

**THE SPITZ CHARITABLE TRUST**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2021**

**Charity Number 1155033**

# **THE SPITZ CHARITABLE TRUST**

## **CHARITY INFORMATION**

**Charity number: 1155033**

### **Trustees**

Mr M Browne (chair)  
Mrs S Micci  
Dr S Rutherford

### **Principal Office**

272A St Pauls Road  
London  
N1 2LJ

### **Independent Examiner**

S W Robinson  
Shipleys LLP  
5 Godalming Business Centre  
Woolsack Way  
Godalming  
Surrey  
GU7 1XW

### **Bankers**

Santander  
121-123 Camden High Street  
NW1 7JR

**THE SPITZ CHARITABLE TRUST**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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# **The Spitz Charitable Trust**

## **Trustees' Annual Report**

### **Year ended 31 December 2021**

The trustees present their report and the financial statements of the charity for the year to 31 December 2021.

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

The Spitz Charitable Trust is a Charitable Incorporated Organisation registered 16 December 2013, its principal office is 272A St Pauls Road, London, N1 2LJ.

The Spitz Charitable Trust has a board of trustees. New trustees are appointed by the board of existing trustees.

The trustees who served the company during the period were as follows:

Mr M Browne (Chair)  
Mrs S Micci  
Dr S Rutherford

#### **Trustee induction and training**

New trustees undergo an orientation day to brief them of their legal obligations under charity law, the committee and decision making processes and recent financial activities of the charity.

#### **Risk management**

The trustees have a risk management strategy which comprises:

- An annual review of the risks that the charity may face
- The establishment of systems and procedures to mitigate those risks identified in the plan
- The implementation of procedures designed to minimise any potential impact on the charity should these risks materialise

The work has identified that financial sustainability is the major financial risk for the charity and the management of this risk is via a reviewed reserves policy and retention of sufficient working capital.

#### **Objectives and activities**

The charities objectives are:

To relieve the needs of elderly people through the provision of recreational or leisure time activities, provided in the interest of social welfare, designed to improve their conditions of life.

To advance in life and relieve the needs of young people through:

(a) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life.

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(b) providing support and activities that develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

We 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.

#### **Financial review and reserves policy**

The results for the year are shown in the attached financial statements.

The trustees have adopted a reserves policy to address the risks of:

- Lack of liquidity to respond to new needs or requirements
- An inability to meet commitments or planned objectives

The trustees are committed to achieving a balance on unrestricted reserves to £30,000.

#### **Achievements and performance**

##### **In 2021 The Spitz Charitable Trust:**

- Visited new locations
  - Northwick Park Hospital
  - St Pancras Hospital
  - Riverview Lodge Care Home
- Continued to strengthen our relationship with Bridgeside Lodge Care Home
- Enjoyed media interactions
  - Featured multiple times on BBC TV and radio
  - Had our work shared online by external parties
- Made significant funding gains
- In 2021 we estimate that we reached:
  - 350 residents, patients and service users
  - 250 family members and friends
  - 150 staff

***“Throughout the pandemic when I wasn’t able to visit my mum, it was a tremendous comfort to know that The Spitz were still here doing amazing work”***

#### **The team, opportunities and challenges**

2021 presented a different set of opportunities and challenges to 2020. We were happy to be back inside Bridgeside Lodge Care Home (hereafter BSL) but found the year much more disjointed. Sessions at BSL were more difficult to plan in advance. The Summer of 2020 was glorious, warm and

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## Trustees' Annual Report

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sunny allowing us to hold garden concerts every week without fail, as well as lower-key 'hanging out sessions'. Constantly changing guidance from central government, an inclement summer and return of live music more broadly across the country made planning sessions much trickier in 2021.

The requirement for fortnightly (and later weekly) PCR tests meant that we were often unable to plan further ahead than the current week. This is because during peak times, we sometimes waited up to 5 days for our PCR results. Spitz musicians caught covid and had to isolate so substitutes were needed. It was an ongoing and constantly-shifting juggle.

