

drinkaware

The Drinkaware Trust

(A Charitable Company Limited by Guarantee)

Annual Report and Financial Statements

Year ended 31 December 2012

Registered Charity Numbers:
- 1094586 in England and Wales
- SC043163 in Scotland

Company Number: 4547974

Annual Report and Financial Statements **For the year ended 31 December 2012**

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Report of the Trustees

For the year ended 31 December 2012

(Incorporating the Directors' report)

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 2012, 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

Charity number	1094586 in England and Wales / SC043163 in Scotland
Company number	4547974
Registered office	Samuel House, 6 St Albans St, London, SW1Y 4SQ Website: www.drinkaware.co.uk Tel: 020 7766 9900 Fax: 020 7504 8217
Auditors	Kingston Smith LLP Chartered Accountants, Devonshire House, 60 Goswell Road, London, EC1M 7AD
Bankers	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 2012:

	Derek Lewis	(Chair)
	Nick Grant	(Treasurer)
	Carolyn Bradley	
	Dr Catherine Brogan	(Appointed 4 September 2012)
	Prof David Foxcroft	
	Helen Humphreys	
	Alex Hunter	
	Dr Nick Sheron	
	Benet Slay	
	Ted Tuppen CBE	
	Dr Michael Wilks	
	Mark Hunter	(Resigned 18 June 2012)
	Alan Maryon-Davies	(Resigned 17 February 2012)
	Prof Gill Valentine	(Resigned 18 June 2012)
Company Secretary	Chris Sorek	(Appointed 11 October 2011, resigned 29 June 2012)
	Catharina Paulsson Bishop	(Appointed 27 April 2012, resigned 2 October 2012)
Chief Executive	Chris Sorek	(Resigned 29 June 2012)
	Elaine Hindal	(Appointed 18 December 2012)

Report of the Trustees

For the year ended 31 December 2012

(Incorporating the Directors' report)

Our aims and objectives

Purpose

The purpose of The Drinkaware Trust is to positively change public behaviour and the national drinking culture to help reduce alcohol misuse and minimise alcohol-related harm.

Objects

The objects of the Charity are the preservation, protection and promotion of public health through the provision of evidence based education programs and research on alcohol related matters.

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 meet the Charity Commission guidance on public benefit in that they:

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

Objectives and achievements for 2012

Main objectives for 2012

- Drive forward campaigns to achieve progress against one or more KPIs on each;
- Conduct independent research of Drinkaware.co.uk to inform redevelopment of the website; and
- Undertake an independent audit of Drinkaware's effectiveness to directly inform future strategic and business strategy through to 2020.

Principal achievements for 2012

In 2012, Drinkaware:

- Exceeded the £100 million media target for Why Let Good Times Go Bad? campaign one year ahead of schedule;
- Significant shift in KPIs for parents and children with the age of first drink and first unsupervised drink increasing from 14.1 years and 13.1 years respectively in 2011, to 14.7 years and 13.3 years in 2012;
- Presented evidence to the Health Select Committee on the Government's Alcohol Strategy
- Increased income base with 8 new funders;
- 285,000 registered users on MyDrinkaware lifestyle management tool, 29% of whom are defined as active users; and
- Independent research of Drinkaware.co.uk found that 64% of people claimed they were likely reduce their drinking as a result of visiting the website.

Campaigning for change

Drinkaware campaigns target three audiences – parents and young people, young adults and adult increasing risk drinkers. Campaigns launched in 2011 or before continued in 2012, with some highlights below:

The 'Your Kids and Alcohol' campaign, encouraged parents to speak to their children about alcohol, with an interactive video at the heart of the campaign. Viewed more than 800,000 times by parents, the video also drove a 12% click through rate to the parents' section of the Drinkaware website. In addition, more than 100,000 copies were ordered of the 'Your Kids and Alcohol' leaflet and independent research showed that 44% of parents went on to have conversations with their children about alcohol after seeing the campaign.

The 'Excuses' campaign has encouraged the adult audience to evaluate their drinking and register on MyDrinkaware, a drink tracking tool which provides personalised feedback. An email acquisition strategy drove more than 140,000 registrations to MyDrinkaware and PR activity generated 25m opportunities to see.

