

Charity registration number 1142478

Company registration number 07565231 (England and Wales)

**THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022**

# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Russell Clements James McNulty Jonathan Lee Brain Reynolds Mr Simon Runcie	(Appointed 8 October 2022)
<b>Charity number</b>	1142478	
<b>Company number</b>	07565231	
<b>Registered office</b>	C/O West & Berry Limited Mocatta House Trafalgar Place Brighton BN1 4DU	
<b>Independent examiner</b>	West & Berry Limited Mocatta House Trafalgar Place Brighton BN1 4DU	

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# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

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# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 APRIL 2022

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The trustees present their annual report and financial statements for the year ended 30 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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 (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The Objectives and principal activities are to assist charities in place whose aims include the following:

- a) The Prevention or relief of poverty (or financial hardship) anywhere in the world by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
- b) The Relief of sickness and the preservation of health among children, young people & their families anywhere in the world.
- c) The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and / or countries affected (including the provision of medical aid).
- d) The promotion for the benefit of the public the conservation protection and improvement of the physical and natural environment.
- e) The promotion of human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world.
- f) Advancing the education of persons under the age of 25 years by developing their mental, physical, and moral capabilities through leisure time activities.
- g) The promotion of social inclusion for the public benefit by preventing people from becoming socially excluded relieving the needs of those people what are socially excluded and assisting them to integrate into society.

#### **Aims and significant activities**

Last Night A DJ Saved My Life Foundation creates fundraising initiatives in support of children in crisis around the world.

The Charity continues to operate within the dance music industry, identifying and initiating fund raising opportunities to benefit other charitable organisations and projects. This year we have also begun to fundraise in the corporate sector.

This year we have started to diversify by way of launching charity challenges to support children in crisis around the world.

The Charity seeks to ensure that these aims are reflected in the diversity of the trustees.

#### **Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The Trustees review the fundraising activities and the projects they have supported at the end of the year and on a regular basis throughout the year. This review helps us to plan our future projects and fundraising activities and to adjust the plans accordingly. The review also helps us to ensure that we are planning our activities and selecting projects to meet the objectives as set out in the Memorandum of Association



# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

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#### **How our activities deliver public benefit**

The Last Night A DJ Saved My Life Foundation is a charitable foundation creating opportunities and fundraising initiatives to enable the dance music industry to make a positive impact in support of children in crisis.

We provide the vision, connections, and essential groundwork. We provide partnerships with like-minded organisations providing funding and support for selected charities and projects.

#### **Achievements and performance**

With most of the Music industry still experiencing restrictions on being able to produce events we very much choose to restrict our involvement in planning for our usual plan of events as there was a potential risk that they could get cancelled. One project that we were able to continue our success with was the Set For Love campaign.

With DJs still finding themselves with more time on their hands and venues still not fully open, it was a clear opportunity for us to engage them in supporting LNADJ. Similarly, many employed professionals were unable to do their normal work and were looking to volunteer to help us make a difference.

Our charitable partners were still facing very uncertain times so the support from this campaign was as crucial as it was the year before. Many leading DJ's chose to support us along with many bedroom DJs from around the globe and we chose to focus on 2 events, one of them in June 21 and one around World Children's Day, the weekend of Nov 20<sup>th</sup>.

We did notice a reduced participation with both of the events, but with no other options around live events we felt the extra funds which were raised alongside the awareness we received made both a success. We also were able to strengthen our support from partners with various sponsorship packages helping to cover some of the costs to produce the event.

Our final Set for Love total was in excess of £170,000 from the first one up to our 5<sup>th</sup> one in November 2021.

We were also able to strengthen our support for our own campaigns serving our causes like Back On Track, Get Equipped, Have a Drink on Us and Smiles for Life.

Our Have a drink on Us campaign continued to progress with another 17 wells being completed which brought our total to 87 wells resulting in over 57,000 people gaining access to fresh water daily.

A standout moment was a father and son team from the USA who completed the fundraising for one of the wells, via DJing online and it has really become an amazing example of what's possible. They completed their fundraising in line with world water day on March 22<sup>nd</sup>.

