

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 2023**

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Russell Clements James McNulty Brain Reynolds Simon Runcie, Treasurer	(Appointed 8 October 2022)
Charity number	1142478	
Company number	07565231	
Registered office	Mocatta House Trafalgar Place Brighton BN1 4DU	
Independent examiner	West & Berry Limited Mocatta House Trafalgar Place Brighton BN1 4DU	

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

CONTENTS

	Page
Trustees' report	1 - 6
Statement of Trustees' responsibilities	7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 22

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 30 April 2023.

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 Last Night A DJ Saved My Life Foundation is a charitable foundation that creates fundraising initiatives to support grassroots projects that make a difference in the lives of children and young people in the UK and developing countries through the power of music and art.

The charity continues to operate within the electronic music industry, identifying and initiating fundraising opportunities to benefit its own projects, as well as other charitable organisations and projects that it partners with. It also receives support from companies outside of the music industry, most notably from the recruitment industry as its chairman has close ties within it.

The objectives and principal activities are to partner with and/or assist grassroots charities 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.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. 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 Articles of Association.

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

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

FOR THE YEAR ENDED 30 APRIL 2023

How our activities deliver public benefit

The Last Night A DJ Saved My Life Foundation is very well connected within the electronic music industry with both leading artists and suppliers which enables it to access services, equipment & to create fundraising initiatives.

It provides the vision, connections and essential groundwork and is able to bridge the gap between the industry and like-minded grassroots organisations enabling it to provide funding and support for selected charities and projects.

Achievements and performance

The music industry finally began to reopen after the pandemic & is very much focussed on survival and/or recovery. The landscape has obviously changed which has made it a challenging year for Last Night A DJ Saved My Life. However, the team & volunteers have met this head-on & the charity has had some notable successes as detailed below.

Projects:

Back on Track

By partnering with established grassroots charities this project uplifts the lives of children & their families by providing them with essential necessities such as food, shelter, education, equipment, and other tools to improve their quality of life.

- On April 5th, 2023, **Kids' House** and The Last Night A DJ Saved My Life Foundation opened a new library in Montezo, a village located in the south of Ivory Coast. The library is precisely located in a primary school named « Groupe Scolaire Montezo 1, 2, 3,5 et Maternelle ». It is a gathering of 4 primary schools with one kindergarten. The total number of children in this school is approximately 1,400 (direct beneficiaries). In fact, regarding this large number of children attending the school, Kids' House has acknowledged the importance of a library there, to enhance children's education and allow didactic and safe activities. In rural areas, the rate of literary proficiency remains lower than in the cities. Thus, the necessity of these educational places remains paramount.
- **Save Our Scene (SOS)** - we partnered with SOS for their Ukraine appeal called Dance For Peace. SOS organised a march around London to show the industry's support for the people of Ukraine & raised a total of £3,147 that was donated to the UNHCR appeal.
- **Pipal Tree** - The Last Night A DJ Saved My Life Foundation funded the manufacture of 160 school rucksacks for free distribution to children at some of the poorest schools in south Nepal to encourage continued attendance (especially by girls). This helps prevent early drop-outs and undermines child marriage. The rucksacks are made by vulnerable young women, some of whom are deaf, at the Lily's Leaves social enterprise in Kathmandu. By using this resource we ensured the maximum charitable benefit.
- **Kitunta Women** - we funded the purchase of 8 acres of land to be collectively owned by 50 people, equipped the project with irrigation & tools, security fencing (animals), and bought maize seeds for planting to be harvested in summer 2023. This created local employment, an income & sustainable food source.
- **WayOUT Arts** - we paid for 2 years rent on a property in rural Sierra Leone for a women's media group set up within the community that focuses its efforts on film making & music production. The films they have created have raised awareness of sexually transmitted diseases & domestic violence. Their films have had a huge positive impact on their communities & those around them.
- **Abode / One Love School, Uganda** - We assisted this project by providing them access to our fundraising platform, enabling it to raise £19,973.
- **Angelsgate Home for Street Involved Boys** -We funded the purchase of 22 bikes, enabling the children to get to school & work. We also paid one year's rent for the Music & Art Centre & funded 3 vocational training courses.
- **Wellspring Childrens Home** - we provided food support & bought the trees for the local community.

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

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

FOR THE YEAR ENDED 30 APRIL 2023

Smiles for Life

This campaign funds cleft palate operations for children in The Philippines, giving them the chance to smile confidently and overcome social and communication barriers. During this financial year we funded 3 operations.