The 'Why let good times go bad?' campaign continued its efforts to reduce the desirability and acceptability of drunkenness by promoting responsible drinking tips to the young adult audience. An independent evaluation showed that prompted recall of the campaign was 39%, a 12% increase on the previous year, and that the campaign reached 81% of 18-24 year olds (reaching 4.9m). Adoption of tips remained stable. Rate-card media value from paid-for advertising reached over £7m for the first time in-kind support from the drinks industry was valued at £36m, a 33% increase on the previous year.

Reaching more people, more often

Digital engagement with Drinkaware continued to increase in 2012. More than 4.1m unique visitors came to the website in 2012, a 44% increase on 2011.

The creation of new video content, improvements to our interactive tools and an increased focus on mobile optimisation lead to a 30% increase in page views (13m in 2012). We also continued to make significant progress on awareness of units, with 1.6m views of our online unit calculator in 2012.

The introduction of content that rewards repeat usage led to a 70% increase in returning visits – a third of all visits (1.3m) to the site in 2012 were repeat visits. Drinkaware's digital resources are now recognised as more than a 'one stop shop' for information as we started to build longer term relationships with users. By the end of 2012, 285,000 people had registered to track their drinking through MyDrinkaware, 29% of whom are defined as active users. Fans across our Facebook pages increased by 13% in 2012 compared to 2011 and Twitter followers grew by nearly 90%.

Independent research shows that the website to be performing well. Three quarters of respondents claim they will return to the website, track / check units in future and conduct further research, while almost two thirds (64%) said they will reduce their alcohol consumption.

Results from this research fed directly into the development of the new look Drinkaware website, which launched early in 2013.

Please refer to the 2012 Annual Review for more information:

<https://www.drinkaware.co.uk/about-us/what-we-do/annual-publications>

Plans for 2013 and beyond

Our primary objectives for 2013 include:

- Develop the longer term strategy and business case, informed by the results of the Drinkaware audit, and secure support and future funding commitment;
- Evaluate 'In:tuition', Drinkaware's in-school education resource, through a randomised control trial to delay age of first drink;
- Develop a new campaign encouraging parents not to provide alcohol to their children
- Launch a social media programme targeting 18-24s encouraging adoption of positive behaviour change tips; and
- Test and evaluate a regional pilot campaign encouraging consumers to try lower ABV products and track their drinking on MyDrinkaware.

Structure, governance and management

Overview

The Drinkaware Trust (Drinkaware) is a charitable company limited by guarantee, incorporated on 27 September 2002 (company number 4547974) and registered with the Charity Commission as a charity on 13 November 2002 (charity registration number 1094586 in England and Wales, SC043163 in Scotland). 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.

Appointment of Trustees

The charity's governing body reflects its broad base of stakeholders and its responsibility for the wider public interest. The governing body normally has 13 members, including the Chair, although there are currently two vacancies. Five Trustees are drawn from the alcoholic drinks industry and five have a professional interest in alcohol from an academic or health background. Three members, including the Chair, have no current professional interest in alcohol. Trustees serve for a term of three years and may be appointed to serve for one further term.

The Trustees are unpaid but 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, current strategy and activity and their responsibilities. Training is provided at the request of Trustees.

Organisation, management and staffing

The Board meets at least five times a year. The Chief Executive has responsibility for planning and developing the services and strategies for Drinkaware within clear policies 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.

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

Report of the Trustees

For the year ended 31 December 2012

(Incorporating the Directors' report)

Review of finances and policies

Financial position

The statement of financial activities for the year is set out on page 10 of the financial statements. The net surplus for the year was £257,504 (2011: 199,111).

Funding

Drinkaware received £5m in voluntary donations from the UK alcohol industry in 2012. In addition, Drinkaware raised £0.1m from alcohol awareness publications, bank interest and further donations.

In 2012 Drinkaware received an additional £25k in pledged support from three new funding companies - Enotria, G&J Greenalls and Kingslands Wines.

The income received from funders supported the planning and delivery of social marketing campaigns targeting each of Drinkaware's key audiences, as well as funding Drinkaware's digital, media, research and stakeholder engagement activity. In addition to making financial contributions, Drinkaware funding companies provide 'media in kind' to support and extend the reach of Drinkaware campaigns. This support constitutes the reproduction of the Drinkaware logo on funders' merchandise and media rather than a donation of the advertising space itself; Drinkaware does not have control over that advertising space. In 2012 this support was valued at £36m by Catton Consulting Ltd for Drinkaware's 'Why let good times go bad?' campaign targeting young adults.

