THE DANIEL SPARGO-MABBS FOUNDATION

England & Wales · Charity number 1158921

Details

Status	Registered
Legal form	Charitable company
Company number	08863937
Registered	2014-10-21
Register	View on the Charity Commission register

Contact

Address	Daniel Spargo-Mabbs Foundation Palmerston House 814 Brighton Road Purley CR8 2BR
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Website	http://www.dsmfoundation.org.uk/

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:THE PRESERVATION AND PROTECTION OF HEALTH OF CHILDREN AND YOUNG PEOPLE AGED 10 TO 25 BY PROVIDING DRUGS EDUCATION NOT NORMALLY PROVIDED BY THE STATUTORY AUTHORITIES, TO ENABLE CHILDREN AND YOUNG PEOPLE TO MAKE HEALTHY, INFORMED AND POTENTIALLY LIFE-SAVING DECISIONS TO REDUCE HARM FROM DRUGS USE, IN PARTICULAR, BUT NOT EXCLUSIVELY THROUGH:(A) THE PROVISION OF SUPPORT AND EDUCATION - WORKING DIRECTLY WITH CHILDREN AND YOUNG PEOPLE, SCHOOLS, UNIVERSITIES, FAMILIES AND THE WIDER COMMUNITY.(B) THE PROVISION OF INFORMATION, IN PARTICULAR BUT NOT EXCLUSIVELY, THROUGH THE WEBSITE, LEAFLETS AND BY SIGNPOSTING TO OTHER ORGANISATIONS.(C) THE PROVISION OF TRAINING AND SUPPORT FOR PEER MENTORS WHO WILL BE ABLE TO ADVISE AND EDUCATE YOUNG PEOPLE AT POTENTIAL RISK FROM DRUG MISUSE.(D) THE PROMOTION OF EFFECTIVE PARTNERSHIPS WITH OTHER CHARITIES AND ORGANISATIONS WORKING IN THE FIELD OF SUBSTANCE MISUSE.

Activities: Working directly with young people, schools, professionals & the community, provide evidence-based educational resources/programmes, & advice about substance misuse to:-promote healthy, informed choices for young people;-empower young people with knowledge, life skills & confidence; -educate

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young people through partnership initiatives with national & local agencies.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

Geography

- Scotland
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£476,787	£403,465	-	-
2024-08-31	£361,036	£411,721	-	-
2023-08-31	£396,632	£268,154	-	-
2022-08-31	£197,704	£217,617	-	-
2021-08-31	£134,134	£120,321	-	-

Trustees

Name	Role	Appointed
Dr SUJA MANI CHACKO		2014-05-29
Duncan MacGregor		2026-01-05
Ian Harman Smith		2015-12-16
JACOB TIMOTHY SPARGO-MABBS		2014-05-29
Olivia Masih		2023-03-21
Susan Jane Baker		2025-01-28
TIMOTHY DAVID SPARGO-MABBS		2014-01-28

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THE DANIEL SPARGO-MABBS FOUNDATION

England & Wales - Charity number 1158921

Accounts

2024-25

Annual Report and Financial Statements

YEAR ENDED 31 AUGUST 2025

DANIEL SPARGO-MABBS foundation

The drug education charity



Company no. 08863937 | Charity no. 1158921 (CCEW) | SC052164 (OSCR)

THE DANIEL SPARGO-MABBS FOUNDATION

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THE DANIEL SPARGO-MABBS FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS

Members	Dr S M Chacko (Chair) I H Smith (Vice-Chair) N S Martin (Treasurer) J T Spargo-Mabbs T D Spargo-Mabbs O Masih S J Baker
Secretary	C Heath
Operational Leadership and Management: Director	F Spargo-Mabbs
Registered Office	Palmerston House 814 Brighton Road Purley CR8 2BR
Company Registration Number	08863937
Charity Registration Number	1158921 (CCEW) and SC052164 (OSCR)
Independent Examiner	Ransford Agyei-Boamah Shaw Gibbs Limited Salatin House 19 Cedar Road Sutton Surrey SM2 5DA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for the year ended 31 August 2025. The trustees have adopted the provisions of 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).

Members

The following members served on the Board during the year and up to the date of approval of this report and also fulfilled the roles of directors of the charitable company:

Dr S M Chacko (Chair)

I H Smith (Vice-Chair)

N S Martin (Treasurer)

J T Spargo-Mabbs

T D Spargo-Mabbs

O Masih

S J Baker (appointed 28 January 2025)

EXECUTIVE SUMMARY

Our reach has grown to a total of 852 settings, bringing in 128 new settings during the year alongside those with which we have continued to work. More than 39,000 young people had one of our drug education workshops this year, and our drug education lesson and form-time resources were downloaded by 318 schools. More than 1,000 parents and caregivers attended drugs awareness workshops and webinars, and we delivered 37 training sessions for teachers and other professionals working with young people. Almost 22,000 young people saw the touring production of our play in schools in England, Scotland and for the first time also Northern Ireland. In addition to this almost 5,000 saw one of the filmed productions.

On a national level, our Director's appointment to the government's Advisory Council for the Misuse of Drugs began in February, a highly privileged role. Our leadership of the Drug Education Forum, which has continued to engage a growing, broad membership base, has enabled us to strengthen our support for the sector, as well as our position and profile as a charity. The outcomes of the government-funded national evaluation of our drug education programme through NIHR, undertaken by Middlesex University, will enable us both to refine our programme and to contribute to the understanding of effective practice in the sector.



Our funding and income generation has continued to develop and diversify. Our first corporate engagement event was a great success, and an increased number of challenge places has brought significant sums in sponsorship. The successful piloting of our workplace programme has positioned us well for the launch of a commercial workstream, with potential to bring in a sustainable income while supporting employees in the workplace. Alongside this our donor base has grown, our BBC Radio 4 Appeal was a great success, and two key fundraising campaigns also saw very rewarding results. We have also secured grant funding, and public funding particularly in Scotland and Northern Ireland.

Our strategic planning has been informed by the outcomes of the 'ideathon' in the autumn, led by the Collaboration Company with leaders from the Benefact Group of companies. We have employed the Charity Governance Code for Small Charities to review the effectiveness of our board in order to ensure our charity maintains its strong governance into another year.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Daniel Spargo-Mabbs Foundation (The DSM Foundation) aims to equip and enable young people to make safer, informed and independent choices about drugs.

The DSM Foundation's objectives are:

The preservation and protection of health of children and young people aged 10 to 25 by providing drugs education not normally provided by the statutory authorities, to enable children and young people to make healthy, informed and potentially life-saving decisions to reduce harm from drugs use, in particular, but not exclusively through:

(a) the provision of support and education - working directly with children and young people, schools, universities, families and the wider community.

(b) the provision of information, in particular but not exclusively, through the website, leaflets and by signposting to other organisations.

(c) the provision of training and support for peer mentors who will be able to advise and educate young people at potential risk from drug misuse.

(d) the promotion of effective partnerships with other charities and organisations working in the field of substance misuse.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities for public benefits

Growth in 2024 – 2025

In this last academic year the DSM Foundation has continued to grow in reach, with 128 new schools, colleges, and organisations adding to the total number of 852 institutions with which we have worked or are working. We are active across all 32 London boroughs, and across England, Wales, Scotland and Northern Ireland, and in three EU countries. We have continued to offer online, live-streamed delivery and pre-recorded resources alongside in-person delivery, maintaining a flexible offer which increases our reach and access further.

Drug and alcohol education programme for schools, colleges and universities

In 2024-25 we delivered 678 drug and alcohol education workshops to 39,069 children and young people from 10-18 years. We continue to use current data and needs assessments as much as possible to inform our planning and ensure our provision is as relevant and responsive as possible for the students and school. This includes information requested from schools as part of the booking process, and our pre-workshop survey for 15-18 year old students, which provides us with young people's voice and valuable insights into students' perceptions of the issues for their peers, and what they feel would be most useful in our sessions. We now also always speak with new settings prior to visiting in order to gain an understanding of their context and to establish needs and priorities, a practice introduced consistently this year.

In addition to workshops, our spiral curriculum of evidence-based planning and resources for teachers to deliver drug and alcohol education lessons to students in Personal, Social and Health Education (PSHE)/Personal, Social Education (PSE) was used by 318 schools, downloading a total of 1,203 packs. By far the most downloaded was our vaping resource pack for schools, followed by our sixth form programme and year 9 and 10 lessons. This year we introduced a new free resource pack for school staff, developed in partnership with the University of Bath, relating to the risks of vaping THC/synthetic cannabinoids ('spice'). This became the most downloaded resource for the last three months of the year from its launch in May.

Age-appropriate programmes for different year groups are designed to reinforce and build on students' prior learning, adapted for shorter, bite-sized form time sessions for schools where timetables are too pressured to fit drug education into lessons. They are available for both the English and Welsh and the Scottish curriculum and year groups, and are mapped to Curriculum for Excellence in Scotland and the statutory Relationships, Sex and Health Education curriculum in England (updated 2025). We review and update these resources annually, to incorporate any recent research findings and data and ensure they have the most current and relevant information, and to reflect any feedback we have received from students and teachers, and to make any improvements we feel would make them more effective in the classroom.

Workshops and lessons are evaluated by students, teachers and parents/caregivers, and both qualitative and quantitative data collected. Students are asked to complete an online questionnaire before and after teachers deliver drug education lessons or form time sessions, to measure changes in perceptions of risk and consequence and changed behaviours in relation to drugs and alcohol.

Students in years 7-10 (S1-4) reported their knowledge relating to making safer choices about drugs before having lessons as 6.9/10, and afterwards this had increased to 7.8/10. Students are also asked for their feedback following workshops delivered by DSM Foundation drug educators, and older students (15-18 years) are also surveyed beforehand, to enable us to identify needs and priorities. A majority (83%) of students in years 7-10 (S1-4), when asked whether the workshop had changed their ideas about using drugs, said they had never intended to take drugs anyway, with 4% of the remainder stating they now never intend to take drugs, and 6% that they are less likely to take drugs, and the remaining 7% preferring not to say.

Students in Years 9-10 (S3-4) are now also given the opportunity to submit questions anonymously beforehand as this age group can be more reluctant than younger students to ask during the session: this was the first time we had done this. Over 1,800 responses were received, enabling us to further adjust the workshop content to best meet the requirements of the audience being delivered to. Other data is shown as follows:

Y7-10/S1-4 students feedback following DSMF delivering workshops (n=2,863)	Yes	Maybe	No
The information was useful, clear and easy to understand	90%	9%	1%
It tackled some misunderstandings about drugs and alcohol	75%	16%	9%
It changed how I see the possible risks of using drugs and alcohol	66%	15%	19%
It changed how I see the possible consequences of using drugs and alcohol	70%	13%	17%
I feel more confident about managing risks safely when I'm with my friends	75%	17%	8%
I will use some of the strategies I learned to keep myself safe	78%	16%	5%
I feel more confident to talk more to my parents or caregivers about drugs	60%	21%	18%

Students in years 11-13 (S5-6) are also asked for their feedback following workshops delivered by DSM Foundation drug educators. A majority (81%) said they had either learned a lot or a bit about practical strategies to reduce the risks of drugs and alcohol (8% said they knew a lot already), 83% said they learned a lot or a bit about how to stay safe at events involving drugs and alcohol (11% said they knew a lot already), and 83% said they learned where to find reliable and useful information about drugs and alcohol (7% said they know a lot already). Other data is shown below:

Y11-13/S5-6 students feedback following DSMF delivering workshops (n=1,042)	Yes	Maybe	No
The information was relevant, useful and accessible	90%	8%	2%
It tackled some misunderstandings about drugs and alcohol	78%	16%	6%
It changed how I see the possible risks of using drugs and alcohol	65%	14%	21%
It changed how I see the possible consequences of using drugs and alcohol	67%	13%	20%
I feel more confident about managing risks safely when I'm with my friends	76%	18%	6%
I will use some of the strategies I learned to keep myself safe	76%	18%	6%
I know where to find support if I need it	81%	14%	5%
I feel more confident to talk more to my parents or caregivers about drugs	62%	23%	15%

Parents' and caregivers' drugs and alcohol awareness sessions

In 2024-25 we delivered 41 workshops to 1,090 parents and caregivers, a fall from 2023-24 (56 workshops to 2,166 attendees in 2023-24) which is primarily a consequence of having had National Lottery Community funding the previous year. However, average attendance also declined, from 39 per workshop in the previous year to 26.5 this year. This is partly as a result of funded delivery, including under the NIHR evaluation programme, requiring workshops for parents and caregivers to be provided in settings where parental engagement is always challenging, but we have also reflected on ways we can adapt our approaches to make information for parents accessible in more diverse ways.

The proportion of these that were delivered via online webinars rather than in person has continued to rise (85% in 2024-25; 77% in 2023-24; 71% in 2022-23; 50% in 2021-22), reflecting parents' and caregivers' preference for the convenience of accessing provision online from home. This option also means we can maintain a wider geographical reach, alongside in-person workshops. It also means we can open up webinars across several local schools or a local authority, such as open-access webinars commissioned by the Royal Borough of Kingston upon Thames on four specific themes. We survey parents and caregivers prior to delivering workshops and training, which enables us to plan delivery to meet identified needs and priorities. As well as asking questions live at in-person workshops, parents and caregivers are able to ask questions anonymously beforehand via the survey, or in the Q&A during online webinars, which allows more sensitive issues to be raised, and this is something feedback shows is valued by attendees.

Here are some comments left after workshops:

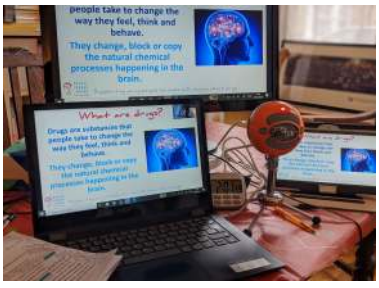
"Thanks for that incredibly informative session. I am an Educational Psychologist & parent and felt your presentation got to the heart of some key issues & provided take home messages in as succinct language as possible."
"This helps us to start the conversation about drugs and alcohol with our son, giving us the confidence and understanding on such a difficult and worrying subject."

"Everything was good, the evidence base, not emotive, non-judgemental, supportive and practical. Thank you. You do amazing work!!!"

"WOW, thank you so much. Found that so useful."

We continue to offer recordings for schools following online webinars, as well as access to a webpage specifically for parents' workshops, whether attending online or in person, which links to a downloadable handout, and relevant pages on our website. We have continued to expand and refresh our provision of online resources for parents and caregivers this year.





Training for professionals

We delivered 37 training sessions to teachers and other professionals working with children and young people in a range of settings and contexts, similar to last year's total of 40. This included teachers in schools around the UK, school support and site staff, staff of residential children's homes, Police Scotland and Police Scotland Youth Volunteer leaders, and for volunteer Street, School and Rail Pastors on behalf of the Ascension Trust, which we deliver three times during the year as part of their annual training programme. Feedback from school staff consistently highlights the value training has for those delivering drug education, and we will continue to strengthen our encouragement to all schools using our resources to make sure teachers are well trained to deliver these effectively.

Staff receiving drug education training from the DSM Foundation are surveyed before a session in order to ensure content best meets their needs, and they are also asked for feedback afterwards. Of the 70 staff who completed the feedback survey, the average score between zero and 100 in terms of confidence about knowledge of drugs and young people before a session was 50, and this shifted to 69 afterwards. More data is shown below:

Staff providing feedback on training after a DSM Foundation session (n=70)	**Yes**	**Maybe**	**No**
I know more about the current context for young people in relation to drugs	90%	9%	1%
I know more about the effects and risks of the drugs young people may use	86%	9%	6%
I understand the factors that can increase risk of young people using and developing problems with drugs	91%	6%	3%
I feel more confident to have conversations with young people about drugs	67%	26%	6%
I know more about evidence-based practice and how to implement this in the classroom when delivering drugs education	60%	23%	7%
I know what signs to look out for to tell if a young person is using drugs	76%	21%	1%
I know where to go for more information and support	96%	4%	0%

Here are some comments left after workshops:

"Excellent training and a valuable insight into current drugs and their associated side effects, how they present etc. Thank you for your professional presentation.... very meaningful."

"As always the DSM Foundation provided an excellent training session which will be invaluable in the education and support of young people relating to drugs and their dangers. Thank you!"

"A really interesting presentation from an informative and friendly representative - facts presented without judgment. Thanks!"

Theatre in Education

Professional tour of Mark Wheeller's play, 'I Love You, Mum - I Promise I Won't Die'

Autumn 2024 saw the fifth Theatre in Education tour of the play into Scottish schools. We re-commissioned Tie It Up (TiU) Theatre to tour their adapted Scottish production of the play for five weeks, visiting 41 schools across the country and performing 42 times, including three community performances. This included performances commissioned by Moray council that reached all eight schools, as well as eight schools funded by Aberdeenshire Council and 4 by West Dunbartonshire. NHS Highlands commissioned two community performances in Argyle and Bute as a pilot to gauge interest and need with a view to wider commissioning. We were able to reach 7,520 students, as well as parents and professionals at the community performances.

Feedback from the Autumn 2024 Scottish tour was gathered from a sample of 363 students in years S3 - S6. Of these, 88% reported they had learned more about the risks of drugs and 90% about the potential consequences of taking drugs; 92% said they understood more about the impact of drug use on others, and 90% said the workshop had given them useful information and advice. Student comments included: “Thank you for coming into our school and spreading an important message!” “I felt it was very informative and an eye opening performance.”

We also re-commissioned Wizard Theatre to tour the play in London in spring 2025, the fourth year for Wizard and seventh London tour since 2017. In total there were 57 performances over six and a half weeks, reaching 48 schools (including four new ones) and 9,600 students. 17 of these were funded by John Lyon’s Charity, Richmond Voluntary Fund or the Wimbledon Foundation Community Fund.

Over 95% of the nearly 1,000 students who completed the feedback survey said they had learned more about the possible consequences of taking drugs, 93% said they know more about the impact of drug use on others, and 92% said the workshop gave them useful information and advice. Student comments included: “Thank you for coming and allowing us to have such a brilliant workshop”; “I think the performance left an impact on everyone in the room... it was a needed message.”

In Spring 2025 we commissioned Northern Ireland theatre company Ever Unique Productions to undertake our first tour of the play into NI schools. In total, 23 performances took place over 2.5 weeks, reaching 24 schools and 4,178 students, plus a showcase for stakeholders and a community performance which was attended by more than a hundred young people from local youth organisations and families. Funding for 15 performances was secured from eight different local sources (mostly Police and Community Safety Partnerships), with the other 10 funded through the amount raised at the Larchfield Estate Christmas fair as their charity of the year.

122 students completed the feedback survey, with 95% saying they had learned more about the possible consequences of taking drugs, 97% saying they knew more about the impact of drug use on others, and 95% saying the workshop gave them useful information and advice.

Student comments included:

“I thought it was the perfect balance of informative, useful, relatable, realistic, funny so was a good watch but serious and had a lasting impact on me.”

“I really enjoyed it and don't think I'll forget his story, I will likely tell this to others too.”

Overall, 21,223 young people saw the TIE production across the UK (22,551 in 2023-24), with a further 4,941 seeing the films of the English and Scottish TiU production created in 2020 and 2023 respectively, almost double that of the previous year (2,587 in 2023-24). The films have continued to be available to schools along with the drug education teacher resource pack provided to follow up viewings, and it has also continued to be distributed commercially by TiU Theatre to drama departments across the UK, targeting those studying it as a GCSE Drama set text. The workshop pack for teachers to use was updated for both films, with a focus on reflection on core messages, and building strategies for decision making through consideration of scenarios.

Following TIE tours commissioned by the DSM Foundation, both Wizard and TiU Theatre toured the play commercially to schools, with the option of either a drama or drug education workshop following performances. TiU Theatre delivered 34 performances and Wizard Theatre 6 performances. The agreement between the theatre companies, the DSM Foundation and playwright Mark Wheeller, which divided the UK geographically into territories based on the extent of provision the previous year, was reviewed again for 2025-26 and the decision was made to give an exclusive touring contract to TiU Theatre for England, Wales and Scotland for the coming year.

Published text of 'I Love You, Mum - I Promise I Won't Die'

Since being published in 2017 by Bloomsbury (Methuen Drama), the play has continued to be studied, taught and performed in schools across the UK and around the world. In September 2022 it became a GCSE drama set text in England and Wales (Eduqas) and summer 2025 was the second time GCSE Drama students were examined on it. Mark Wheeller's book for teachers and GCSE students to support the play, 'The Story Behind…I Love You, Mum' (Salamander Street, 2022), based on testimony of those involved in the creation of the play and original production, continues to be used by schools. In addition to this support for teachers teaching the play to students, TiU Theatre set up a dedicated Facebook page, which has almost tripled its membership in the last year to 696 followers. Our Director (who is also Dan's mum) visits schools on request to speak to students studying the play.

Drug and alcohol education in the academic year 2024-25

	Academic year		
	2022-23	2023-24	2024-25
No. students – drug education	40,238	43,376	39,069
Total students seeing DSMF commissioned play tours	13,800	22,551	21,706
No. students seeing film of play	1,255	2,587	4,941
Nos parents/caregivers	1,680	2,116	1,090
Number of settings worked with during the year	258	306	439
Of these, number of schools and colleges	242	275	408
Number of state-funded schools and colleges	179	201	299
Number of independent schools and colleges	63	74	108
Number of student workshops	344	646	431
Number of parent/caregiver workshops	41	56	41
Total settings ever worked with to end of academic year	606	724	852

Range of schools and colleges

Setting information	2022-23	2023-24	2024-25
State-funded	69%	73%	75%
Independent	31%	27%	25%
New settings	32%	39%	29%
Continuing settings	68%	61%	71%
London settings			41%
England (outside London)			29%
Scotland			23%

Youth Engagement

In 2024-25 our school-based Youth Ambassador (YA) programme continued to be used primarily by schools in Scotland, where it suits the school structure, and works well alongside other established peer mentoring programmes such as Mentors in Violence Prevention. The focus remains on building students' skills in communication, teamwork and problem-solving, and the programme includes an understanding of safeguarding awareness and boundaries for the role. Tasks undertaken are YA-led and based on the needs and priorities they identify within their school and community. In autumn 2024 an adapted version of the YA programme, Staying Safe, was approved for inclusion as part of the Duke of Edinburgh Award programme, and made available on the DofE website as a skills option.

In summer 2025 we were offered the opportunity by The Collaboration Company to participate in a one-day 'Next Gen Ideathon' with some early-careers colleagues (19-30 years) from different companies, following a similar process to the 'ideathon' outlined below. Two younger members of our team worked with the group to tackle the challenge we presented to them: 'How can the DSM Foundation engage with, inform and empower young adults (18-25 years) to make safer decisions about drugs?' The group generated four 'big ideas' which will be considered in our planning for 2025-26 and beyond.

This year has seen us pilot a programme for young people in the early stages of their working lives. Benefact kindly agreed to do this with us on a paid basis, and so we delivered an in-person session and a live streamed session to their Early Career network. These were very well received by the attendees and the commissioners, so much so that they plan to make it part of their regular offering, and we now have the content planned and ready to go (subject to updates and bespoking in line with the cohort's survey data), plus testimonials, a draft webpage, and we are working on a more commercial price list.





Scotland

In August 2024 we appointed our first Drug Education Coordinator for Scotland (0.4FTE) based in the Grampian region, following the success of the Grampian pilot and further local authority commissioning. We also appointed and trained a new sessional drug educator in the area to meet demand, and we trained both up during the autumn term. During the academic year we delivered our full drug education programme in all 8 Moray secondary schools, and in 7 Aberdeenshire schools, and staff training in the Moray Social, Emotional and Behavioural Needs setting. This took place alongside the wider tour of the play and other drug education delivery in other parts of Scotland. The Moray end of year report can be seen here - Moray End of Year Report - June 2025.pdf

The Coordinator established our position in Scotland more securely during the year, both in the North East and nationally, and strengthened and developed new connections and partnerships. In 2024-25 22.3% of students we worked with, including through the play, were in Scotland, demonstrating our growth in there. We have received commissioning from further local authorities across Scotland to tour the play and provide other delivery options in 2025-26, including all schools in Argyll and Bute, North Ayrshire, and Fife, further extending our reach.

Northern Ireland

Alongside the short tour of the play in Northern Ireland with Ever Unique Productions in spring 2025, positive connections were established more widely, largely thanks to the support of local parent Sandra Larmour, whose daughter Jeni had died from drugs in 2020. During the year the Director was able to meet with Deputy First Minister of NI Emma Little-Pengelly MLA, Minister of Education Paul Givan MLA, and Michelle Guy MLA, Shadow Education Minister. Meetings with senior officials at the Council for the Curriculum, Examinations & Assessment (CCEA) have led to ongoing discussion around adapting our drug education lesson programme to fit into the newly developing prevention curriculum for NI, and the inclusion of our play as a recommended text on the GCSE Drama curriculum.

