

**Registered number: 02236172**

**Centre for Information on Beverage Alcohol**  
**(A company limited by guarantee)**

**Abbreviated accounts**

**for the year ended 31 December 2015**

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**Centre for Information on Beverage Alcohol**  
**(A company limited by guarantee)**

**Independent auditors' report to Centre for Information on Beverage Alcohol**  
**under section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Centre for Information on Beverage Alcohol for the year ended 31 December 2015 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of director and auditors**

The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

**Opinion on financial statements**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts on pages 2 to 4 have been properly prepared in accordance with the regulations made under that section.



Peter Hudson BA FCA (Senior statutory auditor)  
for and on behalf of

**Kreston Reeves LLP**  
Chartered Accountants  
Statutory Auditors  
London

Date: 30 March 2016

**Centre for Information on Beverage Alcohol**  
**(A company limited by guarantee)**  
**Registered number: 02236172**

**Abbreviated balance sheet**  
**as at 31 December 2015**

	Note	£	2015 £	£	2014 £
<b>Current assets</b>					
Debtors		1,580		14,164	
Cash at bank		93,957		141,413	
		<u>95,537</u>		<u>155,577</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(88,739)</u>		<u>(56,964)</u>	
<b>Net current assets</b>			<u>6,798</u>		<u>98,613</u>
<b>Total assets less current liabilities</b>			<u>6,798</u>		<u>98,613</u>
<b>Capital and reserves</b>					
Income and expenditure account			<u>6,798</u>		<u>98,613</u>
			<u>6,798</u>		<u>98,613</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on

30 MARCH 2016

  
A Keeling  
Director

The notes on pages 3 to 4 form part of these financial statements.

**Centre for Information on Beverage Alcohol**  
**(A company limited by guarantee)**

**Notes to the abbreviated accounts**  
**for the year ended 31 December 2015**

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**1.2 Cash flow**

The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective January 2015).

**1.3 Income**

Income comprises revenue recognised by the company in respect of services supplied during the year, exclusive of Value Added Tax and trade discounts.

**1.4 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 of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	33% straight line
Other fixed assets	-	20% straight line

**1.5 Deferred taxation**

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

**1.6 Pensions**

The company makes payments into the defined contribution personal pension policies of eligible employees at the rate of 10% (2014: 10%).

**Centre for Information on Beverage Alcohol**  
**(A company limited by guarantee)**

**Notes to the abbreviated accounts**  
**for the year ended 31 December 2015**

**2. Tangible fixed assets**

	<b>£</b>
<b>Cost</b>	
At 1 January 2015 and 31 December 2015	<b>328,101</b>
<b>Depreciation</b>	
At 1 January 2015 and 31 December 2015	<b>328,101</b>
<b>Net book value</b>	
At 31 December 2015	-
At 31 December 2014	-

**3. Company status**

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

**4. Related party transactions**

During the year, the parent company, International Alliance for Responsible Drinking paid expenses on behalf of the company totalling £127,881 (2014 - £Nil). The company charged International Alliance for Responsible Drinking £50,000 (2014 - £Nil) in respect of sponsor's fees.

**5. Ultimate parent undertaking and controlling party**

The company's immediate parent undertaking is International Alliance for Responsible Drinking, a company incorporated in the United States of America.

Copies of the group accounts may be obtained from:  
The Jefferson Building  
1225 19th Street NW, Suite 500  
Washington, DC 20036

The ultimate parent controlling undertaking is International Alliance for Responsible Drinking.