Always keen to find a silver lining, we used the requirement for weekly testing to meet up as a team. These meetings were essential in maintaining the stability of the broader team as well as being an opportunity to reflect on recent sessions and plan future projects. As well as weekly PCR tests, the requirement continued for every visitor and member of staff to take a lateral flow test on entering BSL. This meant a 30 minute wait for the test to complete and we always aimed to use this time productively, meeting relatives of residents (also doing their LFTs), getting a deeper insight into residents' musical tastes and their lives more broadly. It is clear that the better we know the residents, the better the service we're able to deliver. We made an effort to deliberately seek out residents who do not receive many, if any, visitors. As Nurse Agnes said to us:

***"You are their social life, their family, their visitors and their friends.  
You are doing even more than you think, do not underestimate  
yourselves."***

Throughout the year several new musicians joined the Spitz team, introduced to us by existing musicians with whom they have collaborated on other projects. We are determined to keep delivering the very highest quality of music but it is also essential that the musicians we employ have the right heart, compassion and kindness. Bringing in new musicians in this organic way has been successful in ensuring the "right kind" of people are brought in.

Throughout the year there was a dramatic increase in the level of *participation* from residents and staff at BSL. This was most noticeable in those who we have known for several years but applied to almost everyone we came into contact with. Residents were more *pro-actively* involved in our sessions, singing, dancing, tapping out rhythms and requesting songs in a more pronounced way than in previous years. This has resulted in a noticeable improvement in the general well being of many residents (rather than a mere slowing of their deterioration.) Resident G for example, who used to rarely speak, is now an active and vocal participant in our sessions and staff tell us that this has continued in his general behaviour and character, even when we are not there.

We moved to a more "1-to-1" method of working during the pandemic (away from our previous M.O of larger group sessions) because of social distancing. We have continued to work in this way (and with very small groups) because of the benefits we have seen resulting from it. We no longer consider the 'small group' method to be a 'sticking plaster' designed to get us through the pandemic and rather see it as the most beneficial method of delivery.

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### Year ended 31 December 2021

In 2021 we also introduced more classical music than in previous years, largely due to the requirement for mask-wearing within BSL. Singing while wearing a facemask is very difficult so an easy solution to this problem was to play more purely instrumental music. In July we secured funding from the Radcliffe Trust for a series of six events, entitled "Classical Mondays"<sup>1</sup>. We started each week with our group meet-up, chat, coffee followed by performances and discussions of various classical repertoire and concluding with a session of Indian classical music with violinist Preetha Narayanan who had been introduced to The Spitz by Ben Hazleton, who joined her on double bass.



During 2021 we shifted our perspective on our work, thinking of it as primarily tackling **isolation** and less specifically about older people and dementia. This has opened up many opportunities for expansion. During 2021 we visited two hospitals, and a new care home;

#### Northwick Park Hospital - London Borough of Brent<sup>2</sup>

Following a request for music sessions from Alex Lukjaniec, Matron for Older People and Dementia Services, we began visiting Northwick Park Hospital in July, playing for predominantly geriatric patients, who were recovering from falls or rehabilitating after surgery. Alex told us that she wants to "change the culture" of in-patient care. This expression has stuck with us and will form part of our funding applications in 2022. Following two successful visits (which were only paused because of the pandemic) we secured NHS funding for four more sessions in 2022, a huge achievement for the organisation.



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<sup>1</sup> <https://www.spitz.org.uk/post/classical-monday>

<sup>2</sup> <https://www.spitz.org.uk/post/the-spitz-at-northwick-park-hospital>

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## **Trustees' Annual Report**

### **Year ended 31 December 2021**

#### St Pancras Hospital - London Borough of Camden<sup>3</sup>

We began a relationship with a mental health rehabilitation ward at St Pancras Hospital in July. This was an opportunity to showcase the work of The Spitz in a different context and to reach beneficiaries living with a different set of challenges. Many of the patients had been through the justice system and have struggled to re-enter society. Visits were paused due to covid measures but have since resumed.

At both Northwick Park and St Pancras Hospitals, we were struck by the impact our visit had on the staff. Seeing the amazing NHS staff give themselves a short break to sing and dance with patients and colleagues was something we were proud to have facilitated.