Have a Drink On Us

This project funds the building of fresh water wells in Africa & India. As well as having the obvious health benefits many young girls, who traditionally collect the water now have the opportunity to receive an education as they no longer have to undertake the often long & dangerous journeys as we have brought the water to them.

We funded the building of another 3 wells in Uganda.

As of 30 April 2023 the total number of wells funded by this campaign is ninety one, which equates to 61,903 people receiving clean, safe water on a daily basis.

Get Equipped and Street to Street

We relaunched these projects to continue the positive work we had started in 2019.

- **WayOUT Arts, Freetown, Sierra Leone** - This project supports street youth through film & music. We wanted to update their equipment, help educate their producers with more skills and introduce DJing and Art lessons as ongoing creative skills to harness.

In November, we flew there with DJ educator Richie Little from Grooveschool, producer Steve Mac and Street Artists Inkie & Nicolas Dixon.

We took over the equipment to install 3 DJ kits all sponsored by Pioneer DJ along with 3 iMac based mobile production studios.

Incredible progress was made with the DJing running 2 x 2day workshops for 16 pupils both female and male with amazing results gained with the community learning fast.

Steve Mac also produced 5 tracks with the various artists and producers there and felt he had an album in the making. Meanwhile Inkie & Nicolas Dixon created a number of big collaborative pieces of art in the Wayout centre along with pieces in the community. We also hosted a number of art lessons which were well received by this creative community.

On our return sponsorship for Street to Street from Doctor Rockit was gained of £2,500 to provide the funds for more art lessons to be delivered by a number of pupils who could be paid to become teachers.

With so much excitement around the potential to create an album we revisited the project in April 23 with Steve Mac once again to complete the album.

Artists Inkie, Nicolas Dixon, Chapter & George Sen1 all came back to share more art skills and create more collaborative art pieces in the community.

DJ Amber D also came with us. Amber raised the funds herself to cover the costs of her trip. She delivered a number of DJ workshops including to the Women's Media Group which was in one of the rural villages. As well as being an excellent tutor, Amber is an incredible female role model & women's advocate & it was fantastic to witness the women being inspired by her and to see the difference music can make in these communities.

We were also supported in kind by Armoury films who flew out with a team of 4 to film the community and the work we were doing to prepare for a documentary which will be launched in Dec 2023.

We will be launching the album in Spring 2024 featuring all the artists from Wayout.

This second international Get Equipped / Street to Street project has really highlighted the benefits this work can have on Street youth. It is an area of work that we foresee developing in other countries in Africa and South America.

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

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

FOR THE YEAR ENDED 30 APRIL 2023

- **Get Away Girls - BBC DIY SOS / Children in Need** - Get Away Girls is a grassroots project in Leeds that empowers girls and young women to support each other to build confidence, resilience, raise aspirations, develop new skills and take positive risks in a positive environment which offers co-operation and support.

We supplied & installed DJ equipment provided by Pioneer & some 2nd hand live music kit provided by Access to Music in their new centre that was built by BBC's DIY SOS TV program as part of their Children in Need appeal. The centre featured in an hour long show on BBC1.

Xmas campaign

Following a successful first year, we relaunched the campaign again for Xmas 2022.

The funds raised paid for:

- £1,000 worth of musical instruments for Getaway Girls, Leeds, UK
- A £1,000 Entrepreneurial fund was established for a women's farming project in Sierra Leone
- A laptop for the artist, Mash P at WayOUT Arts, Sierra Leone
- Ten bikes for the students at WayOUT Arts, Freetown, Sierra Leone
- Three Christmas parties, including a Christmas meal, a day trip & new Christmas clothing for over 100 children in the centres run by Share Tanzania
- £2,260 for Sensory toys, art supplies, books - Share Tanzania
- £1,365 of music kit for the Music and Arts Centre, Angelsgate, Tanzania
- Two motorbike mechanic courses, Angelsgate, Tanzania
- Six months salary for an art teacher, AngelsGate, Tanzania
- A Christmas Party for the children at Indigo Childrens home, Philippines
- A donation to our Back On Track campaign to which funded the building of the library & books for Kids House, Montezo, Ivory Coast
- One terms education fees & uniform for new school for Faziera, a young girl at the Wellspring Home, Uganda

Set For Love

DJ Amber D played a Set For Love non-stop for a staggering ninety hours raising over £7,000.

The funds paid for a well (via our Have A Drink On Us projects), a drum kit for Indigo Childrens Home, Philippines & also funded the costs of her trip to Sierra Leone so she could deliver DJ tuition.

