

# **drinkaware**

The Drinkaware Trust

(A Charitable Company Limited by Guarantee)

## **Annual Report and Financial Statements**

Year ended 31 December 2010

Registered Charity Number: 1094586

Company Number: 4547974

# Annual Report and Financial Statements For the year ended 31 December 2010

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# Report of the Trustees

## For the year ended 31 December 2010

(Incorporating the Directors' report)

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The Trustees, who are also the directors of the charity, present their report and the financial statements of the charity for the year ended 31 December 2010, which have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and revised in 2008.

### Reference and administrative details

<b>Charity number</b>	1094586
<b>Company number</b>	4547974
<b>Registered office</b>	6 St Albans St, London SW1Y 4SQ Website: <a href="http://www.drinkaware.co.uk">www.drinkaware.co.uk</a> Tel: 020 7766 9900 Fax: 020 7504 8217
<b>Auditors</b>	Target Winters Limited, 29 Ludgate Hill, London EC4M 7JE
<b>Bankers</b>	CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4TA

### Directors and Trustees

The directors of the charitable company (the charity) are the trustees for the purpose of charity law. Throughout this report they are collectively referred to as Trustees.

The following Trustees have acted since 1 January 2010:

	Derek Lewis	(Chair)
	Carolyn Bradley	
	Nick Grant	
	Prof David Foxcroft	
	Dr Nick Sheron	
	Dr Michael Wilks	
	Helen Humphreys	(Appointed 13 April 2010)
	Mark Hunter	(Appointed 1 June 2010)
	Benet Slay	
	Jason Stockwood	(Resigned 2 November 2010)
	Ted Tuppen CBE	(Appointed 13 April 2010)
	Prof Gill Valentine	
	Alan Maryon-Davies	(Appointed 1 September 2010)
<b>Company Secretary</b>	Janet Sarll	(Resigned 25 October 2010)
	Chris Sorek	(Appointed 26 October 2010, resigned 14 March 2011)
	Gillian McKay	(Appointed 14 March 2011)
<b>Chief Executive</b>	Chris Sorek	

# **Report of the Trustees**

## **For the year ended 31 December 2010**

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### **Structure, Governance and Management**

The Drinkaware Trust (Drinkaware) is a charitable company limited by guarantee, incorporated on 27 September 2002 (company number 4547974) and registered with the Charity Commissioners as a charity on 13 November 2002 (charity registration number 1094586). The guarantee of each member is limited to £1. The governing document of the charity is the Memorandum and Articles of Association. Its strategic objectives, as set out in a Memorandum of Understanding signed in 2006 (2006 MoU) are to increase awareness, improve attitudes and affect positive changes in behaviour related to alcohol consumption.

In December 2009 an Addendum was added which modified the '2006 MoU', and which was signed by Drinkaware and the Secretary of State for Health and endorsed by 50 companies. It confirms support for the continued operation of Drinkaware, and sets out a formula for individual company donations. From January 2010, contributions from across the alcohol drinks industry, including producers, pub companies and retailers will be based on turnover, with adjustments to recognise producer premium and on-trade retailer discount.

The charity is governed by a Board of Trustees comprised of both health professionals and industry representatives. The Board's role is to ensure good governance, maintain independence and deliver the charity's strategic objectives.

### **Appointment of Trustees**

The charity's governing body reflects its broad base of stakeholders and its responsibility to the wider public interest. The governing body has 13 members, including the Chair. Five Trustees are drawn from the alcoholic drinks industry, and five from a non-industry alcohol-related background. Three members, including the Chair, have no existing professional interest in the alcoholic drinks industry. Trustees serve for a term of three years and may be appointed to serve for one further term. Transitional arrangements for the initial period allow designated Trustees to serve initial terms of between one and four years (but limited to a maximum of six years) in order to give a balance of established, recently recruited and new Trustees.

The Trustees are all unpaid volunteers. Trustees may receive reasonable out-of-pocket expenses. Details of payments made during the year are set out in note 5.

### **Trustee induction and training**

The charity has a formal procedure for inducting Trustees to ensure that they are familiar with past history and current strategy and activity. Training is provided at the request of Trustees.