Grant making policy

In March 2012, Drinkaware chose to suspend the grants programme, pending a review of future strategy. A number of initiatives from 2011 were still being delivered throughout this year, requiring only monitoring. No new initiatives were approved between January and March 2012, and subsequently no new awards were made.

Reserves policy

Drinkaware has a policy that reserves should be maintained at £350,000, which should ensure that Drinkaware's core activity could continue during a period of unforeseen difficulties. The reserves at the end of the year were £716,559. This was a result of additional surplus at the year end relating to a change in Drinkaware's third party creative agency. Certain campaign activity which was originally budgeted for the final quarter of 2012 was deferred to the first quarter of 2013.

Internal control

Drinkaware's system of internal financial control is based on a framework of regular financial information, administrative procedures including the segregation of duties and a system of delegation and accountability. In particular it includes:

- A budgeting process with an annual budget which is reviewed and agreed by the board;
- Regular reviews by the board of periodic financial reports which indicate financial performance against the budget; and
- Setting targets to measure financial and other performances, and formal purchasing and receipts procedures.

Risk management

Drinkaware's risk management process is designed to identify, measure, manage and monitor risks that affect the achievement of the organisation's strategic, operational and financial objectives.

Risks and associated controls are recorded on the Drinkaware Risk Register which is reviewed quarterly by management and the Trustees. A risk map is used to rate the severity of the risks and to inform where action is required.

Statement of 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 the 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; and
- 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 adequate 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.

Statement of disclosure of information to auditors

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each Trustee has taken all the steps that s/he ought to have taken as a Trustee in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

The appointment of Kingston Smith as the new auditors was made in the year following a tender process.

By order of the Board

Derek Lewis
Chair of Trustees

Date

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

We have audited the financial statements of Drinkaware for the year ended 31 December 2012 which comprise the Statement of Financial Activities incorporating the Summary Income and Expenditure Account and the Charitable Company 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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006; and to the charity's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, and in respect of the consolidated financial statements, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters which 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 any party other than the charitable company, the charitable company's members, as a body, and the charity's trustees, as a body for our audit work, for this report, or for the opinion we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 7 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.

We have been appointed as auditor under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006 and Section 151 of the Charities Act 2011 and report to you in accordance with regulations made under those Acts. 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 group's and the parent 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 annual report 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 2012 and of the group's 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011.

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.

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, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 require us to report to you if, in our opinion:

- the parent charitable company has not kept proper, adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.

Date

Nicholas Brooks (Senior Statutory Auditor)
for and on behalf of Kingston Smith LLP, Statutory Auditor

Devonshire House
60 Goswell Road
London
EC1M 7AD

Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

Statement of Financial Activities for the year ended 31 December 2012

(incorporating the income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2012 £	Total 2011 £
Incoming resources					
<i>Incoming resources from generated</i>					
Voluntary income - Donations	2.1	5,013,374	-	5,013,374	5,248,814
Investment income - Bank interest	2.1	18,895	-	18,895	11,957
<i>Incoming resources from charitable activities:</i>					
Consumer information	2.2	53,584	-	53,584	71,035
<i>Other incoming resources</i>	2.3	23,369	-	23,369	60,432
Total incoming resources		5,109,222	-	5,109,222	5,392,238
Resources expended					
<i>Cost of generating funds</i>					
	3	30,381	-	30,381	42,131
<i>Charitable activities</i>					
Grants Programme fund	3	-	-	-	196,997
Consumer information	3	4,658,727	-	4,658,727	4,840,599
<i>Governance costs</i>	3	162,610	-	162,610	113,400
Total resources expended	3	4,851,718	-	4,851,718	5,193,127
Net incoming resources before transfers					
		257,504	-	257,504	199,111
Transfers between funds					
		-	-	-	-
Net surplus / (expenditure) for the year		257,504	-	257,504	199,111
Fund balances brought forward as at 31 December 2010					
		459,055		459,055	259,944
Fund balances carried forward as at 31 December 2012					
	10	716,559		716,559	459,055

The statement of financial activities includes all gains and losses recognised in the year. For Companies Act purposes total income is £5,109,222 (2011: £5,392,238) and total expenditure is £4,851,718 (2011: £5,193,127) 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 2012

	Notes	Total 2012 £	Total 2011 £
Fixed assets			
Intangible assets	6	-	16,811
Tangible assets	6	398,505	61,267
		398,505	78,078
Current assets			
Debtors	7	74,759	111,304
Cash at bank and in hand		1,646,282	801,283
		1,721,041	912,587
Creditors: amounts falling due within one year			
Creditors	8	-1,402,990	-531,610
		318,051	380,977
Net current assets		318,051	380,977
Net assets		716,556	459,055
Funds			
Restricted funds		-	-
Unrestricted funds		716,556	459,055
Total funds	10	716,556	459,055

The financial statements were approved and authorised for issue by the Board of Trustees on 12 June 2012 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 2012

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 Drinkaware 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.