Feedback from professionals and parents attending the Portadown showcase performance of the play showed that the DSM Foundation resources were very much needed in NI. Everyone who responded strongly agreed (86%) or agreed (14%) that the DSM Foundation drug education programme could benefit children and young people in Northern Ireland, everyone (100%) thought the DSM Foundation could be effective in enhancing the current curriculum in relation to drugs and alcohol (79% very effective/ 31% effective); and everyone agreed that that the play and workshop will help young people manage decisions around taking drugs more safely (79% strongly agree/ 31% agree). “The performance makes Dan's story relatable and real. I think having this in schools and even having it on the drama curriculum, would seriously help with drug education in Northern Ireland.”





NIHR Innovation Fund Phase 2

We were notified in August 2024 that Middlesex University's application for Phase 2 of the NIHR Innovation Fund to Reduce the Demand for Illicit Substances, to continue the evaluation of our multi-component drug education programme begun in Phase 1, had been successful. During the autumn term and early spring twelve schools (three in London, three in Surrey and six in Cumbria), representing a range of demographics, received five elements of our programme. Initially, teachers who would be delivering our drug education to years 9 and 10 received training. Pupils in these year groups saw the film of the play with teacher-led workshops afterwards, then received drug education workshops delivered by our team, followed by teachers delivering our three drug education lessons. Their parents and caregivers were offered online webinars alongside this. The research team at Middlesex University worked with a team of health economists at Bangor University, who evaluated the cost-consequences of the programme. The final outcomes will be reported in the autumn of 2025, and they will inform the development of our drug education programme as well as the application for Phase 3, the final round of this funding.

Media and Communications

The DSM Foundation continues to have a strong media profile regionally and nationally, with the Director being invited to take part in interviews throughout the year on national and regional TV, radio, newspapers and magazines on topics relating to young people and drugs. This has included appearing on BBC NI, Channel 5 news, LBC, Times Radio, and Premier Christian Radio, and in the magazines Woman, Take a Break and Woman and Home. The DSM Foundation has also contributed articles to online education publications Talk Education, Education Choices and Prep School Magazine. The Director has also continued to be invited to record various podcasts, either with professionals in related fields or to discuss issues relating to teenagers on more general podcasts. The dedicated email address for media enquiries has continued to be well used, and regular press releases have increased proactive as well as responsive engagement with media outlets.

We have continued to develop the website on an ongoing basis, improving navigation and refreshing and adding new resources for parents and caregivers, for young people, and a new staff area of the website. We have further developed our Ask the Expert area with additional contributions from experts in a growing range of related fields. Our social media presence has continued to grow on Facebook, Instagram, X and LinkedIn and we have successfully launched a Bluesky page.

Alongside external communications, a regular team newsletter keeps staff updated with relevant news and research as well as internal news and updates.





Partnership working

In order to further its charitable objectives, the DSM Foundation has continued to develop strong working relationships with a number of other organisations and individuals working in the field. In addition to continuing to work closely with Police Scotland, Planet Youth has shared their survey data gathered from students in the six local authorities in which they are currently operating in Scotland, which has provided valuable insights that have informed our provision for parents and staff. We have continued working with Tooled Up Education to extend our suite of Quick Guides for Parents on different substances and related issues for young people, and with Teen Tips to produce new fact sheets for young people to add to those already available on our website. These have been updated as needed, and used in our drug education lessons in 2024-25. The Director was invited, as Chair of the Drug Education Forum, to be the host of the SOS-UK webinar in May to launch their annual students, alcohol and drugs survey data, as well as speaking at their annual universities conference.

This year we have partnered with the team at the University of Bath who have developed a chemical analysis device that has identified a significant proportion of synthetic cannabinoids in vapes used by young people. We have been able to connect them with relevant government departments to disseminate their research findings, and with Ofcom to address the issue of their sale on social media. We have also worked together to produce a training resource for school staff to enable them to identify and respond to issues in their schools.

In addition to this, we have continued to maintain strong working relationships with key professionals and charities nationally in the sector and to develop new networks. Colleagues from these fields have continued to provide advice and information about their specialist areas, issues for young people, and current policy priorities.

National activity

During the year our Director was appointed to the government's Advisory Council for the Misuse of Drugs (ACMD) and her term began in February 2024. She has become a member of the Prevention Standing Committee, the Harm Reduction, Treatment and Recovery Standing Committee, and the ketamine working group, which has been formed to respond to the government's commission to review the drug's legal classification and harms.

The Drug Education Forum (DEF) has continued under the leadership of the DSM Foundation, with a steering group of other leaders in the sector. This national community of drug education providers, practitioners, policy makers and academics was launched in February 2024 to mark our tenth anniversary, with an aim of upholding evidence-based standards, strengthening and supporting the sector, and advocating for drug education for all young people. Termly online events, with leading experts as keynote speakers, have built membership to more than 600 professionals from a wide range of relevant roles and organisations across the UK, with Benefact grant funding enabling its further development and the launch of a podcast series.

Our Director has continued to lead the national Online Safety working group, formed in January 2021 to address the issue of young people's exposure to drugs on social media, with high level strategic membership from Snap, Instagram and TikTok, Ofcom, the National Police Chief's Council, National Crime Agency, the Dawes Centre for Future Crime at UCL, and other charities working to keep children and young people safe online, with support and input from the Home Office, DfE and DHSC.

Our Director continues to be invited to speak on various national platforms, including this year speaking at the Home Office conference, 'Tackling drugs - learning from Project ADDER', the annual Society for the Study of Addictions conference, Cambridge University's First Drug Policy Conference, the Benefact Group's first Founders' Forum, and SOS-UK's national universities conference, speaking on alcohol, drugs and neurodiversity and taking part in a panel discussion. 'Un:Stuck - helping teens and young people flourish in an age of anxiety', a new book for parents edited by author Kate O'Brien for which our Director was invited to contribute a chapter, was published in autumn 2024.

Resources and staff

This year our new Drug Education Coordinator for Scotland (0.4FTE) has joined our core team, and two new sessional drug educators have also been appointed and trained, in London and Scotland. We have also replaced our Bookings and Events Coordinator (0.6FTE) during the year.

Following the 'ideathon' in the autumn, and ongoing growth which has increased pressure on the capacity of the Senior Leadership Team, our Director and Chair, in discussion with Trustees and Senior Leadership Team, have been working with Pete Burden, Head of Risk and Compliance for the Benefact Group, to take its key ideas forward. This has led to a wider workforce review, to which the operational staff team also contributed through participating in a 'mini ideathon' during the year, also led by the Collaboration Company.

This has resulted in Board approval to recruit a full time Operations Coordinator and a Head of Business and Organisational Development (0.6FTE). Additional responsibilities have also been given to some of the drug education delivery team on an hourly contracted basis, to provide support for the Head of Education and Engagement.

The Senior Leadership Team has been given pro bono strengths coaching this year, which has been followed by individual coaching for the Head of Operations and Head of Education and Engagement. Our Corporate and Community Fundraiser has also received coaching from Remarkable Partnerships to develop skills and confidence in corporate engagement, and our Director has continued with ongoing pro bono leadership coaching.

In response to our steady growth, during the year we have invested in the implementation of a CRM system (Beacon). We now use this to manage our delivery bookings processes and data, organisation and supporter contacts and are continuing to develop its use as we realise a range of benefits and efficiencies.





Funding and income generating activities

The DSM Foundation has continued to raise money through a variety of activities. The coaching our Community and Corporate Fundraiser received from Remarkable Partnerships in developing corporate partnerships, has led to increasing our corporate connections. In June 2025, we held our first Engagement Event, marking a key step in building corporate support and partnerships. Hosted by Artemis Fund Managers in London, the evening brought together supporters, trustees, and prospects for powerful storytelling, meaningful conversations, and a deeper connection to our mission. The event inspired new funding opportunities and secured a generous matched donation. The Board has worked with SLT to further strengthen our ethical policy and processes, and to develop documentation for corporate partnerships and commercial participation relationships, following regulatory guidance. We have been successful in attracting support from corporate charitable trusts, receiving grants from the Artemis Charitable Foundation for a sixth year, and from Fidelity International. The successful pilot of our workplace programme we hope will lead to further corporate engagement.

We have also continued to build our community fundraising, securing places in challenge events including the Royal Parks Half and Brighton Marathon, and having two runners in the London Marathon who chose to run for us. From 2026 we will have two guaranteed places in the London Marathon for three years. In an innovative approach to fundraising, we were chosen by an author, Flora Dunn, to be the charity partner of her first novel, with £1 from every book sold being given to us. Our BBC Radio 4 Appeal in November 2024 was particularly successful, bringing us £45K in donations as well as raising awareness of our work with a national audience. The Larchfield Estate Christmas Fair in Northern Ireland raised £25K for us as their charity of the year towards the first tour of our play in local schools. Our Big Give Small Charities Week campaign in the summer also raised £25K towards our work in Scotland during 25/26. Our Friends of the Foundation donor base has continued to grow, with 68 individuals giving on a regular basis. We received a large donation of £50K from a generous individual who had been left this as a legacy. We have also launched our schools' fundraising pack this year to encourage and enable schools to fundraise for us internally.

We have continued to engage a grants specialist with Silverlock Tenders, and successfully gained funding from a number of grants during the year. A second Movement for Good grant from the Benefact Group covered the costs of our Drug Education Coordinator in Scotland and setting up our new base there, as well as running costs for the Drug Education Forum for the year. We received grant funding for the TiE tour of the play in London from Convex Insurance, OSB Group and The Rosetree Trust. The second year of our grant from John Lyon's Charity funded ongoing work in 9 London Boroughs and we were awarded grants for local delivery from Richmond Voluntary Fund and Wimbledon Foundation Community Fund and Cumberland Council. We were also awarded a large grant from Garfield Weston to cover core costs for two years, and further funding from the National Lottery Community Fund to deliver parent/caregiver workshops in 2025-26.

We also received some public funding for delivery. In Northern Ireland the tour was part-funded by six local Police and Community Safety Partnerships, and in Scotland we received funding to deliver our full drug education programme including the play in all eight Moray schools as well as seven schools in Aberdeenshire. Play performances in Argyle and Bute and West Dunbartonshire were funded through NHS funding. We receive contributions towards the cost of their delivery from most of the schools that we work with, although we continue to be flexible with settings with limited budgets as we never want cost to be a barrier.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025





Governance and strategy

As planned, this year we appointed a new Board member with commercial experience and expertise.

Work has been undertaken to further refine Key Performance Indicators (KPIs) relating to finance, and using Beacon to provide data on KPIs relating to the operational performance of the charity.

In October 2024 the Vice-Chair and Senior Leadership Team spent two days with senior leaders from the Benefact group of finance companies, taking part in an 'ideathon' project led by the Collaboration Company. This is part of a year-long leadership training programme for these leaders, which includes developing collaborative skills through working together to address a challenge identified by a charity. The challenge presented by DSMF, as we move into our second decade, is 'How might we achieve scale in order to reach more young people without losing what matters about our identity, and the quality, effectiveness and impact of what we do?' The 'big ideas' generated through this process this have informed our strategic and operational planning.

We used the Charity Governance Code for Smaller Charities to review the effectiveness of our governance, and a sub-group has been formed, which will report back on findings to the first board meeting of the new financial year. The code, while not a legal or regulatory requirement, draws on the Charity Commission's guidance and sets the principles and recommended practice for good governance.

Our Chair has continued to meet with trustees for an annual personal evaluation of how the board is working and any feedback for improvements along with their own self-reflections on their role, contributions and areas where they can help the Foundation.

Financial review

Our income for the year ending 31 August 2025 was £476,787 (2024 - £361,036). We spent £403,465 (2024 - £411,721) on charitable expenditure.

During the year we had a surplus of £73,322 (2024 - deficit of £50,685). At the end of the financial year there were unrestricted funds of £181,133 (2024 - £137,364) of which £134,861 have been designated (2024 - £124,191).

Future plans

1. Governance

The Board will maintain its pattern of meeting six times during the year ahead, in addition to meeting for training during the year, and for strategic planning, which will take place in September 2025 with external facilitation as usual.

The Charity Governance Code sub-group will present the findings of their review to the Board, along with a recommended action plan. They will report back on the implementation of the action plan during the course of this year. We will also be updating our Board terms of reference and the Trustees' Code of Conduct. We intend to revisit our Memorandum and Articles this year and consider revising these as appropriate.

As part of our commitment to learning and professional development, trustees will take responsibility for their personal development and record this, for discussion with the Chair annually.

Work will be undertaken to refine KPIs further as needed. Our current Treasurer is standing down and a recruitment process to replace this post is underway.

The Board's annual review of the safeguarding strategy took place in summer 2025 and the annual NSPCC safeguarding audit will take place in autumn 2025. This will include reviewing, revising and updating related policies.

2. Drug and alcohol education

Alongside our regular ongoing updating and quality improvement process, we will be reflecting on the findings of the NIHR research when these are made available in autumn 2025 and using these to inform further refinement of our resources and approaches. We will continue to extend and consolidate our core drug education programme across England and Scotland, with local authority commissioning across Scotland to tour the play increasing considerably this year, leading to opportunities to develop wider work in new areas. We will be making effective use of our CRM, to follow up settings that have not had provision for two years, or who have downloaded our lesson or form-time resources but have had no other contact with us.

We will continue to promote work with parents, caregivers and education professionals, with a National Lottery Community Fund grant enabling us to prioritise offering parent/caregiver workshops and webinars in new settings. We plan to pilot parents' webinars in Northern Ireland to extend our provision there following the success of the play tour, and to follow up the second tour in 2026. In response to challenges experienced engaging parents and caregivers in some settings where we had been commissioned to work, or where parental engagement was required as part of the NIHR evaluation, and where this is recognised as an issue, we plan to develop a more diverse offering, including downloadable resources and bite-sized videos.

We will actively promote our workplace programme following the success of the pilot workshops with early careers colleagues. In addition to these half day workshops the programme will include parent/ caregiver workshops and webinars, 'lunch and learn' sessions, a play package with options of live or filmed performances, and keynote speaking with our Director.

3. Drama and Theatre in Education

In 2025-26 we will be providing three commissioned Theatre in Education tours of Mark Wheeller's play. TiU Theatre will tour schools in Scotland for eight weeks in Autumn term 2025 with a Scottish cast, and London schools for six weeks in Spring 2026 with a locally-based cast, alongside a commercial tour across England which TiU will organise themselves, offering an option of drama or drug education workshops to follow performances. In Spring 2026 our second TIE tour in Northern Ireland will also take place over approximately two weeks with Ever Unique Productions.

The TiU Theatre Scottish and English filmed productions will also continue to be made available, with workshop resources included as a package for teachers to use. We will continue to promote the published play and provide additional support to schools studying it as a GCSE set text as appropriate.

4. Evaluation

Middlesex University has applied for Phase 3 of the NIHR Innovation Fund to Reduce the Demand for Illicit Substances to continue working with us to evaluate our multi-component programme, building on the outcomes of Phase 2 to consider adaptations needed for a universal programme to be relevant, accessible and effective for more vulnerable pupils. If successful, the project will take place from February 2026 to April 2027. We will continue working with 13-15 year olds, this time in six schools in Scotland with catchments in areas of higher deprivation, and six settings offering alternative provision to young people unable to access mainstream schools - four Pupil Referral Units in London, one in Cumbria, and the Social, Emotional and Behavioural Needs setting in Moray, Scotland. Six control schools with similar demographics in the same local authorities to the mainstream schools in Scotland will be included, continuing with their regular provision during the evaluation year, and being offered the DSMF programme the following year. The evaluation will include health economics as in Phase 2.

5. Youth Engagement

Our school-based YA programme will continue to be offered to schools as part of our core programme, and our Staying Safe module will remain available as a skills option for Duke of Edinburgh (DofE) candidates on the DofE website, now free of charge. We will continue work on the pilot of the Police Scotland commissioned programme for Police Scotland Youth Volunteers in the Grampian region with a view to wider roll out. We plan to pilot an app for young people this year providing easy access to sources of further information and support. This will replace the cards we currently provide after workshops and play performances, and create a more flexible and accessible option, which will reduce both costs and environmental impact.

We will also consider how to take forward the ideas generated by the 'Next Gen ideathon' in summer 2025, for which we were offered pro bono follow up support by some of the participants. This includes exploring the launch of a TikTok channel with brief safety tips for young people given by our drug educators.





6. Resources and staff

Following the resignation of our Drug Education Coordinator for Scotland, we will reappoint to this role with an additional day (0.6FTE) in order to respond to increased demand created by the expansion in commissioned work this academic year. It will remain a one-year fixed term post, however, while we develop a more stable funding base.

The capacity and workforce review commissioned by the Board following the Ideathon exercise with the Benefact Group has led to a newly created Head of Business and Organisational Development (0.6FTE), which when filled (in Spring 2026) is expected to bring greater commercial and strategic focus on organisational development and capacity building as well as diversifying income. The recruitment of a full time Operations Coordinator (in early Autumn 2025) prompted by this review, will help add much-needed resources on key areas of business support. These roles and the additional responsibilities given to some of the drug education delivery team, will all help to ensure that DSMF remains a well-managed and successful charity with a clear strategic vision as we grow.

General administrative tasks will also be undertaken on a voluntary, ad hoc basis by a current staff member when she stands down from her current contracted role (0.2FTE), when this becomes absorbed into the role of the Operations Coordinator.

7. Finance, fundraising and income generation

Our Funding and Income Generation strategy will be reviewed, updated and refreshed following the appointment of our Head of Business and Organisational Development, with a focus on continuing to maximise income from different streams, exploring income generation opportunities, and further strengthening a sustainable financial model for the Foundation. Diversifying income sources in Scotland will be priority, which are currently heavily dependent on local authority funding which can be vulnerable to budget cuts. We will also explore funding opportunities in Northern Ireland in order to develop our work there. Our workplace programme will be a priority, enabling us to develop a sustainable commercial income stream, and during the year we will be making preparations in anticipation of the need to set up a trading subsidiary and to become VAT registered, in case this income stream reaches the limit that requires this.

Our Corporate and Community Fundraiser will continue to work hard to develop our corporate engagement and longer-term partnerships with organisations, as well as increasing our income from community funding, including supporting our challenge event places, launching a new regular donor scheme and our memory giving page, and planning a legacy giving campaign. We will also be working to increase the number of schools undertaking fundraising for us, and to continue to deepen our stewardship with individual supporters. We will also continue to work with an external fundraising to apply for suitable grant funding to cover the costs of the play tours and for a base of core funding.

8. National activity

We have been invited to apply for funding to enable us to further develop and Drug Education Forum and increase the scope of support it provides. If successful, alongside its regular termly events this would include training events provided by member organisations, termly webinars focused on a priority topic, and a monthly podcast programme. It would also enable us to develop the digital presence and resources provided to its community.

Our Director will continue to be an active member of the ACMD, to chair the Drugs on Social Media working group, and to respond to opportunities to contribute to discussion and speak nationally.

Structure, governance and management

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006. The liability of each member of the company, in the event of its winding up, is limited to £10.

The Directors of the company are also the charity trustees for the purpose of charity law. Under the Articles of the company the Charity is managed by the Board of Directors.

We are registered with the Office of the Scottish Charity Regulator in addition to the Charity Commission of England and Wales.

We have explored charity registration in Northern Ireland in response to the development of our contacts and work there. Following guidance from the Charity Commission for Northern Ireland we have 'expressed our intent' and may be invited to register fully at some point in the future.

Recruitment and appointment of new trustees

Two trustees, Nick Martin and Tim Spargo-Mabbs, retired by rotation and were reappointed during this period.

In accordance with the Articles of Association, one third of the trustees must retire at the annual general meeting. Suja Chacko and Olivia Masih will retire by rotation and are eligible for reappointment.

The two Founder Trustees and the Chair have served more than 11 years as trustees, and the Vice-Chair has been a trustee for nearly 10 years. Due to the tragic events leading up to the setting up of the Foundation, it has been important to maintain stability alongside clear strategic leadership and prudent stewardship. There has been refreshing of the Board over the years, and new board members have joined, especially with the appointment of a trustee with commercial experience this year. Since the last seven years, the Foundation has been evaluating board effectiveness and reflecting on individual trustee contributions with the Chair giving/receiving feedback. The board meetings and working groups encourage active trustee contributions and different perspectives, which in addition to the skills audits which have been carried out since 2015, enable the board to assess where the strengths and gaps are, and to have the range of expertise needed.

Risk management

The Board is aware of its responsibilities to identify and review the major risks to which the organisation is exposed and to implement systems to mitigate those risks. These include governance and leadership, operational and financial risks, external risks, including reputational damage, compliance risks as well as risks associated with projects and partnerships. A risk assessment and management register is reviewed and updated on an ongoing basis by the Board. A Section 11 Safeguarding Review, initially undertaken in September 2020, has been reviewed annually each year, most recently in July 2025. A crisis management plan is in place to ensure the charity is sufficiently prepared should a crisis occur. Risk assessments are carried out for all operational activities in schools and other settings, online and in person. Policies are reviewed and updated regularly as required, as part of an established annual programme.

Governance

During 2024-25 trustees have continued to focus on ensuring the effective governance of the Foundation, especially this year in the light of our launch of our base in Scotland and start of work in Northern Ireland.

The Board has maintained its pattern of meeting six times during the year ahead, in addition to meeting for training and for strategic planning.

Organisational structure

The Board is responsible for the overall direction and strategic development of the DSM Foundation. The Board has approved Terms of Reference for its operation, which sets out the authority and responsibilities of the Board, its objectives and its main duties. It also details the delegation of the Board of Trustees' powers to 'lead trustees' for certain functions and clarifies which decisions require full Board approval. The Resources & Governance sub-committee meets regularly to discuss finances, the funding strategy, capacity planning and the effectiveness of controls and risk management. The role of Company Secretary is incorporated into the responsibilities of the Head of Operations.

Trustee board meetings are held on alternate months to discuss major operational and strategic issues facing the charity. The Board reviewed the three-year strategic plan 2024 to 2027 in July 2025, which has been translated into a more detailed operational plan.

Resources and staff

The Board continues to source and deploy resources for carrying out the DSM Foundation's charitable activities for public benefit. There are now eight paid employees: a full time Director; a Head of Operations (0.8FTE) and Head of Education and Engagement (0.8FTE) who work with the Director as a Senior Leadership Team; a Bookings Co-ordinator (15 hours p/w 43 weeks p/a which was changed to 0.48FTE during the year); a Corporate and Community Fundraiser (0.6FTE); a Communications and Digital Content Coordinator (0.6FTE which changed to 0.44FTE during the year), a Drug Education Coordinator (Scotland) (0.4FTE), and a Bookings and Events Coordinator (0.5FTE). In addition to this, an HR and Finance Officer and Projects Coordinator both work approximately 0.2FTE on a flexible contracted, hourly paid basis. Drug education is delivered by a team of six drug educators on a sessional, hourly basis, one of these as a volunteer, plus the Director and Head of Education and Engagement as part of their salaried roles. Various additional tasks are carried out by regular, long-standing volunteers. The Management Accountancy Support role continues to work with the Treasurer and the Head of Operations to support the day-to-day book-keeping functions and the monthly reporting to Trustees.

Induction and training of trustees

Trustees are appointed for the skills and experience that they bring and their ability to assist the DSM Foundation in meeting its charitable objectives and an induction plan is in place for all new trustees, drawing on resources from the Charity Commission as well as information specific to the Foundation. Every Board meeting has sector updates as appropriate, to brief trustees on developments in the charity sector, and trustees update themselves through attending webinars and undertaking wider reading. An annual training session is delivered to trustees based on identified priorities.

Statement of Trustees' Responsibilities

The members (who are also the directors of The Daniel Spargo-Mabbs Foundation for the purposes of company law) are responsible for preparing the members' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the members to prepare financial statements for each financial year. Under company law the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and 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 charitable company will continue in business.

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the members of the charity on 27 January 2026 and signed on its behalf by:



.....
Dr S M Chacko (Chair)
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DANIEL SPARGO-MABBS FOUNDATION

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2025 which are set out on pages 26 to 43.

Respective responsibilities of members and examiner

As the charity's trustees of The Daniel Spargo-Mabbs Foundation (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of The Daniel Spargo-Mabbs Foundation 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 your 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

Since The Daniel Spargo-Mabbs Foundation'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 Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of The Daniel Spargo-Mabbs Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

.....