Challenges

Cycle Ibiza raised £5,785 for our Back on Track campaign.

London to Brighton cycle ride raised £14,930 for our Get Equipped campaign

Donations in Kind

Despite having a successful year it is still extremely challenging to raise actual cash to meet the needs of the projects we support & run in the current environment. Consequently the charity also put a strong focus on 'donations in kind' during the year. These donations include educational services, equipment, materials, other services & individuals donating their time etc. This allows us to run projects like Get Equipped at the lowest costs possible & maximise our charitable services.

During this period we received £134,170 donations in kind.

Website

The new website build got underway. We secured the services of Adigi who are very generously donating their services which will massively reduce our costs & help the charity to spend more money making a difference on the ground where it is needed most.

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

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

FOR THE YEAR ENDED 30 APRIL 2023

Financial review

Income for the year totalled £330,179 (2022: £252,372) and of this £180,776 (2022: £126,768) related to restricted funds. At the balance sheet date the charity had restricted funds of £6,516 (2022: £44,751) and unrestricted funds of £84,301 (2022: £75,914).

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 £84,301 (2022: £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.

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.

Get Equipped project will be expanded further in the UK, as well as in both Tanzania and 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 2023 and will be looking to release the news of the campaign much earlier.

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 set the salary of key staff.

Organisational Structure and Appointment of Trustees

The trustees are also the directors for the purpose of company 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 LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

Induction and training of new trustees

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

Risk management

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

Trustee changes

Jonathan Lee stepped down as a trustee. Simon Runcie was appointed as Treasurer.

The trustees who served during the year and up to the date of signature of the financial statements were:

Russell Clements

James McNulty

Jonathan Lee

(Resigned 15 February 2023)

Brain Reynolds

Simon Runcie, Treasurer

(Appointed 8 October 2022)

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

James McNulty

.....
James McNulty

Trustee

24/01/2024

Date:

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 APRIL 2023

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 charity 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;
- 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 charity 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 charity 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 charity 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

I report to the trustees on my examination of the financial statements of The Last Night A DJ Saved My Life Foundation (the charity) for the year ended 30 April 2023.

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 charity 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 charity'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 charity'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 charity 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

24/01/2024

Dated:

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	3	149,404	180,776	330,180	119,040	126,768	245,808
Investments	4	-	-	-	1	-	1
Other income	5	-	-	-	6,563	-	6,563
Total income		149,404	180,776	330,180	125,604	126,768	252,372
<u>Expenditure on:</u>							
Raising funds	6	17,681	10,794	28,475	24,282	17,508	41,790
Charitable activities	7	149,249	182,304	331,553	105,412	64,509	169,921
Total expenditure		166,930	193,098	360,028	129,694	82,017	211,711
Net (outgoing)/incoming resources before transfers		(17,526)	(12,322)	(29,848)	(4,090)	44,751	40,661
Gross transfers between funds		25,913	(25,913)	-	-	-	-
Net income/(expenditure) for the year/							
Net movement in funds		8,387	(38,235)	(29,848)	(4,090)	44,751	40,661
Fund balances at 1 May 2022		75,914	44,751	120,665	80,004	-	80,004
Fund balances at 30 April 2023		84,301	6,516	90,817	75,914	44,751	120,665

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		2,063		2,360
Current assets					
Stocks	14	4,090		-	
Debtors	15	4,927		1,691	
Cash at bank and in hand		85,557		124,675	
		94,574		126,366	
Creditors: amounts falling due within one year	16	(5,820)		(8,061)	
Net current assets			88,754		118,305
Total assets less current liabilities			90,817		120,665
Income funds					
Restricted funds	17		6,516		44,751
Unrestricted funds			84,301		75,914
			90,817		120,665

The notes on pages 11 to 22 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 2023.

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.

24/01/2024

The financial statements were approved by the Trustees on

James McNulty

James McNulty

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 2023

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 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 2023

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
-----------	-------------

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 Impairment of fixed assets

At each reporting end date, the charity 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).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

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 2023

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 charity'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 charity 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 charity'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 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	93,996	63,101	157,097	116,137	102,142	218,279
Donated goods and services	24,015	110,155	134,170	-	-	-
Other	31,393	7,520	38,913	2,903	24,626	27,529

4 Investments

	Total Unrestricted funds	
	2023 £	2022 £
Interest receivable	-	1

5 Other income

	Total Unrestricted funds	
	2023 £	2022 £
Income from government furlough scheme	-	6,563