### **Organisation, management and staffing**

The Board meets several times a year. The Chief Executive has responsibility for planning and developing the services and strategies for Drinkaware within clear policies and protocols set by the Trustees. The Chief Executive ensures that the staff team is recruited and supported to provide the skills and expertise needed to run a successful organisation, and that the values of the charity are observed.

### **Public Benefit**

The trustees have considered the Charity Commission guidance on public benefit when planning the activities of the charity. The trustees are satisfied that the objectives and activities of Drinkaware benefit the public through its activities which aim to:

- Provide medically best evidenced, free and accessible facts about alcohol.
- Communicate widely to its key target audiences through its campaigns and other activities.
- Provide a platform and forum for stakeholders to work together and positively change consumer behaviour on alcohol.

# Report of the Trustees

## For the year ended 31 December 2010

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### Objectives

Now in its fourth year as an independent charity, Drinkaware has become the UK's best known and most referenced site for the facts about alcohol. In its role to preserve, protect, and promote public health, Drinkaware carried out high impact, best-evidenced campaigns and communications focused on three target audiences - under-18s, young adults (18-24 years) and adults (30-45 years) - with the aim to:

- Increase awareness of why and how to drink safely and responsibly and the impact of alcohol misuse on society and on the health and wellbeing of individuals, their families and communities.
- Improve attitudes towards the motivation and personal responsibility to drink safely and responsibly and the unacceptability of binge drinking and drink-related disorders.
- Affect positive changes in behaviour related to alcohol consumption.

### Principal achievements for the year

2010 saw a number of 'firsts' for Drinkaware:

- The charity reached its original funding target of £5million set in 2007 and saw a dramatic increase in the number of funders.
- We were able to reach all three target audiences with compelling campaigns.
- We were able to reach more people, more often through media channels and our website.

### New Funding and Structure

Drinkaware reached full funding of £5million in 2010 following the signing of a new addendum to our Memorandum of Understanding. This agreement saw the number of funding companies rise to 51, representing the majority of on-trade, off-trade and producers operating in the UK. The agreement also saw the expansion of Drinkaware's remit to fully include the young adults 18-24 year-old segment.

The new funding structure enabled Drinkaware to become fully staffed and operational across campaigns, communications, web/digital communications, grants, research, and stakeholder relations. With the resources in place we were able to develop a multi-year strategic plan and focus our attention on reaching consumers in a more planned and consistent manner—key elements in developing our social marketing messaging to effect behaviour change. The new arrangement also opened up the opportunity to tap into the funders' expertise and communications channels to further spread Drinkaware's message about responsible drinking.

### Campaigning for Change

Drinkaware delivered six major campaigns in 2010, reaching more consumers more often with highly targeted messages. For example, for Under 18s, we carried out two integrated campaigns—one with The Guardian and the other with the Newquay Safe Partnership aimed at parents. Reaching more than 2million people, we helped focus attention on the role parents play in their children's relationship with alcohol. Post-campaign research showed that 72% of parents said they will talk to their children about the dangers of alcohol. And, in Newquay, under-age alcohol-related crime dropped significantly while saving the community more than £250,000.

Targeting high profile binge drinkers, we ran the highly successful second year of the 'Why Let Good Times Go Bad?' (WLG TGB) campaign with the support of industry channels, and entered into partnership with the National Union of Students to reach more than 7.5 million students across the country. Using behaviour change messaging, the WLG TGB campaign resulted in 70% of the target audience saying they would re-consider their drinking behaviour.

We took Drinkaware 'on the road' in our "Hoof it!" World Cup units/unit guideline campaign hitting seven cities across the country, and having famous football heroes meet their fans, pass along our responsible drinking messages, and give away 10,000 message-laden footballs. Post-campaign evaluation showed an increase awareness of unit measure guidelines from 31% to 44%, and an increase from 35% to 40% in those who said they would regulate their drinking.