Ransford Agyei-Boamah
For and on behalf of Shaw Gibbs Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Date: 27/01/2026

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations	3	120,126	293,634	413,760	350,053
Income from fundraising	4	39,261	21,475	60,736	8,579
Investment income	5	2,291	-	2,291	2,404
Total income		161,678	315,109	476,787	361,036
Expenditure on:					
Raising funds	6	28,910	3,900	32,810	702
Charitable activities	7	59,749	132,559	192,308	199,348
Support and governance costs	8	29,236	149,111	178,347	211,671
Total expenditure		(117,895)	(285,570)	(403,465)	(411,721)
Net income/(expenditure)		43,783	29,539	73,322	(50,685)
Net movement in funds		43,783	29,539	73,322	(50,685)
Reconciliation of funds					
Total funds brought forward		137,364	60,696	198,060	248,745
Total funds carried forward	16	181,147	90,235	271,382	198,060

All of the charity's activities derive from continuing operations.

(REGISTRATION NUMBER: 08863937)
BALANCE SHEET AS AT 31 AUGUST 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	12	143
Current assets			
Receivables	13	77,255	28,232
Cash at bank and in hand		295,461	177,466
		372,716	205,698
Payables: **Amounts falling due within one year**	14	(101,346)	(7,781)
Net current assets		271,370	197,917
Net assets		271,382	198,060
Funds of the charity:			
Restricted funds		90,235	60,696
Unrestricted funds		181,147	137,364
Total funds	16	271,382	198,060

For the financial year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements on pages 25 to 42 were approved by the members, and authorised for issue on 27January 2026 and signed on their behalf by:



.....
N S Martin (Treasurer)
Trustee



.....
T D Spargo-Mabbs
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. CHARITY STATUS

The Daniel Spargo-Mabbs Foundation (the 'charity') is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of the registered office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Report of the Trustees on page 2.

2. ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The charitable company's ability to continue as a going concern is dependent on its success in raising funds from corporate and family trusts, public authorities and donations, none of which can be guaranteed. The Trustees remain in regular contact with sponsors to secure ongoing financial support for the charity's operations going forward and are exploring alternative ways to raise funds. The Trustees have determined there are no material uncertainties as to the charitable company's ability to continue as a going concern in the foreseeable future and therefore believe it remains appropriate to prepare the financial statements on a going concern basis.

Statement of compliance

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. They also comply with the Companies Act 2006 and the Charities Act 2011.

Basis of preparation

The Daniel Spargo-Mabbs Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements have been prepared under the historical cost convention.

The functional currency of the charity is considered to be pounds sterling (£) because that is the currency of the primary economic environment in which the charity operates. The financial statements are presented in pounds sterling (£).

Disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

• the requirements of Section 7 Statement of Cash Flows.

Income and endowments

The principal policies on income and endowments are as follows:

• Donations and legacies – Donations and legacies are credited in the year in which they are receivable.

• Grant income - Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Where grant income is rewarded specifically to cover expenditure of a future accounting period, then the grant income is deferred to that future period on the balance sheet as deferred income.

• Interest receivable - Interest is credited in the year in which it is received.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charitable company but do not directly undertake charitable activities. Support costs include staff costs, insurance, postage, stationery and office expenses, professional fees, fundraising expenses, website and publicity costs, books and publications, bank charges, computer and internet expenses, travel and subsistence, staff training costs, rent and depreciation costs, which support the charitable company's projects and activities. These costs have been split between restricted and unrestricted funds based on staff time.

Taxation

As a charitable company, The Daniel Spargo-Mabbs Foundation is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charitable company.

The charitable company is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Fund accounting

The funds held by the charitable company fall into the following categories:

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds which have been set aside by the trustees for a particular purpose.

However, this would not then prevent the trustees subsequently reallocating these sums for other uses, or returning them to unrestricted funds.

Restricted funds can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tangible fixed assets

Tangible fixed assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The cost of tangible fixed assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Asset class	Depreciation method and rate
Furniture and equipment	25% on cost

Depreciation on furniture and equipment is charged at 25% on cost, with the exception of play equipment which is depreciated at 50% on cost, due to heavy usage.

Receivables

Receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost, less provision for impairment. A provision for the impairment of receivables is established when there is objective evidence that the charitable company will not be able to collect all amounts due according to the original terms of the debt.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

Payables

Payables are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Payables and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. INCOME FROM DONATIONS

	Unrestricted £	Restricted £	Total 2025 £
Donations	54,792	185,342	240,134
Grants	49,332	106,549	155,881
Royalty receivable	1,102	-	1,102
Gift aid	6,581	-	6,581
Other income	8,319	1,743	10,062
	120,126	293,634	413,760

	Unrestricted £	Restricted £	Total 2024 £
Donations	168,140	47,543	215,683
Grants	-	115,502	115,502
Royalty receivable	561	-	561
Gift aid	9,242	-	9,242
Other income	9,065	-	9,065
	187,008	163,045	350,053

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

4. INCOME FROM FUNDRAISING

	Unrestricted £	Restricted £	Total 2025 £
Fundraising events	39,261	21,475	60,736

	Unrestricted £	Restricted £	Total 2024 £
Fundraising events	8,579	-	8,579

5. INVESTMENT INCOME

	Total 2025 £	Total 2024 £
Deposit account interest	2,291	2,404

6. EXPENDITURE ON RAISING FUNDS

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Fundraising expenses	6,673	3,900	10,573	702
Wages and salaries	22,237	-	22,237	-
	28,910	3,900	32,810	702

7. CHARITABLE ACTIVITIES COSTS

	Unrestricted £	Restricted £	Total 2025 £
Training costs	72	17,418	17,490
Drug education forum costs	-	581	581
Performance and production - play	19,684	101,746	121,430
Royalty payable	2,516	655	3,171
Film production	(12,159)	12,159	-
Wages and salaries	49,636	-	49,636
	59,749	132,559	192,308

	Unrestricted £	Restricted £	Total 2024 £
Training costs	242	12,169	12,411
Projects	953	56,372	57,325
Performance and production - play	60,053	52,150	112,203
Co-ordination and other costs	4,200	-	4,200
Royalty payable	2,941	-	2,941
Film production	10,268	-	10,268
	78,657	120,691	199,348

8. SUPPORT AND GOVERNANCE COSTS

	Unrestricted	Restricted	Total 2025
Support costs:	£	£	£
Wages and salaries	10,641	103,402	114,043
Social security	16,696	-	16,696
Pensions	3,695	-	3,695
Rent	6,548	-	6,548
Staff training	4,170	-	4,170
Other staff costs	1,630	-	1,630
Bank charges	939	5	944
Insurance	1,653	-	1,653
Computer and internet expenses	5,769	3,601	9,370
Sundry expenses	215	-	215
Postage, stationery and office expenses	2,401	138	2,539
Books and publications	2,533	-	2,533
Travel and subsistence	2,606	5,913	8,519
Depreciation - furniture and equipment	131	-	131
Telephone	543	-	543
Professional fees	872	1,440	2,312
Overheads recovered	(34,612)	34,612	-
	26,430	149,111	175,541
Governance costs			
Independent examiner's fee	2,806	-	2,806
	29,236	149,111	178,347

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

Support costs:	Unrestricted £	Restricted £	Total 2024 £
Wages and salaries	54,911	106,546	161,457
Social security	3,238	-	3,238
Pensions	3,213	-	3,213
Rent	5,211	-	5,211
Staff training	156	500	656
Other staff costs	1,451	-	1,451
Bank charges	824	-	824
Insurance	1,551	-	1,551
Computer and internet expenses	1,166	982	2,148
Sundry expenses	4,935	-	4,935
Postage, stationery and office expenses	2,187	-	2,187
Website and publicity	802	-	802
Books and publications	3,300	-	3,300
Travel and subsistence	3,240	5,900	9,140
Depreciation - furniture and equipment	332	-	332
Telephone	153	57	210
Professional fees	5,400	2,988	8,388
Overheads recovered	(12,331)	12,331	-
	79,739	129,304	209,043
Governance costs			
Independent examiner's fee	2,628	-	2,628
	82,367	129,304	211,671

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

10. STAFF COSTS

	2025 £	2024 £
Wages and salaries	185,916	161,457
Social security	16,696	3,238
Pensions	3,695	3,213
	206,307	167,908

The monthly average number of persons employed by the charity during the year was as follows:

	2025 No	2024 No
Charitable activities	6	6
Support & governance	1	1
Fundraising	1	-
	8	7

No employee received emoluments of more than £60,000 during the current or previous years.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	187,008	163,045	350,053
Income from fundraising	4	8,579	-	8,579
Investment income	5	2,404	-	2,404
Total income		197,991	163,045	361,036
Expenditure on:				
Raising funds	6	702	-	702
Charitable activities	7	78,657	120,691	199,348
Support and governance costs	8	82,367	129,304	211,671
Total expenditure		(161,726)	(249,995)	(411,721)
Net income/(expenditure)		36,265	(86,950)	(50,685)
Net movement in funds		36,265	(86,950)	(50,685)
Reconciliation of funds				
Total funds brought forward		101,099	147,646	248,745
Total funds carried forward	16	137,364	60,696	198,060

12. TANGIBLE FIXED ASSETS

	Furniture and equipment £
Cost	
At 1 September 2024 and 31 August 2025	5,263
Depreciation	
At 1 September 2024	5,120
Charge for the year	131
At 31 August 2025	5,251
Net book value	
At 31 August 2025	12
At 31 August 2024	143

13. RECEIVABLES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Donations receivable	1,735	5,356
Grants receivable	50,845	-
Other debtors	24,675	22,876
	77,255	28,232

14. PAYABLES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade payables	9,019	1,119
Other taxation and social security	3,452	2,257
Other creditors	1,075	1,037
Accruals and deferred income	87,800	3,368
	101,346	7,781

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds	General £	Designated £	Restricted £	Total funds at 31 Aug 2025 £
Tangible fixed assets	12	-	-	12
Current assets	63,174	134,861	174,681	372,716
Current liabilities	(16,914)	-	(84,432)	(101,346)
Total net assets	46,272	134,861	90,249	271,382

	General £	Designated £	Restricted £	Total funds at 31 Aug 2024 £
Tangible fixed assets	143	-	-	143
Current assets	20,811	124,191	60,697	205,699
Current liabilities	(7,781)	-	-	(7,781)
Total net assets	13,173	124,191	60,697	198,061

16. MOVEMENT IN FUNDS

	Balance at 1 Sep 24 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Aug 25 £
Unrestricted					
General					
General fund	13,173	161,678	(117,895)	(10,670)	46,286
Designated					
Operational reserve	104,191	-	-	10,670	114,861
ILYM play funds	20,000	-	-	-	20,000
	124,191	-	-	10,670	134,861
Total unrestricted	137,364	161,678	(117,895)	-	181,147
Restricted					
Play funds	230	60,665	(60,665)	-	230
Local government funds	10,000	97,502	(77,875)	-	29,627
Community funds	50,466	104,897	(94,985)	-	60,378
Salary funds	-	50,845	(50,845)	-	-
NIHR funds	-	1,200	(1,200)	-	-
Total restricted	60,696	315,109	(285,570)	-	90,235
Total funds	198,060	476,787	(403,465)	-	271,382

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

	Balance at 1 Sep 23 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Aug 24 £
Unrestricted					
General					
General fund	3,717	197,991	(161,726)	(26,809)	13,173
Designated					
Operational reserve	97,382	-	-	6,809	104,191
ILYM play funds	-	-	-	20,000	20,000
	97,382	-	-	26,809	124,191
Total unrestricted	101,099	197,991	(161,726)	-	137,364
Restricted					
Play funds	7,730	10,900	(11,900)	(6,500)	230
Local government funds	27,654	46,357	(69,011)	5,000	10,000
Community funds	54,772	98,011	(103,816)	1,499	50,466
Salary funds	-	1,200	(1,200)	-	-
NIHR funds	57,490	6,577	(64,068)	1	-
Total restricted	147,646	163,045	(249,995)	-	60,696
Total funds	248,745	361,036	(411,721)	-	198,060

Details of the unrestricted designated funds are as follows:

The **operational reserves** represent amounts set aside sufficient to meet six months operational expenditure.

The **ILYM play funds** represent donations towards the Foundation's Theatre in Education programme.

Details of the restricted funds are as follows:

The **play funds** represent donations towards the Foundation's Theatre in Education programme.

The **local government funds** represent donations from Local Authorities towards the delivery of the Foundation's Drug and Alcohol Education programme.

The **community funds** represent donations from local trust funds and organisations towards the delivery of the Foundation's Drug and Alcohol Education programme.

The **NIHR funds** represent a Department of Health and Social Care grant towards part 1 of an Innovation Fund research project.

The **salary funds** represent donations received to support the salaries of employees of the Foundation.

17. OBLIGATIONS UNDER LEASES

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Land and buildings		
Within one year	-	750

The amount of non-cancellable operating lease payments recognised as an expense during the year was £6,548 (2024: £5,211).

18. PENSION SCHEME

Defined contribution pension scheme

The charitable company contributes to a defined contribution pension scheme for its employees. The pension cost charge for the period represents contributions payable by the charitable company to the respective scheme and amounted to £3,695 (2024: £3,213).

At the year end contributions totalling £1,075 (2024: £1,037) were payable to the scheme and are included in other payables.

19. RELATED PARTY TRANSACTIONS

Fiona Spargo-Mabbs is related to two trustees. The two family member trustees have no involvement in decisions relating to the day-to-day performance management or HR matters relating to the Director. Prior consent of the Charity Commission had been obtained for the original appointment of Fiona Spargo-Mabbs to this role.

During the year, Fiona Spargo-Mabbs received remuneration (including employer's pension contributions) of £47,622 (2024: £46,685).

The total amount of donations without conditions received by the charitable company from the trustees during the year was £7,656 (2024: £11,795).

THE DANIEL SPARGO-MABBS FOUNDATION

England & Wales - Charity number 1158921

Accounts



The Daniel Spargo-Mabbs Foundation

Annual Report and Financial Statements

YEAR ENDED 31 AUGUST 2024

DSM foundation
The drug education charity



Company no. 08863937 | Charity no. 1158921 (CCEW) | SC052164 (OSCR)

Company registration number: 08863937
Charity registration number: 1158921 (CCEW)
SC0521654 (OSCR)

THE DANIEL SPARGO-MABBS FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

THE DANIEL SPARGO-MABBS FOUNDATION

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THE DANIEL SPARGO-MABBS FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS

Members	Dr S M Chacko (Chair) I H Smith (Vice-Chair) N S Martin (Treasurer) J T Spargo-Mabbs T D Spargo-Mabbs O Masih
Secretary	C Heath
Operational leadership and management: Director	F Spargo-Mabbs
Registered Office	Palmerston House 814 Brighton Road Purley CR8 2BR
Company Registration Number	08863937
Charity Registration Number	1158921 (CCEW) and SC052164 (OSCR)
Independent Examiner	Ransford Agyei-Boamah Shaw Gibbs Limited Salatin House 19 Cedar Road Sutton Surrey SM2 5DA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for the year ended 31 August 2023. The trustees have adopted the provisions of 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).

Members

The following members served on the Board during the year and up to the date of approval of this report and also fulfilled the roles of directors of the charitable company:

Dr S M Chacko (Chair)

I H Smith (Vice-Chair)

N S Martin (Treasurer)

J T Spargo-Mabbs

T D Spargo-Mabbs

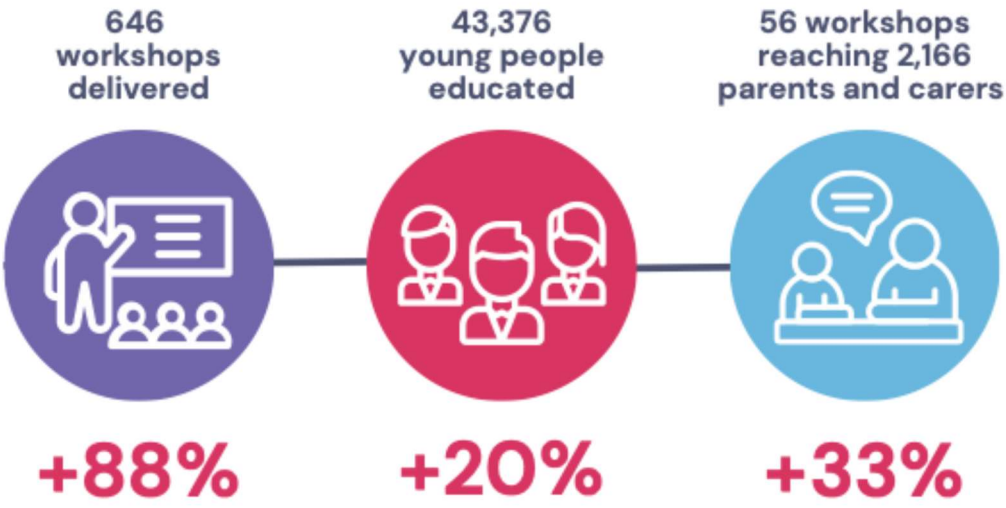
O Masih

EXECUTIVE SUMMARY

This year has itself seen exceptional growth in key areas of our delivery, as well as significant national projects:

- **Growth of drug education**: In 2023-24 we delivered 646 drug and alcohol education workshops to 43,376 children and young people, which represents an increase of 88% on the previous year. We also delivered 56 workshops to 2,166 parents and carers, an increase of more than a third, and 40 training sessions to teachers and other professionals working with children and young people, well over double that of the previous year.
- **Impact of Theatre in Education**: We re-commissioned two TIE companies, Tie It Up (TiU) Theatre and Wizard Theatre, to deliver tours of Mark Wheeller's play, 'I Love You, Mum - I Promise I Won't Die' in schools and communities across England and Scotland. TiU Theatre performed the play for six weeks across Scotland in autumn 2023, and for three weeks in the northeast of England, while Wizard Theatre toured for seven weeks in London schools. Overall, 22,551 young people saw the TIE production across the UK, compared to 13,800 in 2022-23, with a further 2,587 seeing the film of the English TiU production. As always, the feedback was very positive, from both students and teachers, and this is reported below.
- **Evaluated Grampian drug education pilot**: In 2023-24 nine schools across the Grampian region of Scotland, three in each of the three local authority areas of Aberdeen, Aberdeenshire and Moray, delivered our full, multi-component programme across all year groups. This was evaluated by the University of Aberdeen, and the findings shared at an event at the university in the summer. The positive outcomes of this pilot led to further local authority funding in the region for the following academic year, and an expanded reach.

- **National government-funded drug education evaluation**: In August 2024 NIIHR confirmed that Middlesex University's application for Phase 2 of the government-funded NIHR Innovation Fund was successful. This will evaluate our multi-component programme in twelve schools across England, for twelve months from September 2024, building on our successful Phase 1 project. DSMF Director Fiona Spargo-Mabbs and Prof Betsy Thom will continue as joint leads, with health economists from Bangor University joining the research team.
- **Drug Education Forum**: To mark our tenth anniversary we launched the Drug Education Forum, a national community of practice of drug education providers, practitioners and policy makers. Its aim is to strengthen, inform and advocate for the sector, and influence policy and practice nationally, with leadership from the DSM Foundation.
- **Staff team reorganisation**: In order to build the capacity of the staff team to sustain our ongoing growth and reach, significant staffing changes took place, including the introduction of a new senior leadership team, with the appointment of a Head of Operations and Head of Education and Engagement to work alongside the Director. Other new roles included a Community and Corporate Fundraiser, and a Drug Education Coordinator for Scotland.
- **DSMF Tenth Anniversary**: This year marked our tenth anniversary, which provided an opportunity to reflect on the extent of our work, reach and impact over the decade since the charity was founded, in response to the death of 16-year-old Daniel Spargo-Mabbs. We celebrated this with an event at Dan's school in Croydon, showcasing a performance of our play, mapping out our ten year journey, and hearing from a range of partners, funders and beneficiaries. Our ten year impact report can be accessed below.



OBJECTIVES AND ACTIVITIES

Objectives and aims

The Daniel Spargo-Mabbs Foundation (The DSM Foundation) aims to equip and enable young people to make safer, informed and independent choices about drugs.

The DSM Foundation's objectives are:

The preservation and protection of health of children and young people aged 10 to 25 by providing drugs education not normally provided by the statutory authorities, to enable children and young people to make healthy, informed and potentially life-saving decisions to reduce harm from drugs use, in particular, but not exclusively through:

(a) the provision of support and education - working directly with children and young people, schools, universities, families and the wider community.

(b) the provision of information, in particular but not exclusively, through the website, leaflets and by signposting to other organisations.

(c) the provision of training and support for peer mentors who will be able to advise and educate young people at potential risk from drug misuse.

(d) the promotion of effective partnerships with other charities and organisations working in the field of substance misuse.



Achievements and performance

Charitable activities for public benefits

The DSM Foundation has undertaken an increased number of charitable activities for public benefit during this reporting year, in line with our objectives. Our tenth anniversary year was an opportunity to reflect on the first decade of the work of the charity, and its growth from two pilot schools in summer 2015 to the reach, impact and influence we now have. This can be seen in our Ten Year Impact Report.

Growth in 2023 - 2024

In this last academic year the DSM Foundation has continued to grow in reach, with 118 new schools, colleges, and organisations adding to the total number of 724 institutions with which we have worked or are working. We are active across all 32 London boroughs, and across England, in Wales and Scotland and three EU countries. We have continued to make use of online, livestreamed delivery alongside in-person sessions, maintaining a flexible offer which increases access further.

Drug and alcohol education programme for schools, colleges and universities

In 2023-24 we delivered 646 drug and alcohol education workshops to 43,376 children and young people from 10-18 years. This represents an increase of 88% in the number of workshops and an 8% increase in numbers of students from 2022-23. This disparity reflects an increased proportion of workshops delivered to individual classes rather than whole year groups, which feedback from schools suggests is more effective, for younger year groups especially. We continue to use current data and needs assessments as much as possible to inform our planning and ensure our provision is as relevant as possible for the students and school. This includes information requested from schools as part of the booking process, and our pre-workshop survey for 15-18 year old students, which provides us with young people's voice and valuable insights into students' perceptions of the issues for their peers, and what they feel would be most useful in our sessions. We have also introduced a new process which includes phone calls or meetings with new schools prior to visiting in order to gain an understanding of their context and to establish needs and priorities.

In addition to workshops, our spiral curriculum of evidence-based planning and resources for teachers to deliver drug and alcohol education lessons to students in Personal, Social and Health Education (PSHE)/Personal, Social Education (PSE) was used by 316 schools, downloading a total of 1,436 packs. By far the most downloaded was our vaping resource pack for schools, followed by our sixth form programme and year 9 and 10 lessons. Age-appropriate programmes for different year groups are designed to reinforce and build on students' prior learning, adapted for shorter, bite-sized form time sessions for schools where timetables are too pressured to fit drug education into lessons. They are available for both the English and Welsh and the Scottish curriculum and year groups, and are mapped to Curriculum for Excellence in Scotland and the statutory Relationships, Sex and Health Education curriculum in England. We review and update these resources annually, to incorporate any recent research findings and data and ensure they have the most current and relevant information, and to reflect any feedback we have received from students and teachers, and to make any improvements we feel would make them more effective in the classroom.



316 schools downloading 1,436 packs

Parents' and carers' drugs and alcohol awareness sessions

In 2023-24 we delivered 56 workshops to 2,166 parents and carers, an increase of more than a third in numbers of sessions (41 in 2022-23), with average attendance remaining roughly the same at 39 per session. The proportion of these that were delivered via online webinars rather than in person has continued to rise (77% in 2023-24; 71% in 2022-23; 50% in 2021-22), reflecting parents' and carers' preference for the convenience of accessing provision online from home. This option also means we can maintain a wider geographical reach, alongside in-person workshops. We survey parents and carers prior to delivering workshops and training, which enables us to plan delivery to meet identified needs and priorities. Parents and carers are able to ask questions anonymously either beforehand via the survey or in the Q&A during online webinars, which allows more sensitive issues to be raised, and this is something feedback shows is valued by attendees.

We continue to offer recordings for schools following online webinars, as well as access to a webpage specifically for parents' workshops, whether attending online or in person, which links to a downloadable handout, relevant pages on our website, and other online resources for parents and carers, which we continually refresh.

Training for professionals

We delivered 40 training sessions to teachers and other professionals working with children and young people in a range of settings and contexts, a significant increase from just 16 sessions in the previous year. This included teachers in schools around the UK, in an international school in Prague, safeguarding leads within the Cognito group of international schools, and teachers in all schools in Kingston and Richmond as part of the SAFE project described below. We also provided training for Young Minds staff, for foster carers based across London, and Brilliant Parents, a group of parents supporting parents in West London, as well as staff working with Barnardos in Aberdeen, and for volunteer Street and School Pastors on behalf of the Ascension Trust, which we deliver three times during the year as part of their annual training programme. We will continue to strengthen our encouragement to all schools using our resources to make sure teachers are well trained to deliver these effectively.