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
<u>Fundraising and publicity</u>						
Events and project costs	15,606	10,232	25,838	23,501	16,544	40,045
Other fundraising costs	2,075	562	2,637	781	964	1,745
	17,681	10,794	28,475	24,282	17,508	41,790

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

6 Raising funds (Continued)

7 Charitable activities

	Charitable activities	Charitable activities
	2023 £	2022 £
Staff costs	49,976	43,746
Depreciation and impairment	-	9,158
Donated goods and services	121,239	-
Professional fees	559	3,360
Subscriptions	6,255	7,551
Administrative costs	2,795	3,764
Travel and subsistence	25,969	-
	<u>206,793</u>	<u>67,579</u>
Grant funding of activities (see note 8)	62,675	67,407
Share of support costs (see note 9)	56,385	29,558
Share of governance costs (see note 9)	5,700	5,377
	<u>331,553</u>	<u>169,921</u>
Analysis by fund		
Unrestricted funds	149,249	105,412
Restricted funds	182,304	64,509
	<u>331,553</u>	<u>169,921</u>

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

8 Grants payable

	Charitable activities	Total 2023	Charitable activities
	2023		2022
	£	£	£
Grants to institutions:			
Abode Project	19,996	19,996	-
DEC	3,147	3,147	-
Drop 4 Drop	6,000	6,000	20,000
Global Angels	-	-	3,000
Key Changes	-	-	11,916
Kituntu Women's Association	5,252	5,252	-
The Creator Share Foundation	8,675	8,675	11,127
WayOut	7,721	7,721	-
Other	11,884	11,884	21,364
	<u>62,675</u>	<u>62,675</u>	<u>67,407</u>

Grants made during the year of £3,000 or more are detailed above.

-

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

9 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	1,000	-	1,000	396	-	396
Postage, printing and stationery	939	-	939	628	-	628
Computer expenses	137	-	137	1,661	-	1,661
Consultancy	22,602	-	22,602	12,796	-	12,796
Insurance	199	-	199	577	-	577
Telephone and internet	1,679	-	1,679	1,006	-	1,006
Advertising	21,063	-	21,063	8,244	-	8,244
Repairs and renewals	60	-	60	56	-	56
Travel and subsistence	8,298	-	8,298	3,489	-	3,489
Bank fees	408	-	408	705	-	705
Independent examination fees	-	2,400	2,400	-	2,400	2,400
Accountancy	-	3,287	3,287	-	2,964	2,964
Legal and professional	-	13	13	-	13	13
	<u>56,385</u>	<u>5,700</u>	<u>62,085</u>	<u>29,558</u>	<u>5,377</u>	<u>34,935</u>
Analysed between Charitable activities	<u>56,385</u>	<u>5,700</u>	<u>62,085</u>	<u>29,558</u>	<u>5,377</u>	<u>34,935</u>

Governance costs includes £2,000 + vat (2022- £2,000 + vat) for independent examination fees.

10 Trustees

One trustee was reimbursed a total of £68 for travel expenses during the year (2022: £nil).

J Lee, a trustee of the charity until 15 February 2023, was paid a salary of £38,772 (2022: £41,485) for his services as an employee of the charity during the period to 15 February 2023. His role involved overseeing all aspects of the running of the charity.

There were no trustees' expenses paid for the year ended 30th April 2023 (2022: £nil).

11 Employees

The average monthly number of employees during the year was:

2023 Number	2022 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 2023

11 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	48,975	43,746
Social security costs	1,001	-
	<u>49,976</u>	<u>43,746</u>

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

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Computers £
Cost	
At 1 May 2022	3,565
Additions	704
	<u>4,269</u>
At 30 April 2023	
Depreciation and impairment	
At 1 May 2022	1,206
Depreciation charged in the year	1,000
	<u>2,206</u>
At 30 April 2023	
Carrying amount	
At 30 April 2023	2,063
	<u>2,360</u>
At 30 April 2022	

14 Stocks

	2023 £	2022 £
Finished goods and goods for resale	4,090	-
	<u>4,090</u>	<u>-</u>

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

15 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	2,167	320
Other debtors	2,570	1,176
Prepayments and accrued income	190	195
	<u>4,927</u>	<u>1,691</u>

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	810	3,159
Other creditors	210	102
Accruals and deferred income	4,800	4,800
	<u>5,820</u>	<u>8,061</u>

