

THE DRINKAWARE TRUST
(A charitable company limited by guarantee)

Charity No: 1094586 in England and Wales
SC043163 in Scotland

Company No: 4547974

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2013

The Drinkaware Trust

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The Drinkaware Trust

Legal and Administrative Information

Directors	Derek Lewis (Chairman) (Resigned 04 February 2014) Sir Leigh Lewis (Chairman) (Appointed 04 February 2014) Alex Hunter Benet Slay (Resigned 04 February 2014) Carolyn Bradley (Resigned 04 February 2014) Dr. Catherine Brogan Dr. Michael Wilks (Resigned 04 February 2014) Dr. Nick Sheron (Resigned 04 June 2013) Helen Humphreys Nick Grant (Treasurer) (Resigned 04 February 2014) Penny Newman OBE (Appointed 04 February 2014) Prof. David Foxcroft (Resigned 04 June 2013) Ted Tuppen CBE Timothy Walker (Appointed 04 February 2014) Vicki Nobles (Appointed 04 February 2014)
Chief Executive	Elaine Hindal
Company Secretary	Darren Elton (Appointed 28 January 2013, resigned 19 September 2013) Vishal Goswami (Appointed 04 November 2013)
Registered Office	Samuel House, 6 St Albans St, London, SW1Y 4SQ
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

The Drinkaware Trust

Report of the Trustees

For the year ended 31st December 2013

Our aims and objectives

Purpose

The Drinkaware Trust is a charitable organisation which aims to get people to think differently about alcohol. Our entire focus is on getting people to understand the harm it can do to our health, our families and those around us.

Our vision is of a society where alcohol is enjoyed responsibly, where its potential for harm is reduced and where consumers are supported in practical ways to make informed decisions about their drinking.

Our mission

We contribute to achieving our vision

- By providing objective, independent, comprehensive and evidence-based information about alcohol
- By raising awareness and changing attitudes to responsible drinking
- Through practical tools and support, acting as a catalyst for behavioural and social change.

Our values

- We are committed to understanding consumer behaviour and the importance of individual responsibility
- We are evidence-led in everything we do – we evaluate what we've done and learn in order to improve
- We focus on where we have most impact
- We value transparency and publish our research evidence, strategies, plans and impact assessment
- We work collaboratively with partners across government, industry, health and other public bodies
- We are proactive, with a passion for making a difference.

The Drinkaware Trust

Report of the Trustees

For the year ended 31st December 2013 (Continued)

Objectives and achievements for 2013

Objectives

1. Contribute towards a reduction in underage drinking in line with the Chief Medical Officer's recommendation that an alcohol-free childhood is best, by informing and supporting parents as key influencers.
2. Contribute towards a reduction in the acceptability and desirability of excessive drinking and drunkenness among young adults aged 18-24.
3. Test and evaluate scalable programmes that support adults aged 25-44 to make positive changes to their drinking behaviour.

Achievements

Since 2009, Drinkaware has sought to measure its social impact through consumer surveys against its three target objectives. Whilst proving cause and effect is inevitably difficult, Drinkaware has contributed to and can report upon a number of positive trends in 2013:

1. Parents and Children

There has been a significant fall in the proportion of young people aged 11-17 who have ever had an alcoholic drink to 44% (compared to 51% in 2012). In addition, the average age at which young people claim to have had their first alcoholic drink (under supervision) has increased from an average of 13.4 years in 2012 to 13.7 years in 2013. (Source: Ipsos MORI, 2013)

Drinkaware has contributed to these positive shifts in 2013 through a campaign in October 2013 which encouraged parents to talk to their children about the risks of underage drinking. The campaign used a variety of media channels including videos, tips and advice on the Drinkaware website and social media channels, outdoor posters and radio adverts, and traditional media.

This resulted in a three-fold increase in visitors to the Drinkaware website¹, and discussions in national news outlets including BBC Radio 4's Today programme, BBC Breakfast, Sky News, ITV Daybreak and The Guardian newspaper.

One in seven (15%) parents of 10-14 year olds recognised the campaign². The poster campaign reached 39% of all adults in London and 48% of adults in the North West³, and the radio ads reached 53% of all parents with children aged 10-15⁴.

Parents who recalled the campaign were more likely to have talked to their child about the risks of alcohol and over one in ten (12%) of those who saw the campaign agreed they will not provide alcohol to their children under the age of 16⁵.

