

Drink Link SCIO

Scotland · Charity number SC043205

Details

| | |
|------------|--|
| Known as | Drink Link |
| Status | Active |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2012-06-11 |
| Register | View on the OSCR register |

Contact

Address
Drinklink
Angusfield Lane
Angusfield Avenue
Aberdeen
AB15 6AQ

Website www.drinklink.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The charity is set up to provide support for people who are negatively affected by alcohol abuse and advance education in the field of alcohol misuse. In the past year or so, we have been working towards setting up an employability programme, which would support people affected by alcohol misuse into work. We also run a website to educate people on alcohol misuse and run social media campaigns.

Beneficiaries: 'People with disabilities or health problems', 'No specific group, or for the benefit of the community'

Objectives: 4.1 to relieve the needs of people negatively affected by alcohol abuse. and 4.2 to advance education in the field of alcohol misuse. and 4.3 to advance health by promoting the provision of supportive services of all kinds for people negatively affected by alcohol misuse.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** More than one local authority area in Scotland

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|--------|-------------|--------|-----------|
| 2025-03-31 | £5,462 | £6,110 | - | 0 |
| 2024-03-31 | £1,075 | £2,106 | - | 0 |
| 2023-03-31 | £649 | £1,048 | - | 0 |
| 2022-03-31 | £2,086 | £845 | - | 0 |
| 2021-03-31 | £1,451 | £3,379 | - | 0 |

Drink Link SCIO

Scotland - Charity number SC043205

Accounts

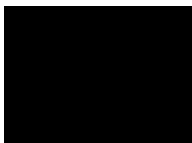
Charity registration number SC043205 (Scotland)

DRINK LINK SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DRINK LINK SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

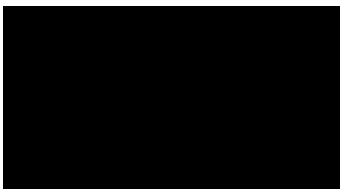
Trustees



Charity number (Scotland)

SC043205

Principal address



Independent examiner

Thyme Tax & Accountancy Limited
36 Angusfield Avenue
Aberdeen
Aberdeenshire
United Kingdom
AB15 6AQ

DRINK LINK SCIO

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DRINK LINK SCIO

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

Objectives and activities

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 .

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

In the current year, we have been pulling together an employability programme, which would support those individuals into work, who have been affected by someone else's drinking. This includes training, helping people with their CVs and providing mentors to assist where necessary. We are currently in the pilot stage of this project and plan to roll it out shortly to the wider community.

Since launching our family and friends website, we have also been working on optimising the content. We hope that in turn, this will enable us to partner with relevant organisations, so that we can work together to signpost all those services appropriate to those who have been affected by indirect alcohol misuse.

DRINK LINK SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The balance held as unrestricted funds at 31 March 2025 was £8,219. Actual 3 month cash payments totalled £1,527. The current level of reserves is therefore higher than is needed.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

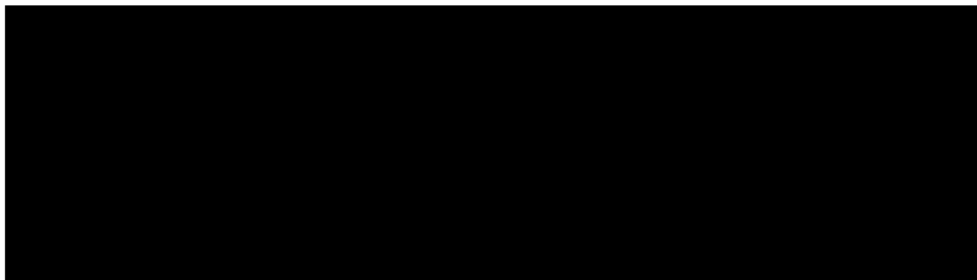
Future plans

In the following year, we will look to roll out those programmes noted at achievements & performance.

Structure, governance and management

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

The Trustees who served during the year and up to the date of signature of the financial statements were:



The Trustees report was approved by the Board of Trustees.