In September 2021 we struck a new partnership with the festival promoters at Secret Garden Party, who agreed to putting a £1 donation on each ticket sold. This campaign immediately raised over £16,000 and provided funds for six new wells. This is the start of our campaign to engage festival promoters into charitable giving.

At the end of Sep 2021 an attempt at breaking the world record for the longest back to back DJ session was attempted by Pirate studios in London and a total of £1,800 was donated towards Key Changes in aid of supporting Mental Health.

Mat Ewing (DJ) became our first London Marathon runner and raised over £3,000 towards LNADJ core costs. Expanding our campaign to engage more of our community in charity challenges is something we aim to grow in 2022.

Our annual Gala night at Home House was able to go ahead on Oct 7<sup>th</sup> and 80 people joined us once again for an amazingly successful fundraising night, with a record £80,000 being raised for the core costs of LNADJ which after such a difficult period was very well received.

In Dec 2021 we decided on launching an Xmas campaign to raise funds for a number of wish lists from our chosen charitable partners, this was an immediate success and everything on the lists was sponsored raising £24,000 between both corporate partners & the general public.

# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

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We had a number of options from sponsoring Xmas parties at six of our charities homes / centres in Indonesia, The Philippines, Nepal , Tanzania & Uganda. The public also financed 100 Xmas food parcels in Uganda which were delivered to our communities in Mpigi.

A new charitable partner was agreed in Sierra Leone in March 2022 – Way out Arts and the support began with the purchase of 10 bicycles to help the music students get to the centre from rural areas. We are looking to continue to build this relationship throughout 2022.

The news was well received that the studio we built in Manchester for Key Changes was really starting to make an impact on the mental health after over 200 sessions we delivered and the project had already received financial support to cover all costs up to the end of 2023.

#### Financial review

Income for the year totalled £252,372 (2021: £260,822) and of this £126,768 (2021: £42,385) related to restricted funds. At the balance sheet date the charity had restricted funds of £44,751 (2021: £nil) and unrestricted funds of £75,914 (2021: £80,004).

#### Founders statement (Jonny Lee)

Despite such uncertain times it was incredible to see how resourceful our team was in being able to deliver such outstanding events remotely in short spaces of time. We proved we were able to pivot in these times and make the most of our community and the support we have gained over the years to support us at a time in need to help those causes we work with.

Whilst we were unable to travel to any of the projects we support globally I felt we were able to communicate effectively and get up to date reports/images showing the difference our supporters were able to help deliver in 2021.

With the extra financial support from private and corporate sponsors, we were able to finance more team members which had a huge impact on us to be able to deliver our events when needed.

The shift continued from the dance music industry in their recognition of the need to take their social responsibility seriously, and we were witness to so many fundraising events throughout the year. At a time when the industry was at its lowest, it was refreshing to see how much support they gave to giving back.

Overall we were happy to have made progress in such difficult times throughout 2021/22 and felt that we had raised more awareness for the work we do, and gained more supporters throughout. With more core funding secured we can continue to look forward to the future and further develop a number of our campaigns.

To our supporters from outside the industry, we thank you for facilitating us with the means to continue our work going forward.

On behalf of myself and the whole LNADJ team, we thank you for your ongoing generous support which has enabled us to reach out to children in crisis in many developing countries and make a real difference. I have been asked by the communities who have received our help to extend their gratitude to you all.

#### Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

#### Reserves

The reserves of the Foundation are monitored regularly by the trustees. The balance of unrestricted reserves at the year end was £75,914.

The key focus of the trustees is to have adequate funding to carry out its mainstream charitable activities. The trustees are constantly working on obtaining funds for this purpose and the aim is to hold unrestricted reserves to cover between four and six months running costs.

# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2022**

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### **Risk management**

The Trustees have a duty to identify and review the risks, which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **Plans for future periods**

The main focus of the trustees is to have sufficient funding to carry out more charitable activities. Recent links have been made with corporate entities in order to obtain sponsorship to enable this. With the current pandemic still affecting many areas of the events industry we have not confirmed any team activities for the whole year.