In 2013, independent evaluation of In:tuition, our in-schools education programme, began with the first stage of school recruitment for a Randomised Control Trial (RCT). This will be the first RCT of a school's alcohol harm-prevention programme in the UK, and is set to be one of the largest trials of its kind.

¹ Google analytics for Drinkaware.co.uk, 2013

² Ipsos MORI Adults' and children's drinking behaviour and attitudes towards alcohol, 2013

³ Neo@Ogilvy report to Drinkaware, 2014

⁴ RadioGAUGE report to Drinkaware, 2014

⁵ Ipsos MORI Adults' and children's drinking behaviour and attitudes towards alcohol, 2013

The Drinkaware Trust

Report of the Trustees

For the year ended 31st December 2013 (Continued)

2. Younger Adults aged 18 - 24 years

Among 18 – 24 year olds, attitudes towards drunkenness remained constant with 2012; almost three-quarters of young adults agreed that they “don’t have to get drunk to have a good time”. Encouragingly, those who were aware of Drinkaware are more likely to agree with this statement (77%) than those who were not (66%). (Source: Ipsos MORI, 2013)

As 2013 was the final year of the five-year ‘Why let good times go bad?’ campaign, Drinkaware launched a strategic review of excessive binge drinking and the harm associated with public drunkenness in the night-time economy. The initiative, unique in its scope and scale, seeks to develop new approaches to reduce binge drinking and the damage it inflicts on communities. Findings will be available in 2014.

3. Adults 25 – 44 years

Drinkaware resources have been tested for effectiveness in supporting behaviour change through a pilot partnership with Berkshire Public Health and the Local Pharmaceutical Committee. Interim findings show positive results both in terms of raising awareness of units and the lower-risk guidelines, and changing drinking behaviour. Results are forthcoming in 2014.

Drinkaware worked with the Scottish Government Alcohol Industry Partnership (SGAIP) to deliver a pilot campaign, encouraging shoppers to switch to a lower ABV version of their preferred alcoholic drink. Independent evaluation of the campaign found that while it had an impact on improving attitudes and awareness, purchase choices proved harder to change.

In addition, Drinkaware has helped the Royal College of General Practitioners develop an e-learning tool to train GPs on alcohol awareness, worked closely with the Royal College of Obstetricians and Gynaecologists and partnered with Northampton Police to test the effectiveness of distributing water in licensed premises.

Overall, awareness of ‘units’ as a measure of alcohol is now nearly universal, with 93% of 25-44 year olds saying they have heard of the term. There has been a small positive shift in awareness of the lower-risk guidelines in 2013; just over a third (35%) can correctly identify the 2-3 unit daily limit for women (31% in 2012), and 34% give the correct level of 3-4 units for men (30% in 2012)¹.

4. Reaching more people, more often

In 2013, nearly six million unique visitors came to Drinkaware.co.uk to get the facts about alcohol, an increase of over 40% compared to 2012. This equates to more than 1 in 10 people in the UK; increasing to 1 in 5 people in key cities like Manchester and Newcastle.

Analysis of traffic to the website showed that visits from mobile and tablet devices continued to grow strongly, increasing by a third in 2013, suggesting that consumers are looking for information ‘on the go’.

The online unit and calorie calculator tool was used over a million times, and 21,000 people signed up to ‘MyDrinkaware’, our online drink diary, which has been shown to help active users reduce their average alcohol intake². Our online AUDIT-C self-assessment tool enabled around 160,000 ‘increasing or high-risk’ drinkers assess their level of risk, giving Drinkaware one of the largest databases of drinking habits in the UK.

Independent research of the Drinkaware website, conducted in June 2012, confirmed that 64% of visitors surveyed felt motivated to reduce their drinking as a result of visiting the website³.

¹ Ipsos MORI Adults’ and children’s drinking behaviour and attitudes towards alcohol, 2013

² The Nursery Research and Planning MyDrinkaware evaluation, 2011

³ The Nursery Research and Planning Drinkaware.co.uk website evaluation, 2012

The Drinkaware Trust

Report of the Trustees

For the year ended 31st December 2013 (Continued)

2014 and beyond

Our primary objectives for 2014 are to:

1. Delay the average age a child has their first alcohol drink through (a) persuading parents of their influence as role models and (b) in-schools education
2. Increase consumer access to facts about alcohol and support them to moderate their drinking with practical tools
3. Reduce incidences of alcohol-related anti-social behaviour in one local area

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.