#### Riverview Lodge Care Home - London Borough of Brent<sup>4</sup>

On our first visit to Riverview Lodge in December, we met resident N and her daughter who was visiting. N was in the advanced stages of Alzheimer's and usually very little was able to reach her. She was withdrawn and confused but her response to the music was astonishing. The following day her daughter got in touch:

***"I'm properly reeling from that. It's taking a while for me to process. I've just been watching the videos I took and she's absolutely sparkling. That feeling will last for days for her. People with Alzheimer's forget things but they don't forget emotions. They [the musicians] were amazing, I feel overwhelmed and lucky. Thank you so much."***

Since our second visit, N has died. Her daughter got back in touch to let us know:

***"Mam passed away yesterday. I just wanted to say a massive thank you for bringing her music. That first gig you arranged was so unbelievably special for us both and is a memory I will cherish. Please thank Louise, Harry and Laurence for me too. I'm so grateful to you all. Xxxx"***

#### Bridgeside Lodge relationships and participation

Our relationships with the staff at BSL continued to strengthen. The tighter and closer the bonds of trust, confidence and friendship we forge with the carers, management, cleaners, nurses and catering staff, the more impactful our work will be. We asked members of staff how our music sessions impact them in their work:

***"I always say that music is therapy. It's a must. We love having you guys here."***

***"I sing and hum while I'm cleaning - it takes away the stress."***

***"I can see the residents are happy when the music is here"***

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<sup>3</sup> <https://www.spitz.org.uk/post/the-spitz-at-st-pancras-hospital>

<sup>4</sup> <https://www.spitz.org.uk/post/st-pancras-hospital-riverview-lodge>



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*“When you’re not here for a few days we miss  
you and wonder when you’re coming back”*

*“Music is pain relief. It’s pain management. It takes away your pain.”*

In April, new activities coordinator Yvette arrived at BSL. Our relationship with the person in this position within any care setting (the majority of care homes have an activities coordinator or similar position) is essential to the success of our work. Yvette has proved to be a breath of fresh air, bringing her infectious energy and enthusiasm to the lives of BSL residents.

Throughout the year we strengthened our relationships with many relatives and friends of residents. Most notably with Matt Moir, fiancé of resident Jackie. In 2020 we were paired with film production company CutLoose London to make a short film<sup>5</sup> about our work as part of our funding from City Bridge Trust. This was suspended because of the pandemic but came to fruition in 2021. The focus of the film was the part The Spitz plays in the lives of Jackie and Matt and about what music means to them as a couple. We’re grateful to Matt for his co-operation in the making of this film and are happy to be able to put his dedication to Jackie on permanent record. Whenever Matt is at BSL during our visits, he films the session on his phone. We were aware that he sends regular updates to around sixty of Jackie’s friends and family, but we also learned that he shows these videos to Jackie’s Speech and Language Therapist and to her Occupational Therapist as a tool for them to assess the progress of her rehabilitation through her body language, facial expressions etc. The fact that the impact of our work is being used as a gauge for progress in a person who is profoundly affected by a serious brain injury sustained in 2018 is testament to the depth of connection being made during our sessions.

As well as a greater sense of unity and togetherness between ourselves and the staff of BSL for the benefit of the residents, we also witnessed a greater level of direct involvement than ever before with the hidden talents of staff being revealed. Our Arts Council funded project *“Re-emerging Artists”* revealed dancers<sup>6</sup>, musicians<sup>7</sup>, painters and artists among the staff. Music lessons continued among the staff (Spitz GM Thom teaching piano to carer Leyla) and residents (John Chamen continuing guitar lessons.) We met a new resident another John, who showed incredible rhythmic and percussion skills and grew in confidence and engagement throughout the year.

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<sup>5</sup> <https://www.youtube.com/watch?v=xaV6XB1rR64&t=66s>

<sup>6</sup> <https://www.spitz.org.uk/post/i-miss-dancing>

<sup>7</sup> <https://www.spitz.org.uk/post/i-love-to-really-listen-properly>

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Year ended 31 December 2021

### Some notable sessions

Throughout the year we marked a number of notable dates in the calendar with musical sessions at BSL:

- In April we celebrated **Earth Day**. Residents were asked to write "*Letters To The Earth*" which were put to music by an ensemble of Alice Zawadzki, Nathaniel Keen and pianist Pete Lee.