# Report of the Trustees

## For the year ended 31 December 2010

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We also worked with the Government in the development of the ‘Why Let Drink Decide?’ campaign aimed at under 18s and parents, the Home Office on Newquay and ‘Why Let Good Times Go Bad?’, and the Department of Health on its work on units and unit guidelines.

### Reaching more people, more often

More than 2,000 media hits ensured a constant presence in print, digital and broadcast media channels. Coupled with more than 2.6 million visitors to our website, [www.drinkaware.co.uk](http://www.drinkaware.co.uk), and being ranked either #1 or #2 by Google, we raised the profile of the charity to the point where more than 50% know of Drinkaware and what we do. We also produced almost 600,000 unit calculators, 130,000 drinks diaries and 19 health-related factsheets that were downloaded free by consumers and public health professionals..

Underpinning our campaigns were insights derived from research against our target audiences on education, social norming, and our key performance indicators. Strategically supporting our campaigns and communications at the community level, Drinkaware funded eight projects totalling £160,000 and conducted two workshops to share best practice.

Thanks to the support from our public health and industry stakeholders as well as Government, we were able to deliver better campaigns for which we were recognised with two awards - being “highly commended” as Charity of the Year by the *Charity Times* and winning first place for having the best Communications Team for a charity in 2010 by *Third Sector*.

### Review of financial position

The statement of financial activities for the year is set out on page 14 of the financial statements. The net deficit for the year was £196,595 (2009: deficit of £844,095).

### Grant making policy

The Trustees have approved a policy of authorising grants of the order of up to £1 million in a full year.

### Reserves policy

Drinkaware has a policy that reserves should be maintained at a level which ensures that Drinkaware’s core activity could continue during a period of unforeseen difficulties. The aim is to build Drinkaware’s reserves to six months’ annual expenditure. The calculation of the required level of reserves is considered as part of the annual budgeting process.

### Plans for 2011 and beyond

Looking forward, Drinkaware will continue to address three key target audiences:

- Children and young people - broken down into three separate age groups of 8-10, 11-15 and 16-18.
- Young adults - 18 – 24 years.
- At risk adult drinkers - 25–44 years.

And, to deliver two-year campaigns focusing on:

- Educating Under 18s—Parents play a critical role in educating their children about alcohol around the key transition between primary and secondary school. We will provide integrated in-school and at home education, work with parenting organisations to expand the reach of our campaigns and messages; and reach out to children in more unique and interactive ways.
- Changing young adult behaviour—We will run the third year of the ‘Why Let Good Times Go Bad?’ campaign throughout the year and focus on behaviour change messaging to solidify positive response from the first two years of the campaign. We will also seek to expand our relationship with NUS to access its 7.5 million students.

# Report of the Trustees

## For the year ended 31 December 2010

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- Getting adults to adopt guidelines—Units and unit guidelines will remain the focus of our campaigning work to build a higher level of awareness and involvement by consumers in using units as a means of moderating their drinking.

To support our campaigning work in units, we will launch a new web-based tool, MyDrinkaware, which will offer personalised information and clear next steps for people looking to understand and monitor the effects of alcohol on their lives and lifestyles. This will work alongside our social media and other communications and publications, as well as other digital assets, education programmes and grants. We will also use our current research work to inform our campaigns and help us find new and better ways to reach consumers with the facts about alcohol.

Using a longer term campaign approach, we will build momentum around key themes. We also look to become a natural 'bridge' between the public health community and industry, seeking their engagement to increase the responsible use of alcohol and ultimately change the UK's drinking culture.

### Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of charitable company 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 judgments 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.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping proper accounting records that 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 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.

### Auditors

A resolution to re-appoint Target Winters Limited as the company's auditors will be proposed at the Annual General Meeting.

### By order of the board

**Derek Lewis**  
**Chair of Trustees**

5 April 2011

# Independent Auditor's Report to The Members of The Drinkaware Trust

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We have audited the financial statements of The Drinkaware Trust for the year ended 31 December 2010 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

## **Respective responsibilities of trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's [(APB's)] Ethical Standards for Auditors.