Get Equipped project will be expanded in both Tanzania & Sierra Leone as we look to make more progress in teaching the students more skills in music production. We will be looking into grant applications also to raise funds to further advance this project. With the success of the Xmas campaign we will be looking to continue this in 2022 and will be looking to release the news of the campaign much earlier. Our Website is up for review and we will be looking to renew the current one in 2022. We will be looking to increase our supporters of our Direct Debit Scheme to help raise more funds to provide more funds for admin and staffing costs.

### **Structure, governance and management**

The Last Night A DJ Saved My Life Foundation is a charitable company limited by guarantee and is registered in England and Wales, charity number 1142478. It is controlled by its governing document, the Memorandum and Articles of Association dated 15th March 2011, as amended by special resolution dated 9th June 2011.

None of the trustees has any beneficial interest in the company.

The liability of each member, in the case of the company being wound up, is limited to £10.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Russell Clements

James McNulty

Jonathan Lee

Brain Reynolds

Mr Simon Runcie

(Appointed 8 October 2022)

Most of the serving trustees have had a long involvement with the charity. New trustees are recruited through fundraising events, contacts and networking made through the various campaigns and projects of the charity. New trustees are trained by current trustees on the aims and objectives of the charity.

The directors of the company are also the charity trustees for the purposes of charity law. Under the Memorandum and Articles of Association the directors are elected to serve for the period between Annual General Meetings, at the end of which they must offer themselves for re-election at the next Annual General Meeting.

Under this requirement the director to retire by rotation should be decided by the lot and, being eligible, offer themselves for re-election.

The Trustees' report was approved by the Board of Trustees.



Jonathan Lee

**Trustee**

31/01/23  
Date: .....

# **THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 30 APRIL 2022***

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The trustees, who are also the directors of The Last Night A DJ Saved My Life Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the 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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

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I report to the trustees on my examination of the financial statements of The Last Night A DJ Saved My Life Foundation (the ) for the year ended 30 April 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the 's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*Michelle Westbury FCCA*

**Michelle Westbury FCCA**

#### **West & Berry Limited**

Mocatta House  
Trafalgar Place  
Brighton  
BN1 4DU

Dated: 31 January 2023

# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	119,040	126,768	245,808	212,437	42,385	254,822
Investments	4	1	-	1	-	-	-
Other income	5	6,563	-	6,563	6,000	-	6,000
<b>Total income</b>		<b>125,604</b>	<b>126,768</b>	<b>252,372</b>	<b>218,437</b>	<b>42,385</b>	<b>260,822</b>
<b><u>Expenditure on:</u></b>							
Raising funds	6	24,282	17,508	41,790	25,502	-	25,502
Charitable activities	7	105,412	64,509	169,921	181,954	56,770	238,724
<b>Total expenditure</b>		<b>129,694</b>	<b>82,017</b>	<b>211,711</b>	<b>207,456</b>	<b>56,770</b>	<b>264,226</b>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		<b>(4,090)</b>	<b>44,751</b>	<b>40,661</b>	<b>10,981</b>	<b>(14,385)</b>	<b>(3,404)</b>
Fund balances at 30 April 2021		80,004	-	80,004	69,023	14,385	83,408
<b>Fund balances at 30 April 2022</b>		<b>75,914</b>	<b>44,751</b>	<b>120,665</b>	<b>80,004</b>	<b>-</b>	<b>80,004</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## BALANCE SHEET

AS AT 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		2,360		-
Investments	12		-		1
			<u>2,360</u>		<u>1</u>
<b>Current assets</b>					
Debtors	13	515		14,154	
Cash at bank and in hand		124,675		67,936	
		<u>125,190</u>		<u>82,090</u>	
<b>Creditors: amounts falling due within one year</b>	14	(6,885)		(2,087)	
Net current assets			118,305		80,003
<b>Total assets less current liabilities</b>			<u>120,665</u>		<u>80,004</u>
<b>Income funds</b>					
Restricted funds	15		44,751		-
Unrestricted funds			75,914		80,004
			<u>120,665</u>		<u>80,004</u>

The notes on pages 9 to 18 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2022.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

30/01/23

The financial statements were approved by the Trustees on .....