Grampian drug education pilot

In 2023-24 our full multi-component drug education programme was piloted in nine schools across the Grampian region in the northeast of Scotland, three schools from each of the three local authorities of Aberdeen, Aberdeenshire and Moray, chosen . This consisted of the following: staff training; a live performance of 'I Love You, Mum - I Promise I Won't Die' by Tie It Up Theatre followed by workshops, for one year group in each school, plus a community performance in each local authority; student workshops for each year group; PSE lessons delivered by guidance teachers to each year group; Youth Ambassador programme; three online parent/ carer webinars delivered during the year open to all schools. Some schools were unable to fit in PSE lessons for the senior years because of public exams however, and not all were able to do the Youth Ambassador programme.

This was evaluated by the University of Aberdeen, and the outcomes shared at an event at the University, attended by 74 in person and 39 online. In addition to presentations from Dr Haruna Musa and Dr Heather May Martin, the University of Aberdeen evaluation team, delegates also heard from Christina McKelvie, Scottish Minister for Drug and Alcohol Policy, Fiona Spargo-Mabbs, Police Scotland, a local authority, school staff and pupils. An interim report can be seen here.

Drug and alcohol education in the academic year 2023-24

Overall drug education delivery has significantly exceeded previous levels.

	Academic year 2021-22	Academic year 2022-23	Academic year 2023-24
No. students – drug education	33,430	40,238	43,376
Total students seeing DSMF commissioned play tours	15,025	13,800	22,551
No. students seeing film of play	2,167	1,255	2,587
Nos parents/carers	1,907	1,680	2,116
Number of settings worked with during the year	226	258	306
Of these, number of schools and colleges	206	242	275
Number of state-funded schools and colleges	148	179	201
Number of independent schools and colleges	58	63	74
Number of student workshops	271	344	646
Number of parent/carer workshops	47	41	56
Total settings ever worked with to end of academic year	483	606	724

Range of schools and colleges

Type of setting	2021-22	2022-23	2023-24
State-funded	72%	69%	73%
Independent	28%	31%	27%
State-funded provision includes:			
Mainstream academies and comprehensives	63%	63%	68%
Faith schools	17%	18%	12%
Grammar	10%	6%	6%
FE (16-19)	3%	1%	2%
Primary	5%	<1% (0.56%)	1% (0.36%)
Alternative provision	2%	1%	<1% (0.36%)
Special schools	1%	1%	1.5%

Evaluation and impact

Workshops and lessons are evaluated by students, teachers and parents/carers, and both qualitative and quantitative data collected. Students are asked to complete an online questionnaire before and after teachers deliver drug education lessons or form time sessions, to measure changes in perceptions of risk and consequence and changed behaviours in relation to drugs and alcohol.

Y7-10/S1-4 students feedback following teachers delivering DSMF drug education lessons/ form time (n=168)

	Yes	Maybe	No
The information was useful, clear and easy to understand	85%	11%	4%
I had the chance to think about my feelings, beliefs and values	70%	23%	7%
I had the chance to compare feelings, beliefs and values with those of my peers	64%	22%	14%
It tackled some misunderstandings about drugs and alcohol	77%	16%	8%
It changed how I see the possible risks of using drugs and alcohol	73%	11%	16%
It changed how I see the possible consequences of using drugs and alcohol	72%	14%	14%
I feel more confident about managing risks safely when I'm with my friends	77%	15%	6%
I will use some of the strategies I learned to keep myself safe	77%	16%	7%
I know where to find support if I need it	74%	20%	6%
I have been able to talk more to my caregivers about drugs	54%	28%	18%

Students in years 7-10 (S1-4) reported their knowledge relating to making safer choices about drugs before having lessons as 6.9/10, and afterwards this had increased to 7.8/10. Students are also asked for their feedback following workshops delivered by DSM Foundation drug educators, and older students (15-18 years) are also surveyed beforehand, to enable us to identify needs and priorities. A majority (83%) of students in years 7-10 (S1-4), when asked whether the workshop had changed their ideas about using drugs, said they had never intended to take drugs anyway, with 4% stating they now never intend to take drugs, and 6% that they are less likely to take drugs, and the remaining 7% preferring not to say.

Y7-10/S1-4 students feedback following DSMF delivering workshops (n=2213)

	Yes	Maybe	No
The information was useful, clear and easy to understand	86%	11%	3%
It tackled some misunderstandings about drugs and alcohol	73%	17%	10%
It changed how I see the possible risks of using drugs and alcohol	66%	14%	20%
It changed how I see the possible consequences of using drugs and	69%	12%	19%
I feel more confident about managing risks safely when I'm with my friends	72%	18%	10%
will use some of the strategies I learned to keep myself safe	76%	17%	7%
I feel more confident to talk more to my parents or carers about drugs	59%	22%	19%

Both teachers and parents/ carers are sent an online survey before we work with them which we use to inform our planning, and we survey them again afterwards to gain their feedback. Before receiving training teachers rated their confidence to deliver drug education as 4.5/10, and afterwards this had increased to 6.9/10. We also ask teachers to report back on their experience of delivering the lessons, the effectiveness and impact of play performances for students, and a quick overall feedback form to capture an immediate response following DSMF workshops.

Response rates for feedback after delivery have improved significantly this year, following changes in our approaches: students are now routinely surveyed following workshops, which was not happening before; teachers are sent a short 'rapid response' survey following visits from drug educators; parents/ carers are asked to complete a simple poll at the end of webinars before they end, rather than completing a survey afterwards.

Student: "It was full of information on how to tackle uncomfortable situations where things like drugs may pop up. It helped me change my point of view on drugs and alcohol."

Parent: "Lots of insight into the way teens think and make decisions and practical strategies for supporting as parents. Made a difficult topic very tangible, practical, conversational."

Teacher: "Expert knowledge, delivered in a non-judgement and approachable manner."

Theatre in Education
Professional tour of Mark Wheeller's play, 'I Love You, Mum - I Promise I Won't Die'

Autumn 2023 saw the fourth live Theatre in Education tour of the play into Scottish schools. We re-commissioned Tie It Up (TiU) Theatre to tour their adapted Scottish production of the play for six weeks, visiting 42 schools across the country and performing 47 times, including twelve performances as part of the Grampian drug education pilot. This included performances commissioned by Glasgow city council that reached 25 out of 30 schools, as well as performances in all schools in Clackmannanshire funded by NHS Scotland. We were able to reach 7,701 students, as well as parents and professionals at community performances in Glasgow, Clackmannanshire, Aberdeen, Aberdeenshire and Moray. In Spring TiU Theatre toured the English production of the play for three weeks reaching a further 4,144 young people. This included two days in schools in Oldham and thirteen days in schools across Cumberland and Westmoreland and Furness, funded by the local authorities who commissioned the DSM Foundation to deliver play performances alongside staff training and parents' workshops in the area.

Feedback from the Autumn 2023 Scottish tour was gathered from a sample of 690 students in years S3 - S6. Of these, 91% reported they had learned more about the potential consequences of taking drugs, 93% said they understood more about the impact of drug use on others, and 86% said the workshop had given them useful information and advice. Further feedback showed the following positive responses:

Do you feel you'll be able to cope with negative peer influence better?	**Yes - 91%**
Will you use some of the practical strategies you learned to stay safe?	**Yes - 91%**
Do you know where to go for more information and advice?	**Yes - 90%**
Do you feel more able to talk to a parent or carer about these issues?	**Yes - 85%**

We also re-commissioned Wizard Theatre to tour the play for seven weeks in London, with two additional days in Worthing funded by local CIC Billy and Beyond. The London tour included a performance at our tenth anniversary event, held in Dan's school, Archbishop Tenison's CE High School. In total Wizard visited 58 schools and colleges, including four in Worthing, and performed 67 times, reaching 10,938 young people.

Feedback from the Spring 2024 London tour was gathered from a sample of 1,025 students in years 9-11. Of these, 91% reported they had learned more about the potential consequences of taking drugs, 92% said they understood more about the impact of drug use on others, and 91% said the workshop had given them useful information and advice.

Overall, 22,551 young people saw the TIE production across the UK (13,800 in 2022-23), with a further 2,587 seeing the film of the English TiU production created in 2020, more than double 2022-23 numbers (1,255). This has continued to be available to schools along with the drug education teacher resource pack provided to follow up viewings, and it has also continued to be distributed commercially by TiU Theatre to drama departments across the UK, targeting those studying it as a GCSE Drama set text. At the end of the autumn Scottish tour this production was professionally filmed, for use in Scottish schools as an alternative to the live production, and the drug education resource pack was adapted to fit the Scottish curriculum and context.

Following TIE tours commissioned by the DSM Foundation, both Wizard and TiU Theatre toured the play commercially to drama departments, with a drama workshop following performances. TiU Theatre delivered 31 performances and Wizard Theatre 8 performances. The agreement between the theatre companies, the DSM Foundation and playwright Mark Wheeller, was renewed for 2023-24. This has divided the UK geographically into territories based on the extent of their provision under the original agreement, this year giving London, Oxfordshire and Kent to Wizard and the remaining regions of the UK to TiU. The agreement will continue to be reviewed on an annual basis, with clear requirements agreed with each company.

Published text of 'I Love You, Mum - I Promise I Won't Die'

Since being published in 2017 by Bloomsbury (Methuen Drama), the play has continued to be studied, taught and performed in schools across the UK and around the world. In September 2022 it became a GCSE drama set text in England and Wales (Eduqas) and summer 2024 was the first time GCSE Drama students were examined on it. Mark Wheeller's book for teachers and GCSE students to support the play, 'The Story Behind…I Love You, Mum' (Salamander Street, 2022), based on testimony of those involved in the creation of the play and original production, continues to be used by schools. In addition to this support for teachers teaching the play to students, TiU Theatre set up a dedicated Facebook page, which has more than doubled its membership to 252 members during the year.



Youth Ambassadors

In 2023-24 our Youth Ambassador (YA) programme was reviewed and revised, to produce a more flexible school-based programme that consists primarily of self-directed study that students are able to work through independently or in small groups, with the supervision and support of an allocated teacher in their school. The focus remains on building students' skills in communication, teamwork and problem-solving, and the programme includes an understanding of safeguarding awareness and boundaries for the role. Tasks undertaken are YA-led and based on the needs and priorities they identify within their school and community.

The updated YA programme was included in the Grampian pilot in Scotland and University of Aberdeen evaluation, using qualitative feedback from YAs and teachers, which was very positive. It proved more successful within the Scottish schools' context than it previously had in England, primarily because of greater continuity within schools in senior years without the transitions between years 11 and 12 in England, and the opportunity to recruit and train YAs in summer term, with year groups moving up an academic year in the last month of the academic year. YA activities in Scotland this year included producing materials for new parents' open evenings, creating signposting toolkits for their peers with sources of information and support, and delivering DSMF Mission Transition resources in local primary schools.

Media and Communications

The DSM Foundation continues to have a strong media profile regionally and nationally, with the Director being invited to take part in interviews throughout the year on national and regional TV, radio, newspapers and magazines on topics relating to young people and drugs. This has included BBC and ITV national and local news, BBC local radio, Times Radio, and Closer magazine. She has also continued to be invited to record various podcasts, either with professionals in related fields or to discuss issues relating to teenagers on more general podcasts. The dedicated email address for media enquiries has continued to be well used, and regular press releases have increased proactive as well as responsive engagement with media outlets.

We have continued to develop the website on an ongoing basis, improving navigation and refreshing and adding new resources for parents and carers, for young people and a new staff area of the website. Our social media presence has continued to grow on Facebook, X and LinkedIn and we have successfully relaunched our Instagram page.



Partnership working

In order to further its charitable objectives, the DSM Foundation has continued to develop strong working relationships with a number of other organisations and individuals working in the field. In addition to continuing to work closely with Police Scotland, we have worked with Tooled Up Education to extend our suite of Quick Guides for Parents on different substances and related issues for young people, and we have developed a similar reciprocal relationship with Teen Tips to produce new fact sheets for young people which are available on our website and used in our drug education lessons in 2024-25. We have also been involved in working with partners on specific projects, including Professor Adam Winstock on his Staying Safe project, providing feedback and filming for a new parents' programme. We have delivered drug and alcohol education training to staff at Young Minds, who will reciprocate in the new academic year with training for our drug education team.

This year we also worked with Kingston and Richmond Safeguarding Children Partnership on their SAFE project, which involved a short film being sent simultaneously to every secondary school parent in these two London boroughs. We were asked to take part in filming for this, which included footage from a parents' in-person workshop in a local school, and an interview with DSMF Director as a parent with lived experience of the loss of a child through drugs. DSMF also delivered online staff training which was offered to teachers from each school in both boroughs, produced teaching resources for schools to deliver to every year group alongside the parent/carer film, and delivered a very well attended parents' webinar.

In addition to this, we have continued to maintain strong working relationships with key professionals and charities nationally in the sector and to develop new networks. Colleagues from these fields have continued to provide advice and information about their specialist areas, issues for young people, and current policy priorities.

National activity

In February this year, to mark our tenth anniversary, we launched the Drug Education Forum (DEF), a national community of drug education providers, practitioners, policy makers and academics. Led by a steering group chaired by our Director, and with a strong group of expert advisors, the DEF aims to uphold evidence-based standards, strengthen and support the sector, and advocate for drug education for all young people. Two online events were held during the year, with leading experts as keynote speakers, attracting more than two hundred registrations from a wide range of relevant roles and organisations across the UK.

Our Director has also remained an active member of the Home Office Reducing Demand Programme Board as their 'critical friend', and has been asked to present to the board again this year, as well contributing to discussion. It is not yet clear whether the new Labour government will continue with the current drug strategy, however. She has continued to lead the national Online Safety working group, formed in January 2021 to address the issue of young people's exposure to drugs on social media, with high level strategic membership from Snap, Instagram and TikTok, Ofcom, the National Police Chief's Council, National Crime Agency, the Dawes Centre for Future Crime at UCL, and other charities working to keep children and young people safe online, with support and input from the Home Office, DfE and DHSC. This has included working this year with academics at UCL to develop and pilot a survey for 13-18 year olds to gauge the impact of exposure to drugs on social media, which has run during the academic year, with results due to be published at the end of the year. A rotating chair model has been introduced this year.

Our Director's second book for parents *'Talking The Tough Stuff With Teens – Making Conversations Work When It Matters Most'* (Sheldon Press, 2022) was released as an audiobook in October 2023, and her award-winning first book, *'I Wish I'd Known: Young people, drugs and decisions – a guide for parents and carers'* (Sheldon Press, 2021) continues to be widely read. She was also asked to author the drug and alcohol education chapter in a new textbook for teachers published by Bloomsbury Education, , *'Developing Quality PSHE in Secondary Schools and Colleges'* (Bloomsbury, 2023) and to contribute a chapter to a new book for parents and carers edited by author Kate O'Brien about adolescence, 'Un:Stuck', due to be published in autumn 2024.

Resources and staff

During 2023-24 a significant re-organisation of the staff team took place, following a strategic decision by the Board to strengthen our staff team in order to consolidate the level of expansion the charity was experiencing, and accommodate anticipated future growth. This process also incorporated the retirement of the Projects Coordinator and the Play Coordinator, a long-standing contractor, who both stepped down during the year.

A programme of recruitment during the year initially created a Senior Leadership Team, with the appointment of a Head of Operations and Head of Education and Engagement supporting the Director. The Lead Drug Educator role was made redundant in February 2024, following a period of consultation, with external support from the Ecclesiastical HR team, after the review of staffing identified this role was no longer cost-effective.

During the year we appointed a Trainee Corporate and Community Fundraiser, a Drug Education Coordinator for Scotland, a Communications and Digital Content Coordinator, and a Bookings and Events Administrator. A Finance and HR Officer was appointed internally on a contracted basis, and the Projects Coordinator continued for one day a week, also on a contracted basis, to support finance functions and to provide continuity with the Scottish play tour coordination. Alongside this, we recruited and trained two more drug educators for our core delivery team, and two additional Student Peer Drug Educators.

The Director was offered a place on the Windsor Leadership Programme this year, fully funded by the Benefact Group, which took place over two residential programmes in October and April. Following this she has been working with a leadership coach (pro bono) to support her in her role.

Fundraising activities

The DSM Foundation has raised money through a variety of activities. During 23/24 we appointed our first designated Community and Corporate Fundraiser, helping to increase our capacity and coordination of our fundraising effort and activities. We have been successful in attracting support from corporate charitable trusts, receiving grants from Artemis Charitable Foundation and Porticus Stiftung Auxilium for a sixth year, and a Movement for Good grant from the Benefact Group to cover the first year's salary costs for the Fundraiser post. We received grant funding for the TiE tour of the play in London from Ansvar, Charles S French Foundation and the Mackintosh Foundation. We received grant funding for the TiE tour in Scotland from Lady Marion Gibson Trust, PF Charitable Foundation and Verdon Sykes Trust, We received grant funding to support the development of our work in Scotland from Glasgow City Council, Scottish Government (SOC), Aberdeenshire Local Authority, UK Safer Prosperity Fund and Police Scotland. We received a grant for our local delivery from John Lyon's Charity, funding work in 9 London Boroughs.





We continue to work hard to diversity our income streams to become less reliant on grants from trusts and foundations. We receive contributions towards the cost of their delivery from most of the schools that we work with - although we continue to be flexible with settings with limited budgets as we never want cost to be a barrier.

To mark our 10th anniversary, we focused much of our fundraising effort on marking this milestone: we launched a regular giving campaign which attracted 18 new Friends of the Foundation during 23/24. We also held a 10 mile walk from Croydon to Kings University Hospital, where Dan died to raise awareness and funds. We also held our annual quiz and participated again The Big Give Christmas Challenge, this year attracting both individual donations and Champion funding from The Reed Foundation, raising over £9,000 towards the cost of our new Bookings and Events Coordinator.

We were also delighted that several supporters chose to undertake sponsored challenge events for us during the year, including the London Marathon, Royal Parks half marathons, and the Coast of Britain virtual run.





Financial review

Our income for the year ending 31 August 2024 was £361,036 (2023 - £396,632). We spent £411,721 (2023 - £268,154) on charitable expenditure.

During the year we had a deficit of £50,685 (2023 - surplus of £128,478). At the end of the financial year there were unrestricted funds of £137,364 (2023 - £101,099) of which £124,191 have been designated (2023 - £97,382).

Future plans

1. Governance

The Board will maintain its pattern of meeting six times during the year ahead, in addition to meeting for training and for strategic planning. We will continue to use the principles in the Charity Governance Code for Smaller Charities as a framework to monitor and maintain effective governance. The code, while not a legal or regulatory requirement, is based on the Charity Commission's guidance and sets the principles and recommended practice for good governance. We plan to recruit a new Board member with commercial experience and expertise.

The Board's annual review of the safeguarding strategy and NSPCC safeguarding audit will take place in autumn 2024, which will include reviewing, revising and updating related policies.

The annual Board strategic planning day took place in June 2024, facilitated by Marian Spain, CEO of Natural England. In October 2024 the Vice-Chair and SLT will spend two days at Aston Business School with senior leaders from the Benefact group of finance companies, taking part in an Ideathon project led by the Collaboration Company. This is part of a year-long leadership training programme for these leaders, which includes developing collaborative skills through working together to address a challenge identified by a charity. The challenge presented by DSMF, as we move into our second decade, is 'How might we achieve scale in order to reach more young people without losing what matters about our identity, and the quality, effectiveness and impact of what we do?' This will inform further strategic and operational planning for the next three, five and ten years.

2. Drug and alcohol education

We will continue to extend and consolidate our drug education programme across England, with a focus on deepening and extending our provision in schools in London and the Home Counties, while responding to requests from settings further afield with online delivery and school-led elements of our programme such as the PSHE/PSE lessons, in order to sustain capacity. We will continue to build our work in Scotland, establishing a base in the northeast region, where we have local authority commissioning to fund delivery following the success of our drug education pilot. Our new drug education coordinator for Scotland, based in Aberdeen, and regional drug educators in the northeast and Central Belt, will enable us to respond to growing demand.

We will continue to promote work with parents, carers and education professionals, further developing our online resources, as well as the reach of our Director's books.

3. Drama and Theatre in Education

In 2024-25 we will commission three Theatre in Education tours of Mark Wheeller's play. TiU Theatre will tour schools in Scotland for five weeks in Autumn term 2024, where we have been commissioned to take the play to all eight schools in Moray and seven schools in Aberdeenshire, and by NHS Highlands to deliver two community performances in Argyle and Bute, in order to engage local schools and stakeholders in plans for wider roll out of DSMF drug education in the region. We will also commission Wizard Theatre to tour schools across London for seven weeks in Spring 2025, and both TiU Theatre and Wizard Theatre plan to offer drama TIE tours commercially in their allocated territories in addition to our funded tours.

In Spring 2025 our first TIE tour in Northern Ireland will take place over two weeks, with a new production commissioned from youth theatre company Ever Unique Productions, based in Ballymena. This is being part-funded by the Larchfield Estate Christmas Fair, with support for the tour from local Policing and Community Safety Programme managers, and an intention to explore opportunities for our drug education resources in schools in Northern Ireland.

In addition, the TiU Theatre Scottish filmed production will be available from this autumn, alongside the existing film of the English production, with workshop resources included for teachers to use. Police Scotland has procured access to the Scottish production so that this can be included in CPD for all Inspectors in the national force.

We will continue to promote the published play and provide additional support to schools studying it as a GCSE set text as appropriate. We anticipate its use will continue to increase, not just in formal assessments but more widely, in the third year of its set text status. We will also work with The Council for the Curriculum, Examinations & Assessment (CCEA) in Northern Ireland to identify options for including the play in their GCSE Drama specification.

4. Evaluation

Middlesex University's application for Phase 2 of the government-funded NIHR Innovation Fund was successful, and we will be working with them for twelve months from September 2024 to evaluate our multi-component programme in twelve schools across England (London, Surrey and Cumberland). A representative range of schools has committed to participating in the evaluation, in different communities and with varied demographics, which will enable the research team to identify the effectiveness of our programme across a diversity of students and settings. The research team also includes Health Economics specialists at Bangor University, who will focus on measuring the cost-effectiveness and cost consequences of delivery. The government's intended outcome for this funding is to establish programmes that are effective in reducing the demand for drugs, that can be rolled out across England in Phase 3.

The University of Aberdeen is also exploring options for funding that would enable them to continue and extend their initial assessment of our drug education delivery in the Grampian region, and we will work with them during the academic year to secure sufficient feedback and data from schools in the region to inform applications and more rigorous evaluation in future.

5. Youth Ambassadors

Our school-based YA programme will continue to be offered to schools as part of our core programme. We have also adapted the YA programme as a skills option for Duke of Edinburgh (DofE) candidates, and it will be available on the DofE website from September 2024. We have also been commissioned by Police Scotland to adapt the YA programme so that it can be provided to Police Scotland Youth Volunteer (PSYV) groups across Scotland. The programme includes training for leaders and adult volunteers, access to the Scottish film of the play, an introductory workshop with a DSMF drug educator, and self-directed modules for PSYVs to work through with their leaders and adult volunteers. This will be piloted in Moray from autumn 2024, with further pilots in other regions in spring/summer 2025, with a view to wider roll out across all 43 PSYV groups across the country in the following academic year, which will result in DSMF YAs represented in a wide range of schools across the country, from Shetland to the Borders.

6. Resources and staff

Following the reorganisation of the staff team in 2023-24, we will prioritise consolidating the staff team during the year. We will need to appoint a new Bookings and Events Administrator, as the current post-holder is now no longer able to remain in post from January. We will also appoint a sessional drug educator for our core London-based team, in order to release the Director and Head of Education and Engagement from drug education delivery commitments, and a sessional drug educator based in the northeast of Scotland to support delivery there alongside the Drug Education Coordinator for Scotland.

The Senior Leadership Team has been offered pro bono strengths-based leadership coaching as a team, which will take place in the autumn. Alongside this the Director will continue with leadership coaching. started during the previous year.

7. Finance, fundraising and income generation

A budget is in place for our planned activities during 2024-25. The Head of Operations and Head of Education and Engagement will work with the Director to develop the Foundation's business development and fundraising strategies to continue to maximise income from different streams, including exploring income generation opportunities and establish a long term, sustainable financial model for the Foundation. The Corporate and Community Fundraiser is working hard to develop medium-term partnerships with organisations as well as to increase the number of schools undertaking fundraising for us and to deepen our stewardship with individual supporters and to introduce a new memory giving facility. We will also continue to work with an external fundraising to apply for suitable grant funding to cover the costs of the play tours and for a base of core funding.
Our fundraising calendar will incorporate a number of challenge events and we are delighted to have been awarded a London Marathon place for the first time since 2019.

