

# **drinkaware**

**THE DRINKAWARE TRUST**  
(A charitable company limited by guarantee)

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

**YEAR ENDING  
31<sup>st</sup> DECEMBER 2015**

Charity No: 1094586 in England and Wales,  
SC043163 in Scotland

Company No: 4547974

Registered Office: 3<sup>rd</sup> floor, Salisbury House, London Wall, London EC2M 5QQ

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## The Drinkaware Trust

### Chair's report for the year ended 31<sup>st</sup> December 2015

I am pleased to present my second annual report as Chair of the Trust. I am indebted to my fellow Trustees and to the Chief Executive and her staff for their sustained support and leadership throughout the year.

Drinkaware's vision is to reduce alcohol-related harm by helping people make better choices about their drinking. To do that we need the active help and support of many partners in industry, the public health and academic communities, public services and in government. At the same time we are as an organisation proudly independent in determining the information we provide, the campaigns we undertake, the research and evaluation we commission and the priorities we adopt. I have been much heartened during the past year by the degree to which that independence has been increasingly recognised by those with whom we work.

The year has also been one of sustained achievement across our range of activities. Use of the Drinkaware website and app reached a new record level with nearly 10 million unique visitors to our website alone. More organisations than ever before are giving us financial support, including non-traditional funders such as the England & Wales Cricket Board and The Racecourse Association. Our ground-breaking *Wouldn't Shouldn't* campaign of cinema and social media advertising, alongside our piloting of *Drinkaware Crew* embedded within a number of our partners' nightclubs, have taken us into new territory in changing behaviour and tackling alcohol-related harm in the night-time economy.

The publication of our new *Drinkaware Monitor* has contributed to academic research looking at the effects of alcohol, providing a wealth of data on alcohol consumption and harms. We also built a more detailed evidence base than ever before on patterns of alcohol consumption amongst the older male population in preparation for our 2016 *Have a little less, feel a lot better* campaign.

Looking forward, both the challenges and opportunities we face are substantial. We take heart from the sustained falls in alcohol consumption, particularly amongst the young, as well as from tentative indicators suggesting that many people are drinking alcohol more responsibly, with greater awareness of its risks. At the same time the incidence of alcohol-related disease continues to rise especially in regard to liver disease. Drinkaware as a non-judgemental, evidence-based source of information has never been more important in giving people the evidence with which to make better decisions on what, when and how much they choose to drink. Our strapline 'Drinkaware – for the facts' will continue to guide everything we do.

In closing, I would like to thank our funders and partners, our Trustees, our dedicated staff team, and our Chief Executive for their sustained support in helping us to deliver a very successful year for the Trust.



Sir Leigh Lewis KCB  
Chair

## Legal and Administrative Information

### Directors and Trustees

The directors of the charitable company (the charity) are its Trustees for the purposes of charity law. The Trustees and officers during the year and since the year end were as follows:

Chair	Sir Leigh Lewis KCB	
Treasurer	Ted Tuppen CBE	(retired 26 April 2016)
Treasurer	Kate Morris	(appointed 8 September 2015; appointed treasurer 26 April 2016)
	Dr Catherine Brogan	(retired 8 September 2015)
	Helen Humphreys	(retired 26 April 2016)
	Alex Hunter	(retired 28 July 2016)
	Dr Paul Nelson	(appointed 8 September 2015)
	Penny Newman OBE	
	Vicki Nobles	
	Dr Christopher Spencer Jones	(appointed 8 September 2015)
	Dr Timothy Walker	
	David Ward	(appointed 8 September 2015)

### Key management personnel:

CEO	Elaine Hindal	
Director, Marketing & Communications	Ben Butler	
Director, Evidence & Impact	Dr John Larsen	
Director, Business Development & Partnerships	Rommel Moseley	
Director, Finance & Company Secretary	Vishal Goswami	(resigned 16 May 2016)
Director, Finance & Company Secretary, Interim	Stephen Webster	(appointed 9 May 2016)

Registered office	3 <sup>rd</sup> Floor, Salisbury House, London Wall, London EC2M 5QQ
Auditors	Kingston Smith LLP Chartered Accountants, Devonshire House, 60 Goswell Road, London EC1M 7AD
Bankers	CAF Bank Ltd. 25 Kings Hill Avenue, Kings Hall, West Malling, Kent ME19 4TA
Solicitors	Lewis Silkin LLP, 5 Chancery Lane, Clifford's Inn, London, EC4A 1BL
Investment advisors	GMILF Ltd, The Forge, Cuckfield Road, Stapleford, West Sussex, RH17 6ET
Independent Medical Advisory Panel	Professor Paul Wallace – Chair & Chief Medical Advisor to Drinkaware Professor Jonathan Chick Professor Chris Day (associate member since 14 October 2015) Dr Sarah Jarvis Iona Lidington (appointed 17 November 2015) Professor Stephen Neidle (appointed 1 July 2016) Professor Graham Ogden Dr Lynn Owens (appointed 17 November 2015)

## Report of the Trustees for the year ended 31<sup>st</sup> December 2015

### Our purpose and activities

The Drinkaware Trust is an independent charity which aims to reduce alcohol-related harm by helping people to make better choices about their drinking. Its objectives, set out in its Memorandum and Articles of Association, are the preservation, protection and promotion of public health through the provision of evidence-based education programmes and research on alcohol-related matters. The Trustees confirm that they comply with their duty to have regard to the guidance on public benefit, published by the Charity Commission, when exercising their powers and duties.

The Trust was established in 2007 through a Memorandum of Understanding between the governments of each of the devolved nations of the UK and representative organisations of the UK alcohol beverages industry. An addendum to the 2007 Memorandum of Understanding was promulgated in 2009, in which it was agreed to continue Drinkaware indefinitely, and which confirmed that Drinkaware was regarded as “the primary non-governmental vehicle for providing alcohol information and public education”.

Today, Drinkaware continues in that role. Given our **vision**, to reduce alcohol-related harm by helping people make better choices about their drinking, a number of **strategies** are employed by the Trust to achieve the charity’s **aims** and **objectives**. The Trust:

- provides impartial, evidence-based information, advice and practical resources that are reviewed by its Independent Medical Advisory Panel and that meet the stringent requirements of the Information Standard;
- raises awareness of alcohol and its harms, through effective and targeted communication campaigns; and
- works collaboratively with partners to ensure that those best placed to help people make informed choices, including health professionals, the police and others, have the information they need to do so.