- Each September we participate in **National Day of Arts In Care Homes**. This was a full day of music out in the BSL garden. The morning was rowdy knees-up with music from Alice, Ben, pianist Arthur Lea and drummer Jon Scott, with a gentler, more reflective atmosphere in the afternoon of classical and instrumental music from Pete, Alice and Ben.



- We marked **Bonfire Night** with fireworks and music from pianist Arthur and guitarist Nathaniel. We enjoyed the different atmosphere of being at BSL in darkness, a rarity for us.
- This was to be repeated in December as we marked the **Winter Solstice** and longest night of the year with what was a truly magical evening. The garden of BSL was filled with lanterns and music came from a trio of Alice, Ben and Nathaniel who played a medley of Christmas

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## Trustees' Annual Report

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carols and songs, interspersed with recital of poems and words written by BSL residents *"About The Dark"*. Residents were enchanted as they watched and listened.



#### Assessment of our work

While we see the positive impact of our work constantly, we still strive for tangible, quantifiable data on the benefit of music on those living with dementia and other neurological illnesses. In March continued conducting evaluations with residents, asking them about the sessions. We employed the Most Significant Change<sup>8</sup> technique to glean the impact of our work upon residents and staff.

We continued our long-term working partnership with film-maker Hannah Lovell and in 2021 began creating longer-form films of our sessions in order to monitor reactions in residents over the course of a visit. While we regularly create bite-sized videos, 1 or 2 minute clips for social media, these long-form videos are between 5-15 minutes in length. This technique has proved very useful as we watch residents' body language relax and their level of engagement increase. We have shared these with

Dr. Gustavo Sevlever - Head of Neuropathology in the Fleni Institute in Buenos Aires who became aware of our work in 2021 and who feels they could be a useful tool for his students' understanding of the working of the brain in response to music.

#### Marketing and communication opportunities

Our blog series "Spitz Stories"<sup>9</sup> continues and in 2021 we began publishing subtitled audio blogs<sup>10</sup> in addition to written ones. Quick and efficient, these allow the emotion that can sometimes get lost in the written word, to come across. Towards the end of 2021, the organisation Arts In Care Homes began tweeting our blogs to their 4,000+ followers.

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<sup>8</sup> [https://www.betterevaluation.org/en/plan/approach/most\\_significant\\_change](https://www.betterevaluation.org/en/plan/approach/most_significant_change)

<sup>9</sup> <https://www.spitz.org.uk/spitzstories>

<sup>10</sup> <https://www.spitz.org.uk/post/she-s-a-glamour-puss>

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## Trustees' Annual Report

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In 2021 we engaged more with literature, blogs and the wider public understanding of dementia, grief and end-of-life. We continue to strive to be experts in this field and have been engaging in online discussion and communities around these issues and the part music can play in them.

We were twice featured at Ronnie Scotts<sup>11</sup> jazz club during 2021. In April, Alice and her band performed a live-streamed concert in which she spoke about her work with The Spitz and spoke specifically about resident Jackie, mentioned earlier. In June, pianist Arthur performed live at Ronnie's, again speaking about his work with The Spitz and going on to perform a song written with BSL resident Billy. We are very grateful to Alice and Arthur for highlighting the work of The Spitz to the audiences of this world-famous venue. In May we received £10,000 from the Paul and Nick Harvey Fund. This £1m fund was distributed by Music For Dementia among charities who use the power of music to combat dementia. On the day the campaign launched, the BBC visited BSL<sup>12</sup> to see our work in action.

Journalist Graham Satchell spoke with the Spitz team, BSL staff, management and most importantly to the residents, notably John Chamen, who agreed to be interviewed on camera about his songwriting sessions and guitar lessons with The Spitz. The package went out four times on the BBC on Thursday 13th May, including twice during breakfast. There was an overwhelmingly positive response to the package with many people hearing about The Spitz for the first time. Donations, website subscriptions and social media traffic all increased.