Structure, governance and management

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006. The liability of each member of the company, in the event of its winding up, is limited to £10.

The Directors of the company are also the charity trustees for the purpose of charity law. Under the Articles of the company the Charity is managed by the Board of Directors.

We are registered with the Office of the Scottish Charity Regulator in addition to the Charity Commission of England and Wales.

We have explored charity registration in Northern Ireland in response to the development of our contacts and work there. Following guidance from the Charity Commission for Northern Ireland we have 'expressed our intent' and may be invited to register fully at some point in the future.

Recruitment and appointment of new trustees

Two trustees, Ian Smith and Jacob Spargo-Mabbs, retired by rotation and were reappointed during this period.

In accordance with the Articles of Association, one third of the trustees must retire at the annual general meeting. Nick Martin and Olivia Masih will retire by rotation and are eligible for reappointment.

Risk management

The Board is aware of its responsibilities to identify and review the major risks to which the organisation is exposed and to implement systems to mitigate those risks. These include governance and leadership, operational and financial risks, external risks, including reputational damage, compliance risks as well as risks associated with projects and partnerships. A risk assessment and management register is reviewed and updated on an ongoing basis by the Board. A Section 11 Safeguarding Review, initially undertaken in September 2020, has been reviewed annually each September. A crisis management plan is in place to ensure the charity is sufficiently prepared should a crisis occur. Risk assessments are carried out for all operational activities in schools and other settings, online and in person. Policies are reviewed and updated regularly as required, as part of an established annual programme.

Governance

During 2023-24 trustees have continued to focus on ensuring the effective governance of the Foundation, especially this year in the light of our pilot work and expansion in Scotland, launch of the Drug Education Forum, and opportunity to develop work in Northern Ireland. The Board has also worked on strategies to alleviate the pressures on the current staff team during the staff reorganisation process during the year, and in response to ongoing growth.

The Board used the Charity Governance Code for Smaller Charities as a framework to monitor and maintain effective governance. The code, while not a legal or regulatory requirement, draws on the Charity Commission's guidance and sets the principles and recommended practice for good governance. The Chair also held one-to-one meetings during the year with each trustee to discuss perceptions of board effectiveness and actions to improve governance. This was also an opportunity to give and receive feedback on how each trustee felt they were contributing and what they would like to focus on during the year.

Organisational structure

The Board is responsible for the overall direction and strategic development of the DSM Foundation. The Board has approved Terms of Reference for its operation, which sets out the authority and responsibilities of the Board, its objectives and its main duties. It also details the delegation of the Board of Trustees' powers to 'lead trustees' for certain functions and clarifies which decisions require full Board approval. The Resources & Governance sub-committee meets regularly to discuss finances, the funding strategy, capacity planning and the effectiveness of controls and risk management. The role of Company Secretary is incorporated into the responsibilities of the Head of Operations.

Trustee board meetings are held on alternate months to discuss major operational and strategic issues facing the charity. The Board reviewed the three-year strategic plan 2021 to 2024 in June 2024, and considered the coming three, five and ten years, in preparation for the Ideathon session outlined above which will lead to further work on a strategic plan.

Resources and staff

The Board continues to source and deploy resources for carrying out the DSM Foundation's charitable activities for public benefit. There are now eight paid employees: a full time Director; a Head of Operations (0.8FTE) and Head of Education and Engagement (0.8FTE) who work with the Director as a Senior Leadership Team; a Bookings Co-ordinator (15 hours p/w 41 weeks p/a); a Trainee Corporate and Community Fundraiser (0.6FTE); a Communications and Digital Content Coordinator (0.6FTE), a Drug Education Coordinator (Scotland) (0.4FTE), and a Bookings and Events Coordinator (0.5FTE). In addition to this, an HR and Finance Officer and Projects Coordinator both work approximately 0.2FTE on a flexible contracted, hourly paid basis. Drug education is delivered by a team of six drug educators on a sessional, hourly basis. Various additional tasks are carried out by regular, long-standing volunteers. Towards the end of 23/24 we also introduced the role of Management Accountancy Support, working with the Treasurer and the Head of Operations to support the day-to-day book-keeping functions and the monthly reporting to Trustees.

Induction and training of trustees

Trustees are appointed for the skills and experience that they bring and their ability to assist the DSM Foundation in meeting its charitable objectives and an induction plan is in place for all new trustees, drawing on resources from the Charity Commission as well as information specific to the Foundation. Every Board meeting has sector updates as appropriate, to brief trustees on developments in the charity sector, and trustees update themselves through attending webinars and undertaking wider reading. An annual training session is delivered to trustees based on identified priorities.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Statement of Trustees' Responsibilities

The members (who are also the directors of The Daniel Spargo-Mabbs Foundation for the purposes of company law) are responsible for preparing the members' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the members to prepare financial statements for each financial year. Under company law the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and 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 charitable company will continue in business.

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the members of the charity on ..28/01/25... and signed on its behalf by:



.....
Dr S M Chacko (Chair)
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DANIEL SPARGO-MABBS FOUNDATION

I report to the charity members on my examination of the accounts of the charity for the year ended 31 August 2024 which are set out on pages 24 to 39.

Respective responsibilities of members and examiner

As the charity's members of The Daniel Spargo-Mabbs Foundation (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of The Daniel Spargo-Mabbs Foundation 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 your 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

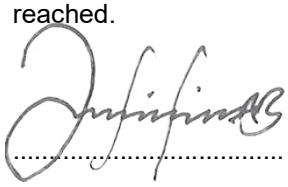
Since The Daniel Spargo-Mabbs Foundation's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which 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:

1. accounting records were not kept in respect of The Daniel Spargo-Mabbs Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)].

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DANIEL SPARGO-MABBS FOUNDATION

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.



.....

Ransford Agyei-Boamah
For and on behalf of Shaw Gibbs Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Date: 28 January 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Income and endowments from:	Note	Unrestricted £	Restricted £	Total 2024	Total 2023
Donations	3	187,008	163,045	350,053	387,232
Income from fundraising	4	8,579	-	8,579	8,840
Investment income	5	2,404	-	2,404	560
Total income		197,991	163,045	361,036	396,632
Expenditure on:					
Raising funds		702	-	702	6,215
Charitable activities	6	78,657	120,691	199,348	114,686
Support and governance costs	7	82,367	129,304	211,671	147,253
Total expenditure		(161,726)	(249,995)	(411,721)	(268,154)
Net income/(expenditure)		36,265	(86,950)	(50,685)	128,478
Net movement in funds		36,265	(86,950)	(50,685)	128,478
Reconciliation of funds					
Total funds brought forward		101,099	147,646	248,745	120,267
Total funds carried forward	15	137,364	60,696	198,060	248,745

All of the charity's activities derive from continuing operations.

(REGISTRATION NUMBER: 08863937)
BALANCE SHEET AS AT 31 AUGUST 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	143	475
Current assets			
Receivables	12	28,232	30,832
Cash at bank and in hand		177,466	229,567
		205,698	260,399
Payables: **Amounts falling due within one year**	13	(7,781)	(12,129)
Net current assets		197,917	248,270
Net assets		198,060	248,745
Funds of the charity:			
Restricted funds		60,696	147,646
Unrestricted funds		137,364	101,099
Total funds	15	198,060	248,745

For the financial year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements on pages 24 to 39 were approved by the members, and authorised for issue on.....28/01/25.....and signed on their behalf by:

.....	.....
N S Martin (Treasurer)	T D Spargo-Mabbs
Trustee	Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1 Charity status

The Daniel Spargo-Mabbs Foundation (the 'charity') is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of the registered office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Report of the Trustees on page 2.

2 Accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The charitable company's ability to continue as a going concern is dependent on its success in raising funds from corporate and family trusts, public authorities and donations, none of which can be guaranteed. The Trustees remain in regular contact with sponsors to secure ongoing financial support for the charity's operations going forward and are exploring alternative ways to raise funds. The Trustees have determined there are no material uncertainties as to the charitable company's ability to continue as a going concern in the foreseeable future and therefore believe it remains appropriate to prepare the financial statements on a going concern basis.

Statement of compliance

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. They also comply with the Companies Act 2006 and the Charities Act 2011.

Basis of preparation

The Daniel Spargo-Mabbs Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements have been prepared under the historical cost convention.

The functional currency of the charity is considered to be pounds sterling (£) because that is the currency of the primary economic environment in which the charity operates. The financial statements are presented in pounds sterling (£).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

• the requirements of Section 7 Statement of Cash Flows.

Income and endowments

All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Interest income is accounted for in the period in which it is receivable.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation of support costs

Support costs are those functions that assist the work of the charitable company but do not directly undertake charitable activities. Support costs include staff costs, insurance, postage, stationery and office expenses, professional fees, fundraising expenses, website and publicity costs, books and publications, bank charges, computer and internet expenses, travel and subsistence, staff training costs, rent and depreciation costs, which support the charitable company's projects and activities. These costs have been split between restricted and unrestricted funds based on staff time.

Taxation

As a charitable company, The Daniel Spargo-Mabbs Foundation is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charitable company.

The charitable company is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Fund accounting

The funds held by the charitable company fall into the following categories:

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds which have been set aside by the trustees for a particular purpose.

However, this would not then prevent the trustees subsequently reallocating these sums for other uses, or returning them to unrestricted funds.

Restricted funds can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tangible fixed assets

Tangible fixed assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The cost of tangible fixed assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Asset class	Depreciation method and rate
Furniture and equipment	25% on cost

Depreciation on furniture and equipment is charged at 25% on cost, with the exception of play equipment which is depreciated at 50% on cost, due to heavy usage.

Receivables

Receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost, less provision for impairment. A provision for the impairment of receivables is established when there is objective evidence that the charitable company will not be able to collect all amounts due according to the original terms of the debt.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

Payables

Payables are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Payables and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3 Income from donations

	Unrestricted £	Restricted £	Total 2024 £
Donations	168,140	47,543	215,683
Grants	-	115,502	115,502
Royalty receivable	561	-	561
Gift aid	9,242	-	9,242
Other income	9,065	-	9,065
	187,008	163,045	350,053

	Unrestricted £	Restricted £	Total 2023 £
Donations	108,967	26,945	135,912
Grants	-	227,765	227,765
Royalty receivable	2,428	-	2,428
Gift aid	6,333	6,405	12,738
Other income	5,699	-	5,699
Conference income	2,690	-	2,690
	126,117	261,115	387,232

4 Income from fundraising

	Unrestricted £	Restricted £	Total 2024 £
Fundraising events	8,579	-	8,579

	Unrestricted £	Restricted £	Total 2023 £
Fundraising events	8,840	-	8,840

5 Investment income

	Total 2024 £	Total 2023 £
Deposit account interest	2,404	560

6 Charitable activities costs

	Unrestricted £	Restricted £	Total 2024 £
Training costs	242	12,169	12,411
Projects	953	56,372	57,325
Performance and production - play	60,053	52,150	112,203
Co-ordination and other costs	4,200	-	4,200
Royalty payable	2,941	-	2,941
Film production	10,268	-	10,268
	78,657	120,691	199,348

	Unrestricted £	Restricted £	Total 2023 £
Training costs	10,995	5,549	16,544
Performance and production - play	24,033	66,952	90,985
Co-ordination and other costs	4,125	75	4,200
Royalty payable	2,957	-	2,957
	42,110	72,576	114,686

7 Support and governance costs

	Unrestricted	Restricted	Total 2024
Support costs:	£	£	£
Wages	54,911	106,546	161,457
Social security	3,238	-	3,238
Pensions	3,213	-	3,213
Rent	5,211	-	5,211
Staff training	156	500	656
Other staff costs	1,451	-	1,451
Bank charges	824	-	824
Insurance	1,551	-	1,551
Computer and internet expenses	1,166	982	2,148
Sundry expenses	4,935	-	4,935
Postage, stationery and office expenses	2,187	-	2,187
Website and publicity	802	-	802
Books and publications	3,300	-	3,300
Travel and subsistence	3,240	5,900	9,140
Depreciation - furniture and equipment	332	-	332
Telephone	153	57	210
Professional fees	5,400	2,988	8,388
Overheads recovered	(12,331)	12,331	-
	79,739	129,304	209,043
Governance costs			
Independent examiner's fee	2,628	-	2,628
	82,367	129,304	211,671

Support costs:	Unrestricted £	Restricted £	Total 2023 £
Wages	68,477	41,637	110,114
Social security	7,788	-	7,788
Pensions	2,238	-	2,238
Rent	2,916	-	2,916
Staff training	251	-	251
Other staff costs	399	-	399
Bank charges	487	-	487
Insurance	1,315	-	1,315
Computer and internet expenses	1,167	220	1,387
Sundry expenses	179	-	179
Postage, stationery and office expenses	2,526	50	2,576
Website and publicity	1,076	48	1,124
Books and publications	2,442	-	2,442
Travel and subsistence	750	6,257	7,007
Depreciation - furniture and equipment	290	-	290
Telephone	233	-	233
Professional fees	1,287	2,700	3,987
Overheads recovered	(11,055)	11,055	-
	82,766	61,967	144,733
Governance costs			
Independent examiner's fee	2,520	-	2,520
	85,286	61,967	147,253

8 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

9 Staff costs

	2024 £	2023 £
Wages and salaries	161,457	110,114
Social security	3,238	7,788
Pensions	3,213	2,238
	167,908	120,140

The monthly average number of persons employed by the charity during the year was as follows:

	2024 No	2023 No
Management	7	5

No employee received emoluments of more than £60,000 during the current or previous years.

10 Comparatives for the Statement of Financial Activities

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	126,117	261,115	387,232
Income from fundraising	4	8,840	-	8,840
Investment income	5	560	-	560
Total income		135,517	261,115	396,632
Expenditure on:				
Raising funds		3,989	2,226	6,215
Charitable activities	6	42,110	72,576	114,686
Support and governance costs	7	85,286	61,967	147,253
Total expenditure		(131,385)	(136,769)	(268,154)
Net income		4,132	124,346	128,478
Net movement in funds		4,132	124,346	128,478
Reconciliation of funds				
Total funds brought forward		96,967	23,300	120,267
Total funds carried forward	15	101,099	147,646	248,745

11 Tangible fixed assets

	Furniture and equipment £
Cost	
At 1 September 2023 and 31 August 2024	5,263
Depreciation	
At 1 September 2023	4,788
Charge for the year	332
At 31 August 2024	5,120
Net book value	
At 31 August 2024	143
At 31 August 2023	475

12 Receivables: Amounts falling due within one year

	2024 £	2023 £
Donations receivable	5,356	11,750
Other debtors	22,876	19,082
	28,232	30,832

13 Payables: amounts falling due within one year

	2024 £	2023 £
Trade payables	1,119	4,421
Other taxation and social security	2,257	4,340
Other creditors	1,037	-
Accruals and deferred income	3,368	3,368
	7,781	12,129

14 Analysis of net assets between funds

Analysis of net assets between funds	General £	Designated £	Restricted £	Total funds at 31 Aug 2024 £
Tangible fixed assets	143	-	-	143
Current assets	20,811	124,191	60,696	205,698
Current liabilities	(7,781)	-	-	(7,781)
Total net assets	13,173	124,191	60,696	198,060

	General £	Designated £	Restricted £	Total funds at 31 Aug 2023 £
Tangible fixed assets	475	-	-	475
Current assets	15,371	97,382	147,646	260,399
Current liabilities	(12,129)	-	-	(12,129)
Total net assets	3,717	97,382	147,646	248,745

15 Movement in funds

	Balance at 1 Sep 23 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Aug 24 £
Unrestricted					
General					
General fund	3,717	197,991	(161,726)	(26,809)	13,173
Designated					
Operational reserve	97,382	-	-	6,809	104,191
ILYM play funds	-	-	-	20,000	20,000
	97,382	-	-	26,809	124,191
Total unrestricted	101,099	197,991	(161,726)	-	137,364
Restricted					
Play funds	7,730	10,900	(11,900)	(6,500)	230
Local government funds	27,654	46,357	(69,011)	5,000	10,000
Community funds	54,772	98,011	(103,816)	1,499	50,466
Salary funds	-	1,200	(1,200)	-	-
NIHR funds	57,490	6,577	(64,068)	1	-
Total restricted	147,646	163,045	(249,995)	-	60,696
Total funds	248,745	361,036	(411,721)	-	198,060

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

	Balance at 1 Sep 22 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Aug 23 £
Unrestricted					
General					
General fund	4,506	135,517	(131,385)	(4,921)	3,717
Designated					
Operational reserve	62,461	-	-	34,921	97,382
ILYM play funds	30,000	-	-	(30,000)	-
	92,461	-	-	4,921	97,382
Total unrestricted	96,967	135,517	(131,385)	-	101,099
Restricted					
Play funds	-	38,564	(30,834)	-	7,730
Local government funds	7,951	33,546	(13,843)	-	27,654
Community funds	15,349	114,080	(74,657)	-	54,772
Salary funds	-	1,200	(1,200)	-	-
NIHR funds	-	73,725	(16,235)	-	57,490
Total restricted	23,300	261,115	(136,769)	-	147,646
Total funds	120,267	396,632	(268,154)	-	248,745

Details of the unrestricted designated funds are as follows:

The **operational reserves** represent amounts set aside sufficient to meet six months operational expenditure.

The **ILYM play funds** represent donations towards the Foundation's Theatre in Education programme.

Details of the restricted funds are as follows:

The **play funds** represent donations towards the Foundation's Theatre in Education programme.

The **local government funds** represent donations from Local Authorities towards the delivery of the Foundation's Drug and Alcohol Education programme.

The **community funds** represent donations from local trust funds and organisations towards the delivery of the Foundation's Drug and Alcohol Education programme.

The **NIHR funds** represent a Department of Health and Social Care grant towards part 1 of an Innovation Fund research project.

The **salary funds** represent donations received to support the salaries of employees of the Foundation.

16. Obligations under leases

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Land and buildings		
Within one year	750	3,750
Between one and five years	-	750
	750	4,500

The amount of non-cancellable operating lease payments recognised as an expense during the year was £5,211 (2023: £2,916).

17 Pension scheme

Defined contribution pension scheme
The charitable company contributes to a defined contribution pension scheme for its employees. The pension cost charge for the period represents contributions payable by the charitable company to the respective scheme and amounted to £3,213 (2022: £2,238).

At the year end contributions totalling £1,037 (2023: £nil) were payable to the scheme and are included in other creditors.

18 Related party transactions

Fiona Spargo-Mabbs is related to two trustees. The two family member trustees have no involvement in decisions relating to the day-to-day performance management or HR matters relating to the Director. Prior consent of the Charity Commission had been obtained for the original appointment of Fiona Spargo-Mabbs to this role.

During the year, Fiona Spargo-Mabbs received remuneration (including employer's pension contributions) of £46,685 (2023: £44,030).

During the year, Fiona Spargo-Mabbs made a donation to the charitable company of £10,000 (2023: £nil).

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Total 2024 £	Total 2023 £
Income		
Donations and legacies		
Donations	215,683	135,912
Gift aid	9,242	12,738
Grants	115,502	227,765
Royalty receivable	561	2,428
Other income	9,065	5,699
Conference income	-	2,690
	350,053	387,232
Investment income		
Investment income	2,404	560
Income from fundraising		
Income from fundraising	8,579	8,840
Total incoming resources	361,036	396,632

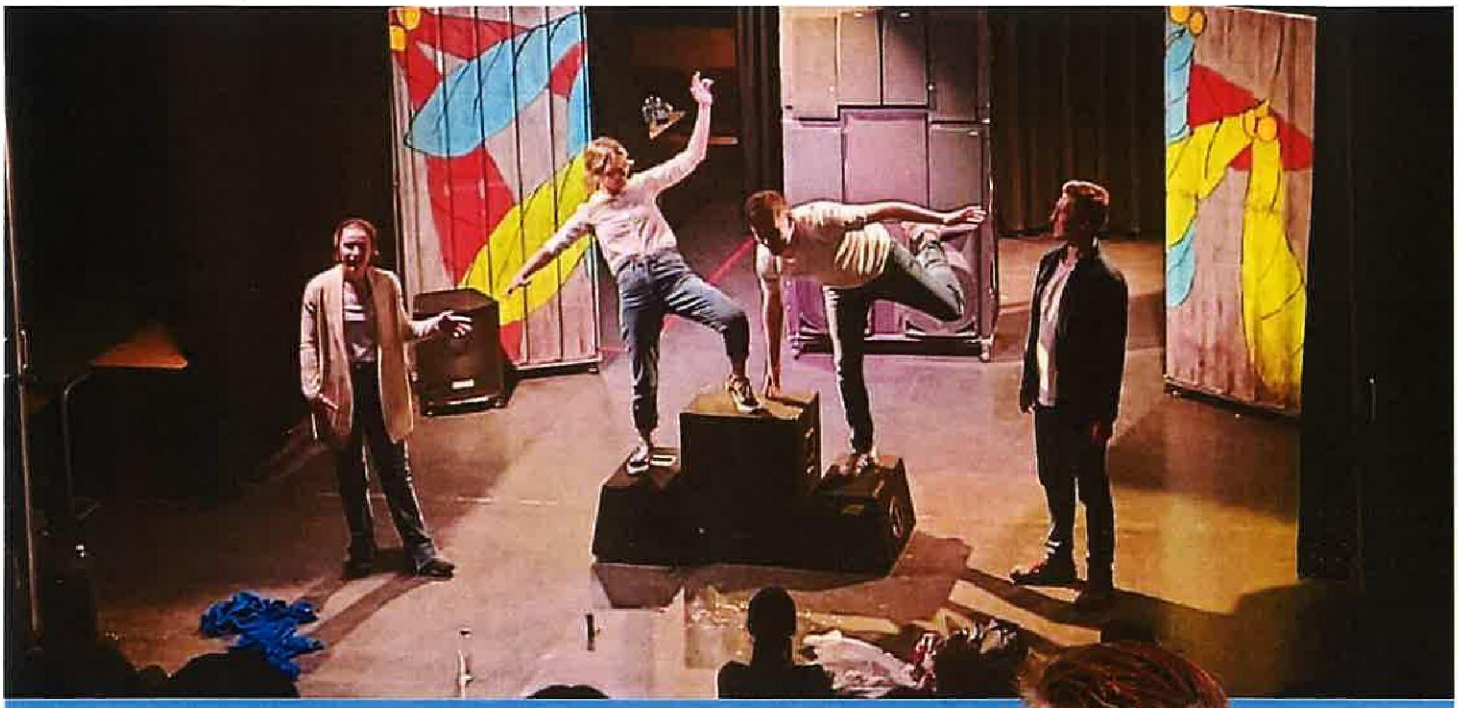
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Total 2024 £	Total 2023 £
Expenditure		
Raising funds		
Fundraising expenses	702	6,215
Charitable activities		
Projects	57,325	-
Performance and production - play	112,203	90,985
Training costs	12,411	16,544
Co-ordination and other costs	4,200	4,200
Royalty payable	2,941	2,957
Film production	10,268	-
	199,348	114,686
Support and governance costs		
Support costs		
Wages	161,457	110,114
Social security	3,238	7,788
Pensions	3,213	2,238
Rent	5,211	2,916
Staff training	656	251
Other staff costs	1,451	399
Bank charges	824	487
Insurance	1,551	1,315
Computer and internet expenses	2,148	1,387
Sundry expenses	4,935	179
Postage, stationery and office expenses	2,187	2,576
Website and publicity	802	1,124
Books and publications	3,300	2,442
Travel and subsistence	9,140	7,007
Telephone	210	233
Professional fees	8,388	3,987
Depreciation - furniture and equipment	332	290
	209,043	144,733
Governance costs		
Independent examiner's fee	2,628	2,520
	211,671	147,253
Total resources expended	411,721	268,154

THE DANIEL SPARGO-MABBS FOUNDATION

England & Wales - Charity number 1158921

Accounts



The Daniel Spargo-Mabbs Foundation

Annual Report and Financial Statements

YEAR ENDED
31 AUGUST 2023



DSM foundation

The drug education charity

Company no. 08863937
Charity no. 1158921 (CCEW)
and SC052164 (OSCR)



Company registration number: 08863937
Charity registration number: 1158921 (CCEW)
SC0521654 (OSCR)

THE DANIEL SPARGO-MABBS FOUNDATION

(A COMPANY LIMITED BY GUARANTEE) ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

THE DANIEL SPARGO-MABBS FOUNDATION

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THE DANIEL SPARGO-MABBS FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS

Members	Dr S M Chacko (Chair) I H Smith (Vice-Chair) N S Martin (Treasurer) J T Spargo-Mabbs T D Spargo-Mabbs O Masih
Secretary	J A Ludlow
Operational leadership and management: Director	F Spargo-Mabbs
Registered Office	18 Wyche Grove South Croydon Surrey CR2 6EX
Company Registration Number	08863937
Charity Registration Number	1158921 (CCEW) and SC052164 (OSCR)
Independent Examiner	Ransford Agyei-Boamah Harmer Slater Limited Salatin House 19 Cedar Road Sutton Surrey SM2 5DA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for the year ended 31 August 2023. The trustees have adopted the provisions of 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).