We work in accordance with four values, which are consistent with our original Memorandum of Understanding and which provide a set of straightforward principles and practices that shape our behaviour.

Our **values** are:

#### **Driven to make a difference**

We look for ways to maximise our impact; to make information, advice and resources relevant and accessible; and we are advocates for Drinkaware and its vision.

#### **Led by the evidence**

We keep up to date with relevant evidence, information and trends and share our knowledge with others; we are committed to understanding alcohol harms, our audiences and what it takes to make an impact; and we are informed by expert guidance and both critically engage with, and make decisions supported by, evidence.

#### **Resourceful**

We welcome more effective ways of doing things; we seek to identify activity that can have the greatest impact and set, measure and report on targets related to impact; and ensure that Drinkaware gets the best value for money so its resources go further; and support each other in our professional development.

## Report of the Trustees for the year ended 31<sup>st</sup> December 2015 (continued)

### **Working positively with others**

We proactively identify and work with others to maximise Drinkaware's impact; we take stakeholders' perspectives into account where appropriate; and build positive working relationships with colleagues and stakeholders with a healthy balance of support and challenge.

### **Achievements and social impact**

Putting these strategies and values into action, Drinkaware pursued three core programmes of activity in 2015, each of which is designed to address an aspect of alcohol-related harm identified through evidence review.

These were:

- tackling the harm of underage drinking;
- reducing the harm and costs of 'drunken nights out'; and
- equipping people who are drinking to excess to moderate their drinking.

## Programme 1: Tackling the harm of underage drinking

Drinking is becoming less common amongst young people as positive trends in the prevalence of underage drinking continue. Amongst the 37% of 11 – 15 year olds who have ever had a drink, 45% drink no more than once or twice a year.

Despite these positive trends at a national level, one in five underage drinkers say they drink once a week or more often, and associations between underage drinking and drug-taking, violence, and underage or unprotected sex are well-evidenced. Our research into young people's drinking suggests a strong association between drinking and poor mental wellbeing, with a significant proportion of underage drinkers choosing to drink to 'conform' or to cope with negative feelings at least some of the time<sup>1</sup>. One in four young people with poorer mental wellbeing drink at least once a week, compared to one in ten of those with better mental wellbeing<sup>2</sup>.

### What did we achieve?

There is considerable evidence to support targeting parents as an effective way to reduce the harms associated with underage drinking. We also believe that teachers can play an important role in this respect. Accordingly, our focus in 2015 was two-fold: our *Talk* campaign armed parents with the knowledge to discuss and model moderate drinking behaviours with their children; and we launched *Drinkaware for Education* in October 2015 to give teachers free access to valuable alcohol learning resources for students aged 9 -14.

Our *Talk* campaign significantly increased visits to Drinkaware online resources for parents, which were accessed by more than half a million people on our website, via YouTube, and via our social media platforms. Of parents who accessed Drinkaware information, 49% said they were more likely to talk to their child or children about alcohol and 65% felt more confident to do so<sup>3</sup>.

*Drinkaware for Education* is a bank of free, downloadable curriculum-based learning resources, accredited by the PHSE Association, that make it easier for teachers to help students understand the risks of alcohol and to delay starting to use it. Between October and December 2015 more than 7,000 such *Drinkaware for Education* learning resources were downloaded by 210 separate schools and organisations.

In the light of positive trends in the prevalence of underage drinking, and while this issue remained one of our three core programmes of work in 2015, the Board decided to reduce our total direct investment in this programme in 2015 allowing us to increase investment in our other two core programmes.

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<sup>1</sup> IPSOS Mori (2015), Drinkaware Monitor 2014: Young people's and their parents' drinking behaviour in the UK. Available here: [https://www.drinkaware.co.uk/media/1469/drinkaware\\_monitor\\_2014\\_young\\_people\\_reportcompressed\\_1.pdf](https://www.drinkaware.co.uk/media/1469/drinkaware_monitor_2014_young_people_reportcompressed_1.pdf)

<sup>2</sup> ibid

<sup>3</sup> Talk 2015 web survey conducted by Drinkaware from 05/10/2015 to 15/11/2015

## Programme 2: Reducing the harm and costs of 'drunken nights out'

Whilst excessive drinking in the night time economy appears to be declining overall amongst 18-24 year olds, there is still a significant minority who drink with the intention of getting drunk. Negative behaviours associated with the excessive consumption of alcohol on a night out not only have an impact on the safety and wellbeing of those drinking to excess but also impact on businesses, the police, local authorities and the emergency services.

Roughly two fifths of 18-24 year olds agree with the statement 'I really enjoy going out to get drunk'<sup>4</sup>, and 15% of this age group state that they drink with the intention of getting drunk every time or most times they drink alcohol<sup>5</sup>.

Drinkaware's ground-breaking research report '*Drunken Nights Out: Motivations, Norms and Rituals in the Night-time Economy*' revealed that a regular intention to get drunk is associated with drinking more frequently, drinking more, getting drunk more often and an increased risk of experiencing or causing harm<sup>6</sup>.

### What did we achieve?

Our focus in 2015 was to target 18-24 year olds whose safety and wellbeing is at risk from excessive drinking. Our *Wouldn't Shouldn't* campaign set out to alter the prevailing culture of unwanted drunken sexual attention firstly through hard-hitting cinema advertising, and secondly through encouraging discussion and engagement with the issue online.

The advertising was screened throughout North West England, a region selected for its high reported levels of alcohol-related hospital admissions amongst under 25 years old, and its impact was independently assessed by researchers from the University of Exeter. The campaign evaluation indicated that, compared to the West Midlands control region, some 40,000 people in our target age group in the North West learned more about the effects of drinking; and 46,500 more people were discussing alcohol-related sexual harassment compared to the control region. Drinkaware campaign materials were viewed over 930,000 times on YouTube and the issue of drunken sexual harassment was featured by more than 20 regional TV and radio stations around 'Freshers Week' in September 2015.