## **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of Trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

## **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

# Independent Auditor's Report to The Members of The Drinkaware Trust

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## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Chris Evans (Senior statutory auditor)  
for and on behalf of Target Winters Limited, Statutory Auditor

29 Ludgate Hill  
London

Date:

# Statement of Financial Activities for the year ended 31 December 2010

(incorporating the income and expenditure account)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2010 £	Total 2009 £
<b>Incoming resources</b>					
<i>Incoming resources from generated funds:</i>					
Voluntary income - Donations	2.1	5,158,544	-	5,158,544	3,167,174
Investment income - Bank interest	2.1	5,284	-	5,284	6,615
<i>Incoming resources from charitable activities:</i>					
Consumer information	2.2	16,602	115,000	131,602	96,998
<i>Other incoming resources</i>	2.3	2,001	-	2,001	129,746
<b>Total incoming resources</b>		<b>5,182,431</b>	<b>115,000</b>	<b>5,297,431</b>	<b>3,400,533</b>
<b>Resources expended</b>					
<i>Cost of generating funds</i>	3	23,225	-	23,225	102,650
<i>Charitable activities</i>					
Welsh Government		-	115,000	115,000	
Drinkaware Challenge fund	3	-	-		10,378
Grants Programme fund	3	202,663	-	202,663	-
Consumer information	3	5,015,631	-	5,015,631	3,972,309
<i>Governance costs</i>	3	137,507	-	137,507	159,291
<b>Total resources expended</b>	3	<b>5,379,026</b>	<b>115,000</b>	<b>5,494,026</b>	<b>4,244,628</b>
<b>Net outgoing resources before transfers</b>		<b>(196,595)</b>	<b>-</b>	<b>(196,595)</b>	<b>(844,095)</b>
<b>Transfers between funds</b>					
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net expenditure for the year</b>		<b>(196,595)</b>	<b>-</b>	<b>(196,595)</b>	<b>(844,095)</b>
Fund balances brought forward as at 31 December 2009		456,539	-	456,539	1,300,634
<b>Fund balances carried forward as at 31 December 2010</b>	10	<b>259,944</b>	<b>-</b>	<b>259,944</b>	<b>456,539</b>

The statement of financial activities includes all gains and losses recognised in the year. For Companies Act purposes total income is £5,297,431 (2009: £3,400,533) and total expenditure is £5,494,026 (2009: £4,244,628) which is total incoming resources and total resources expended as shown above. All incoming resources and resources expended are derived from continuing activities.

The notes on pages 11 to 20 form part of these financial statements.

## Balance Sheet as at 31 December 2010

	Notes	Total 2010 £	Total 2009 £
<b>Fixed assets</b>			
Intangible assets	6	57,038	92,390
Tangible assets	6	82,722	11,518
		139,760	103,908
<b>Current assets</b>			
Debtors	7	86,186	567,355
Cash at bank and in hand		874,861	295,366
		961,047	862,721
<b>Creditors: amounts falling due within one year</b>			
Creditors	8	(840,863)	(510,090)
<b>Net current assets</b>		120,184	352,631
<b>Net assets</b>		<b>259,944</b>	456,539
<b>Funds:</b>			
Restricted funds		-	-
Unrestricted funds		259,944	456,539
<b>Total funds</b>	10	<b>259,944</b>	<b>456,539</b>

The financial statements were approved and authorised for issue by the Board of Trustees on 5 April 2011 and signed on their behalf by:

**Derek Lewis**  
**Chair of Trustees**

**Nick Grant**  
**Treasurer**

The notes on pages 11 to 20 form part of these financial statements.

**Company No: 04547974**

# Notes to the financial statements

## For the year ended 31 December 2010

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### 1 Principal accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

#### 1.1 Basis of accounting

The financial statements are prepared in accordance with the historical cost convention. The financial statements have been prepared in accordance with applicable Accounting Standards in the United Kingdom and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Companies Act 2006. A summary of the principal accounting policies, which have been applied consistently, are set out below.

#### 1.2 Incoming resources

All income is accounted for as soon as The Drinkaware Trust has entitlement to the income and there is certainty of receipt and the amount is measured with sufficient reliability.