***Sometimes you go on a job and it breaks your heart and you end up in tears.***

***Other times you get to come somewhere like this and it's a joy."***

- Darryl F, BBC videographer

In December Grace Meadows, Music for Dementia Campaign Director and Lauren Laverne, Charity Ambassador (and BBC broadcaster) visited BSL<sup>13</sup> to see what impact the funding had had on our work. Musicians Alice Zawadzki and Ben Hazleton lead a group session, while Arthur Lea and resident John Chamen wrote a brand new song, with some lyrical input from Lauren! She remembered her visits to The Spitz venue in the 00s and compared it to the music she had witnessed on her visit to BSL:

***"I remember The Spitz when it was a music venue and we've just witnessed the quality of music you would have seen on the stage there"***

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<sup>11</sup> <https://www.spitz.org.uk/inthepress>

<sup>12</sup> <https://www.spitz.org.uk/post/the-paul-nick-harvey-fund>

<sup>13</sup> <https://www.spitz.org.uk/post/a-visit-from-the-ambassador>

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- Lauren Laverne, journalist, broadcaster, DJ and musician



Lauren spoke about her visit to BSL and her Ambassadorial work with Music For Dementia on the Laura Whitmore show on Radio 5 Live, leading to another uptick in website activity and social media engagement.

We retain a large archive of promotional material from the time when The Spitz was a popular music venue. In 2021 we began sharing a weekly “Throwback Thursday” post on social media. Event posters, gig reviews and previously unseen footage of shows at The Spitz from the 11 years that the venue was open. This led to engagement from a number of well-known artists who performed at the Spitz in the 90s and 00s. We were pleased to know that the legacy of The Spitz venue lives on!

***“Thank you for sourcing this and posting. Brought back amazing memories.***

***That was the 3rd monthly show I did. First two solo. I miss The Spitz!”***

- Joan Wasser (aka Joan As A Policewoman)

### Funding

We were broadly successful in our grant applications with funding coming from a wide-range of organisations including:

- Core-funding from The Garfield Weston Foundation (£15,000pa for 3 years)
- Arts Council funding for projects at BSL
- £10,000 from The Paul and Nick Harvey Fund
- A Crowdfunder campaign including “match-funding” from the National Emergencies Trust, doubling every pledge (up to a maximum of £250) £5,500 raised at the time of writing.



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## Trustees' Annual Report

### Year ended 31 December 2021

The Armourers and Brasiers' Company invited us to give a short presentation, with a view to potentially funding our work. We showed two of our short films and asked for their input on a third; *"History Of The Spitz"* which at the time was still in development. As a result of our successful presentation we were awarded £3,000pa for 3 years

We raised funds through earned income. Entelechy Arts engaged The Spitz to provide a quartet for their *tea-dance*<sup>14</sup> in October. This was Entelechy's first large-scale event since the lockdowns and we were the first taste of live music many service users had enjoyed for 18 months.

In July, Jane Glitre (founding director) and Thom Rowlands (who was promoted from charity co-ordinator to general manager) migrated from being self-employed "freelancers" to being directly employed by The Spitz. A big step in the growth of the organisation.

#### Hopes for 2022

We have two large projects planned for 2022. Our intention is that these will intersect with one another but also stand independently. *Spitz - The Next Generation* will introduce young musicians to the care settings in which we work. We will guide and mentor them, as the next generation bringing *Live Music For Wellbeing* to people living in isolation. We have begun trialling this<sup>15</sup> with the children of current Spitz musicians and are excited about the potential of this initiative. We are currently reviewing our safeguarding procedures as it will be essential that we create a safe environment for under 18s with all necessary consent from parents/guardians.

The second project which we hope to undertake with funding from The Arts Council is *Changing The Culture With Culture*. As previously mentioned, when we visited Northwick Park hospital, our contact there talked about wanting to change the culture of care. We will expand on this idea, using "culture" - music, visual art, poetry, story-telling, film etc to inject energy and vibrancy into the care sector. She told us:

***"Engaged and happy residents and patients are more receptive to care, they eat and drink more, are less prone to falls and accidents and are likely to be in short-term care for shorter periods of time, leading to better quality of life for them and less strain on the Health Service."***

Alex Lukjaniec - Northwick Park Hospital

Playing a part in a change of this magnitude would be a huge achievement for The Spitz.