Information alone, however, is not always enough to change behaviour. Our in-depth consumer research also pointed to the need for on-the-ground support in large nightclubs and venues to help vulnerable young adults who have drunk too much. Accordingly in 2015 we substantially expanded our *Drinkaware Crew* programme which offers support from trained staff based in night-time economy venues to vulnerable people. Building on our 2014 pilot in partnership with Nottinghamshire Police and the Nottingham Crime & Drugs Partnership, a six-month extension of *Drinkaware Crew* began in seven UK cities from November 2015. An evaluation of the programme is being conducted by the University of Exeter and their initial report will be published in the Autumn of 2016.

Our total direct investment in reducing the harm of drunken nights out in 2015 was £711,331, compared to £405,609 in 2014.

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<sup>4</sup> Source: GB TGI 2013 Q2 (Jan 2012–Dec 2012), Kantar Media UK Ltd

<sup>5</sup> Source: Ipsos-MORI 2013: Online survey of 748 18-24 year-olds conducted between 29th October and 11th November 2013. Quoted in Christmas and Seymour (2014), below.

<sup>6</sup> Christmas, S. and Seymour, F., 2014. *Drunken Nights Out: Motivations, norms and rituals in the night time economy*. Available here: [https://www.drinkaware.co.uk/media/1567/drinkaware\\_drunken-nights-out-report\\_full-report\\_vfinal-pdf-version-without-page-breaks-dec-2014-amend.pdf](https://www.drinkaware.co.uk/media/1567/drinkaware_drunken-nights-out-report_full-report_vfinal-pdf-version-without-page-breaks-dec-2014-amend.pdf)



## Programme 3: Equipping people who are drinking to excess to moderate their drinking

The propensity to drink in harmful ways is not evenly spread across the population. In the past, 18-24 year olds were the segment of the population most likely to drink alcohol but they are now the least likely to drink; today, 45-64 year olds are now most likely to drink alcohol (with 66% having had an alcoholic drink in the past week) and drink more frequently than younger age groups<sup>7</sup>.

Accordingly, people in mid-life are now responsible for a greater proportion of alcohol consumption; with evidence from the *Drinkaware Monitor* identifying drinkers over 35 years old as of particular concern<sup>8</sup>. Our *Cut Back, Feel Better* campaign is designed to help to equip this audience with tools to track their alcohol intake (in units and calories) and to become more aware of ingrained drinking habits. The campaign uses targeted advertising highlighting the benefits of reducing alcohol consumption to direct people to the Drinkaware website and to encourage them to download and use the *Drinkaware: Track & Calculate Units* mobile app.

### What did we achieve?

We undertook a number of projects as part of this programme in 2015, including changes to the Drinkaware website to improve navigation and increase engagement; the release of the Drinkaware app on Android to make it available to more people; and the *Cut Back, Feel Better* campaign which consisted of outdoor advertising, social media and funder support. As part of this campaign, we also worked in partnership with Diageo and Tesco to run the '*Drinkaware Unit Challenge*' in 100 Tesco stores, helping shoppers to understand the units and calories of some of the most common drinks.

In 2015, we encouraged more than 9.4 million unique visitors to visit the Drinkaware website, 12% more than in 2014. The most popular content which they accessed was the online unit and calorie calculator, which was completed more than 1.3 million times. Research with users of the website in 2015 indicated that it was effective in prompting people to consider changing their drinking habits. Three website surveys conducted in March-April, July-August and December-January showed that 43% of respondents said they would be more likely to monitor how much they were drinking; 42% said that they would be more likely to reduce their alcohol consumption and 38% said that they were more likely to return to the Drinkaware website for more advice and support<sup>9</sup>. One in 20 website users said they intended to 'talk to my GP or other professional' about their alcohol use.

The *Drinkaware: Track & Calculate Units* mobile app allows people to track what they drink, to see how many units and calories they are consuming and to set personal goals to moderate their drinking. In 2015, there were 280,000 downloads of the app, nearly 40,000 of which were regarded as 'quality downloads', that is, people who downloaded the app, completed the set-up and continued to use the app for at least three days in the first week. Based on 2014 and 2015 data from 104,000 app users, the average reduction in alcohol use following 12 weeks of app usage was 7.4 units per week, suggesting the app is effective in supporting people to reduce their alcohol consumption. A full independent evaluation of the app will be published in 2016.

<sup>7</sup> Office of National Statistics (2016) *Opinions and Lifestyles Survey: adult drinking habits in Great Britain, 2014*. [Online] Available from:

<http://www.ons.gov.uk/peoplepopulationandcommunity/healthandsocialcare/drugusealcoholandsmoking/datasets/aduldrinkinghabits>

<sup>8</sup> IPSOS Mori (2015), *Drinkaware Monitor 2014: Adults' drinking behaviour in the UK*. Available here:

[https://www.drinkaware.co.uk/media/1465/drinkaware\\_monitor\\_2014\\_adults.pdf](https://www.drinkaware.co.uk/media/1465/drinkaware_monitor_2014_adults.pdf)

<sup>9</sup> 2015 Web user survey combined report, internal survey conducted by Drinkaware

## Report of the Trustees for the year ended 31<sup>st</sup> December 2015 (continued)

During 2015 we also invested in a substantial research programme to understand the drinking habits and motivations of older drinkers and to identify opportunities to help them to change their behaviour. This research drew upon the findings of the 2015 Drinkaware Monitor (available on our website at: <https://www.drinkaware.co.uk/research/our-research-and-evaluation-reports/drinkaware-monitor-2015-uk-adults-experience-of-and-views-on-cutting-down/>) and provided comprehensive and unique insights into the drinking attitudes and behaviours of this important at-risk group. The results of this research are published in our report, *Midlife Male Drinking: Findings from research with men aged 45-60*, and are published on our website

Our total direct investment in equipping people who are drinking in excess to moderate their drinking in 2015 was £1,104,299 compared to £890,363 in 2014.

## Financial review

The statement of financial activities for the year is set out on page 18 of the Annual Report. The net surplus for the year was £63,561 (2014: £313,036 surplus).

## Funding

Drinkaware received £5,102,540 in voluntary donations from UK alcohol producers, retailers and sports bodies in 2015 (2014: £5,550,001) in part due to the timing of the significant donations which fell into the 2015 financial year. In addition, Drinkaware raised £194,496 from alcohol awareness publications and products, bank interest and further donations (2014: £198,734).