Notes to the financial statements

For the year ended 31 December 2012

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

Drinkaware operates a defined contribution pensions policy in compliance with the stakeholder pension requirements. Drinkaware matches the percentage that the employee contributes up to a maximum of 5%. Contributions payable are charged to the profit and loss account in the year they are payable.

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 2012

2 Incoming resources

2.1 Incoming resources from generated funds

	Consumer Information	Total 2012	Total 2011
	£	£	£
Unrestricted funds			
Voluntary donations	5,013,374	5,013,374	5,248,814
Bank interest	18,895	18,895	11,957
Total unrestricted funds	5,032,269	5,032,269	5,260,771

2.2 Incoming resources from charitable activities

	Consumer Information	Total 2012	Total 2011
	£	£	£
Unrestricted funds			
Consumer information	53,584	53,584	71,035
Total unrestricted funds	53,584	53,584	71,035
Restricted funds	-	-	-
Total restricted funds	-	-	-
Total incoming resources from charitable activities	53,584	53,584	71,035

2.3 Other incoming resources

	Total 2012	Total 2011
	£	£
Unrestricted funds		
Sundry receipts	23,369	60,432
Total unrestricted funds	23,369	60,432
Total incoming resources	5,109,222	5,392,238

Notes to the financial statements
For the year ended 31 December 2012

3 Resources expended

3.1 Analysis of total resources expended

	Staff costs £	Support costs £	Other direct costs £	Total 2012 £	Total 2011 £
Unrestricted funds					
Cost of generating funds	18,700	11,681	-	30,381	42,131
Charitable activities					
Grants programme fund	-	-	-	-	196,997
Consumer information	606,901	327,765	3,724,061	4,658,727	4,840,599
Governance	64,059	34,758	63,793	162,610	113,400
Total unrestricted resources expended	689,660	374,204	3,787,854	4,851,718	5,193,127
Restricted funds	-	-	-	-	-
Charitable activities	-	-	-	-	-
Total restricted resources expended	-	-	-	-	-
Total resources expended 2012	689,660	374,204	3,787,854	4,851,718	5,193,127
<i>Total resources expended 2011</i>	<i>780,342</i>	<i>351,418</i>	<i>4,061,366</i>	<i>5,193,127</i>	<i>5,494,026</i>

3.2 Analysis of grants programme

	2012 £	2011 £
Other direct costs		
Alcohol Education Trust: Enhancement and Expansion of Resources	-	30,000
Norcas: Safer Drinking Training for Companies	-	25,000
Pintsize Theatre: I Want, I Want	-	24,486
Vita Nova: The Community Challenge	-	23,112
Drinksense: Knowing It All	-	22,354
Sole Purpose Productions: A Wee Taste	-	15,975
Central Scotland Rape Crisis and Sexual Abuse Centre: Central Scotland Youth Project	-	5,635
Skye & Lochalsh Drug & Alcohol Partnership: Alcohol Awareness Project	-	5,500
Act On It: It's on the Cards	-	1,710
Total direct costs	-	153,772

Notes to the financial statements

For the year ended 31 December 2012

3.3 Analysis of support costs

	Cost of generating funds	Consumer Information	Governance	Total 2012	Total 2011
	£	£	£	£	£
Unrestricted funds					
Premises	4,464	125,241	13,281	142,986	153,517
Depreciation	798	22,392	2,375	25,565	28,778
Communications and IT	1,023	28,695	3,043	32,761	40,935
Postage and printing	90	2,521	267	2,878	6,304
Travel costs	295	8,290	879	9,464	24,224
Employee related costs	5,011	140,626	14,913	160,550	97,660
Total unrestricted funds	11,681	327,765	34,758	374,204	351,418

3.4 Analysis of governance costs

	Total 2012 £	Total 2011 £
Auditors' remuneration	10,200	9,600
Auditors' remuneration – non audit services	300	13,398
Other direct costs	6,389	15,784
Legal and professional fees	46,904	39,547
Support costs	34,758	10,889
Staff costs	64,059	24,182
Total	162,610	113,400

4 Net (outgoing) / incoming resources

These are stated after charging:

	Total 2012 £	Total 2011 £
Auditors' remuneration	10,200	9,600
Amortisation	16,811	40,227
Operating lease rental - office	81,312	70,732
Depreciation	25,565	28,778

Notes to the financial statements

For the year ended 31 December 2012

5 Trustee and employee information

5.1 Trustee information

During the year under review, no Trustees received any remuneration or benefits-in-kind (2011:£Nil).