Audit

As recommended in the 2009 addendum to the Memorandum of Understanding between Drinkaware, government and the alcohol industry, the Trust was subject to an independent audit of its effectiveness. The audit, 'Independent review of The Drinkaware Trust (2006–2012)' was overseen by an Independent Review Panel established at the request of Drinkaware's Board of Trustees. Chaired by Sir Hugh Taylor, Chairman of the Guy's and St Thomas' NHS Foundation Trust and former Permanent Secretary at the Department of Health, the panel also included representatives from the public health and research communities, government and the drinks industry. It was conducted by independent consultancy 23Red, and was also peer reviewed.

Among the audit's recommendations was a review of governance arrangements to address perceptions in some quarters of a lack of independence from the alcohol industry.

Appointment of Trustees

Responding to the findings of the audit, Trustees approved changes to Drinkaware's governance to improve effectiveness, while addressing the *perceptions* in some quarters of a lack of independence.

It was decided that the 'quotas' of five industry and five 'alcohol professionals' from outside the industry are no longer appropriate. The board will in future appoint Trustees through an open recruitment process based solely on their ability to meet the needs of the organisation. The board may only appoint trustees who are currently employed in the industry or have a policy role with respect to alcohol if they satisfy this criterion and if there are not more than two such trustees in either category. None of the new appointments falls into either of these categories.

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.

The Drinkaware Trust
Report of the Trustees
For the year ended 31st December 2013 (Continued)

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.

The Drinkaware Trust

Report of the Trustees

For the year ended 31st December 2013 (Continued)

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 deficit for the year was £76,979 (2012: £257,504 surplus).

Funding

Drinkaware received £5.1m in voluntary donations from the UK alcohol industry & retailers in 2013. In addition, Drinkaware raised £0.1m from alcohol awareness publications, bank interest and further donations.

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 2013 this support was valued at £40.2m (2012: £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 closed the grants programme. No new initiatives were approved in 2013, and subsequently no new awards were made.

Reserves policy

Drinkaware has a policy that reserves should be maintained at £450,000, 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 £639,580. This was a result of additional surplus at the year end relating to a inventory of Drinkaware's online shop resources.

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.

The Drinkaware Trust
Report of the Trustees
For the year ended 31st December 2013 (Continued)

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.

For and on behalf of the Board

Sir Leigh Lewis
Chair of Trustees



Date 02/10/2014

Independent Auditors' Report to the Members of The Drinkaware Trust

We have audited the financial statements of The Drinkaware Trust for the year ended 31 December 2013 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, 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 company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; 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 and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 group's and the parent charitable company's affairs as at 31 December 2013 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 and from preparing a Strategic Report.

06 October 2014



Nicholas Brooks (Senior Statutory Auditor)
for and on behalf of Kingston Smith LLP, Statutory Auditor
Devonshire House
60 Goswell Road
London EC1M 7AD

The Drinkaware Trust
Statement of Financial Activities
(incorporating an Income and Expenditure Account)
For the year ended 31st December 2013

	Note	Total 2013 £	Total 2012 £
Incoming Resources			
<i>Incoming resources from generated funds:</i>			
Voluntary income - donations	2	5,095,028	5,013,374
Investment income - bank interest	3	15,549	18,895
<i>Incoming resources from charitable activities:</i>			
Consumer information	2	51,262	53,584
Other incoming resources	2	7,501	23,369
Total Incoming Resources		5,169,340	5,109,222
Resources Expended			
<i>Cost of generating funds</i>			
Charitable activities:		22,994	30,381
Consumer information		4,967,438	4,658,727
Governance costs		255,887	162,610
Total Resources Expended	4	5,246,319	4,851,718
Net (outgoing)/incoming resources for the year		(76,979)	257,504
Fund balances brought forward at			
1st January 2013	12	716,559	459,055
Fund balance carried forward at			
31st December 2013	12	639,580	716,559

All of the above results are derived from continuing activities. There were no recognised gains and losses other than the outgoing resources for the year.

The accompanying notes form part of these financial statements.