## Expenditure on charitable activities

Charitable expenditure for the year was £5,074,201 (2014: £5,305,763). The reduced expenditure reflected the fall in total donations.

## Staffing costs

Expenditure on staffing costs for the year was £1,138,839 (2014: £970,185). As well as reflecting modest pay increases, the increase in 2015 reflected a number of decisions to bring in-house work previously undertaken for the charity by external providers and agencies.

## Expenditure on raising funds

Expenditure on raising funds for the year was £159,274 (2014: £129,936).

## Net Assets

The total Net Assets of the Trust were £1,016,177 at 31<sup>st</sup> December 2015 (2014: £952,616). There were no restricted funds.

## Investment powers and policy

The Trustees, having regard to the liquidity requirements of operating the Trust, have kept available funds in interest-bearing deposit accounts and sought to achieve a rate which matches or exceeds inflation as measured by the retail price index (RPI).

However, the invested funds held on deposit for the Trust (excluding those held at CAF Bank) achieved an average rate of return of 0.4% against the RPI of 1.2 % for the year, and funds held at CAF Bank achieved an average rate of 0.2% for the year.

Consequently, the Trustees reviewed the Investment Policy of the Trust in 2015 and sought the professional advice of our investment advisors, GPF. On the basis of this advice, a number of changes were made to take effect in 2016.

## Reserves policy and going concern

The Trustees have continued to maintain a reserves policy intended to ensure the on-going viability of the charity notwithstanding a significant shortfall in funding or other unexpected events. In addition, the nature of Drinkaware's campaigns means that expenditure peaks significantly at certain times of the year reflecting the timing of media buys in particular; an appropriate level of reserves is thus also required to ensure adequate cash flow to support our campaign activities.

During 2015 the Trustees reviewed the Reserves Policy of the Trust and concluded, having compared current levels of activities and cash flow projections, that the Charity's reserves should be maintained at a minimum level of £500,000.

Actual reserves at 31<sup>st</sup> December 2015 were substantially in excess of this minimum level at £1,016,177 (2014: £952,616). It is intended in 2016 to reduce reserves to closer to the minimum level set by the Board by increasing expenditure designed to pursue Drinkaware's objectives where this represents good value for money.

## Plans for future periods

In 2016 in accordance with our vision and existing strategic objectives we plan, in particular, to maintain substantial levels of activity and expenditure on our programmes to reduce the harm and costs of 'drunken nights out'; and to launch a new, three-year national campaign in support of our programme to equip people who are drinking to excess to moderate their drinking.

At the same time, the Board will continue to pay careful attention to Drinkaware's on-going financial sustainability given the continued commercial pressures on our donors. In that context we will maintain our focus on diversifying our income beyond that provided by major organisations in the UK alcohol beverages industry.

In relation to the Charity's governance the Board has also decided to establish a Risk and Audit Committee in addition to its two existing sub-committees (see 'Organisation' below) to reinforce its ability to monitor and control the risks facing the organisation.

## Structure, governance and management

### Governing Document

The Drinkaware Trust is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charities Commission and its Trustees are also the members of the Company.

An amendment to Paragraph 3 of the Memorandum and Articles of Association was approved by members at the Annual General Meeting in June 2015, to the effect that all Trustees shall be appointed through an open recruitment process based solely on their ability to meet the needs of the Trust. In that context the Board may appoint Trustees who are currently employed in the alcohol beverages industry or have a policy role with respect to alcohol but only if they satisfy this criterion and if there are not more than two such Trustees in either category.

## Report of the Trustees for the year ended 31<sup>st</sup> December 2015 (continued)

Under its Memorandum and Articles of Association the Board may comprise between 8 and 11 Trustees. Trustees are appointed by the Board and serve for a term of three years, with each Trustee able to serve for a maximum of two terms. The Board has the power, should it choose to do so, to co-opt members to the sub-committees of the Board to fill specialist roles or to provide expert advice to the Board.

### **Trustee induction and Board appraisal**

The charity has a formal procedure for inducting Trustees and provides key reference documents to ensure that newly appointed Trustees are fully aware of Drinkaware's history, current strategy and activities and their responsibilities. Training is provided at the request of Trustees and in 2015 included a workshop for Trustees and staff on the health impacts of alcohol facilitated by the Chief Medical Advisor and another member of Drinkaware's Independent Medical Advisory Panel.

The Board has instituted a formal programme for the annual appraisal of Trustees (including the Chair) in line with best practice in the charitable sector.

### **Organisation**

The Board of Trustees directs the work of the charity. It typically meets around six times per year although additional meetings can be held as and when required. The Board has established two sub-committees covering Finance & Human Resources, chaired by the Treasurer, and Research & Impact, chaired by a trustee (currently by Dr Timothy Walker).

The Chief Executive Officer is appointed by the Board of Trustees to manage the day-to-day operations of the charity. The CEO has delegated authority for operational matters including finance, employment, campaigns and communications in line with the policies that have been approved by The Board of Trustees. The CEO is appraised annually by the Chair and the Board of Trustees.

### **Related parties and co-operation with other organisations**

No Trustees receive remuneration or other benefit from their work with the Trust. Any connection between Trustees or senior managers with any donor, supplier or partner of the Trust must be disclosed to the full Board of Trustees, and a Register of Interests is maintained. Declarations of interest are invited at each Board meeting.

### **Pay policy for senior staff**

Remuneration for senior staff is reviewed annually by the Finance & Human Resources Committee, which is also responsible for recommending the remuneration of the CEO to the Board for approval.

Pay for all staff is independently benchmarked annually against external comparators. Proposed pay increases and/or bonuses for exceptional performance are agreed by the Finance & Human Resources Committee or the CEO as appropriate and are not guaranteed.

## Report of the Trustees for the year ended 31<sup>st</sup> December 2015 (continued)

In 2015, remuneration paid to key management personnel on the Trust's payroll i.e. its Senior Management Team (including all employee benefits and pension contributions) was £434,582. Details of the Senior Management Team can be found here: <https://www.drinkaware.co.uk/about-us/our-people/senior-management-team/>

### Risk management

The Board of Trustees has established a risk management strategy which involves an annual review of the principal risks and uncertainties that the charity faces and of the policies, systems and procedures in place to mitigate those risks; and the maintenance and regular review by the Board and the Finance & Human Resources Committee of a Risk Register designed to include all of the principal risks to which the charity is exposed.