No amounts are included in the financial statements for services donated by volunteers.

Grants receivable are credited to the statement of financial activities in the year in which they are receivable.

Donations receivable are credited to the statement of financial activities in the year in which they are received.

#### 1.3 Deferred income

Where income for expenditure in a future accounting period is received in advance, it is recognised as deferred income. The amounts shown in the balance sheet in respect of deferred income represent the amounts deferred to future accounting periods.

#### 1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Direct costs, including directly attributable salaries, are allocated on an actual basis to the key strategic areas of activity. Overheads and other salaries are allocated between expense headings on the basis of time spent.

Governance costs include the cost of governance arrangements which relate to the general running of the charity. These activities provide the governance infrastructure which allows the charity to operate and to generate the information required for public accountability. They include the strategic planning processes that contribute to the future development of the charity.

Grants payable are recognised in the year when the offer is made, providing that any related conditions within the control of the Trustees have been fulfilled. Grants offered subject to conditions which remain within the control of the Trustees and have not been met at the year end are noted as a commitment, but not accrued as an expense.

Cost of generating funds include an allocation of staff and overhead costs apportioned to this activity.

Support costs are apportioned as a percentage of management time spent on these activities.

Direct staff costs are posted to the activity to which they relate, overhead staff costs are allocated on the basis of management time spent on these activities.

#### 1.5 Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it is incurred.

#### 1.6 Recognition of liabilities

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past transactions or events.

### **1.7 Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation and impairment. Individual fixed assets costing less than £500 are not capitalised. Depreciation on tangible fixed assets is provided at rates calculated to write off the cost of those assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures, furniture and fittings	-	33 ⅓ % straight line.
Leasehold depreciation	-	over the life of the lease

### **1.8 Website development costs and amortisation**

Website development costs are stated at cost less amortisation and impairment. Amortisation is provided at rates calculated to write off the cost of those assets, less their estimated residual value, over their expected useful lives on the following basis:

Website development costs	-	33 ⅓ % straight line.
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### **1.9 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

### **1.10 Pensions policy**

The Drinkaware Trust operates a defined contribution pensions policy in compliance with the Stakeholder pension requirements. The Drinkaware Trust matches the percentage that the employee contributes up to a maximum of 5%.

No further liabilities accrue to the Trust other than these contributions.

### **1.11 Cash Flow Statement**

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such as statement under Financial Reporting Standard 1 "Cash flow statements".

### **1.12 Operating leases**

Rentals arising under operating leases are charged to the statement of financial activities in the year they fall due.

**Notes to the financial statements**  
**For the year ended 31 December 2010**

**2 Incoming resources**

**2.1 Incoming resources from generated funds**

	<b>Consumer Information</b>	<b>Total 2010</b>	<b>Total 2009</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
Voluntary donations	5,158,544	5,158,544	3,167,174
Bank interest	5,284	5,284	6,615
<b>Total unrestricted funds</b>	<b>5,163,828</b>	<b>5,163,828</b>	<b>3,173,789</b>

**2.2 Incoming resources from charitable activities**

	<b>Consumer Information</b>	<b>Total 2010</b>	<b>Total 2009</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
Consumer information	16,602	16,602	21,998
<b>Total unrestricted funds</b>	<b>16,602</b>	<b>16,602</b>	<b>21,998</b>
<b>Restricted funds</b>			
Grants – Welsh Government	115,000	115,000	75,000
<b>Total restricted funds</b>	<b>115,000</b>	<b>115,000</b>	<b>75,000</b>
<b>Total incoming resources from charitable activities</b>	<b>131,602</b>	<b>131,602</b>	<b>96,998</b>

**2.3 Other incoming resources**

	<b>Total 2010</b>	<b>Total 2009</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Sundry receipts	2,001	129,746
<b>Total unrestricted funds</b>	<b>2,001</b>	<b>129,746</b>
<b>Total incoming resources</b>	<b>5,297,431</b>	<b>3,400,533</b>