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

17 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			Transfers	Balance at
	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£	£	30 April 2023 £
Adobe Project/ One Love	2,060	(1,304)		19,973	(20,445)		(261)	23
Cycle Ibiza	2,000	(2,000)		-	-		-	-
Ibiza Challenge	4,694	(929)		-	-		(3,765)	-
Dance for Peace	5,140	(267)		1,707	(5,767)		(813)	-
Have a Drink on Us	3,885	(3,002)		4,769	(4,322)		623	1,953
Home House	35,494	(11,048)		-	-		(24,446)	-
Pirate DJ	156	(4)		-	-		(152)	-
Sets for Love	39,798	(34,753)		-	-		(5,045)	-
Smiles for Life	20,767	(20,517)		461	(257)		(91)	363
Xmas Appeal	12,774	(8,192)		-	-		(4,582)	-
Back on Track	-	-		10,325	(7,354)		(1,326)	1,645
Get Equipped	-	-		101,973	(111,379)		11,937	2,532
Street to Street	-	-		41,568	(43,574)		2,006	-
								-
	126,768	(82,017)		180,776	(193,097)		(25,913)	6,516

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

17 Restricted funds

(Continued)

Purposes of restricted funds:

Have a Drink on Us funds the building of fresh water wells across Africa & India.

Get Equipped takes surplus DJ, Production and Music kits, donating them to educational and community organisations that support children and young adults in the UK and beyond.

Smiles for Life funds cleft palate operations for children in The Philippines

Street to Street delivers education and art therapy to young people experiencing social exclusion and inequality

Back on Track uplifts the lives of young people & their families in developing countries by providing them with essential necessities such as food, shelter, education, equipment, and other tools to improve their quality of life.

One Love supports school and community projects in Kabale, Southern Uganda.

Transfers have been made between restricted and unrestricted funds this year to correct the classification of items between restricted and unrestricted.

THE LAST NIGHT A DJ SAVED MY LIFE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 April 2023 are represented by:					
Tangible assets	2,063	-	2,063	2,360	2,360
Current assets/(liabilities)	82,238	6,516	88,754	44,751	118,305
	<u>84,301</u>	<u>6,516</u>	<u>90,817</u>	<u>44,751</u>	<u>120,665</u>

19 Related party transactions

The following related party transactions occurred during the year:

J. Lee, a trustee of the charity until resignation on 15 February 2023, received an annual salary of £38,772 (2022: £41,485) during the period May 2022 to 15 February 2023 for services provided to the charity. The level of salary paid is in line with the market equivalent for this role in the sector.

Consultancy fees totalling £405 (2022: £nil) were paid to James McNulty, a trustee of the charity.

Donations totalling £8,675 (2022: £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 £1,700 (2022: £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 £768 (2022: £12,343) were paid to J Holdsworth from May 2022 to August 2022, a director of the wholly owned trading subsidiary LNADJ Limited. LNADJ Limited was dissolved in August 2022. All transactions were conducted at arms length.

The aggregate amount of donations received from Trustees during the year was £25,000.

Tamper Verification

To check if this file has been modified after being signed, please go to:

<https://www.encyro.com/esign/verify>

Upload the file. The result will indicate if the file contents have been tampered with.

Signed By

Signer: James McNulty (jim McNulty1@icloud.com)

Identity Check: Email Authentication

Signature Type: Typed

Time Zone: UTC-00:00, Europe/London (Greenwich Mean Time)

Signer: Michelle Westbury FCCA (michelle@westandberry.co.uk)

Identity Check: Email Authentication

Signature Type: Typed

Time Zone: UTC-00:00, Europe/London (Greenwich Mean Time)

Event Log

Jan 24, 2024, 3:16:03 PM - Email notification sent to James McNulty (jim McNulty1@icloud.com).

Jan 24, 2024, 3:16:09 PM - Email notification delivered to James McNulty (jim McNulty1@icloud.com).

Jan 24, 2024, 3:29:05 PM - James McNulty (jim McNulty1@icloud.com) opened the email notification (estimated).

Jan 24, 2024, 3:35:14 PM - James McNulty (jim McNulty1@icloud.com) electronically signed or completed the document, from 85.255.234.220.

Jan 24, 2024, 3:35:16 PM - Email notification sent to Michelle Westbury FCCA (michelle@westandberry.co.uk).

Jan 24, 2024, 3:35:18 PM - Email notification delivered to Michelle Westbury FCCA (michelle@westandberry.co.uk).

Jan 24, 2024, 3:42:49 PM - Michelle Westbury FCCA (michelle@westandberry.co.uk) electronically signed or completed the document, from 86.169.195.219.

END OF LOG