The Trustees consider the following to be the key risks currently facing the charity.

- Drinkaware is almost completely reliant upon voluntary donations from organisations across the UK alcohol beverages industry, and therefore needs to take into account changing economic and commercial considerations that may affect corporate donors. Trustees continue to monitor income on a regular basis and to consider the longer-term impact of emerging trends in the alcohol beverages market. In addition, in 2015, the Board of Trustees commissioned an independent review of opportunities to diversify income, and has approved plans to begin to diversify income over the next five years to mitigate risks where possible.
- Drinkaware has since its inception benefitted from strong government support. In recent years, commitment to supporting Drinkaware was reinforced through a specific pledge within the Alcohol Network of the Public Health Responsibility Deal. As overall alcohol consumption falls, and with national attention focused on obesity and other health issues, the Board of Trustees remains concerned that government and indeed the wider community may reduce its focus on alcohol-related risks; and that positive progress made in recent years may begin to slow down as a result. Trustees continue to monitor the situation and to work closely with senior government officials and Ministers of the devolved UK nations to emphasise to them the importance of recognising the long-term health impacts of alcohol use. In accordance with our Memorandum of Understanding with government, Drinkaware continues to provide the findings of its research evidence to government and the general public through openly publishing our research on our website; and the Home Office, from time to time, provides an independent observer to meetings of the Drinkaware Board of Trustees.
- As an organisation funded by donations from organisations operating in the alcohol beverages industry, the Board of Trustees recognises that any reduction of confidence in the perception of Drinkaware's independence represents a risk to our reputation and standing. The aforementioned amendment to Paragraph 3 of the Memorandum and Articles of Association provides greater assurance regarding the independence of Trustees and limits the number of Trustees currently employed in the alcohol beverages industry or with a policy role with respect to alcohol to a minority within the Board. Through the work of its Research & Impact Committee, the Board of Trustees ensures that evaluations of Drinkaware's activities are undertaken by independent and impartial researchers; and draws heavily upon the advice of its Independent Medical Advisory Panel to ensure that Drinkaware's campaigns are evidence-based. The Chief Medical Advisor attends meetings of the Drinkaware Board as an observer and presents a report of the Medical Advisory Panel on an annual basis which is published openly on our website. In addition, Trustees continue to monitor the reputation of the charity through annual surveys of stakeholder perceptions and consumer trust in the independence of the information we provide.

## Internal controls

Drinkaware's system of internal financial control provides for the provision of regular financial information to the Finance & Human Resources Committee. Administrative procedures include the segregation of duties and an approved scheme of delegation and accountability approved by the Board of Trustees. In particular, the system of financial control includes:

- an annual budgeting process with an annual budget which is reviewed and approved by the Board;
- regular reviews by the Board of periodic financial reports which indicate variances to budget and to the prior year;
- setting targets to measure financial performance; and
- formal purchasing and receipts procedures which are regularly reviewed.

## Report of the Trustees for the year ended 31<sup>st</sup> December 2015 (continued)

### Trustees responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and Financial Statements in accordance with applicable law and UK Accounting Standards (UK 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 the 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 of 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 relevant legislation. 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.

The Trustees confirm that they have taken appropriate steps to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information. As far as the Trustees are aware, there is no relevant audit information which has not been disclosed to the auditors.

This report has been prepared in accordance with the special provisions of Section 381 of the Companies Act 2006 relating to small companies.

By order of the Board of Trustees.



Sir Leigh Lewis KCB  
Chair

Date: 23/8/16



## Independent Auditors' Report to the Members of The Drinkaware Trust Limited

We have audited the financial statements of The Drinkaware Trust for the year ended 31<sup>st</sup> December 2015 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement 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) including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland'.

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. Our audit work has been undertaken so that we might state to the company'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 any party other than the charitable company and charitable company'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 [set out on page 12] 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 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 Trustees' 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.

## Independent Auditors' Report to the Members of The Drinkaware Trust Limited (continued)

### 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<sup>st</sup> December 2015 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.

### 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; 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.



Date: 23/8/16

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 31<sup>st</sup> December 2015

	Note	Total 2015 £	Total 2014 £
<b>Income</b>			
Donations	2	5,102,540	5,550,001
Investment income	3	4,026	6,722
Charitable activities	2	79,015	63,526
Other income	2	111,455	128,486
<b>Total Income</b>		<b>5,297,036</b>	<b>5,748,735</b>
<b>Expenditure</b>			
Raising funds	4	159,274	129,936
Charitable activities	4	5,074,201	5,305,763
<b>Total Expenditure</b>		<b>5,233,475</b>	<b>5,435,699</b>
<b>Net income/ expenditure</b>		<b>63,561</b>	<b>313,036</b>
Fund balances brought forward at 1 <sup>st</sup> January 2015	16 & 17	952,616	639,580
Fund balance carried forward at 31 <sup>st</sup> December 2015	16 & 17	1,016,177	952,616

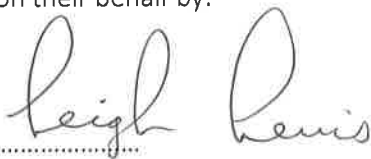
All of the above results are derived from continuing activities. There were no recognised gains and losses other than the outgoing resources for the year.

The accompanying notes form part of these financial statements.

The Drinkaware Trust  
Balance Sheet as at 31<sup>st</sup> December 2015

	Note	2015 £	2014 £
<b>Fixed Assets</b>			
Intangible assets	10	-	120,055
Tangible assets	11	171,178	8,361
		<u>171,178</u>	<u>128,416</u>
<b>Current Assets</b>			
Stock		9,903	13,302
Debtors	12	440,888	511,760
Cash at bank and in hand		1,318,514	1,681,915
		<u>1,769,305</u>	<u>2,206,977</u>
Creditors: Amounts falling due within one year	13	(924,306)	(1,382,777)
Net Current Assets		<u>844,999</u>	<u>824,200</u>
Net Assets		<u>1,016,177</u>	<u>952,616</u>
<b>Funds</b>			
Unrestricted funds	16 & 17	<u>1,016,177</u>	<u>952,616</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 23 August 2016  
and signed on their behalf by:



Sir Leigh Lewis KCB

Chair of Trustees

COMPANY NUMBER: 4547974

**The Drinkaware Trust**  
**Statement of Cash Flow**  
For the year ended 31st December 2015

	Notes	2015 £	2014 £
<b>Cash generated from operating activities:</b>			
Net cash provided by (used in) operating activities	see below	(164,091)	223,618
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments	3	4,026	6,722
Purchase of property, plant and equipment	11	(203,336)	(5,817)
Purchase of intangible assets	10	-	(147,327)
<b>Net cash provided by investment investing activities</b>		<b>(199,310)</b>	<b>(146,422)</b>
Change in cash and cash equivalents in the reporting period		<u>(363,401)</u>	<u>77,196</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,681,915</u>	<u>1,604,719</u>
Cash and cash equivalents at the end of the reporting period		<u>1,318,514</u>	<u>1,681,915</u>

**Reconciliation of net income/(expenditure) to net cash flow from operating activities:**

		2015 £	2014 £
<b>Net income/ (expenditure)</b> (as per the statement of financial activities)	SOFA	63,561	313,036
<b>Adjustments for:</b>			
Depreciation charges	11	37,416	26,163
Amortisation charges	10	120,055	290,872
Dividends, interest and rents from investments	3	(4,026)	(6,722)
Loss/(profit) on the sale of fixed assets	11	3,103	-
(Increase)/decrease in stocks		3,399	144,195
(Increase)/decrease in debtors	12	70,872	(427,880)
Increase/(decrease) in creditors	13	(458,471)	(116,046)
<b>Net cash provided by (used in) operating activities</b>		<b>(164,091)</b>	<b>223,618</b>

**Analysis of cash and cash equivalents:**

	2015 £	2014 £
Cash in hand	<u>1,318,514</u>	<u>1,681,915</u>
<b>Total cash and cash equivalents</b>	<b><u>1,318,514</u></b>	<b><u>1,681,915</u></b>

**The Drinkaware Trust**  
**Notes to the Financial Statements**  
For the year ended 31st December 2015

**1 Accounting Policies**

**1.1 Basis of preparation**

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the charity also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006, the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 as amended by The Charities Accounts (Scotland) Amendment (No. 2) Regulations 2014.

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable entity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the Trustees have considered the charitable entity's forecasts and projections and have taken account of pressures on donation and investment income. After making enquiries the Trustees have concluded that there is a reasonable expectation that the charitable entity has adequate resources to continue in operational existence for the foreseeable future. The charitable entity therefore continues to adopt the going concern basis in preparing its financial statements.

FRS 102 has been adopted for the first time when preparing these financial statements. The transition date to FRS 102 was 1<sup>st</sup> January 2014 and the last financial statements prepared under the previous financial reporting framework were prepared for the year ended 31<sup>st</sup> December 2014. An explanation of how the transition has affected the reported financial position and financial performance is provided in note 20 to the financial statements.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

The financial statements are prepared in sterling which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

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

## 1.4 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

Liabilities are recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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 an estimation 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.

The cost of generating funds includes an allocation of staff and overhead costs apportioned to this activity.

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

## Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2015 (continued)

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.

### 1.6 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	Over the term of the lease

### 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
Website re-platforming and Mobile application	3 years straight line

### 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 Operating Leases

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



## 1.12 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.

## 1.13 Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the Trustees to have the most significant effect on amounts recognised in the financial statements.

Depreciation and amortisation charges are based on the estimated useful life of the assets held.

## 1.14 Financial Instruments

### Cash and Cash Equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

### Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2015 (continued)

2	Income				2015	2014
					£	£
	Donations				5,102,540	5,550,001
	Charitable activities					
	Consumer information				79,015	63,526
	Other income					
	Sundry receipts				<u>111,455</u>	<u>128,486</u>
	Total received				<u>5,293,010</u>	<u>5,742,013</u>
3	Investment Income				2015	2014
					£	£
	Bank interest received				<u>4,026</u>	<u>6,722</u>
4	Expenditure	Staff Costs £	Support Costs £	Other Direct Costs £	Total 2015 £	Total 2014 £
	Raising funds					
	Donations	115,830	43,444	-	159,274	129,936
	Charitable activities					
	Consumer information	<u>1,023,009</u>	<u>431,517</u>	<u>3,619,675</u>	<u>5,074,201</u>	<u>5,305,763</u>
	Total resources expended	<u>1,138,839</u>	<u>474,961</u>	<u>3,619,675</u>	<u>5,233,475</u>	<u>5,435,699</u>

## Notes to the Financial Statements For the year ended 31<sup>st</sup> December 2015 (continued)

5	Allocation of Support Costs and Overheads	Raising Funds £	Consumer Information £	Total 2015 £	Total 2014 £
	Unrestricted funds:				
	Premises	14,774	130,485	145,259	197,300
	Depreciation	4,126	36,446	40,572	26,381
	Communications and IT	6,352	56,100	62,452	34,014
	Postage and printing	905	7,997	8,902	4,574
	Travel costs	3,325	29,374	32,699	19,953
	Employee related costs	13,962	123,309	137,271	121,493
	Governance costs (Note 6)	-	47,806	47,806	32,295
	Total support costs	<u>43,444</u>	<u>431,517</u>	<u>474,961</u>	<u>436,010</u>

6	Analysis of governance costs	Total 2015 £	Total 2014 £
	Auditors' remuneration	11,406	10,770
	Auditors' remuneration - non audit services	1,220	538
	Other direct costs	24,150	16,863
	Legal and professional fees	<u>11,030</u>	<u>4,124</u>
	Total support costs	<u>47,806</u>	<u>32,295</u>

7	Staff Costs	2015 £	2014 £
	Wages and salaries	956,140	817,838
	Redundancy costs	9,171	-
	Social security costs	93,644	73,047
	Pension costs	<u>79,884</u>	<u>79,300</u>
	Total staff costs	<u>1,138,839</u>	<u>970,185</u>

The average number of employees during the year was 22 (2014: 18).

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

	2015	2014
£60,000 to £69,999	1	1
£70,000 to £79,999	1	-
£120,000 to £129,999	<u>1</u>	<u>1</u>
	<u>3</u>	<u>2</u>

The pension contribution attributable to higher paid employees is £31,400 (2014: £18,618)

## Notes to the Financial Statements For the year ended 31<sup>st</sup> December 2015 (continued)

### 8 Trustees' Remuneration

The Trustees neither received nor waived any emoluments during the year (2014 - £nil).

