7. Restructuring charges

The restructuring charge for the year from continuing operations was £57.0m (2011: £7.0m) and arose in connection with initiatives that included redundancy programmes, the downsizing or closure of facilities, the streamlining of manufacturing processes and the rationalisation of product lines. Of the total charge, £46.3m arose in connection with the actions taken during 2012 to downsize the Solar Crucibles operations of the Foundry division. Of the total charges of £57.0m, £40.8m represented non-cash asset write-offs, with the remaining £16.2m of total charges comprising cash-related costs in respect of redundancy and other cost-reduction initiatives. The net tax credit attributable to these restructuring charges was £4.6m (2011: £1.4m).

Cash costs of £11.4m (2011: £9.3m) were incurred in the year in respect of the restructuring initiatives commenced both in 2012 and in prior years, leaving provisions made but unspent of £17.1m (note 35) as at 31 December 2012 (2011: £12.0m), of which £5.6m relates to future costs in respect of leases expiring between one and ten years.

8. Demerger costs

The cash costs associated with the preparation and execution of the demerger of the Alent group of businesses from Cookson Group plc, to the extent that they were allocated to Vesuvius, have been separately reported in the income statement. Costs totalling £15.7m have been charged in the year, primarily relating to professional adviser fees for financial, audit, accounting, legal and pensions advice. Fees in connection with the negotiated changes to the former Cookson debt arrangements in order to provide Vesuvius with ongoing borrowing facilities were £2.0m and have, as required by IFRS, been capitalised against the associated borrowings and are being amortised over the expected life of those debt arrangements.

Tax-related costs of £11.4m were incurred in connection with the transactions necessary to reorganise the legal entity structure of the former Cookson group of companies so as to facilitate the demerger.

In addition to the costs charged to the income statement noted above, a cash injection of £38.0m was agreed with the UK pension plan Trustee to be paid into the UK defined benefit plan in mitigation for the loss of strength in the employer covenant which resulted from the demerger as a consequence of the two UK Alent participating employers leaving the plan. The mitigation payment did not represent a charge to the income statement under IFRS, but is reported as an additional employer funding contribution to the UK pension plan. Of the total £38.0m, £34.0m was paid in December 2012, with the remaining £4.0m paid in January 2013. See note 31 for further information.

9. Employees

9.1 Employee benefits expense

	2012 £m	2011 £m
Wages and salaries	**439.0**	493.5
Social security costs	**55.7**	58.8
Share-based payments (note 32)	**4.3**	5.2
Pension costs — defined contribution pension plans (note 31)	**17.0**	17.7
— defined benefit pension plans (note 31)	**(1.5)**	(9.1)
Other post-retirement benefits (note 31)	**0.9**	0.9
Total employee benefits expense	**515.4**	567.0

Of the total employee benefits expense of £515.4m (2011: £567.0m), £367.4m (2011: £416.9m) was charged in arriving at trading profit, £nil (2011: £13.2m) was credited within gains relating to employee benefits plans, £27.5m (2011: £30.7m) was charged within ordinary finance costs, £26.9m (2011: £29.0m) was credited within finance income, and £147.4m (2011: £161.6m) was charged to profit on disposal of discontinued operations.