Jonathan Lee  
Trustee

Company registration number 07565231

# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 APRIL 2022**

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### **1 Accounting policies**

#### **Charity information**

The Last Night A DJ Saved My Life Foundation is a private charitable company limited by guarantee incorporated in England and Wales. The registered office is C/O West & Berry Limited, Mocatta House, Trafalgar Place, Brighton, BN1 4DU.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Income**

Income is recognised when the entity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated goods and services are recognised when the charity is legally entitled to those goods or services, it is probable that the items will be received and the value to the charity of the donated item can be measured reliably.



# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Costs of generating funds relates to expenditure on raising donations, including production costs to put on events to raise funds.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	116,137	102,142	218,279	193,689	42,385	236,074
Other	2,903	24,626	27,529	18,748	-	18,748
	<u>116,137</u>	<u>102,142</u>	<u>218,279</u>	<u>193,689</u>	<u>42,385</u>	<u>236,074</u>

### 4 Investments

	Unrestricted funds	Total
	2022	2021
	£	£
Interest receivable	1	-
	<u>1</u>	<u>-</u>

### 5 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Income from government furlough scheme	6,563	6,000
	<u>6,563</u>	<u>6,000</u>

### 6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
<u>Fundraising and publicity</u>				
Events and project costs	23,501	16,544	40,045	24,847
Other fundraising costs	781	964	1,745	655
	<u>24,282</u>	<u>17,508</u>	<u>41,790</u>	<u>25,502</u>
Fundraising and publicity	24,282	17,508	41,790	25,502
	<u>24,282</u>	<u>17,508</u>	<u>41,790</u>	<u>25,502</u>

# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 7 Charitable activities

	Charitable activities	Charitable activities
	2022	2021
	£	£
Staff costs	43,746	39,057
Depreciation and impairment	9,158	-
Donations paid	67,408	126,356
Professional fees	3,360	11,784
Subscriptions	7,551	-
Administrative costs	3,763	2,924
	<u>134,986</u>	<u>180,121</u>
Share of support costs (see note 8)	29,558	52,948
Share of governance costs (see note 8)	5,377	5,655
	<u>169,921</u>	<u>238,724</u>
<b>Analysis by fund</b>		
Unrestricted funds	105,412	181,954
Restricted funds	64,509	56,770
	<u>169,921</u>	<u>238,724</u>

# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	396	-	396	-	-	-
Rent and rates	-	-	-	1,309	-	1,309
Postage, printing and stationery	628	-	628	888	-	888
Computer expenses	1,661	-	1,661	433	-	433
Consultancy	12,796	-	12,796	40,259	-	40,259
Insurance	577	-	577	86	-	86
Telephone and internet	1,006	-	1,006	4,157	-	4,157
Advertising	8,244	-	8,244	3,576	-	3,576
Repairs and renewals	56	-	56	199	-	199
Travel and subsistence	3,489	-	3,489	1,836	-	1,836
Bank fees	705	-	705	205	-	205
Independent examination fees	-	2,400	2,400	-	2,760	2,760
Accountancy	-	2,964	2,964	-	2,520	2,520
Legal and professional	-	13	13	-	375	375
	<u>29,558</u>	<u>5,377</u>	<u>34,935</u>	<u>52,948</u>	<u>5,655</u>	<u>58,603</u>
Analysed between Charitable activities	<u>29,558</u>	<u>5,377</u>	<u>34,935</u>	<u>52,948</u>	<u>5,655</u>	<u>58,603</u>

Governance costs includes £2,000 + vat (2021- £2,300 + vat) for independent examination fees.

### 9 Trustees

J Lee, a trustee of the charity, was paid a salary of £41,485 (2021: £38,761) for his services as an employee of the charity. His role involved overseeing all aspects of the running of the charity.

There were no trustees' expenses paid for the year ended 30th April 2022 (2021: £nil).