Expenses of £9,656 (2014 - £2,438) were reimbursed to six (2014: three) Trustees during the year.

Remuneration paid to key management personnel (including all employee benefits and pension contributions) was £434,582 for the year.

In 2015, the amount paid in redundancy and other termination payments for staff (including outplacement support) was £9,171 following a restructure of the Marketing & Communications team.

### 9 Movement in Net Funds for the Year

	2015	2014
Movement in the net funds is stated after charging :	£	£
Auditors' remuneration (including VAT)	11,040	10,770
Depreciation	37,416	26,162
Amortisation	-	290,872
	<u>48,456</u>	<u>327,804</u>

### 10 Intangible Fixed Assets

	Website and Mobile Application £	Drinkaware.co.uk £	Healthy Living Tool £	Total £
<b>Cost or Valuation</b>				
At 1 <sup>st</sup> January 2015 and 31 <sup>st</sup> December 2015	<u>531,475</u>	<u>224,545</u>	<u>50,432</u>	<u>806,452</u>
<b>Amortisation</b>				
At 1 <sup>st</sup> January 2015	411,420	224,545	50,432	686,397
Charge for the year	<u>120,055</u>	<u>-</u>	<u>-</u>	<u>120,055</u>
At 31 <sup>st</sup> December 2015	<u>531,475</u>	<u>224,545</u>	<u>50,432</u>	<u>806,452</u>
<b>Net Book Value</b>				
At 31 <sup>st</sup> December 2015	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 <sup>st</sup> December 2014	<u>120,055</u>	<u>-</u>	<u>-</u>	<u>120,055</u>

## Notes to the Financial Statements For the year ended 31<sup>st</sup> December 2015 (continued)

### 11 Tangible Fixed Assets

	Fixtures, furniture and equipment £	Leasehold improvements £	Total £
<b>Cost or Valuation</b>			
At 1st January 2015	75,793	84,242	160,035
Additions	58,161	145,175	203,336
Disposals	(29,651)	(84,242)	(113,893)
	<u>104,303</u>	<u>145,175</u>	<u>249,478</u>
<b>Depreciation</b>			
At 1st January 2015	67,432	84,242	151,674
Charge for year	13,218	24,198	37,416
Depreciation on disposal	(26,548)	(84,242)	(110,790)
	<u>54,102</u>	<u>24,198</u>	<u>78,300</u>
<b>Net Book Value</b>			
At 31st December 2015	<u>50,201</u>	<u>120,977</u>	<u>171,178</u>
At 31st December 2014	<u>8,361</u>	<u>-</u>	<u>8,361</u>

### 12 Debtors: Due within one year

	2015 £	2014 £
Trade debtors	276,952	447,758
Other debtors	9,271	45,971
Prepayments and accrued income	68,141	18,031
	<u>354,364</u>	<u>511,760</u>

### Debtors: Due after more than one year

	2015 £	2014 £
Other debtors	86,524	-
	<u>86,524</u>	<u>-</u>

## Notes to the Financial Statements For the year ended 31<sup>st</sup> December 2015 (continued)

### 13 Creditors: Amounts falling due within one year

	2015	2014
	£	£
Trade creditors	155,794	1,185,049
Other creditors	706,960	18,865
Accrued pension costs	24,949	12,225
Taxation and social security	5,322	23,736
Accruals	31,281	142,902
	<u>924,306</u>	<u>1,382,777</u>

### 14 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.

As at 31<sup>st</sup> December 2015, Drinkaware was not registered for VAT and all expenditure was recorded inclusive of any VAT incurred.

### 15 Annual Commitments under Operating Leases

	2015	2014
	£	£
<b>Land &amp; buildings</b>		
Less than one year	173,048	173,048
Within 1-2 years	173,048	173,048
Within 2-5 years	519,144	692,192
<b>Office equipment</b>		
Less than one year	1,104	2,208
Within 1-2 years	-	1,104

Notes to the Financial Statements For the year ended 31<sup>st</sup> December 2015 (continued)

16 Statement of Funds	At 2015 £	1st January Income £	Expenditure £	Transfers/ Gains £	At 31st December 2015 £
Unrestricted funds	952,616	5,297,036	(5,233,475)	-	1,016,177
<b>Total funds</b>	<b>952,616</b>	<b>5,297,036</b>	<b>(5,233,475)</b>	<b>-</b>	<b>1,016,177</b>

17 Analysis of Net Assets between Funds

	Unrestricted Funds £	Total Funds £
Fund balances at 31st December 2015 are represented by:		
Tangible fixed assets	171,178	171,178
Net Current Assets	844,999	844,999
<b>Total net assets</b>	<b>1,016,177</b>	<b>1,016,177</b>

18 Related Party Transactions

There were no related party transactions during the year.

19 Financial Assets

The financial statements include the following in respect of items held at amortised cost at 31 December:

	2015 £	2014 £
Financial assets measured at amortised cost (trade and other debtors)	372,747	493,729
Financial liabilities measured at amortised cost (trade and other creditors and accruals)	924,306	1,382,777

20 Transition to FRS 102

This is the first year that the Charity has prepared its financial statements under FRS 102. The last financial statements prepared under previous UK GAAP were for the year ended 31 December 2014 and the date of transition to FRS 102 was 1 January 2014. A reconciliation of amounts presented under previous UK GAAP and FRS 102 is set out below for charitable company's net expenditure for the financial year ended 31 December 2014 and for its total funds at 1 January 2014 and 31 December 2014 together with an explanation of changes in accounting policies of transition.