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<sup>14</sup> <https://www.spitz.org.uk/post/a-21st-century-tea-dance>

<sup>15</sup> <https://www.spitz.org.uk/post/the-next-generation>

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## Trustees' Annual Report

### Year ended 31 December 2021

Throughout 2022 we will focus on monitoring improvement in the communication, mood etc of the residents. We are seeing a tangible improvement in the engagement and wellbeing of residents. In March, our work will be featured at a conference entitled *"Music And Dementia"* in Zurich. Two films of our work (translated into German) will be shown, including our now-completed *"History"* film. Violinist Taya Cracknell will play live for delegates via weblink. We will expand on our work with Neuropathologist Gustavo Sevlever.

We will bring our work to more and differing locations in 2022, with our new focus being **isolation**. We will explore the possibility of working in the criminal justice system with prison leavers. Isolation is everywhere, affecting people of all ages in myriad different circumstances. We are excited about these opportunities for expansion but are very aware of the need to do it patiently and not to allow the work to lose the heart and the ethos of which we are so proud.

We will strengthen our board of Trustees. Broadening the pool of expertise by inviting external advisors with whom we have worked closely. We have invited Fatma Makalo, manager of BSL and we are pleased that she has accepted.

#### Environmental impact

We are an environmentally-conscious organisation and aim to minimise our carbon footprint wherever possible. we do this in the following ways:

- We purchase office supplies/stationery as locally as possible to reduce the impact of delivery.
- We purchase recycled printer paper and recycle used printer ink cartridges.
- All our banking communication is online and paperless.
- Our stationary/business cards etc are sourced and printed locally.
- As local pubs and cafes re-opened, we were able to hold our meetings indoors, reducing the amount of disposable food packaging and coffee cups that we regrettably used in 2020.

Due to the pandemic, our carbon footprint unfortunately increased in some areas -

- Team members and musicians were encouraged to avoid travelling to BSL on public transport whenever possible. This was to reduce the likelihood of the virus being picked up on the tube or buses.
- We remained acutely aware of the amount of single-use items involved in regular and frequent testing. A necessary evil and essential in ensuring we did our part to reduce the spread of the virus.

# **The Spitz Charitable Trust**

## **Trustees' Annual Report**

**Year ended 31 December 2021**

### **Statement of trustees' responsibility**

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 of the charity for that period. 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Foundation and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. The trustees are also responsible for safeguarding the assets of the Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the trustees

Mr M Browne (Chair)



# **The Spitz Charitable Trust**

## **Independent Examiners Report to the Trustees**

### **Year ended 31 December 2021**

I report to the trustees on my examination of the financial statements of The Spitz Charitable Trust ('the charity') for the year ended 31 December 2021.

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

As the trustees of the company (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 accounts of the company 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 accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

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:

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 accounts to be reached.

Independent Examiner  
5 Godalming Business Centre  
Woolsack Way  
Godalming  
Surrey  
GU7 1XW

**The Spitz Charitable Trust**  
**Statement of Financial Activities (including income**  
**and expenditure account)**

**Year ended 31 December 2021**

			<b>2021</b>		<b>2020</b>
		Unrestricted	Restricted	<b>Total funds</b>	Total funds
	<b>Note</b>	funds	funds	<b>funds</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments</b>					
Donations and legacies	<b>5</b>	30,032	120,478	<b>150,510</b>	149,986
Charitable activities	<b>6</b>	–	2,950	<b>2,950</b>	1,850
Investment income	<b>7</b>	17	–	<b>17</b>	8
<b>Total income</b>		<b>30,049</b>	<b>123,428</b>	<b>153,477</b>	<b>151,844</b>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>8,9</b>	46,810	82,495	<b>129,305</b>	89,040
<b>Total expenditure</b>		<b>46,810</b>	<b>82,495</b>	<b>129,305</b>	<b>89,040</b>
<b>Net income and net movement in funds</b>		<b>(16,761)</b>	<b>40,933</b>	<b>24,172</b>	<b>62,804</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		57,586	27,454	<b>85,040</b>	22,236
<b>Total funds carried forward</b>		<b>40,825</b>	<b>68,387</b>	<b>109,212</b>	<b>85,040</b>

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

All income and expenditure derive from continuing activities.