Members

The following members served on the Board during the year and up to the date of approval of this report and also fulfilled the roles of directors of the charitable company:

Dr S M Chacko (Chair)

I H Smith (Vice-Chair)

N S Martin (Treasurer)

J T Spargo-Mabbs

T D Spargo-Mabbs

I Thompson (resigned 24 September 2022)

O Masih (appointed 22 March 2023)

Objectives and activities

Objectives and aims

The Daniel Spargo-Mabbs Foundation (The DSM Foundation) aims to equip and enable young people to make safe, informed and independent choices about drugs.

The DSM Foundation's objectives are:

The preservation and protection of health of children and young people aged 10 to 25 by providing drugs education not normally provided by the statutory authorities, to enable children and young people to make healthy, informed and potentially life-saving decisions to reduce harm from drugs use, in particular, but not exclusively through:

(a) the provision of support and education - working directly with children and young people, schools, universities, families and the wider community.

(b) the provision of information, in particular but not exclusively, through the website, leaflets and by signposting to other organisations.

(c) the provision of training and support for peer mentors who will be able to advise and educate young people at potential risk from drug misuse.

(d) the promotion of effective partnerships with other charities and organisations working in the field of substance misuse.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

Achievements and performance

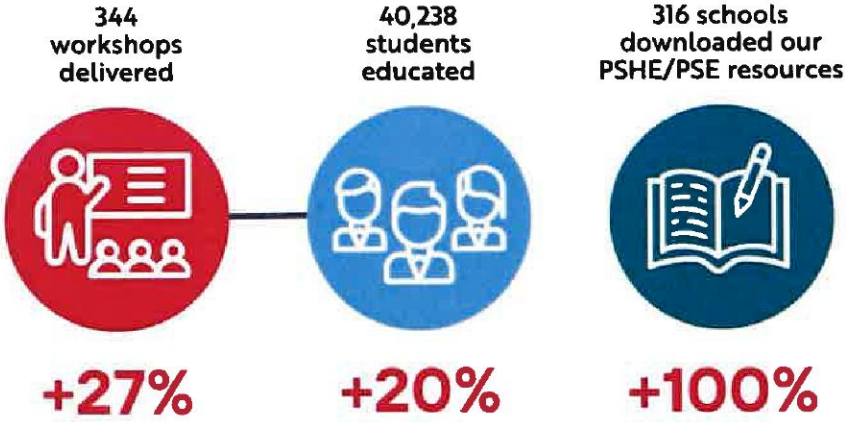
Charitable activities for public benefits

The DSM Foundation has undertaken a number of charitable activities for public benefit, in line with their objectives.

Growth in 2022 – 2023

In this first full academic year since COVID largely unaffected by restrictions, the DSM Foundation has continued to grow in reach, with 82 new schools, colleges, and organisations adding to the total number of 606 institutions with which we have worked or are working. We are active across all 32 London boroughs, and across England, in Wales and Scotland and three EU countries. Despite COVID restrictions lifting we have continued to make use of online, live-streamed delivery alongside in-person sessions, maintaining a flexible offer which increases access further, but this year this has represented only 3% of our delivery, compared to 33% in 2021-22.

Drug and alcohol education programme for schools, colleges and universities



In 2022-23 we delivered 344 drug and alcohol education workshops to 40,238 children and young people from 10-18 years. This represents a 27% increase in the number of workshops and a 20% increase in numbers of students from 2021-22. We also refreshed our training for Metropolitan Police Youth Engagement Officers in West London, to deliver our pre-recorded workshops to Year 7 pupils on Your Life You Choose (YLYC) programmes, where we were unable to staff these ourselves, and adopted a similar model in Cumbria for their newly launched YLYC programme. We continue to use current data and needs assessments as much as possible to inform our planning and ensure our provision is as relevant as possible for the students and school. This includes our pre-workshop survey for 15-18 year old students, which provides us with valuable insights into students' perceptions of the issues for their peers, and what they feel would be most useful in our sessions.

In addition to workshops, our spiral curriculum of evidence-based planning and resources for teachers to deliver drug and alcohol education lessons to students in Personal, Social and Health Education (PSHE)/Personal, Social Education (PSE) was used by 316 schools, almost double the previous year (155 schools), downloading a total of 1,737 packs. By far the most downloaded was our vaping resource pack for schools, followed by our sixth form programme. Age-appropriate programmes for different year groups are designed to reinforce and build on students' prior learning, adapted for shorter, bite-sized form time sessions for schools where timetables are too pressured to fit drug education into lessons. They are available for both the English and Welsh and the Scottish curriculum and year groups, and are mapped to Curriculum for Excellence in Scotland and the statutory Relationships, Sex and Health Education curriculum in England. We review and update these resources annually, to incorporate any recent research findings and data and ensure they have the most current and relevant information, and to reflect any feedback we have received from students and teachers, and make any improvements we feel would make them work more effectively in the classroom.

Our new part-time Lead Drug Educator joined our staff team in September 2022, and has led in particular on training, CPD and quality improvement for our drug education team. She has also further developed our provision for students and young adults with special educational needs and disabilities (SEND), including working with special needs teacher and author, Mark Harrington, to refine and further develop the book, play and teaching resources the DSM Foundation had commissioned previously.

Parents' and carers' drugs and alcohol awareness sessions

In 2022-23 we delivered 41 workshops to 1,680 parents and carers, a slight drop from 2021-22 numbers, though average attendance has remained the same at 41 per session. Interestingly, a higher proportion of these were delivered via online webinars than the previous year, despite COVID restrictions having ended (71% compared to 50% in 2021-22), reflecting parents' and carers' preference for the convenience of accessing provision online from home. This option also means we can maintain a wider geographical reach, alongside in-person workshops. We survey parents and carers, prior to delivering workshops and training, which enables us to plan delivery to meet identified needs and priorities. Parents and carers are able to ask questions anonymously either beforehand via the survey or in the Q&A during online webinars, which allows more sensitive issues to be raised, and this is something feedback shows is valued by attendees.

We continue to offer recordings for schools following online webinars, as well as access to a webpage specifically for parents' workshops, whether attending online or in person, which links to a downloadable handout, relevant pages on our website, and other online resources for parents and carers, which we continually refresh.

Training for professionals

We delivered 16 training sessions to teachers and other professionals working with children and young people in a range of settings and contexts, including teachers in schools around the UK, as well as to Coram Life Education educators, and to Street and School Pastors on behalf of the Ascension Trust three times a year as part of their annual training programme. This is, however, fewer than in 2021-22, and we are aware that staff CPD time is still needed to focus on COVID curriculum and support catch up. We will continue to strengthen our encouragement to all schools using our resources to make sure teachers are well trained to deliver these effectively.

Drug and alcohol education in the academic year 2022-23

Overall drug education delivery has exceeded previous levels, despite a small reduction in provision for parents/carers and professionals.

	Academic year 2020-21	Academic year 2021-22	Academic year 2022-23
Number of settings worked with during the year (not including all who used PSHE/PSE resources)	158	226	258
Of these, number of schools and colleges	106	206	242
Number of state-funded schools and colleges	69	148	179
Number of independent schools and colleges	37	58	63
Number of student workshops	167	271	344
Number of parent/carer workshops	30	47	41
Total settings ever worked with to end of academic year	394	483	606

Range of schools and colleges

Type of setting	**Academic year 2020-21**	**Academic year 2021-22**	**Academic year 2022-23**
State-funded	66%	72%	71%
Independent	34%	28%	29%
State-funded provision includes:			
Mainstream academies and comprehensives	48%	63%	63%
Faith schools	21%	17%	18%
Grammar	12%	10%	6%
FE (16-19)	5%	3%	1%
Primary	7%	5%	<1% (0.56%)
Alternative provision	2%	1%	1%
Special schools	5%	1%	1%



Evaluation and impact

Workshops and lessons are evaluated by students, teachers and parents/carers, and both qualitative and quantitative data collected. Students are asked to complete an online questionnaire before and after drug education sessions begin, to measure changes in perceptions of risk and consequence and changed behaviours in relation to drug and alcohol. Unfortunately returns on student feedback in 2022-23 remained too low for a second year to have any significance in reporting, however. This will be a priority for improvement in 2023-24.

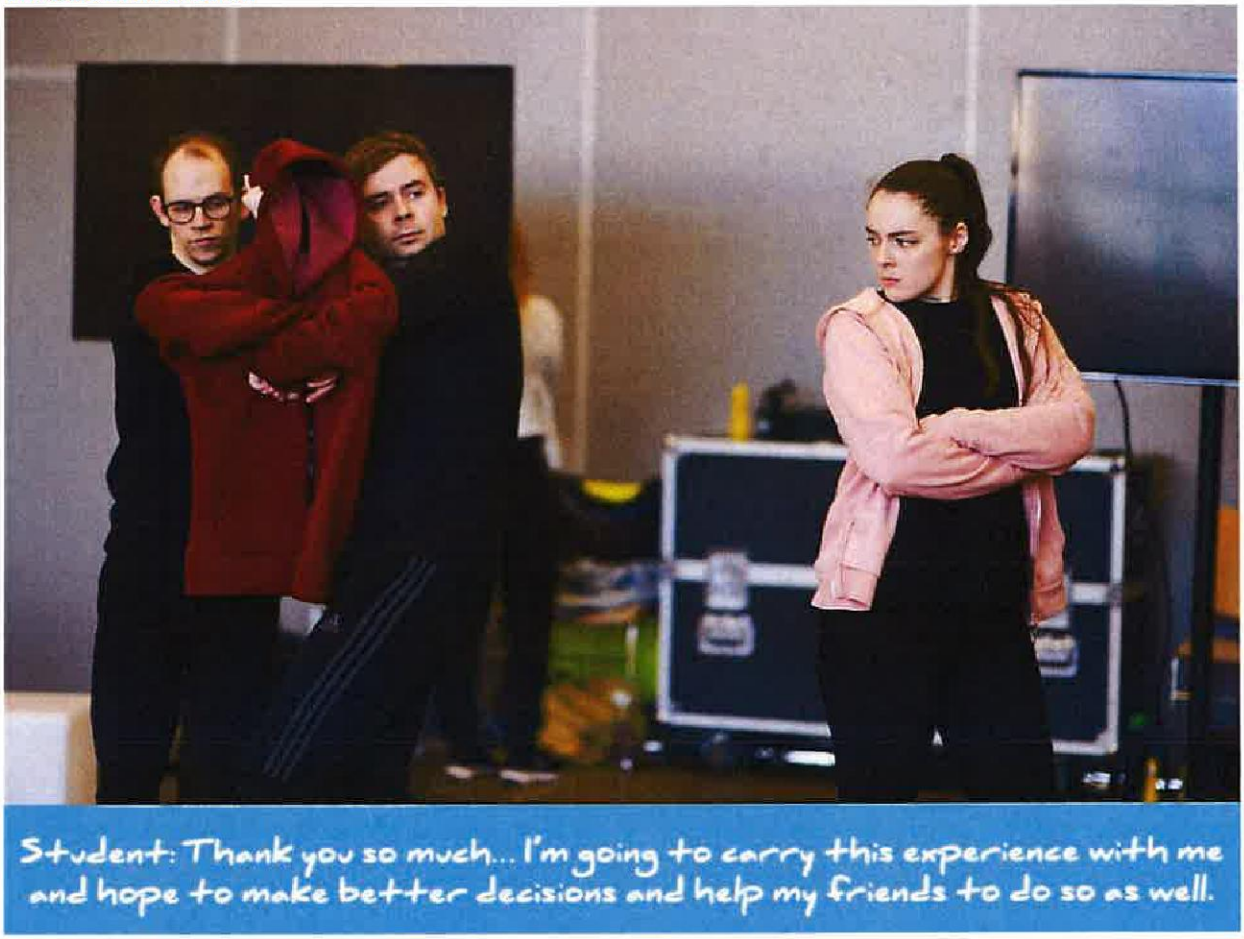
Teachers are sent an online survey to collect feedback on their experience of delivering the lessons, and following student and parent/carer workshops. In 2022-23 the majority of the 96 teachers who completed the survey were responding to student workshops (70%) and parent/carer workshops (20%). Overall, 97% were very satisfied with the DSM Foundation provision, and 97% would recommend the charity to a colleague. One in five of these had booked in response to a recommendation from another school or colleague, and the majority (60%) had worked with us before.

Parents/carers are asked to complete an online feedback survey at the end of both online and in-person workshops, but the response rate has been low, so during the academic year we introduced a poll for online webinars for attendees to complete during the last section, which has increased the level of feedback significantly. Survey feedback remains very positive, both quantitative and qualitative.

Parents' workshops 2022-23

I know more about the substances available to young people today	98%
I know more about the risks and risk factors of drugs	92%
I understand better the factors that affect young people's decision making	96%
I know more about the law in relation to young people and drugs	74%
I feel more confident to have conversations with my child at home about drugs	92%
I know what signs to look out for to tell if my child is using drugs	93%
I will use some of the practical strategies learned to help my children stay safe	99%
I know where to go for more information and support	98%

Theatre in Education



Professional tour of Mark Wheeller's play, 'I Love You, Mum - I Promise I Won't Die'

Spring 2023 saw the second year of live Theatre in Education tours of the play into schools and colleges since COVID. We re-commissioned Wizard Theatre to tour the play for seven weeks in London, with two additional days in Worthing funded by local CIC Billy and Beyond, set up by a mother whose son died taking MDMA in 2020. In total Wizard visited 56 schools and colleges, including four in Worthing, and performed 64 times, reaching 10,159 young people. A smaller proportion of schools booked double performances in 2023 (25%) than in 2022 (60%), which may reflect pressure on budgets, timetables or both, but has implications for coordination and travel costs.

Feedback from the 2023 Wizard tour was gathered from a sample of 1,025 students in years 9 and 10. Of these, 92% reported that they knew more about the risks of drugs, 93% said they had learned more about the potential consequences of taking drugs, 92% said they understood more about the impact of drug use on others, and 91% said the workshop had given them useful information and advice. For the majority the main messages of the play were both the risks of drugs, and that our choices can have consequences, closely followed by 'it could happen to anyone'. Overwhelmingly what was best about the play for these students was that it was a true story and used the real words of the people involved.

Alongside this, we also re-commissioned Tie It Up (TiU) Theatre to tour their production of the play to Scotland for three weeks, visiting 23 schools across the country and performing 26 times, including four performances as part of the drug education showcase events funded and supported by Police Scotland, described in more detail below. We were able to reach 3,491 students, as well as parents and professionals at showcase events, with an additional day at a school in North Yorkshire, funded by a local mother whose daughter had been a pupil there, but died from MDMA aged 15 in 2019. We were also funded to take the TiU production to the American School of Paris for four days in March, with TIE and drug education workshops delivered alongside these. It was performed to every year group from Grades 8 (year 9) to 12 (year 13) as well as parents and carers, and three of our drug educators worked with every year group from Grades 6 to 10 (years 7 - 11).

Overall, 13,800 young people saw the TIE production across the UK, with a further 1,255 seeing the film of the TiU production, created in 2020, which has continued to be available to schools along with the teacher resource pack provided to follow up viewings. This has also continued to be distributed commercially by TiU Theatre to drama departments across the UK, which has increased in popularity since becoming a GCSE Drama set text in 2022.

Following the TIE tours commissioned by the DSM Foundation, both Wizard and TiU Theatre toured the play commercially to drama departments, with a drama workshop following performances. An agreement had been reached between the theatre companies, the DSM Foundation and playwright Mark Wheeller, which divided the UK geographically into roughly equal territories, shared between the two companies, to avoid competition and duplication of contact with schools. TiU Theatre secured an additional 29 bookings in 23 schools following their commissioned tour, and Wizard Theatre booked six. This agreement was reviewed in summer 2023 by the Operational team and Trustees, and a decision was made to offer London, Oxfordshire and Kent to Wizard and the remaining regions of the UK to TiU, based on their outcomes and promotional activities this year. The agreement will continue to be reviewed on an annual basis, with clear requirements agreed with each company.

Published text of 'I Love You, Mum - I Promise I Won't Die'

Since being published in 2017 by Bloomsbury (Methuen Drama), the play has continued to be studied, taught and performed in schools across the UK and around the world, this year as far as Canada, as well as a youth theatre company in Northern Ireland. It has always been used for GCSE drama and BTEC assessments, as well as school productions, and in September 2022 it became a GCSE drama set text in England and Wales (Eduqas). Mark Wheeller produced a book for teachers and GCSE students to support the play, 'The Story Behind...I Love You, Mum' (Salamander Street, 2022), based on testimony of those involved in the creation of the play and original production. In addition to this support for teachers teaching the play to students, TiU Theatre set up a dedicated Facebook page, which has gained 170 members during the year.

During the last academic year TiU Theatre set up a sister theatre company, Octopus Dream Theatre, and toured a new production of the full, published play into professional studio theatres across England for four weeks from May to June 2023. This was the first national professional tour of the play and brought it to new, theatre-going audiences as well as local schools and families. They received three four-star professional reviews and very positive feedback from audiences.

Youth Ambassadors

Our Youth Ambassador (YA) programme continued training and supporting 16-18 year-olds to become positive peer influences in their schools and communities this year, though this has remained significantly reduced in scope while we reviewed its core purpose as part of NIHR Innovation Fund research with Middlesex University described below. Just one school-based programme continuing at Epsom College for a sixth year, where a total of 44 YAs were recruited and trained in 2022-23, and operated as peer mentors within their school community. A group also took part in a focus group for a pilot of a survey to be run by UCL to investigate young people's experiences of drugs on social media, and two YAs were members of the Youth Advisory Group for the NIHR Innovation Fund research.

Media and Communications

The DSM Foundation continues to have a strong media profile regionally and nationally, with the Director doing interviews throughout the year on national and regional TV, radio and newspapers on topics relating to young people and drugs. She has also continued to be invited to record various podcasts, either with professionals in related fields or to discuss issues relating to teenagers on more general podcasts. In January 2023 we launched a dedicated email address for media enquiries, which has been well used, and managed by drugs educator Asha Fowells, who is also an experienced journalist.

We have continued to develop the website on an ongoing basis, refreshing and adding new resources. The web shopfront has been added to during the year, selling not just Fiona Spargo-Mabbs's book for parents but also linking to supplementary materials to support the book, published in August 2022, and setting up sales of class sets of the play, all of which bring in additional revenue. It has also been used for schools to download free PSHE resources. Our social media presence has continued to grow on Facebook, Twitter and LinkedIn.

Partnership working

In order to further its charitable objectives, the DSM Foundation has continued to develop strong working relationships with a number of other organisations and individuals working in the field. In addition to Police Scotland, we have worked closely with Coram Life Education, delivering training to their educators and to PSHE teachers via their SCARF: Safety, Caring, Achievement, Resilience, Friendship area, with further plans for 2023-24 to collaborate on resources for transition from primary. We have worked with Tooled Up Education to produce online resources for parents and carers. We have also been involved in working with partners on specific projects, including Dayspace to develop special needs workshops for young adults, with the Alcohol Education Trust to co-organise the fourth National Drug and Alcohol Education Conference, and delivering drug education workshops with Fulham Football Club Foundation to vulnerable students. In addition to this, we have maintained strong working relationships with key professionals and charities nationally in the sector. Colleagues from these fields have continued to provide advice and information about their specialist areas, issues for young people, and current policy priorities.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

National activity



Fiona: It was an enormous honour to be given this level of recognition for the work of the DSM Foundation – but it was also deeply bittersweet, weighted as it was the loss of Dan, without which none of this would have happened."

In January 2023 Director Fiona Spargo-Mabbs was awarded an OBE in the New Year's Honours for services to young people, in recognition of her achievements through the DSM Foundation since the death of her son in 2014. This was presented to her by the King in July.

Strong partnership and collaborative working with Police Scotland since Spring 2022 has led to high level support, including for a series of highly successful drug education showcase events across Scotland between September 2022 and May 2023, incorporating performances of the play (both live and filmed). Keynote speakers included Police Scotland's Chief Constable, the Scottish Minister for Drug Policy, Secretary of State for Education and Skills, and the Deputy Chief Medical Officer for Scotland. This work has also resulted in partnering with Police Scotland North East Division and local authorities to plan a pilot of our multi-component drug education programme across nine schools in the Grampian region in 2023-24. This will be evaluated by the University of Aberdeen, and has received funding from Scottish Government and local authorities. Our Director has also had meetings this year with two Scottish Ministers for Drug Policy, the first of whom is now Cabinet Secretary for

Justice, and with officials from Public Health Scotland and the Department for Education, to discuss drug education in Scotland.

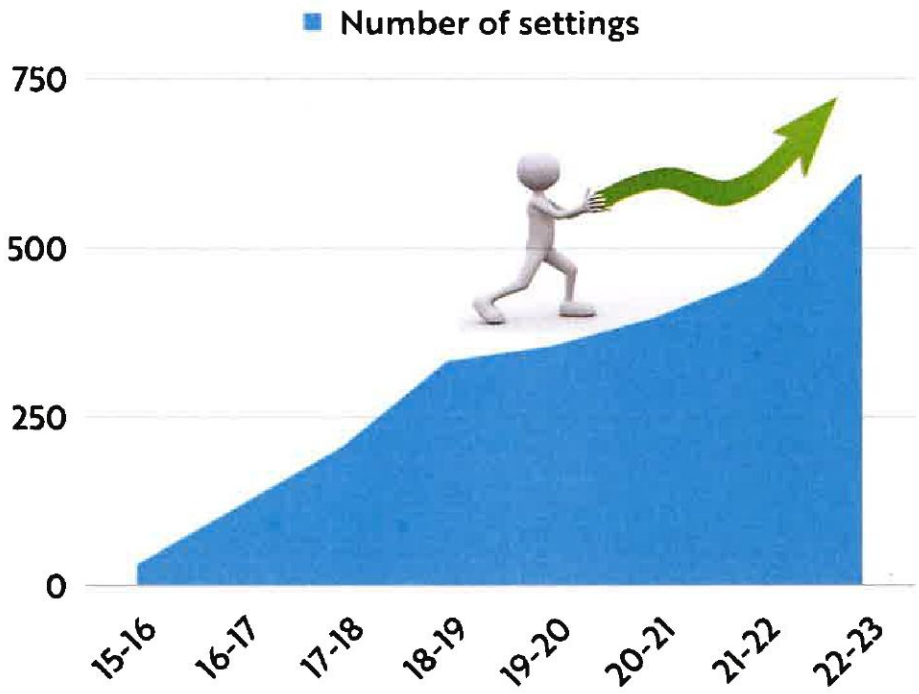
In March 2023 we were awarded one of five government grants under the NIHR Innovation Fund to Reduce Demand for Illicit Substances: Phase 1 (NIHR205266 - Developing and refining a universal, multi-component drug education programme for 13-15-year-olds), on which our Director was Lead Applicant, with Prof Betsy Thom, Middlesex University, as Joint Lead. Work on this, in partnership with Middlesex University, has involved reviewing our programme theory, refining our resources and producing an evaluation framework and methodology. We have applied as Joint Leads for Phase 2 funding, to evaluate our multi-component drug education programme in schools across England from summer 2024 using this framework

Our Director has been a member of the Home Office Reducing Demand Programme Board since it was formed in March 2022, and has been asked to present twice this year, as well as contributing to discussion. She has continued to chair the national Online Safety working group, formed in January 2021 to address the issue of young people's exposure to drugs on social media, with high level strategic membership from Snap, Instagram and TikTok, Ofcom, the National Police Chiefs' Council, National Crime Agency, the Dawes Centre for Future Crime at UCL, and other charities working to keep children and young people safe online, with support and input from the Home Office, DfE and DHSC. This year this has included working with academics at UCL to develop and pilot a survey for 13-18 year olds to gauge the impact of exposure to drugs on social media, which will be launched nationally this autumn.

In June 2023 we co-organised the Fourth National Drug and Alcohol Education Conference with the Alcohol Education Trust. This was held at Newcastle University and was attended by 97 delegates from across the UK, both teachers and a range of professionals working with young people.

