

THE MEDICAL COUNCIL ON ALCOHOL

Company limited by guarantee

**Company Registration Number:
00952312 (England and Wales)**

Unaudited statutory accounts for the year ended 31 March 2022

Period of accounts

Start date: 1 April 2021

End date: 31 March 2022

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for the Period Ended 31 March 2022

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Directors' report period ended 31 March 2022

The directors present their report with the financial statements of the company for the period ended 31 March 2022

Principal activities of the company

The Council was established in 1967 for “the benefit of the community to provide an organisation of registered health care professionals with a view to the co-ordination of effort, the better understanding of alcoholism and its prevention and the treatment and after-care of alcoholics”.

Additional information

Our purpose To ensure that all doctors, medical students, nurses and other professionals allied to medicine understand the risks to their patients from alcohol and act effectively to prevent and manage these. To work with health care professionals to increase their understanding of the risks associated with their own alcohol consumption and of the measures to address these. To promote scientific advancement in the understanding, prevention and management of alcohol-related harm through our Journal and other publications and activities. To work with other organisations on public health and policy interventions to reduce alcohol-related harm. The vision that shapes our annual activities remains to create a workforce of health professionals educated and supported to reduce health harm from alcohol. Improving the competence of health professionals in the alcohol field will improve the quality of treatment for patients in the UK. The charity also supports healthcare professionals who have developed problems with their own use of alcohol. In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity'. Educational Activities We run a series of educational activities including student competitions and a yearly symposium. The income from this event is intended to ensure that the event itself is at least cost neutral, but ideally to increase sponsorship and price delegate income to create a small surplus to aid in covering the costs of educational activities. Our activities have the benefit of improving the competence of health care professionals, particularly at the beginning of their careers, to manage health harm from alcohol in their patients. Membership The MCA has a small membership body of 76, all from the healthcare field. The membership fees cover the cost of the thrice-quarterly newsletter and also allow the MCA to offer reduced rates for members to its educational events. Membership increases exposure to the MCA's activities, which in turn has increased the competence of health care professionals. Journal The MCA owns a 50% share with Oxford University press of the 'Alcohol and Alcoholism' journal. The income from the journal contributes towards the operational costs of the organisation. Within the next 3-5 years it is hoped that the impact factor will continue to increase and that the presence of the Journal in the US and Asia will have a positive influence on income. The Journal meets the MCA's vision and mission statements by contributing to the academic endeavours of improving the knowledge and understanding of alcohol-related health harm. This in turn improves the management of patients with alcohol-related health issues.

Directors

The director shown below has held office during the whole of the period from
1 April 2021 to 31 March 2022

Dominique Florin

The above report has been prepared in accordance with the special provisions in part 15 of the Companies Act 2006

This report was approved by the board of directors on
22 June 2022

And signed on behalf of the board by:

Name: Dominique Florin

Status: Director

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Profit And Loss Account for the Period Ended 31 March 2022

	2022	2021
	£	£
Turnover:	214,407	206,523
Gross profit(or loss):	214,407	206,523
Administrative expenses:	(171,781)	(166,182)
Other operating income:	7,739	184,988
Operating profit(or loss):	50,365	225,329
Profit(or loss) before tax:	50,365	225,329
Profit(or loss) for the financial year:	50,365	225,329

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Balance sheet

As at 31 March 2022

	<i>Notes</i>	<i>2022</i>	<i>2021</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Investments:	3	702,828	700,739
Total fixed assets:		<u>702,828</u>	<u>700,739</u>
Current assets			
Debtors:	4	71,912	12,238
Cash at bank and in hand:		166,896	179,935
Total current assets:		<u>238,808</u>	<u>192,173</u>
Creditors: amounts falling due within one year:	5	(24,101)	(25,742)
Net current assets (liabilities):		<u>214,707</u>	<u>166,431</u>
Total assets less current liabilities:		<u>917,535</u>	<u>867,170</u>
Total net assets (liabilities):		<u>917,535</u>	<u>867,170</u>
Members' funds			
Profit and loss account:		917,535	867,170
Total members' funds:		<u>917,535</u>	<u>867,170</u>