**The Spitz Charitable Trust**

**Statement of Financial Position**

**31 December 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	13	1,210	1,956
<b>Current assets</b>			
Cash at bank and in hand		111,080	85,125
<b>Creditors: amounts falling due within one year</b>	14	3,078	2,040
<b>Net current assets</b>		<u>108,002</u>	<u>83,084</u>
<b>Total assets less current liabilities</b>		<u>109,212</u>	<u>85,040</u>
<b>Net assets</b>		<u><u>109,212</u></u>	<u><u>85,040</u></u>
<b>Funds of the charity</b>			
Restricted funds		68,387	27,454
Unrestricted funds		40,825	57,586
<b>Total charity funds</b>	15	<u><u>109,212</u></u>	<u><u>85,040</u></u>

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

# **The Spitz Charitable Trust**

## **Notes to the Financial Statements**

### **Year ended 31 December 2021**

#### **1. Accounting policies**

##### **Basis of preparation**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

##### **Going concern**

The Trustees have considered the ability of the Trust to continue as a going concern during the challenging times presented due to the Covid-19 Pandemic.

The Trust has significantly adapted the services it provides, making the best use of technology available to continue to trade remotely without being able to be physically present in the locations the Trust normally visits.

The Trustees are confident the services provided will be needed more than ever now that lockdown has been eased. The Managers of the Day Centres and Bridgeside Lodge Care Home feel the Trust is an essential fabric of the way forward to help residents recover from the impact of the Pandemic.

The Trust has a number of applications for funding for which it is awaiting approval. Whilst the Trustees acknowledge that not all applications will be successful, they are confident sufficient grants will be received that will enable the Trust to continue for the foreseeable future.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

# **The Spitz Charitable Trust**

## **Notes to the Financial Statements (*continued*)**

### **Year ended 31 December 2021**

#### **3. Accounting policies (*continued*)** **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# **The Spitz Charitable Trust**

## **Notes to the Financial Statements (*continued*)**

### **Year ended 31 December 2021**

#### **3. Accounting policies (*continued*)**

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 20% straight line
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##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# **The Spitz Charitable Trust**

## **Notes to the Financial Statements (*continued*)**

### **Year ended 31 December 2021**

#### **3. Accounting policies (*continued*)**

##### **Impairment of fixed assets (*continued*)**

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

# The Spitz Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2021

#### 5. Donations and legacies

	Unrestricted Funds	Restricted Funds	<b>Total Funds 2021</b>	Total Funds 2020
<b>Donations</b>				
Devonshire's solicitors	10,000	-	<b>10,000</b>	10,534
Bolt Burdon Kemp	300	-	<b>300</b>	500
Other	19,282	-	<b>19,282</b>	28,176
<b>Grants</b>				
Wise Music Foundation	-	2,500	<b>2,500</b>	2,500
The Utley Foundation	-	10,000	<b>10,000</b>	-
National lottery	-	9,559	<b>9,559</b>	9,814
Garfield Weston Foundation	-	15,000	<b>15,000</b>	-
City Bridge Trust	-	10,000	<b>10,000</b>	26,047
Comic Relief	-	3,000	<b>3,000</b>	2,000
Arts council London	-	13,419	<b>13,419</b>	20,750
Derwent London	-	5,000	<b>5,000</b>	5,000
Biogen	-	7,000	<b>7,000</b>	-
Assura	-	5,000	<b>5,000</b>	-
Roche	-	5,000	<b>5,000</b>	-
Morris Charitable Trust	-	2,000	<b>2,000</b>	-
Armourers & Brasiers Gauntlet Trust	-	3,000	<b>3,000</b>	-
Charles S French Charitable Trust	-	2,500	<b>2,500</b>	2,000
Lady Ryder Memorial	-	2,000	<b>2,000</b>	-
Radcliffe Trust	-	3,000	<b>3,000</b>	-
Edward Gostling Foundation	-	5,000	<b>5,000</b>	6,000
Field Family Trust	3,000	-	<b>3,000</b>	3,000
Worshipful company of insurers	-	2,500	<b>2,500</b>	-
Doyly Carte	-	2,500	<b>2,500</b>	-
Prudential	-	1,900	<b>1,900</b>	-
Neighbourly -	-	1,000	<b>1,000</b>	400
Euromonitor International	-	1,000	<b>1,000</b>	1,000
Islington Borough	-	1,600	<b>1,600</b>	1,600
Groundworks (Tesco) -	-	1,000	<b>1,000</b>	500
Other	450	3,000	<b>3,450</b>	30,165
<b>Total</b>	<b>33,032</b>	<b>117,478</b>	<b>150,510</b>	<b>149,986</b>