Expenses totalling £5,909 were incurred for the provision of travel, subsistence and telephone costs (2011: £1,918). These expenses were incurred on behalf of three Trustees (2011: six Trustees).

5.2 Employee information

Employee costs during the year were:

	Total 2012	Total 2011
	£	£
Salaries	589,781	672,764
Social security	59,077	61,824
Pension	40,802	45,755
Total	689,660	780,343
The average number of staff employed during the year was	16	17

The number of employees with annual remuneration in excess of £80,000 was as follows:

	Total 2012	Total 2011
£80,000 to £89,999	1	-
£120,000 to £129,999	-	1
Total	1	1

The contributions in the year for the provision of a defined contributions scheme for one employee were £2,500 (2011: one employee, £5,000).

Notes to the financial statements
For the year ended 31 December 2012

6 Fixed assets

6.1 Intangible fixed assets

	drinkaware.co.uk	Healthy Living Tool	Total
	£	£	£
Cost			
At 1 January 2012	224,545	50,432	274,977
Additions	-	-	-
Disposal at cost	-	-	-
Total	224,545	50,432	274,977
Amortisation			
At 1 January 2012	224,545	33,621	258,166
Charge for the year	-	16,811	16,811
Amortisation on disposal	-	-	-
Total	224,545	50,432	274,977
Net book value			
At 31 December 2012	-	-	-
<i>At 31 December 2011</i>	<i>-</i>	<i>16,811</i>	<i>16,811</i>

6.2 Tangible fixed assets

	Website Replatforming	Fixtures, Furniture and Equipment	Leasehold Improvements	Total
	£	£	£	£
Cost				
At 1 January 2012	-	54,181	84,242	138,423
Additions	360,658	2,147	0	362,804
Total	360,658	56,328	84,242	501,227
Depreciation				
At 1 January 2012	-	43,460	33,696	77,156
Charge for the year	164	9,956	15,445	25,566
Total	164	53,416	49,141	102,722
Net book value				
At 31 December 2012	360,493	2,911	35,101	398,505
<i>At 31 December 2011</i>	<i>-</i>	<i>10,721</i>	<i>50,546</i>	<i>61,267</i>

Notes to the financial statements

For the year ended 31 December 2012

7 Debtors

	Total 2012 £	Total 2011 £
Trade debtors	3,028	8,460
Other debtors	45,118	44,154
Prepayments and accrued income	26,613	58,690
Total	74,759	111,304

Included within other debtors is an amount of £39,809 (2010: £39,809), which is due in greater than one year.

8 Creditors

Amounts falling due within one year:

	Total 2012 £	Total 2011 £
Trade creditors	1,228,166	309,762
Grants Programme fund grants payable	-	11,177
Other creditors	4,249	4,382
Taxation and social security	14,865	19,016
Accruals	155,710	187,273
Total	1,402,990	531,610

Included within other creditors are £2,016 (2011: £3,325) related to accrued pension costs.

9 Taxation

Drinkaware 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.

Drinkaware 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 2012

10 Funds

	Balance 31 December 2011 £	Incoming Resources £	Resources Expended £	Transfers between funds £	Balance 31 December 2012 £
Restricted funds					
Unrestricted funds					
General Reserve	459,055	5,109,222	4,851,718	-	716,559
Total funds	459,055	5,109,222	4,851,718	-	716,559

There were no restricted funds as at 31 December 2012.

11 Analysis of assets between funds

Fund balances at 31 December 2012 are as follows:

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	398,505	-	398,505
Net current assets	318,051	-	318,051
Total	716,556	-	716,556

12 Operating Leases

As at 31 December 2012, the charity had annual commitments under non-cancellable leases which expire as follows:

	2012 £	2012 £
Land & Buildings 2-5 years	81,312	81,312
Office Equipment < 1 year	2,594	2,594
Total	83,906	83,906