The Drinkaware Trust
Balance Sheet as at 31st December 2013

	Note	2013 £	2012 £
Fixed Assets			
Intangible assets	7	-	-
Tangible assets	8	<u>292,307</u>	<u>398,505</u>
		<u>292,307</u>	<u>398,505</u>
 Current Assets			
Stock		157,497	-
Debtors	9	83,880	74,762
Cash at bank and in hand		<u>1,604,719</u>	<u>1,646,282</u>
		1,846,096	1,721,044
Creditors: Amounts falling due within one year	10	<u>(1,498,823)</u>	<u>(1,402,990)</u>
Net Current Assets		<u>347,273</u>	<u>318,054</u>
Net Assets		<u>639,580</u>	<u>716,559</u>
 Funds			
Unrestricted funds	12	<u>639,580</u>	<u>716,559</u>

These accounts have been prepared in accordance with the special provisions of Part 16 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), (effective April 2008).

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

2 October 2014

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 Sir Leigh Lewis
 Chair of Trustees



COMPANY NUMBER: 4547974

The Drinkaware Trust

Notes to the Financial Statements

For the year ended 31st December 2013

1 Accounting Policies

1.1 Basis of accounting

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

1.2 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.

1.3 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 are recognised in the Statement of Financial Activities in the year of receipt. Grants relating to capital expenditure are recognised as income in the year of receipt and are specifically shown separately as a restricted fund.

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.

1.5 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.

The Drinkaware Trust
Notes to the Financial Statements
For the year ended 31st December 2013 (Continued)

1 Accounting Policies (continued)

1.6 Irrecoverable VAT

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

1.7 Recognition of liabilities

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

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures, furniture and fittings	Over the term of the lease
Leasehold depreciation	3 years straight line
Website replatforming and Mobile application	3 years straight line

1.9 Intangible fixed assets

The website domain costs and bespoke tools 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 domain and healthy living tool	3 years straight line
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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.

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.

1.13 Stock

Stocks are stated at the lower of cost and net realisable value. Net realisable value is assessed not only in relation to 'selling' price but also with reference to the value in distribution to the beneficiaries in order to further the objects of the charity. Stock is expensed in the reporting period in which it is distributed.

Stock comprises of informational booklets and materials which aid people in managing their alcohol intake.

The Drinkaware Trust
Notes to the Financial Statements
For the year ended 31st December 2013 (Continued)

2	Incoming resources		2013	2012		
			£	£		
	Voluntary Income					
	Donations		5,095,028	5,013,374		
	Incoming resources from charitable activities					
	Consumer information		51,262	53,584		
	Sundry receipts		<u>7,501</u>	<u>23,369</u>		
	Total received		<u><u>5,153,791</u></u>	<u><u>5,090,327</u></u>		
3	Investment Income		2013	2012		
			£	£		
	Bank interest received		<u><u>15,549</u></u>	<u><u>18,895</u></u>		
4	Resources Expended	Staff	Support	Other Direct	Total	Total
		Costs	Costs	Costs	2013	2012
		£	£	£	£	£
	Cost of generating funds	15,476	7,518	-	22,994	30,381
	Charitable activities					
	Consumer information	766,861	372,554	3,828,023	4,967,438	4,658,727
	Governance costs	<u>52,452</u>	<u>25,483</u>	<u>177,952</u>	<u>255,887</u>	<u>162,610</u>
	Total resources expended	<u><u>834,789</u></u>	<u><u>405,555</u></u>	<u><u>4,005,975</u></u>	<u><u>5,246,319</u></u>	<u><u>4,851,718</u></u>
	Analysis of support costs	Cost of	Consumer	Governance	Total	Total
		Generating	Information		2013	2012
		Funds	£	£	£	£
		£	£	£	£	£
	Unrestricted funds:					
	Premises	2,182	108,134	7,396	117,712	142,986
	Depreciation	430	21,287	1,456	23,173	25,565
	Communications and IT	860	42,617	2,915	46,392	32,761
	Postage and printing	63	3,112	213	3,388	2,878
	Travel costs	241	11,968	819	13,028	9,464
	Employee related costs	<u>3,742</u>	<u>185,436</u>	<u>12,684</u>	<u>201,862</u>	<u>160,550</u>
	Total support costs	<u><u>7,518</u></u>	<u><u>372,554</u></u>	<u><u>25,483</u></u>	<u><u>405,555</u></u>	<u><u>374,204</u></u>

