

REGISTERED CHARITY NUMBER: SC043205

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2018
for
Drink Link SCIO

Drink Link SCIO

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for the Year Ended 31 March 2018

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Drink Link SCIO

Report of the Trustees for the Year Ended 31 March 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. To relieve the needs of people negatively affected by alcohol abuse
2. To advance education in the field of alcohol misuse; and
3. To advance health by promoting the provision of support services to those affected by alcohol misuse

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The accounting period covers the charities fifth year in operation. Supported purely by volunteers, the charity has been working hard to achieve the Volunteer Friendly Award. This work is still ongoing and we hope to achieve recognition during 2018.

Following on from the success of our workplace website, we have now started the development of a family and friends website, which will be designed to support this group and provide information to mitigate the impact alcohol has on their lives and the lives of their loved ones.

Outgoings were largely associated with supporting the websites, which the charity has now set up.

FINANCIAL REVIEW

Reserves policy

The charity's total reserves amounted to £9,985 of unrestricted funds that were available to spend as at the report date.

FUTURE PLANS

Over the coming year, and as noted above, the charity will look to launch its third website aimed specifically at family and friends.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a Scottish Charitable Incorporated Organisation (SCIO).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC043205

Drink Link SCIO

Report of the Trustees
for the Year Ended 31 March 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

72 Charleston Road North
Cove
Aberdeen
AB12 3SV

Trustees

Miss S Summers
Mrs J Summers
M Birch - resigned 6.7.17
J Stables
J Stocks - resigned 5.10.17
W Munro - resigned 5.10.17
A Pirie -resigned 31.03.18
G Wood - appointed 6.7.17

Independent examiner

Wilma Sim (ACCA) Non-Practicing
Bon Accord Accountancy Limited
71 Charleston Road North
Cove
Aberdeen
AB12 3SZ

Approved by order of the board of trustees on 5 July 2018 and signed on its behalf by:



Miss S Summers - Trustee

Independent Examiner's Report to the Trustees of
Drink Link SCIO

I report on the accounts for the year ended 31 March 2018 set out on pages four to eight.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

w sim

Wilma Sim (ACCA) Non-Practicing
Bon Accord Accountancy Limited
71 Charleston Road North
Cove
Aberdeen
AB12 3SZ

21 June 2018

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Statement of Financial Activities
for the Year Ended 31 March 2018

	Notes	31.3.18 Unrestricted fund £	31.3.17 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1	573
Investment income	2	<u>5</u>	<u>8</u>
Total		6	581
EXPENDITURE ON			
Raising funds	3	744	2,751
Charitable activities			
Charitable activity		<u>-</u>	<u>5,722</u>
Total		744	8,473
NET INCOME/(EXPENDITURE)		(738)	(7,892)
RECONCILIATION OF FUNDS			
Total funds brought forward		10,723	18,615
TOTAL FUNDS CARRIED FORWARD		<u>9,985</u>	<u>10,723</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

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Balance Sheet

At 31 March 2018

	Notes	31.3.18 Unrestricted fund £	31.3.17 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		10,155	10,883
CREDITORS			
Amounts falling due within one year	8	(170)	(160)
NET CURRENT ASSETS			
		<u>9,985</u>	<u>10,723</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>9,985</u>	<u>10,723</u>
NET ASSETS			
		<u>9,985</u>	<u>10,723</u>
FUNDS			
Unrestricted funds	9	<u>9,985</u>	<u>10,723</u>
TOTAL FUNDS			
		<u>9,985</u>	<u>10,723</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 5 July 2018 and were signed on its behalf by:

Miss S Summers -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. INVESTMENT INCOME

	31.3.18	31.3.17
	£	£
Deposit account interest	<u>5</u>	<u>8</u>

3. RAISING FUNDS

Raising donations and legacies

	31.3.18	31.3.17
	£	£
Support costs	<u>744</u>	<u>2,000</u>

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.18	31.3.17
	£	£
Other operating leases	<u>-</u>	<u>1,180</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.18	31.3.17
Staff	<u>-</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	573
Investment income	<u>8</u>
Total	581
EXPENDITURE ON	
Raising funds	2,751
Charitable activities	
Charitable activity	<u>5,722</u>
Total	8,473
NET INCOME/(EXPENDITURE)	<u>(7,892)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	18,615
TOTAL FUNDS CARRIED FORWARD	<u>10,723</u>

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Accrued expenses	<u>170</u>	<u>160</u>

9. MOVEMENT IN FUNDS

	At 1.4.17	Net movement in funds	At 31.3.18
	£	£	£
Unrestricted funds			
General fund	10,723	(738)	9,985
	<u>10,723</u>	<u>(738)</u>	<u>9,985</u>
TOTAL FUNDS	<u>10,723</u>	<u>(738)</u>	<u>9,985</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	6	(744)	(738)
	<u>6</u>	<u>(744)</u>	<u>(738)</u>
TOTAL FUNDS	<u>6</u>	<u>(744)</u>	<u>(738)</u>

Comparatives for movement in funds

	At 1.4.16	Net movement in funds	At 31.3.17
	£	£	£
Unrestricted Funds			
General fund	18,615	(7,892)	10,723
	<u>18,615</u>	<u>(7,892)</u>	<u>10,723</u>
TOTAL FUNDS	<u>18,615</u>	<u>(7,892)</u>	<u>10,723</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	581	(8,473)	(7,892)
	<u>581</u>	<u>(8,473)</u>	<u>(7,892)</u>
TOTAL FUNDS	<u>581</u>	<u>(8,473)</u>	<u>(7,892)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

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Detailed Statement of Financial Activities
for the Year Ended 31 March 2018

	31.3.18 £	31.3.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	<u>-</u>	<u>573</u>
	1	573
Investment income		
Deposit account interest	<u>5</u>	<u>8</u>
Total incoming resources	6	581
EXPENDITURE		
Other trading activities		
Advertising	-	751
Charitable activities		
Wages	-	4,532
Other operating leases	<u>-</u>	<u>1,180</u>
	-	5,712
Support costs		
Management		
Advertising	40	-
Finance		
Subscriptions	404	-
Governance costs		
Accountancy and legal fees	300	10
Professional fees	<u>-</u>	<u>2,000</u>
	<u>300</u>	<u>2,010</u>
Total resources expended	744	8,473
	<u>-</u>	<u>-</u>
Net expenditure	<u>(738)</u>	<u>(7,892)</u>

This page does not form part of the statutory financial statements