## Notes to the Financial Statements For the year ended 31<sup>st</sup> December 2015 (continued)

### 20 Transition to FRS 102 (continued)

	Notes	At 1 January 2014			At 31 December 2014		
		Previous UK GAAP £	Effect of transition £	FRS 102 £	Previous UK GAAP £	Effect of transition £	FRS 102 £
<b>Fixed assets</b>							
Intangible assets	20.1	-	263,600	263,600	-	120,055	120,055
Tangible assets		292,307	(263,600)	28,707	128,416	(120,055)	8,361
		<u>292,307</u>	<u>-</u>	<u>292,307</u>	<u>128,416</u>	<u>-</u>	<u>128,416</u>
<b>Current assets</b>							
Stock		157,497	-	157,497	13,301	-	13,302
Debtors		83,880	-	83,880	511,760	-	511,760
Cash at bank and in hand		1,604,719	-	1,604,719	1,681,915	-	1,681,915
		<u>1,846,096</u>	<u>-</u>	<u>1,846,096</u>	<u>2,206,976</u>	<u>-</u>	<u>2,206,977</u>
<b>Creditors due within one year</b>							
Trade creditors		647,772	-	647,772	1,185,049	-	1,185,049
Other creditors		2,262	-	2,262	18,865	-	18,865
Accrued pension costs		3,436	-	3,436	12,225	-	12,225
Taxation and social security		17,208	-	17,208	23,736	-	23,736
Accruals		828,145	-	828,145	142,902	-	142,902
		<u>1,498,823</u>	<u>-</u>	<u>1,498,823</u>	<u>1,382,777</u>	<u>-</u>	<u>1,382,777</u>
<b>Net Current Assets</b>		<b>347,273</b>	<b>-</b>	<b>347,273</b>	<b>824,199</b>	<b>-</b>	<b>824,200</b>
<b>Net Assets</b>		<b>639,580</b>	<b>-</b>	<b>639,580</b>	<b>952,615</b>	<b>-</b>	<b>952,616</b>
<b>Funds</b>							
Unrestricted funds		<u>639,580</u>	<u>-</u>	<u>639,580</u>	<u>952,616</u>	<u>-</u>	<u>952,616</u>

#### 20.1 Reclassification of software costs

Under FRS 102 software costs which were previously recognised in tangible fixed assets have been reclassified to intangible assets.

#### 20.2 Statement of cash flows

The charities cash flow statement reflects the presentation requirements of FRS 102.

#### 20.3 Profit and Loss

There was no effect on the profit and loss account from the transition to FRS 102.

### 21 Contingent Liabilities

During the course of the audit, a number of erroneous transactions in relation to VAT were identified. These have been fully disclosed and discussed with HMRC and their initial response states that they are not intending to impose any penalties; however the Charity awaits formal confirmation of this position and no provision has been made.



The Drinkaware Trust  
Annual Report and Financial Statements for 2015

## Drinkaware 2015 Donors

Drinkaware would like to thank our donors for their support and commitment in 2015

- |    |  |    |                                     |
|----|--|----|-------------------------------------|
| 1  | AB-InBev UK Ltd                                | 44 | JW Lees & Co (Brewers) Ltd          |
| 2  | Accolade Wines Ltd                             | 45 | Kato Enterprises                    |
| 3  | Admiral Taverns Ltd                            | 46 | Kingsland Wines                     |
| 4  | Aldi UK  | 47 | Laithwaite's Wine (Direct Wines)    |
| 5  | Armit Wines Ltd                                | 48 | London & Scottish International Ltd |
| 6  | ASDA Stores Ltd                                | 49 | Majestic Wine Warehouses Ltd        |
| 7  | Aspall Cyder Ltd                               | 50 | Marks & Spencer plc                 |
| 8  | Aston Manor                                    | 51 | Mast-Jagermeister UK                |
| 9  | Bacardi Brown-Forman Brands                    | 52 | Mitchells and Butlers plc           |
| 10 | Bavaria  | 53 | Moet Hennessy UK Ltd                |
| 11 | Beam Suntory                                   | 54 | Molson Coors Brewing Company UK     |
| 12 | Bibendum PLB                                   | 55 | Negotiants UK                       |
| 13 | Booker   | 56 | NUS Services                        |
| 14 | Brakspear                                      | 57 | Nye Timber                          |
| 15 | C&C Group plc                                  | 58 | Origin Wine                         |
| 16 | Carlsberg UK Ltd                               | 59 | Pernod Ricard UK                    |
| 17 | Cellar Trends                                  | 60 | Pol Roger                           |
| 18 | Charles Wells Brewery Ltd                      | 61 | Proximo Spirits UK Ltd              |
| 19 | Cider of Sweden (Kopparberg)                   | 62 | Punch Taverns plc                   |
| 20 | Concha y Toro UK Ltd                           | 63 | Quintessential Brands               |
| 21 | Daniel Thwaites plc                            | 64 | Racecourse Association              |
| 22 | Diageo Great Britain Ltd                       | 65 | Remy-Cointreau                      |
| 23 | Distell International                          | 66 | SAB Miller Plc                      |
| 24 | E & J Gallo Winery Europe                      | 67 | Sainsbury's Supermarkets Ltd        |
| 25 | England & Wales Cricket Board                  | 68 | Shepherd Neame Ltd                  |
| 26 | Enotria Wines                                  | 69 | SHS Drinks Division                 |
| 27 | Enterprise Inns PLC                            | 70 | Spar (UK) Ltd                       |
| 28 | Everards Brewery Ltd                           | 71 | St Austell Brewery Company Ltd      |
| 29 | Frederic Robinson Ltd                          | 72 | Tesco plc (inc One Stop Stores Ltd) |
| 30 | Fuller Smith & Turner plc                      | 73 | The Co-operative Group              |
| 31 | Goedhuis & Co Ltd                              | 74 | The Erdington Group Ltd             |
| 32 | Gordon & Macphail                              | 75 | The Kiss Mix Drinks Company         |
| 33 | H Weston & Sons                                | 76 | The Reformed Spirits Company        |
| 34 | Halewood                                       | 77 | Theakston                           |
| 35 | Hall & Woodhouse                               | 78 | Treasury Wine Estates               |
| 36 | Hallgarten Druitt & Novus Wines                | 79 | United Wineries                     |
| 37 | Harvey & Sons                                  | 80 | Wadworth Co. Ltd                    |
| 38 | Hatch Mansfield                                | 81 | Waitrose Ltd                        |
| 39 | Heineken UK                                    | 82 | Whyte and Mackay Ltd                |
| 40 | Ian Macleod Distillers                         | 83 | William Grant & Sons                |
| 41 | Inver House Distillers Ltd                     | 84 | WM Morrisons Supermarkets plc       |
| 42 | JD Wetherspoon plc                             | 85 | Young and Co's Brewery P.L.C.       |
| 43 | J. Wray & Nephew UK – A Gruppo Campari Company |    |                                     |