**Notes to the financial statements**  
**For the year ended 31 December 2010**

**3 Resources expended**

**3.1 Analysis of total resources expended**

	<b>Staff costs</b>	<b>Support costs</b>	<b>Other direct costs</b>	<b>Total 2010</b>	<b>Total 2009</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
Cost of generating funds	15,587	7,638	-	23,225	102,650
<b>Charitable activities</b>					
Drinkaware Challenge fund					4,622
Grants programme fund	38,966	-	163,697	202,663	-
Consumer information	646,843	329,844	4,038,944	5,015,631	3,854,437
<b>Governance</b>	38,966	9,722	88,819	137,507	159,291
<b>Total unrestricted resources expended</b>	<b>740,362</b>	<b>347,204</b>	<b>4,291,460</b>	<b>5,379,026</b>	<b>4,121,000</b>
<b>Restricted funds</b>					
<b>Charitable activities</b>					
Welsh Government	38,967	-	76,033	115,000	-
Drinkaware Challenge fund	-	-	-	-	5,756
Grants programme fund	-	-	-	-	42,872
Consumer information	-	-	-	-	75,000
<b>Total restricted resources expended</b>	<b>38,967</b>	<b>-</b>	<b>76,033</b>	<b>115,000</b>	<b>123,628</b>
<b>Total resources expended 2010</b>	<b>779,329</b>	<b>347,204</b>	<b>4,367,493</b>	<b>5,494,026</b>	<b>4,244,628</b>
<i>Total resources expended 2009</i>	<i>767,552</i>	<i>264,737</i>	<i>3,212,339</i>		<i>4,244,628</i>

**3.2 Analysis of support costs**

	<b>Cost of generating funds</b>	<b>Consumer Information</b>	<b>Governance</b>	<b>Total 2010</b>	<b>Total 2009</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
Premises	3,388	146,303	4,313	154,004	121,194
Depreciation	657	28,383	836	29,876	8,044
Communications and IT	784	33,873	999	35,656	63,845
Postage and printing	282	12,153	358	12,793	11,501
Travel costs	421	18,197	536	19,154	13,163
Employee related costs	2,106	90,935	2,680	95,721	46,989
<b>Total unrestricted funds</b>	<b>7,638</b>	<b>329,844</b>	<b>9,722</b>	<b>347,204</b>	<b>264,736</b>

## Notes to the financial statements

### For the year ended 31 December 2009

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#### 3.3 Analysis of governance costs

	<b>Total 2010 £</b>	Total 2009 £
Auditors' remuneration	9,600	6,250
Auditors' remuneration – non audit services	4,118	-
Other direct costs	52,304	18,553
Legal and professional fees	22,797	105,736
Support costs	9,722	7,407
Staff costs	38,966	21,345
<b>Total</b>	<b>137,507</b>	<b>159,291</b>

#### 4 Net (outgoing) / incoming resources

These are stated after charging:

	<b>Total 2010 £</b>	Total 2009 £
Auditors' remuneration	9,600	6,250
Amortisation	102,632	101,873
Operating lease rental - office	47,209	-
Depreciation	13,028	8,048

## Notes to the financial statements

### For the year ended 31 December 2009

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## 5 Trustee and employee information

### 5.1 Trustee information

*During the year under review, no Trustees received any remuneration or benefits-in-kind (2009:£Nil).*

Expenses totalling £3,011 were incurred for the provision of travel, subsistence and telephone costs (2009: £5,780). These expenses were incurred on behalf of four Trustees (2009: four Trustees).

### 5.2 Employee information

Employee costs during the year were:

	<b>Total 2010 £</b>	Total 2009 £
Salaries	681,509	674,187
Social security	70,143	65,522
Pension	27,677	27,843
<b>Total</b>	<b>779,329</b>	<b>767,552</b>
The average number of staff employed during the year was	16	15

The number of employees with annual remuneration in excess of £60,000 was as follows:

	<b>Total 2010</b>	Total 2009
£70,000 to £80,000	-	1
£90,000 to £100,000	1	-
£110,000 to £120,000	-	1
£120,000 to £130,000	1	-
<b>Total</b>	<b>2</b>	<b>2</b>