# The Spitz Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 6. Charitable activities

	Restricted Funds £	<b>Total Funds 2021 £</b>	Restricted Funds £	Total Funds 2020 £
Fundraising events	2,950	<b>2,950</b>	1,850	1,850

### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	17	<b>17</b>	8	8

# The Spitz Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total funds 2021	Total funds 2020
	£	£	£	£
<b>Direct Costs</b>				
Purchases	1,767	395	<b>2,162</b>	-
Sessional and contract artists	22,006	44,090	<b>66,096</b>	53,398
Salaries	-	18,454	<b>18,454</b>	-
Publicity and marketing	1,886	1,124	<b>3,010</b>	591
Travel and subsistence costs	2,257	-	<b>2,257</b>	1,144
Insurance	-	582	<b>582</b>	562
General Office expenses	2,226	93	<b>2,319</b>	2,439
Computer support and website	160	-	<b>160</b>	351
Consultancy & professional fees	11,000	250	<b>11,250</b>	9,620
Depreciation	477	268	<b>745</b>	582
Evaluation fees	2,100	-	<b>2,100</b>	2,057
Project management	-	8,620	<b>8,620</b>	7,508
Research and development	-	8,620	<b>8,620</b>	7,507
Total	<u>43,880</u>	<u>82,495</u>	<u><b>126,375</b></u>	<u>85,759</u>
<b>Governance</b>	£	£	£	£
Bank fees	90	-	<b>90</b>	90
Accountancy fees	2,840	-	<b>2,840</b>	3,191
Total	<u>2,930</u>	<u>-</u>	<u><b>2,930</b></u>	<u>3,281</u>
<b>Total</b>	<u>46,810</u>	<u>82,495</u>	<u><b>129,305</b></u>	<u>89,040</u>

### 10. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u><b>745</b></u>	<u>582</u>

# The Spitz Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2021

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>28,073</b>	<b>-</b>

The average head count of employees during the year was two (2020: Nil).

A proportion of the salary costs have been allocated to project and management and research and development costs.

#### 12. Trustee remuneration and expenses

No trustees received any remuneration during the period. No expenses were reimbursed to trustees in the year.

No trustee had any personal interest in any contract or transaction entered into by the charity during the period.

# The Spitz Charitable Trust

## Notes to the Financial Statements (*continued*)

Year ended 31 December 2021

### 13. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 January 2021 and 31 December 2021	3,725	<b>3,725</b>
<b>Depreciation</b>		
At 1 January 2021	1,769	<b>1,769</b>
Charge for the year	745	<b>745</b>
<b>At 31 December 2021</b>	<b>2,514</b>	<b>2,514</b>
<b>Carrying amount</b>		
At 31 December 2021	1,210	<b>1,210</b>
At 31 December 2020	1,956	1,956

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

	2021 £	2020 £
Accruals and deferred income	<b>2,040</b>	1,250
Social security and other taxes	<b>787</b>	–
Pension control	<b>251</b>	–
	<b>3,078</b>	1,250

### 15. Analysis of net assets between funds

	Unrestricted £	Restricted £	2021 £	2020 £
Tangible fixed assets	788	422	<b>1,210</b>	1,956
Current Assets	43,115	67,965	<b>110,080</b>	85,124
Current Liabilities	(3,078)	-	<b>(3,078)</b>	(1,250)
Total	40,825	68,387	<b>109,212</b>	85,040