Our Director's second book for parents, 'Talking The Tough Stuff With Teens - Making Conversations Work When It Matters Most' (Sheldon Press, 2022) was published in December and is being adapted into an audiobook for release in October 2023. Her first book, 'I Wish I'd Known: Young People, Drugs And Decisions - A Handbook For Parents And Carers' (Sheldon Press, 2021) continues to reach parents, carers and professionals working with young people.

Fundraising activities



The DSM Foundation has continued to raise money through a variety of activities. We have been successful in attracting money from corporate charitable trusts, receiving grants from Artemis Charitable Foundation and Porticus Stiftung Auxilium for a fifth year, Fidelity International and Talbot AIG. We received grant funding for the TiE tour of the play in London from Ansvar, Tesco Groundworks and Borrows Charitable Trust. We received grant funding for the TiE tour of the play in Scotland from Garfield Weston, Tay Charitable Trust, Hugh Fraser Foundation, James T Howat Foundation, Sutton Place Foundation, Verdon Sykes Trust and the Mackintosh Foundation. We received grant funding to support the development of our work in Scotland from Aberdeenshire Council, Police Scotland and the Scottish Government (SOC). We received grants for local delivery from Reigate and Banstead Healthy Communities, Richmond Voluntary Fund and Wimbledon Community Foundation - and a grant to fund parent/carer workshops across England from the National Lottery.

We continue to work hard to diversify our income streams in order to become less reliant on grants. We receive contributions from most of the schools that we work with towards the cost of their delivery. Despite the importance of this to our financial health, we continue to be flexible with settings with limited budgets as we never want cost to be a barrier.

For the first time this year, we participated in The Big Give Christmas Challenge which raised over £7,000 towards the cost of the London TiE tour.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

Financial review

Our income for the year ending 31 August 2023 was £396,632 (2022 - £197,704). We spent £268,154 (2022 - £217,617) on charitable expenditure

During the year we had a surplus of £128,478 (2022 - deficit of £19,913). At the end of the financial year there were unrestricted funds of £101,099 (2022 - £96,967) of which £97,382 have been designated (2022 - £92,461).

Future plans

1. Governance

The Board will maintain its pattern of meeting six times during the year ahead, in addition to the training and strategic plan. We will continue to use the principles in the Charity Excellence Framework to monitor and maintain effective governance. We plan to recruit a new Board member with commercial experience and expertise.

The Board's annual review of the Section 11 safeguarding audit will take place in autumn 2023, which will include reviewing, revising and updating related policies.

2. Drug and alcohol education

We will continue to extend and consolidate our drug education programme across England and build our work in Scotland, where the primary focus will be our drug education pilot in the Grampian region. There is interest in this from Scottish Government, as well as local authorities and other agencies, and we hope this will establish the effectiveness of our drug education programme in Scotland and enable us to reach other regions going forward.

We will promote the publication of the SEND book and play commissioned by Mark Harrington, and officially launch the scheme of work for teachers, alongside extending our support for SEND more widely. We will continue to promote work with parents and carers, further developing our online resources, as well as the reach of our Director's books.

3. Drama and Theatre in Education

In 2023-24 we will again commission two Theatre in Education tours of Mark Wheeller's play. TiU Theatre will tour schools in Scotland for six weeks in the autumn term 2023, where we have been commissioned to take the play to all schools in Glasgow, Clackmannanshire and West Dunbartonshire, as well as the pilot Grampian schools. Wizard Theatre will be touring schools across London for seven weeks in Spring, including three weeks of commissioned performances in Hillingdon schools, plus two days in Worthing and Brighton funded by Billy and Beyond CIC. In addition, the TiU Theatre filmed production and pre-recorded workshop will continue to be available to schools, with a new, shorter workshop option available. Both TiU Theatre and Wizard Theatre plan to offer drama TIE tours commercially in addition to our funded tours in their allocated territories.

We will continue to promote the published play, and provide additional support to schools studying it as a GCSE set text. We anticipate its use will increase significantly, not just in formal assessments but more widely, in the second year of its set text status.

4. Evaluation

We hope to be successful in our application for the Phase 2 NIHR Innovation Fund grant, which will enable us to work with Middlesex University to evaluate our multi-component programme in nine schools across England (London, Surrey and Cumberland) for 12 months from May 2024. We have already secured the commitment of as representative a range of schools and demographics as the small sample size will allow, in order to identify the effectiveness of our programme across a diversity of students and settings. The government's intended outcome for this funding is to establish programmes that are effective in reducing the demand for drugs that can be rolled out across England when evaluation is completed.

5. Youth Ambassadors

Our school-based YA programme has been modified this year as part of the pilot in the Grampian region, with their role focusing on being a youth voice in their school and community, and becoming part of our Youth Forum. This will be within the scope of the University of Aberdeen evaluation to enable us to review and refine this further.

6. Resources and staff

Our Board strategic planning session this year highlighted a need to strengthen our staff team in order to consolidate the level of expansion the charity has experienced, and accommodate anticipated future growth, including in Scotland. A current member of staff will also be retiring at Easter 2023 and a core contractor stepping down, allowing us the opportunity to reshape roles. Further work on this has resulted in a planned programme of recruitment over the coming year. This will create a senior leadership team, with a Head of Operations and Head of Education and Engagement supporting the Director. Other roles will include a corporate and community fundraiser, a finance and HR officer, a drug education coordinator for Scotland, and a communications and digital content officer, with the role of bookings and events administrator to be considered for summer term, depending on needs and funding. Alongside this, our Student Peer Drug Educator programme has recruited and will train two further drug educators this year, and we also plan to recruit up to two more drug educators for our core team.

7. Finance and fundraising

A budget is in place for our planned activities during 2023-24. The Head of Operations and Head of Engagement will work with the Director to develop the Foundation's business development and fundraising strategies to maximise income from different streams, including exploring income generation opportunities and establish a long term, sustainable financial model for the Foundation. In addition to our new corporate and community fundraiser, we will continue to work with an external fundraiser to apply for suitable grant funding to cover the costs of the two play tours and for a base of core funding.

Our fundraising calendar will be updated to include a number of challenge events and our own fundraising events, from January 2024 focusing on our tenth anniversary year.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

Structure, governance and management

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006. The liability of each member of the company, in the event of its winding up, is limited to £10.

The Directors of the company are also the charity trustees for the purpose of charity law. Under the Articles of the company the charity is managed by the Board of Directors.

We gained registration with the Office of the Scottish Charity Regulator this year, which required making slight modifications to the M&A.

Recruitment and appointment of new trustees

Two trustees, Suja Chacko and Tim Spargo-Mabbs, retired by rotation and were reappointed during this period.

In accordance with the Articles of Association, one third of the trustees must retire at the annual general meeting. Jacob Spargo-Mabbs and Ian Smith will retire by rotation and are eligible for reappointment.

In September 2022 Isabella Thompson resigned as Youth Trustee due to study pressures, and Olivia Masih (nee McNally) was appointed our new Youth Trustee in March 2023.

Risk management

The Board is aware of its responsibilities to identify and review the major risks to which the organisation is exposed and to implement systems to mitigate those risks. These include governance and leadership, operational and financial risks, external risks, including reputational damage, compliance risks as well as risks associated with projects and partnerships. A risk assessment and management register is reviewed and updated on an ongoing basis by the Board. A Section 11
Safeguarding Review, initially undertaken in September 2020, has been reviewed annually each September. A crisis management plan is in place to ensure the charity is sufficiently prepared should a crisis occur. Risk assessments are carried out for all operational activities in schools and other settings, online and in person. Policies are reviewed and updated regularly as required, as part of an established annual programme.

Governance

During 2022-23 trustees have focused on ensuring the effective governance of the Foundation in the light of our joint application with Middlesex University for the Phase 1 NIHR Innovation Fund grant and expansion of our work in Scotland. The Board has also worked on strategies to alleviate the pressures on the current staff team due to ongoing growth and significant additional projects that align with and further our strategic priorities. The Resources and Governance sub-committee have worked closely with the Director and her team to put in place a more sustainable organisational structure. It is envisaged that investing in this new structure will also secure greater financial stability and growth in the longer term.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

Organisational structure

The Board is responsible for the overall direction and strategic development of the DSM Foundation. The Board has approved Terms of Reference for its operation, which sets out the authority and responsibilities of the Board, its objectives and its main duties. It also details the delegation of the Board of Trustees' powers to 'lead trustees' for certain functions and clarifies which decisions require full Board approval. The Resources & Governance sub-committee meets regularly to discuss finances, the funding strategy, capacity planning and the effectiveness of controls and risk management. The role of Company Secretary continues to be fulfilled in a voluntary capacity.

Trustee board meetings are held on alternate months to discuss major operational and strategic issues facing the charity. The Board reviewed the three-year strategic plan 2021 to 2024 in April 2023, and considered the coming five years, resulting in the planned staff changes described above.

Resources and staff

The Board continues to source and deploy resources for carrying out the DSM Foundation's charitable activities for public benefit. There are now five paid employees: a full time Director; an Operations Manager (0.8FTE) who works with the Director on all aspects of operations management and fundraising, and with the Director & Board of Trustees on financial management and governance support; a Projects Co-ordinator (0.6FTE); a Lead Drugs Educator (0.6FTE); an Administrator (0.3FTE). In addition to this, a Theatre in Education co-ordinator for one day per week for six months when this is touring live on a freelance basis. Drug education is delivered by drug educators on a sessional, hourly basis, and this year we recruited one more student drug educator. Various additional tasks are carried out by regular, long-standing volunteers.

Induction and training of trustees

Trustees are appointed for the skills and experience that they bring and their ability to assist the DSM Foundation in meeting its charitable objectives and an induction plan is in place for all new trustees, drawing on resources from the Charity Commission as well as information specific to the Foundation. Every Board meeting has sector updates as appropriate, to brief trustees on developments in the charity sector, and trustees update themselves through attending webinars and wider reading.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

Statement of Trustees' Responsibilities

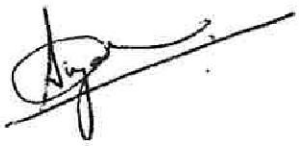
The members (who are also the directors of The Daniel Spargo-Mabbs Foundation for the purposes of company law) are responsible for preparing the members' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the members to prepare financial statements for each financial year. Under company law the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and 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 charitable company will continue in business.

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the members of the charity on 23 January 2024 and signed on its behalf by:



.....
Dr S M Chacko (Chair)
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DANIEL SPARGO-MABBS FOUNDATION

I report to the charity members on my examination of the accounts of the charity for the year ended 31 August 2023 which are set out on pages 18 to 33.

Respective responsibilities of members and examiner

As the charity's members of The Daniel Spargo-Mabbs Foundation (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of The Daniel Spargo-Mabbs Foundation 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 your 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

Since The Daniel Spargo-Mabbs Foundation'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 Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of The Daniel Spargo-Mabbs Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)].

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DANIEL SPARGO-MABBS FOUNDATION

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.



Ransford Agyei-Boamah
For and on behalf of Harmer Slater Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Date: 25/01/2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations	3	126,117	261,115	387,232	187,531
Income from fundraising	4	8,840	-	8,840	10,156
Investment income	5	560	-	560	17
Total income		135,517	261,115	396,632	197,704
Expenditure on:					
Raising funds		3,989	2,226	6,215	6,704
Charitable activities	6	42,110	72,576	114,686	93,960
Support and governance costs	7	85,286	61,967	147,253	116,953
Total expenditure		(131,385)	(136,769)	(268,154)	(217,617)
Net income/(expenditure)		4,132	124,346	128,478	(19,913)
Net movement in funds		4,132	124,346	128,478	(19,913)
Reconciliation of funds					
Total funds brought forward		96,967	23,300	120,267	140,180
Total funds carried forward	15	101,099	147,646	248,745	120,267

All of the charity's activities derive from continuing operations.

(REGISTRATION NUMBER: 08863937)
BALANCE SHEET AS AT 31 AUGUST 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	475	765
Current assets			
Receivables	12	30,832	14,370
Cash at bank and in hand		229,567	111,758
		260,399	126,128
Payables: Amounts falling due within one year	13	(12,129)	(6,626)
Net current assets		248,270	119,502
Net assets		248,745	120,267
Funds of the charity:			
Restricted funds		147,646	23,300
Unrestricted funds		101,099	96,967
Total funds	15	248,745	120,267

For the financial year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

THE DANIEL SPARGO-MABBS FOUNDATION

The financial statements on pages 21 to 36 were approved by the members, and authorised for issue on 23 January 2024 and signed on their behalf by:



.....
N S Martin (Treasurer)
Trustee



.....
T D Spargo-Mabbs
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1 Charity status

The Daniel Spargo-Mabbs Foundation (the 'charity') is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of the registered office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Report of the Trustees on page 2.

2 Accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The charitable company's ability to continue as a going concern is dependent on its success in raising funds from corporate and family trusts, public authorities and donations, none of which can be guaranteed. The Trustees remain in regular contact with sponsors to secure ongoing financial support for the charity's operations going forward and are exploring alternative ways to raise funds. The Trustees have determined there are no material uncertainties as to the charitable company's ability to continue as a going concern in the foreseeable future and therefore believe it remains appropriate to prepare the financial statements on a going concern basis.

Statement of compliance

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. They also comply with the Companies Act 2006 and the Charities Act 2011.

Basis of preparation

The Daniel Spargo-Mabbs Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements have been prepared under the historical cost convention.

The functional currency of the charity is considered to be pounds sterling (£) because that is the currency of the primary economic environment in which the charity operates. The financial statements are presented in pounds sterling (£).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

Financial reporting standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

• the requirements of Section 7 Statement of Cash Flows.

Income and endowments
All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Interest income is accounted for in the period in which it is receivable.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure
Expenditure is recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation of support costs

Support costs are those functions that assist the work of the charitable company but do not directly undertake charitable activities. Support costs include staff costs, insurance, postage, stationery and office expenses, professional fees, fundraising expenses, website and publicity costs, books and publications, bank charges, computer and internet expenses, travel and subsistence, staff training costs, rent and depreciation costs, which support the charitable company's projects and activities. These costs have been split between restricted and unrestricted funds based on staff time.

Taxation
As a charitable company, The Daniel Spargo-Mabbs Foundation is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charitable company.

The charitable company is not registered for VAT and accordingly expenditure includes VAT where appropriate.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

Fund accounting
The funds held by the charitable company fall into the following categories:

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds which have been set aside by the trustees for a particular purpose.

However, this would not then prevent the trustees subsequently reallocating these sums for other uses, or returning them to unrestricted funds.

Restricted funds can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tangible fixed assets
Tangible fixed assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The cost of tangible fixed assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Asset class	Depreciation method and rate
Furniture and equipment	25% on cost

Depreciation on furniture and equipment is charged at 25% on cost, with the exception of play equipment which is depreciated at 50% on cost, due to heavy usage.

Receivables
Receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost, less provision for impairment. A provision for the impairment of receivables is established when there is objective evidence that the charitable company will not be able to collect all amounts due according to the original terms of the debt.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank.

Payables
Payables are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Payables and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3 Income from donations

	Unrestricted £	Restricted £	Total 2023 £
Donations	108,967	26,945	135,912
Grants	-	227,765	227,765
Royalty receivable	2,428	-	2,428
Gift aid	6,333	6,405	12,738
Other income	5,699	-	5,699
Conference income	2,690	-	2,690
	126,117	261,115	387,232

	Unrestricted £	Restricted £	Total 2022 £
Donations	99,076	1,200	100,276
Grants	-	75,925	75,925
Royalty receivable	2,385	-	2,385
Gift aid	7,748	-	7,748
Other income	1,197	-	1,197
	110,406	77,125	187,531

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

4 Income from fundraising

	Unrestricted £	Restricted £	Total 2023 £
Fundraising events	8,840	-	8,840

	Unrestricted £	Restricted £	Total 2022 £
Fundraising events	10,156	-	10,156

5 Investment income

	Total 2023 £	Total 2022 £
Deposit account interest	560	17

6 Charitable activities costs

	Unrestricted £	Restricted £	Total 2023 £
Training costs	10,995	5,549	16,544
Performance and production - play	24,033	66,952	90,985
Co-ordination and other costs	4,125	75	4,200
Royalty payable	2,957	-	2,957
	42,110	72,576	114,686

	Unrestricted £	Restricted £	Total 2022 £
Training costs	12,938	1,136	14,074
Performance and production - play	18,796	54,919	73,715
Co-ordination and other costs	4,200	-	4,200
Royalty payable	1,971	-	1,971
	37,905	56,055	93,960

7 Support and governance costs

	Unrestricted £	Restricted £	Total 2023 £
Support costs:			
Wages	68,477	41,637	110,114
Social security	7,788	-	7,788
Pensions	2,238	-	2,238
Rent	2,916	-	2,916
Staff training	251	-	251
Other staff costs	399	-	399
Bank charges	487	-	487
Insurance	1,315	-	1,315
Computer and internet expenses	1,167	220	1,387
Sundry expenses	179	-	179
Postage, stationery and office expenses	2,526	50	2,576
Website and publicity	1,076	48	1,124
Books and publications	2,442	-	2,442
Travel and subsistence	750	6,257	7,007
Depreciation - furniture and equipment	290	-	290
Telephone	233	-	233
Professional fees	1,287	2,700	3,987
Overheads recovered	(11,055)	11,055	-
	82,766	61,967	144,733
Governance costs			
Independent examiner's fee	2,520	-	2,520
	85,286	61,967	147,253

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

Support costs:	Unrestricted £	Restricted £	Total 2022 £
Wages	85,500	5,745	91,245
Social security	4,167	-	4,167
Pensions	1,988	-	1,988
Rent	2,519	-	2,519
Staff training	723	-	723
Other staff costs	267	-	267
Bank charges	187	-	187
Insurance	1,151	-	1,151
Computer and internet expenses	2,555	-	2,555
Sundry expenses	97	-	97
Postage, stationery and office expenses	2,299	-	2,299
Website and publicity	552	-	552
Books and publications	2,268	-	2,268
Travel and subsistence	3,262	303	3,565
Depreciation - furniture and equipment	578	-	578
Telephone	272	-	272
	108,385	6,048	114,433
Governance costs			
Independent examiner's fee	2,520	-	2,520
	110,905	6,048	116,953

8 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

9 Staff costs

	2023 £	2022 £
Wages and salaries	110,114	91,245
Social security	7,788	4,167
Pensions	2,238	1,988
	120,140	97,400

The monthly average number of persons employed by the charity during the year was as follows:

	2023 No	2022 No
Management	5	4

No employee received emoluments of more than £60,000 during the current or previous years.

10 Comparatives for the Statement of Financial Activities

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	110,406	77,125	187,531
Income from fundraising	4	10,156	-	10,156
Investment income	5	17	-	17
Total income		120,579	77,125	197,704
Expenditure on:				
Raising funds		6,704	-	6,704
Charitable activities	6	37,905	56,055	93,960
Support and governance costs	7	110,905	6,048	116,953
Total expenditure		(155,514)	(62,103)	(217,617)
Net (expenditure)/income		(34,935)	15,022	(19,913)
Net movement in funds		(34,935)	15,022	(19,913)
Reconciliation of funds				
Total funds brought forward		131,902	8,278	140,180
Total funds carried forward	15	96,967	23,300	120,267

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

11 Tangible fixed assets

	Furniture and equipment £
Cost	
At 1 September 2022 and 31 August 2023	5,263
Depreciation	
At 1 September 2022	4,498
Charge for the year	290
At 31 August 2023	4,788
Net book value	
At 31 August 2023	475
At 31 August 2022	765

12 Receivables: Amounts falling due within one year

	2023 £	2022 £
Donations receivable	11,750	5,805
Other debtors	19,082	8,565
	30,832	14,370

13 Payables: amounts falling due within one year

	2023 £	2022 £
Trade payables	4,421	2,108
Other taxation and social security	4,340	416
Other creditors	-	734
Accruals and deferred income	3,368	3,368
	12,129	6,626

14 Analysis of net assets between funds

Analysis of net assets between funds	General £	Designated £	Restricted £	Total funds at 31 Aug 2023 £
Tangible fixed assets	475	-	-	475
Current assets	15,371	97,382	147,646	260,399
Current liabilities	(12,129)	-	-	(12,129)
Total net assets	3,717	97,382	147,646	248,745

	General £	Designated £	Restricted £	Total funds at 31 Aug 2022 £
Tangible fixed assets	765	-	-	765
Current assets	10,366	92,461	23,301	126,128
Current liabilities	(6,626)	-	-	(6,626)
Total net assets	4,505	92,461	23,301	120,267

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

15 Movement in funds

	Balance at 1 Sep 22 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Aug 23 £
Unrestricted					
General					
General fund	4,506	135,517	(131,385)	(4,921)	3,717
Designated					
Operational reserve	62,461	-	-	34,921	97,382
Play funds	30,000	-	-	(30,000)	-
	92,461	-	-	4,921	97,382
Total unrestricted	96,967	135,517	(131,385)	-	101,099
Restricted					
Play funds	-	38,564	(30,834)	-	7,730
Local government funds	7,951	33,546	(13,843)	-	27,654
Community funds	15,349	114,080	(74,657)	-	54,772
NIHR funds	-	73,725	(16,235)	-	57,490
Salary funds	-	1,200	(1,200)	-	-
Total restricted	23,300	261,115	(136,769)	-	147,646
Total funds	120,267	396,632	(268,154)	-	248,745

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

	Balance at 1 Sep 21 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Aug 22 £
Unrestricted					
General					
General fund	34,058	120,579	(155,514)	5,383	4,506
Designated					
Operational reserve	67,844	-	-	(5,383)	62,461
Play funds	30,000	-	-	-	30,000
	97,844	-	-	(5,383)	92,461
Total unrestricted	131,902	120,579	(155,514)	-	96,967
Restricted					
Play funds	3,328	34,545	(37,873)	-	-
Local government funds	1,450	8,326	(1,825)	-	7,951
Community funds	3,500	33,054	(21,205)	-	15,349
Salary funds	-	1,200	(1,200)	-	-
Total restricted	8,278	77,125	(62,103)	-	23,300
Total funds	140,180	197,704	(217,617)	-	120,267

Details of the unrestricted designated funds are as follows:

The **operational reserves** represent amounts set aside sufficient to meet six months operational expenditure.

The **play funds** represent donations towards the Foundation's Theatre in Education programme.

Details of the restricted funds are as follows:

The **play funds** represent donations towards the Foundation's Theatre in Education programme.

The **local government funds** represent donations from Local Authorities towards the delivery of the Foundation's Drug and Alcohol Education programme.

The **community funds** represent donations from local trust funds and organisations towards the delivery of the Foundation's Drug and Alcohol Education programme.

The **NIHR funds** represent a Department of Health and Social Care grant towards part 1 of an Innovation Fund research project.

The **salary funds** represent donations received to support the salaries of employees of the Foundation.

16. Obligations under leases

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Land and buildings		
Within one year	3,750	1,800
Between one and five years	750	-
	4,500	1,800

The amount of non-cancellable operating lease payments recognised as an expense during the year was £2,916 (2022: £2,519).

17 Pension scheme

Defined contribution pension scheme

The charitable company contributes to a defined contribution pension scheme for its employees. The pension cost charge for the period represents contributions payable by the charitable company to the respective scheme and amounted to £2,238 (2022: £1,988).

At the year end contributions totaling £nil (2022: £734) were payable to the scheme and are included in other creditors.

18 Related party transactions

Fiona Spargo-Mabbs is related to two trustees. The two family member trustees have no involvement in decisions relating to the day-to-day performance management or HR matters relating to the Director. Prior consent of the Charity Commission had been obtained for the original appointment of Fiona Spargo-Mabbs to this role.

During the year, Fiona Spargo-Mabbs received remuneration (including employer's pension contributions) of £44,030 (2022: £42,244).

THE DANIEL SPARGO-MABBS FOUNDATION

England & Wales - Charity number 1158921

Accounts



The Daniel Spargo-Mabbs Foundation

Annual Report and Financial Statements

YEAR ENDED
31 AUGUST 2022



DSM foundation
The drug education charity



Company registration number: 08863937
Charity registration number: 1158921

THE DANIEL SPARGO-MABBS FOUNDATION

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THE DANIEL SPARGO-MABBS FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS

Members	Dr S M Chacko (Chair) I H Smith (Vice-Chair) N S Martin (Treasurer from 25 January 2022) J T Spargo-Mabbs T D Spargo-Mabbs
Secretary	J A Ludlow
Operational leadership and management: Director	F Spargo-Mabbs
Registered Office	18 Wyche Grove South Croydon Surrey CR2 6EX
Company Registration Number	08863937
Charity Registration Number	1158921
Independent Examiner	Ransford Agyei-Boamah Harmer Slater Limited Salatin House 19 Cedar Road Sutton Surrey SM2 5DA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

The trustees who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for the year ended 31 August 2022. The trustees have adopted the provisions of 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).