Trustee

Dated: 1 November 2025

DRINK LINK SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DRINK LINK SCIO

I report on the financial statements of the Charity for the year ended 31 March 2025, which are set out on pages 4 to 12.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (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 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the 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 financial statements.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Thyme Tax & Accountancy Limited
36 Angusfield Avenue
Aberdeen
Aberdeenshire
AB15 6AQ
United Kingdom

Dated: 1 November 2025

DRINK LINK SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| | | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income and endowments from: | | | | | | | |
| Donations and legacies | 3 | 5,462 | - | 5,462 | 1,073 | - | 1,073 |
| Other income | 4 | - | - | - | 2 | - | 2 |
| Total income | | 5,462 | - | 5,462 | 1,075 | - | 1,075 |
| Expenditure on: | | | | | | | |
| Raising funds | 5 | 328 | - | 328 | 258 | - | 258 |
| Charitable activities | 6 | 3,282 | 2,500 | 5,782 | 1,848 | - | 1,848 |
| Total expenditure | | 3,610 | 2,500 | 6,110 | 2,106 | - | 2,106 |
| Net income/(expenditure) | | 1,852 | (2,500) | (648) | (1,031) | - | (1,031) |
| Transfers between funds | | - | - | - | (2,500) | 2,500 | - |
| Net movement in funds | 8 | 1,852 | (2,500) | (648) | (3,531) | 2,500 | (1,031) |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 April 2024 | | 6,366 | 2,500 | 8,866 | 9,897 | - | 9,897 |
| Fund balances at 31 March 2025 | | 8,218 | - | 8,218 | 6,366 | 2,500 | 8,866 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DRINK LINK SCIO

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---------------------------------|-----------|-----------------|--------------|-----------------|--------------|
| Current assets | | | | | |
| Cash at bank and in hand | | 21,102 | | 18,892 | |
| Current liabilities | 12 | <u>(12,884)</u> | | <u>(10,026)</u> | |
| Net current assets | | | <u>8,218</u> | | <u>8,866</u> |
| The funds of the Charity | | | | | |
| Restricted income funds | 13 | | - | | 2,500 |
| Unrestricted funds | 14 | | <u>8,218</u> | | <u>6,366</u> |
| | | | <u>8,218</u> | | <u>8,866</u> |

The financial statements were approved by the Trustees on 1 November 2025



Trustee

DRINK LINK SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Drink Link SCIO is a Scottish Charitable Incorporated Organisation (SCIO).

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DRINK LINK SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DRINK LINK SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---------------------|--|--|
| Donations and gifts | - | 19 |
| Grants | 5,462 | 1,054 |
| | <u>5,462</u> | <u>1,073</u> |

4 Other income

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|--------------|--|--|
| Other income | - | 2 |
| | <u>-</u> | <u>2</u> |

5 Raising funds

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|-----------|--|--|
| Insurance | 328 | 258 |
| | <u>328</u> | <u>258</u> |

DRINK LINK SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

| | 2025 | 2024 |
|---|--------------|--------------|
| | £ | £ |
| Direct costs | | |
| Marketing | 2,025 | 1,348 |
| Training | 80 | - |
| Employability | 2,625 | - |
| | <u>4,730</u> | <u>1,348</u> |
| | | |
| Share of support and governance costs (see note 7) | | |
| Support | 732 | 200 |
| Governance | 320 | 300 |
| | <u>5,782</u> | <u>1,848</u> |
| | | |
| Analysis by fund | | |
| Unrestricted funds | 3,282 | 1,848 |
| Restricted funds | 2,500 | - |
| | <u>5,782</u> | <u>1,848</u> |

7 Support costs allocated to activities

| | 2025 | 2024 |
|-----------------------------------|--------------|-------------|
| | £ | £ |
| Subscriptions | 25 | 25 |
| Website development | 707 | 175 |
| Governance costs | 320 | 300 |
| | <u>1,052</u> | <u>500</u> |
| | | |
| | 2025 | 2024 |
| | £ | £ |
| Governance costs comprise: | | |
| Independent examination | 320 | 300 |
| | <u>320</u> | <u>300</u> |

DRINK LINK SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

| | | | |
|----------|--|-------------------|-------------------|
| 8 | Net movement in funds | 2025 | 2024 |
| | | £ | £ |
| | The net movement in funds is stated after charging/(crediting): | | |
| | Fees payable for the independent examination of the charity's financial statements | - | - |
| | - for the independent examination of the charity's financial statements | 320 | 300 |
| | | <u> </u> | <u> </u> |

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The average monthly number of employees during the year was:

| | 2025 | 2024 |
|-------|-------------------|-------------------|
| | Number | Number |
| Total | - | - |
| | <u> </u> | <u> </u> |

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Current liabilities

| | 2025 | 2024 |
|------------------------------|-------------------|-------------------|
| | £ | £ |
| Accruals and deferred income | 12,884 | 10,026 |
| | <u> </u> | <u> </u> |

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2024 | Resources expended | Transfers | At 31 March 2025 |
|-------|------------------------|-------------------------------|-------------------|-----------------------------|
| | £ | £ | £ | £ |
| CNOOC | 2,500 | (2,500) | - | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

DRINK LINK SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).