The Drinkaware Trust
Notes to the Financial Statements
For the year ended 31st December 2013 (Continued)

4 Resources Expended (continued)
Analysis of governance costs

	Total 2013 £	Total 2012 £
Auditors' remuneration	10,204	10,200
Auditors' remuneration - non audit services	5,122	300
Other direct costs	59,025	6,389
Legal and professional fees	103,601	46,904
Support costs	25,483	34,758
Staff costs	52,452	64,059
Total support costs	255,887	162,610

5 Trustees' Remuneration

The trustees neither received nor waived any emoluments during the year (2012 - £Nil).

Expenses of £1,906 (2012 - £5,909) were reimbursed to four (2012: three) trustees during the year.

6 Staff Costs

	2013 £	2012 £
Wages and salaries	739,982	589,781
Social security costs	57,375	59,077
Pension costs	37,432	40,802
	834,789	689,660

The average number of employees during the year was 16 (2012: 16).

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

	2013	2012
£60,000 to £69,000	1	2
£80,000 to £89,000	-	1
£100,000 to £110,000	1	-
	2	3

The pension contribution attributable to higher paid employees is £3,718 (2012: £5,626)

7 Intangible Fixed Assets

	Drinkaware.co.uk £	Healthy Living Tool £	Total £
Cost or Valuation			
At 1st January 2013 and 31st December 2013	224,545	50,432	274,977
Depreciation			
At 1st January 2013 and 31st December 2013	224,545	50,432	274,977
Net Book Value			
At 1st January 2013 and 31st December 2013	-	-	-

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For the year ended 31st December 2013
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8 Tangible Fixed Assets	Website and Mobile Application	Fixtures, Furniture and Equipment	Leasehold Improvements	Total
	£	£	£	£
Cost or Valuation				
At 1st January 2013	360,658	56,327	84,242	501,227
Additions	23,490	13,649	-	37,139
	<u>384,148</u>	<u>69,976</u>	<u>84,242</u>	<u>538,366</u>
At 31st December 2013				
Depreciation				
At 1st January 2013	164	53,417	49,141	102,722
Charge for year	120,384	6,108	16,845	143,337
	<u>120,548</u>	<u>59,525</u>	<u>65,986</u>	<u>246,059</u>
At 31st December 2013				
Net Book Value				
At 31st December 2013	<u>263,600</u>	<u>10,451</u>	<u>18,256</u>	<u>292,307</u>
At 31st December 2012	<u>360,494</u>	<u>2,910</u>	<u>35,101</u>	<u>398,505</u>
9 Debtors: Due within one year			2013	2012
			£	£
Trade debtors			6,442	3,028
Other debtors			6,797	5,312
Prepayments and accrued income			30,832	26,613
			<u>44,071</u>	<u>34,953</u>
Debtors: Due after more than one year			2013	2012
			£	£
Other debtors			39,809	39,809
			<u>39,809</u>	<u>39,809</u>
10 Creditors: Amounts falling due within one year			Group	Group
			2013	2012
			£	£
Trade creditors			647,772	1,228,166
Other creditors			2,262	2,233
Accrued pension costs			3,436	2,016
Taxation and social security			17,208	14,865
Accruals			828,145	155,710
			<u>1,498,823</u>	<u>1,402,990</u>

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11 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.

12 Annual Commitments under Operating Leases

	2013 £	2012 £
Land & buildings		
In the second to fifth year inclusive	81,312	44,145
Office equipment		
Within one year	<u>2,208</u>	<u>2,594</u>

13 Statement of Funds

	At 1st January 2013 £	Income £	Expenditure £	Transfers/ Gains £	At 31st December 2013 £
Unrestricted funds	716,559	5,169,340	(5,246,319)	-	639,580
Total funds	<u>716,559</u>	<u>5,169,340</u>	<u>(5,246,319)</u>	<u>-</u>	<u>639,580</u>

14 Analysis of Net Assets between Funds

	Unrestricted Funds £	Total Funds £
Fund balances at 31st December 2013 are represented by:		
Tangible fixed assets	292,307	292,307
Net Current Assets	<u>347,273</u>	<u>347,273</u>
Total net assets	<u>639,580</u>	<u>639,580</u>

15 Related Party Transactions

There were no related party transactions during the year.