities

	Unrestricted funds	Total	Total
	General	2020	2019
	£	£	£
JSA Journal & Eshots	16,462	16,462	-
Membership	62,724	62,724	114,831
Training fees	34,852	34,852	-
Conferences	90,074	90,074	100,028
Sundry income	168	168	-
Foreign exchange gains	1,125	1,125	-
	<u>205,405</u>	<u>205,405</u>	<u>214,859</u>

4 Grants & donations

	Unrestricted funds	Restricted funds	Total
	£	£	£
University of Birmingham	<u>695</u>	<u>-</u>	<u>695</u>
	<u>695</u>	<u>-</u>	<u>695</u>

5 Investment income

	Unrestricted funds	Total	Total
	General	2020	2019
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>24</u>	<u>24</u>	<u>13</u>

National Organisation for the Treatment of Abuse Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

6 Expenditure on charitable activities

	Unrestricted General funds £	Total 2020 £	Total 2019 £
Bank charges	2,768	2,768	-
Board expenses	7,555	7,555	-
Conference expenses	73,593	73,593	51,976
Accountancy	1,440	1,440	2,250
Insurance	644	644	-
Postage & stationery	2,919	2,919	-
Printing	11,682	11,682	-
Software	1,153	1,153	-
Telephone & postage	336	336	-
Website	4,177	4,177	-
NITP expenses	4,172	4,172	-
NOTA conference & administration	73,202	73,202	-
Training	37,683	37,683	-
Sundry expenses	676	676	137,448
	<u>222,000</u>	<u>222,000</u>	<u>191,674</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus (2019: Premier FD Ltd) are analysed as follows:

	2020 £	2019 £
Independent examination	1,200	2,150
Other financial services	120	-
	<u>1,320</u>	<u>2,150</u>

National Organisation for the Treatment of Abuse Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Debtors

	2020 £	2019 £
Trade debtors	39,514	17,258
Accrued income	-	16,210
	<u>39,514</u>	<u>33,468</u>

11 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	<u>110,015</u>	<u>152,646</u>

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	-	10,801
Other creditors	1,440	-
Deferred income	2,020	13,368
	<u>3,460</u>	<u>24,169</u>

National Organisation for the Treatment of Abuse Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

13 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

14 Analysis of net assets between funds

	Unrestricted funds	2020 Total funds
	General £	£
Current assets	149,529	149,529
Current liabilities	(3,460)	(3,460)
Total net assets	<u>146,069</u>	<u>146,069</u>

	Unrestricted funds	2019 Total funds
	Restated General £	£
Current assets	186,114	186,114
Current liabilities	(24,169)	(24,169)
Total net assets	<u>161,945</u>	<u>161,945</u>

15 Related party transactions

There were no related party transactions in the year.