The notes form part of these financial statements

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Balance sheet statements

For the year ending 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

**This report was approved by the board of directors on 22 June 2022
and signed on behalf of the board by:**

Name: Dominique Florin
Status: Director

The notes form part of these financial statements

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Notes to the Financial Statements for the Period Ended 31 March 2022

1. Accounting policies

Basis of measurement and preparation

These financial statements have been prepared in accordance with the provisions of Financial Reporting Standard 101

Tangible fixed assets depreciation policy

Depreciation on office equipment is provided on a straight-line basis at a rate of 20% per annum. Items of expenditure are capitalised where the purchase price exceeds £1,000.

Valuation information and policy

The listed investment portfolio is stated at market value.

Other accounting policies

Basis of Preparation 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 October 2019) - (Charities SORP (FRS 102)) and the Companies Act 2006. The MCA 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 note. **Income** Income is accounted for gross (excluding Value Added Tax where applicable) when receivable, as long as it is capable of financial measurement. This includes donations, subscriptions, income from publications and investment income. Income received in advance of a specific event is deferred until the criteria for income measurement are met. **Interest Receivable** 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. **Fund Accounting** Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the MCA's work or for specific projects being undertaken by the charity. **Expenditure** Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for gross or net of value added tax where applicable, and when incurred. Rentals paid under operating leases are charged to the income and expenditure account on a straight-line basis over the term of the lease. Allocation of Support Costs Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Seventy five percent of staff costs, rent/service charge, rates, insurance, and office expenses have been allocated to the charitable activities listed in note 7b. **Operating Leases** The charity leases its premises from the Royal College of Physicians. The lease is renewed periodically. The previous lease expired on 31st December 2019 and the MCA has agreed, but not yet signed, a new lease with RCP (see note 17). **Tangible Fixed Assets** Depreciation on office equipment is provided on a straight-line basis at a rate of 20% per annum. Items of expenditure are capitalised where the purchase price exceeds £1,000. **Debtors** Debtors are recognised initially at fair value. Trade and other debtors are recognised at the amount due on the day they arise. Prepayments are amounts paid in advance and are stated at the actual amount that has been prepaid. **Cash at bank and in hand** Cash at bank and cash in hand includes cash and deposits in the bank or similar accounts. **Investments** The listed investment portfolio is stated at market value. **Foreign Currencies** Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of execution. Exchange differences are taken to the SOFA. Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. **Creditors and Provisions** Creditors and provisions are recognised where the charity has a present obligation resulting from a past event or activities and the amount due to settle the obligation can be measured or estimated reliably. **Financial Instruments** The MCA 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. **Pensions** The Medical Director of the charity receives an employer's contribution to a NHS pension on a monthly basis. The MCA is part of the NEST scheme with employer contributions in line with the government approved percentage. If staff meet the government requirements for a pension, then the MCA pay into either NEST on their behalf or into a private pension scheme at the same rate as the NEST scheme. **Going Concern** The Financial Statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these Financial Statements. The budgeted income and expenditure coupled with the level of reserves is considered sufficient for the charity to be able to continue as a going concern.

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Notes to the Financial Statements for the Period Ended 31 March 2022

2. Employees

	<i>2022</i>	<i>2021</i>
Average number of employees during the period	3	3

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Notes to the Financial Statements

for the Period Ended 31 March 2022

3. Fixed assets investments note

See accounts

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Notes to the Financial Statements

for the Period Ended 31 March 2022

4. Debtors

	<i>2022</i>	<i>2021</i>
	£	£
Trade debtors	667	0
Prepayments and accrued income	71,245	12,238
Total	<u>71,912</u>	<u>12,238</u>

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Notes to the Financial Statements

for the Period Ended 31 March 2022

5. Creditors: amounts falling due within one year note

	<i>2022</i>	<i>2021</i>
	£	£
Trade creditors	968	1,369
Taxation and social security	499	10,609
Accruals and deferred income	22,634	13,764
Total	<u>24,101</u>	<u>25,742</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.