### 10 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
<u>1</u>	<u>1</u>

# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

### 10 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	43,746	38,761
Social security costs	-	296
	<u>43,746</u>	<u>39,057</u>

There were no employees whose annual remuneration was more than £60,000.

### 11 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 30 April 2021	809
Additions	2,756
	<u>3,565</u>
At 30 April 2022	
<b>Depreciation and impairment</b>	
At 30 April 2021	809
Depreciation charged in the year	396
	<u>1,205</u>
At 30 April 2022	
<b>Carrying amount</b>	
At 30 April 2022	<u>2,360</u>

### 12 Fixed asset investments

	Other investments
<b>Cost or valuation</b>	
At 30 April 2021	1
Disposals	(1)
	<u>-</u>
At 30 April 2022	
<b>Carrying amount</b>	
At 30 April 2022	<u>-</u>
	<u>1</u>

# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

### 12 Fixed asset investments

(Continued)

	Notes	2022 £	2021 £
Other investments comprise:			
Investments in subsidiaries		-	1

Fixed asset investments relates to the 100% holding the charity had in its trading subsidiary, LNADJ Limited.

At the balance sheet date, the charity held 100% of the share capital, 1 ordinary share with a nominal value of £1.00.

The company was dissolved shortly after the year end, on the 22nd August 2022 and the value of the investment has been disposed of in these accounts.

### 13 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	320	3,295
Amounts owed by subsidiary undertakings	-	9,157
Other debtors	-	1,505
Prepayments and accrued income	195	197
	515	14,154

### 14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,159	(973)
Trade creditors	-	631
Other creditors	(1,074)	-
Accruals and deferred income	4,800	2,429
	6,885	2,087

# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 30 April 2020	Incoming resources	Resources expended	Balance at 30 April 2021	Incoming resources	Resources expended	Balance at 30 April 2022
	£	£	£	£	£	£	£
Water Wells	2,400	12,000	(14,400)	-	-	-	-
Staff salary	11,985	26,985	(38,970)	-	-	-	-
Food and cleft operations	-	3,400	(3,400)	-	-	-	-
Abode project	-	-	-	-	2,060	(1,304)	756
Cycle Ibiza	-	-	-	-	2,000	(2,000)	-
Ibiza Challenge	-	-	-	-	4,694	(929)	3,765
Dance for Peace	-	-	-	-	5,140	(267)	4,873
Have a Drink on us	-	-	-	-	3,885	(3,002)	883
Home House	-	-	-	-	35,494	(11,048)	24,446
Pirate DJ	-	-	-	-	156	(4)	152
Set Love	-	-	-	-	39,798	(34,753)	5,045
Smiles	-	-	-	-	20,767	(20,517)	250
Xmas appeal	-	-	-	-	12,774	(8,192)	4,582
	-	-	-	-	-	-	-
	14,385	42,385	(56,770)	-	126,768	(82,017)	44,751

### 16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 30 April 2022 are represented by:						
Tangible assets	2,360	-	2,360	-	-	-
Investments	-	-	-	1	-	1
Current assets/(liabilities)	73,554	44,751	118,305	80,003	-	80,003
	75,914	44,751	120,665	80,004	-	80,004

### 17 Related party transactions



# THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2022**

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### **17 Related party transactions**

**(Continued)**

The following related party transactions occurred during the year:

J. Lee, a trustee of the charity received an annual salary of £41,485 (2021: £38,760) during the year for services provided to the charity. The level of salary paid is in line with the market equivalent for this role in the sector.

Donations totalling £11,127 were paid to The Creator Share Foundation (also known as Share Tanzania), an organisation that supports children and young people, including those with special needs, in Tanzania. It is a cause that the charity has supported since 2016, and J Lee was appointed a trustee on 20th February 2022.

Donations totalling £610 were received in the year from Gramsci Consulting Limited, a company whose director, R Clements, is also a trustee of the charity.

Consultancy fees of £12,343 were paid to J Holdsworth in the year, a director of the wholly owned trading subsidiary LNADJ Limited. All transactions were conducted at arms length.