**Notes to the financial statements**  
**For the year ended 31 December 2010**

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**6 Fixed assets**

**6.1 Intangible fixed assets**

	drinkaware. co.uk	Healthy Living Tool	Total
	£	£	£
<b>Cost</b>			
At 1 January 2010	224,545	-	224,545
Additions	-	50,432	50,432
Disposal at cost			
<b>Total</b>	<b>224,545</b>	<b>50,432</b>	<b>274,977</b>
<b>Amortisation</b>			
At 1 January 2010	132,155	-	132,155
Charge for the year	68,973	16,811	85,784
Amortisation on disposal			
<b>Total</b>	<b>201,128</b>	<b>16,811</b>	<b>217,939</b>
<b>Net book value</b>			
<b>At 31 December 2010</b>	<b>23,417</b>	<b>33,621</b>	<b>57,038</b>
<i>At 31 December 2009</i>	92,390	-	92,390

**6.2 Tangible fixed assets**

	Fixtures, Furniture and Equipment	Leasehold Improvements	Total
	£	£	£
<b>Cost</b>			
At 1 January 2010	30,020	-	30,020
Additions	16,838	84,242	101,080
<b>Total</b>	<b>46,858</b>	<b>84,242</b>	<b>131,100</b>
<b>Depreciation</b>			
At 1 January 2010	18,502	-	18,502
Charge for the year	13,028	16,848	29,876
<b>Total</b>	<b>31,530</b>	<b>16,848</b>	<b>48,378</b>
<b>Net book value</b>			
<b>At 31 December 2010</b>	<b>15,328</b>	<b>67,394</b>	<b>82,722</b>
<i>At 31 December 2009</i>	11,518	-	11,518

## Notes to the financial statements

### For the year ended 31 December 2010

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#### 7 Debtors

	<b>Total 2010</b>	Total 2009
	£	£
Trade debtors	950	326,036
Other debtors	44,481	167,369
Prepayments and accrued income	40,755	73,950
<b>Total</b>	<b>86,186</b>	<b>567,355</b>

#### 8 Creditors

Amounts falling due within one year:

	<b>Total 2010</b>	Total 2009
	£	£
Trade creditors	577,790	204,349
Grants Programme fund grants payable	69,106	75,658
Accruals	193,967	230,083
<b>Total</b>	<b>840,863</b>	<b>510,090</b>

#### 9 Taxation

The Drinkaware Trust is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

The Drinkaware Trust is not registered for VAT and all their expenditure is recorded inclusive of any VAT incurred.

**Notes to the financial statements**  
**For the year ended 31 December 2010**

**10 Funds**

	Balance 31 December 2009 £	Incoming Resources £	Resources Expended £	Transfers between funds £	Balance 31 December 2010 £
<b>Restricted funds</b>					
<b>Welsh Government</b>	-	115,000	115,000	-	-
<b>Unrestricted funds</b>					
General Reserve	456,539	5,182,431	5,379,026	-	259,944
<b>Total funds</b>	<b>456,539</b>	<b>5,279,431</b>	<b>5,494,026</b>		<b>259,944</b>

There were no restricted funds as at 31 December 2010.

**11 Analysis of assets between funds**

**Fund balances at 31 December 2010 are as follows:**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	139,760	-	139,759
Net current assets	120,184	-	120,185
<b>Total</b>	<b>259,944</b>	<b>-</b>	<b>259,944</b>

## Notes to the financial statements

### For the year ended 31 December 2010

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#### 12 Company status

The Drinkaware Trust is a company limited by guarantee and has no share capital. Each member has undertaken to contribute £1 to the assets of the company to meet its liabilities if called on to do so. The total amount guaranteed by 31 December 2010 is £13 (2009: £9).

#### 13 Controlling party

In the opinion of the Trustees, the Charity has no overall controlling party.

#### 14. Operating lease commitments

The following annual commitments arise under operating leases:

Expiring:

	2011	2010
	£	£
Land and buildings		
2 – 5 years	<u>67,760</u>	<u>Nil</u>