Members

The following members served on the Board during the year and up to the date of approval of this report and also fulfilled the roles of directors of the charitable company.

Dr S M Chacko (Chair)

I H Smith (Vice-Chair)

N S Martin (Treasurer from 25 January 2022)

J T Spargo-Mabbs

T D Spargo-Mabbs

R Lancaster (Treasurer) (resigned 25 January 2022)

I Thompson (appointed 25 January 2022 and resigned 24 September 2022)

Objectives and activities

Objectives and aims

The Daniel Spargo-Mabbs Foundation (The DSM Foundation) aims to equip and enable young people to make safe, informed and independent choices about drugs.

The DSM Foundation's objectives are:

The preservation and protection of health of children and young people aged 10 to 25 by providing drugs education not normally provided by the statutory authorities, to enable children and young people to make healthy, informed and potentially life-saving decisions to reduce harm from drugs use, in particular, but not exclusively through:

(a) the provision of support and education - working directly with children and young people, schools, universities, families and the wider community.

(b) the provision of information, in particular but not exclusively, through the website, leaflets and by signposting to other organisations.

(c) the provision of training and support for peer mentors who will be able to advise and educate young people at potential risk from drug misuse.

(d) the promotion of effective partnerships with other charities and organisations working in the field of substance misuse.

Achievements and performance

Charitable activities for public benefits

The DSM Foundation has undertaken a number of charitable activities for public benefit, in line with their objectives.

Growth in 2021 - 2022

Despite lockdown restrictions being in place throughout the last academic year, the DSM Foundation has grown in reach, with 89 new schools, colleges, and organisations (42 in 2020-21) adding to the total number of 483 institutions with which we have worked or are working. We are active across all 32 London boroughs, and across England, in Wales and Scotland and three EU countries. The continuing use of online, live-streamed and pre-recorded delivery alongside increased in-person sessions has extended our reach further.

Drug and alcohol education programme for schools, colleges and universities

Despite restrictions significantly easing in schools, the ongoing impact of Covid-19 throughout the academic year has continued to affect the delivery and pattern of our drug and alcohol education work with young people, parents and carers, teachers and professionals. Our approach and offer have always been flexible and responsive, while maintaining rigorous adherence to evidence-based practice, in order to meet the needs of individual settings and their students, staff and families most effectively. This flexible approach has remained vital in enabling us to respond to the different needs and priorities of schools, colleges and community organisations. Some have asked us to speak to more than one year group because students had missed out in previous years. Others were still experiencing timetable pressures, with students needing to catch up and prepare for their first formal exams in three years which meant drug education was hard to fit in. Although we were able to visit in person much more, we continued to deliver drug education via live-streamed talks and workshops, webinars and pre-recorded sessions, especially to parents and professionals.

In 2021-22 we delivered 271 drug and alcohol education workshops to 33,430 children and young people from 10-18 years (18,067 in 2020-21). 67% of these were delivered in person (34% in 2020-21) and 33% were delivered virtually, either live-streamed or via pre-recorded workshops and talks. We also trained Metropolitan Police Youth Engagement Officers in West London to deliver our pre-recorded workshops to Year 7 pupils on Your Life You Choose programmes, where we were unable to staff these.

In addition to these, our spiral curriculum of evidence-based planning and resources for teachers to deliver drug and alcohol education lessons to students in Personal, Social and Health Education (PSHE) (Personal, Social Education/PSE in Scotland) was used by 155 schools (56 schools in 2020-21). This was the first year these had been made available free for schools to download direct from our website, and their reach has tripled. Age-appropriate programmes for different year groups are designed to reinforce and build on students' prior learning, adapted for shorter, bite-sized form time sessions for schools where timetables are too pressured to fit PSHE into lessons. We always review and update this annually, to ensure it has the most current and relevant information, and make any improvements we feel would make it work more effectively in the classroom. This academic year we gave the full programme a much bigger overhaul than usual, and reorganised it all further, in order to provide as flexible an offer as possible to enable schools to make maximum use of our evidence-based resources for the benefit of their students.

We piloted a new Student Peer Drug Educator role this year, recruiting two undergraduate students who we trained as drug educators, in order to increase our delivery capacity, and this proved very successful. One was a medical student, and one was studying Education and Psychology. Both were very effective at delivering workshops to students, and one also to parents, and both intend to continue this coming year.

Parents' and carers' drugs and alcohol awareness sessions

In 2021-22 we delivered 47 workshops to 1,907 parents and carers, 50% of which were delivered via online webinars, and 50% in person. The interactive online workshop we developed under the initial lockdown has continued to be a very positive addition to our offer, and means we have been able to provide workshops easily for schools and parents, regardless of their location. We are also able to provide parents with a recording of the workshop so they can revisit it if they want to remind themselves of content, or if they were unable to attend. We have developed the online resources to support these further this year, setting up a webpage specifically for parents' workshops, whether attending online or in person, which links to a downloadable handout, relevant pages on our website, and other online resources for parents and carers.

Training for professionals

We delivered 23 training sessions to teachers and other professionals working with children and young people in a range of settings and contexts, including teachers in schools around the UK, as well as multi-agency health practitioners in South London, school nurses, Ski Angels, and Street Pastors on behalf of the Ascension Trust.

Drug and alcohol education in the academic year 2021-22

Overall drug education delivery has exceeded pre-pandemic levels in all respects other than numbers of student workshops. This is because many schools who used to deliver drug education through 'drop-down days', whereby individual classes receive a series of workshops during the day, have not returned to doing so post-Covid.

	Academic year 2019-20	Academic year 2020-21	Academic year 2021-22
Number of settings worked with	182	158	226
Number of schools and colleges	166	106	206
Number of state-funded schools and colleges	122	69	148
Number of independent schools and colleges	44	37	58
Number of student workshops	284	167	271
Number of parent/carer workshops	22	30	47
Total settings ever worked with to end of academic year	352	394	483

Range of schools and colleges

Type of setting	Academic year 2019-20	Academic year 2020-21	Academic year 2021-22
State-funded	73%	66%	72%
Independent	27%	34%	28%
State-funded provision includes:			
Mainstream academies and comprehensives	58%	48%	63%
Faith schools	21%	21%	17%
Grammar	7%	12%	10%
FE (16-19)	7%	5%	3%
Primary	7%	7%	5%
Alternative provision	<1%	2%	1%
Special schools	0%	5%	1%

Evaluation and impact

Workshops and lessons are evaluated by students, teachers and parents, and both qualitative and quantitative data collected. Students are asked to complete an online questionnaire before and after drug education sessions begin, to measure changes in perceptions of risk and consequence and changed behaviours in relation to drug and alcohol. They are also asked to complete an evaluation following a workshop. Teachers are sent an online survey to collect feedback on their experience of delivering the lessons. Parents are asked to complete an online feedback survey at the end of webinar workshops. Unfortunately returns on student feedback in 2021-22 was too low to have any significance in reporting. This will be a priority for improvement in 2022-23.

Parents' workshops 2021-22

I know more about the substances available to young people today	98%
I know more about the risks and risk factors of drugs	93%
I understand better the factors that affect young people's decision making	95%
I know more about the law in relation to young people and drugs	87%
I feel more confident to have conversations with my child at home about drugs	90%
I know what signs to look out for to tell if my child is using drugs	82%
I will use some of the practical strategies learned to help my children stay safe	98%
I know where to go for more information and support	100%

Theatre in Education

Professional tour of Mark Wheeller's play, 'I Love You, Mum - I Promise I Won't Die'

With restrictions in schools easing during this academic year, we were able to return to live Theatre in Education tours of the play into schools and colleges in Spring 2022, extending our regular London tour to Scotland and Oldham, Greater Manchester. However, there were challenges making bookings during the autumn term, with national lockdowns recurring, and limits on sizes of groups in some schools remaining, and these limits changing as the year went on.

We re-commissioned Wizard Theatre to tour the play for ten weeks in London and the South East, following their successful tour of the original StopWatch production in 2020, and they took the play to 47 schools and colleges and performed a total of 75 times (with four cancelled for Covid-related reasons), reaching 11,213 young people. Feedback from the 2022 Wizard tour was gathered from a sample of 1,236 students in years 9-11. 92% reported that they knew more about the risks of drugs, 91% said they had learned more about the potential consequences of taking drugs, and 91% said they understood more about the impact of drug use on others. For the majority the main messages of the play were both the risks of drugs, and that our choices can have consequences, closely followed by 'it could happen to anyone'. Overwhelmingly what was best about the play for these students was that it was a true story and used the real words of the people involved.

Alongside this, we also re-commissioned Tie It Up (TiU) Theatre to tour their production of the play to Scotland for two weeks, followed by a week in Oldham. The TiU cast took the play to 13 schools in Edinburgh, Glasgow, Dundee, Perth, St Andrews and Clackmannanshire, performing 19 out of a possible 20 times. Scotland was then still experiencing greater levels of Covid restrictions than England, but thankfully these were beginning to ease, and we were able to reach 2,026 students despite significantly smaller audience sizes in many places. One of the performances was at HMP Perth, at the invitation of the Drugs Recovery team, the first time the play had been performed in a prison. It had an enormous impact on the men, many of whom were parents or young people themselves, as well as on staff at the Scottish Prison Service, who are keen to bring it to Scotland's Youth Offending Institution in the future.

In Oldham funding had been raised by the family of a local teenager who had died from drugs at a festival. The TiU cast performed 12 times in just over a week, in 8 schools and colleges, including an evening community performance. They reached 2,292 young people, plus parents and professionals. Following this, TiU Theatre toured the play commercially for another two weeks, including the play's first performance on a professional stage, at the invitation of The Duke's Theatre, Lancaster.

The film of the TiU production, created in 2020, has continued to be available to schools along with the teacher resource pack to follow up viewings, although this has only been used by two schools this year. It has also been distributed commercially by TiU Theatre to drama departments across the UK.

Published text of 'I Love You, Mum - I Promise I Won't Die'
Since being published in 2017 by Bloomsbury (Methuen Drama), the play has continued to be studied, taught and performed in schools across the UK and around the world. It has been used for GCSE drama and BTEC assessments, and this year it was confirmed as a GCSE drama set text by exam board Eduqas, for teaching from September 2022. Mark Wheeller worked this year with Fiona Spargo-Mabbs to produce a book for teachers and GCSE students to support the play, based on testimony of those involved in the creation of the play and original production. 'The Story Behind...I Love You, Mum' (Salamander Street, 2022) will be published in September 2022.

Youth Ambassadors
Our Youth Ambassador (YA) programme continued training and supporting 16-18 year-olds to become positive peer influences in their schools and communities this year, though this has remained significantly reduced in scope since Covid. Just one school-based programme continued at Epsom College, for a fifth year. A total of 44 YAs were recruited and trained in 2021-2, and operated as peer mentors within their school community. A group also took part in a focus group to contribute to Fiona Spargo-Mabbs' second book for parents.

A Year (and a bit) in the Life 2020-22
In March 2022 we held our fifth annual review event, this year held in person and combined with a showcase performance of Wizard Theatre's production of our play. A range of our key stakeholders, partners and colleagues from across related sectors came together with our Friends of the Foundation, to hear about what we'd achieved in more than a year since our last review, what we have planned for the year ahead, and to hear from a number of people who had benefited from our work in various ways. The event included a combination of live and pre-recorded segments.

Media and Communications
The DSM Foundation continues to have a strong media profile regionally and nationally, with the Director doing interviews throughout the year on issues relating to young people and substance misuse. She has been asked to do a number of interviews during the year by national and regional TV, radio and newspapers on topics relating to young people and drugs. She has also been invited to record various podcasts with professionals in related fields.

We have continued to develop the website on an ongoing basis, including collating resources available to support people working with the play, whether in studies or performances. The web shopfront has been added to during the year, selling not just Fiona Spargo-Mabbs's book for parents but also linking to supplementary materials to support the book, published in August 2022, and setting up sales of class sets of the play, all of which bring in additional revenue. It has also been used for schools to download free PSHE resources. Our social media presence has continued to grow on Facebook, Twitter and LinkedIn, and we have begun to develop our use of Instagram with young people.

Partnership working

In order to further its charitable objectives, the DSM Foundation has continued to develop strong working relationships with a number of other organisations and individuals working in the field. This has included the launch of a national Drug Education Forum, bringing together organisations operating across drug education and harm reduction, to advocate for and share evidence-based practice, support the drug education sector, and respond as a collective voice to national issues and priorities. We have also been involved in working with partners on specific projects, including delivering drug education workshops with Fulham Football Club Foundation to vulnerable students, and developing mental health and substance use workshops with Mind Harrow. In addition to this, we have maintained strong working relationships with key professionals and charities nationally in the sector. Colleagues from these fields have continued to provide advice and information about their specialist areas, issues for young people, and current policy priorities.

National activity

This year our Director was invited to join the Government's Programme Board with strategic responsibility for the Reducing Demand strand of the new drug strategy, 'From Harm to Hope', published in December 2021. She was also invited to speak on the panel at the National Drug Summit, held to launch the strategy, and to co-deliver one of the breakout sessions with the PSHE Association. She has continued to chair the national working group, formed in January 2021 to address the issue of young people's exposure to drugs on social media, with high level strategic membership from Snap, Instagram and TikTok, the National Police Chief's Council, National Crime Agency, the Dawes Centre for Future Crime at UCL, and other charities working to keep children and young people safe online, with support and input from the Home Office and DHSC. As a member of the Home Office Voluntary Sector Forum, she has also been part of working groups looking in particular at the issue of under 18 money muling, as a charity representative.

In addition to this, she has spoken at a number of other national conferences and events, including DrugFAM's bereavement conference. She was also invited to write the drug education chapter in a new textbook for PSHE teachers, 'Developing Quality PSHE provision in Secondary Schools and Colleges', to be published by Bloomsbury Education this coming year.

Fundraising activities

The DSM Foundation has continued to raise money through a variety of activities. We have been successful in attracting funding from corporate charitable trusts, receiving grants from Artemis Charitable Foundation for a fourth year, Talbot, Surrey County Council and The Funding Network. We received grant funding for the TiE tour of the play in London from 7 Stars Foundation, Ansvar, Borrows Trust and Charles S French Foundation. We received grant funding for the TiE tour of the play in Scotland from Souter Charitable Trust, Tay Charitable Trust and, for the performances in Oldham, from the Anya Buckley Trust.

We have worked hard to diversify our income streams in order to become less reliant on grants. Since 2021/22 we have started to ask state schools to make a small contribution towards the cost of their delivery. Responses from schools have been very positive and we continue to be flexible in settings with limited budgets, as we never want cost to be a barrier.

Financial review

Financial position

Our income for the year ending 31 August 2022 was £197,704 (2021 - £134,134). This was achieved through the extraordinary efforts of our many supporters.

We spent £217,617 (2021 - £120,321) on charitable expenditure which included £73,715 (2021 - £6,455) on a professional tour of schools with a production of Mark Wheeller's play, I Love You, Mum - I Promise I Won't Die, followed by interactive drug and alcohol education workshops.

During the financial year we had a deficit of £19,913 (2021 - surplus of £13,813). At the end of the financial year there were unrestricted funds of £96,967 (2021 - £131,902).

Future plans

1. Governance

The Board will maintain its pattern of meeting six times during the year ahead, and will continue to use the Charity Excellence Framework self-assessment tool to monitor and maintain effective governance. The Board is researching the implications of applying for NCVO Trusted Charity status, as well as registration with the Fundraising Regulator. Our application to the Office of the Scottish Charity Regulator, submitted in July 2022, should register us as a Charity in Scotland during this coming year. We will relaunch our Advisory Group, engaging expertise in key areas from new contacts.

Our annual review of the Section 11 safeguarding audit will take place in autumn 2022, which will include reviewing, revising and updating related policies.

2. Drug and alcohol education

We will continue both to extend and consolidate our drug education programme across England, and build our work in Scotland, relaunched in Spring 2022 with the tour of the play. Our drug education showcase event in September 2022 has high level support from Police Scotland, high profile speakers, and attendance from key strategic guests, including Minister for Drug Policy Angela Constance MSP. Delegates will see the filmed production of the play, and participate in a wide-ranging discussion about Scottish drug and alcohol education priorities and strategies. We hope this will build a strong base from which we can work across Scotland, and enable us to grow drug education there.

We will be co-organising the Fourth National Drug and Alcohol Education Conference with the Alcohol Education Trust, to be held at Newcastle University in June 2023. We will also promote the publication of the SEND book and play commissioned by Mark Harrington, including a scheme of work for teachers, and extend our support for special schools. We will also launch two national drug education advisory forums, one for young people and one for teachers.

We will continue to promote work with parents, and maximise reach of our Director's book about young people, drugs and decisions, 'I Wish I'd Known' (Sheldon Press, 2021), which will be out in a new edition in Spring 2023, as well as the supplementary materials published digitally to support this, for schools and colleges, parents of neurodiverse young people, and parents of faith and faith leaders. Her second book for parents, 'Talking the Tough Stuff with Teens' Sheldon Press, 2022) will be published in December 2022, and further strengthen our reputation as an organisation with leading expertise in working with parents, which will, in turn, extend the reach and support we can offer.

We plan to develop a consultancy offer for schools, providing expert advice on a whole school approach to prevention, including reviewing school policies, practices and environment, as well as planning an effective drug education and wellbeing programme. We will also be scoping out modular drug education training materials, with plans to launch these in autumn 2023.

3. Drama and Theatre in Education

In Spring term 2023 we will again fund two Theatre in Education tours of Mark Wheeller's commissioned play, with Wizard Theatre touring schools in London and South East England from January to April 2023, and TiU Theatre in schools in Scotland and the North of England during January to March. We have also been invited to take this to the American School of Paris in March, with drug education workshops, and hope to engage other international schools in the city. Both TiU Theatre and Wizard Theatre plan to offer drama TIE tours commercially in addition to our funded tours. TiU Theatre plan a national tour of professional theatres in summer 2023, funding permitting. In addition, the TiU Theatre filmed production and pre-recorded workshop will continue to be available to schools, extending the reach of the play yet further.

We will continue to promote the published play, and provide additional support to schools studying it as a GCSE set text. We anticipate its use will increase significantly, not just in formal assessments but more widely, as a result of its set text status.

4. Youth Ambassadors
We will review our school-based YA programmes this year, continuing to promote this to schools and provide pre-recorded training, but also exploring other models, including a young people's drug education advisory forum.

5. Resources and staff
We are recruiting a new Lead Drug Educator this autumn to coordinate the development and delivery of effective drug education, training and support, working with the Director to maintain quality and promote DSM Foundation drug education nationally. We are also recruiting a part time fundraiser, in order to ensure we can continue to meet growing demand. Our Student Peer Drug Educator programme has recruited and will train one further drug educator this year.

6. Finance and fundraising
A budget is in place for our planned activities during 2022-23, and a fundraising strategy, begun in 2021-22 will be developed further. The Operations Manager will continue to work with an external fundraiser to apply for suitable grant funding to cover the costs of the two play tours and for a base of core funding. The Operations Manager and Director will maintain, develop, and maximise the potential of corporate relationships and partnerships.

Our fundraising calendar will be updated to include a number of challenge events and a few of our own fundraising events, including the annual DSM Foundation quiz, and the fourth annual Odd Socks Day. An event planned in summer 2022 to explore Corporate and Philanthropic giving was unable to go ahead due to low numbers, but we plan to revisit this in 2023, following up useful discussions and new contacts made in the process.

Structure, governance and management

Governing document
The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006. The liability of each member of the company, in the event of its winding up, is limited to £10.

The Directors of the company are also the charity trustees for the purpose of charity law. Under the Articles of the company the Charity is managed by the Board of Directors.

Recruitment and appointment of new trustees
Two trustees retired by rotation and were reappointed during this period.

In accordance with the Articles of Association, one third of the trustees must retire at the annual general meeting. Dr S M Chacko and Tim Spargo-Mabbs will retire by rotation and are eligible for reappointment.

In January 2022 Robin Lancaster resigned as Treasurer, and our previous Treasurer, Nick Martin, took back this role on a temporary basis. In January 2022 Isabella Thompson was appointed as Youth Trustee.

Risk management
The Board is aware of its responsibilities to identify and review the major risks to which the organisation is exposed and to implement systems to mitigate those risks. A Section 11 Safeguarding Review, undertaken in September 2020, was fully reviewed in September 2021. A risk assessment and management register is reviewed and updated on an ongoing basis by the Board. A crisis management plan is in place to ensure the charity is sufficiently prepared should a crisis occur. Risk assessments are carried out for all operational activities in schools and other settings, online and in person. Policies are reviewed and updated regularly as required, as part of an established annual programme.

Governance
During 2021-22 we reviewed our self-assessment under the Charity Excellence Framework, revisiting key areas including governance, finance & resources, strategy, operations, people, communications, risk and income generation, in order to monitor and review the effective functioning of the Board, and to renew the quality mark. Trustees remained engaged in using this framework as a tool for improvement during the year, and it informed our strategic planning for the year ahead. The Chair has met each trustee on a one-to-one basis to discuss contributions, impact and improving Board effectiveness. Further work was also undertaken using the DSM Foundation Trustees' Code of Conduct to review levels of engagement with their role as trustees both legally as well as relationally. This helped identify strengths and areas of improvement in how each trustee can work individually and collectively as a Board with one another and with the staff team.

Organisational structure
The Board is responsible for the overall direction and strategic development of the DSM Foundation. The Board has approved Terms of Reference for its operation, which sets out the authority and responsibilities of the Board, its objectives and its main duties. It also details the delegation of the Board of Trustees' powers to 'lead trustees' for certain functions and clarifies which decisions require full Board approval. The Resources & Governance sub-committee meets regularly to discuss finances, the funding strategy, capacity planning and the effectiveness of controls and risk management. The role of Company Secretary continues to be fulfilled in a voluntary capacity.

Trustee board meetings are held approximately every six weeks to discuss major operational and strategic issues facing the charity. The Board reviewed and updated the three-year strategic plan (2021 to 2024) in July 2022.

Resources and staff
The Board continues to source and deploy resources for carrying out the DSM Foundation's charitable activities for public benefit. There are now four paid employees: a full time Director; an Operations Manager (0.8FTE) who works with the Director on all aspects of operations management and fundraising, and with the Director & Board of Trustees on financial management and governance support; a Projects Co-ordinator (0.8FTE - reduced to 0.6FTE from January 2022), and an Administrator (0.3FTE). In addition to this, freelance contractors are engaged for different roles. Drug education is delivered by drug educators on a sessional, hourly basis, and this year we recruited three additional drug educators. We also engage a Theatre in Education co-ordinator for one day per week for six months when this is touring live. Various additional tasks are carried out by regular, long-standing volunteers.

Induction and training of trustees

Trustees are appointed for the skills and experience that they bring and their ability to assist the DSM Foundation in meeting its charitable objectives. The new Youth Trustee received induction from the Chair, and the Board had its annual update training session in July 2022, delivered by the Director, focusing on changes in issues relating to young people and substance use, and drug policy. In addition, every Board meeting has sector updates as appropriate to brief trustees on developments in the charity sector and our Chair and Vice-Chair attend webinars and use resources from the Association of Chairs to get updates on best practice.

Advisory Group

The Advisory Group, formed in May 2019, was unable to meet during Covid-19 restrictions due to pressures on members of the group caused by the pandemic, but individuals continued to provide advice and support to the Director on an ongoing basis from their specialist backgrounds. However, two have resigned during the year because of changed personal circumstances, and two are unable to commit time to meetings due to work pressures, so the Group will be relaunched this coming year.

Statement of Trustees' Responsibilities

The members (who are also the directors of The Daniel Spargo-Mabbs Foundation for the purposes of company law) are responsible for preparing the members' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

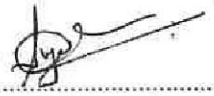
Company law requires the members to prepare financial statements for each financial year. Under company law the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and 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 charitable company will continue in business.

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

The annual report was approved by the members of the charity on 24/01/23 and signed on its behalf by:



Dr S M Chacko (Chair)
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DANIEL SPARGO-MABBS FOUNDATION

I report to the charity members on my examination of the accounts of the charity for the year ended 31 August 2022 which are set out on pages 16 to 30.

Respective responsibilities of members and examiner

As the charity's members of The Daniel Spargo-Mabbs Foundation (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

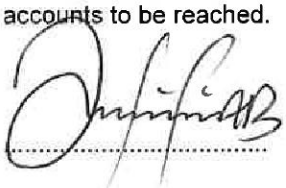
Having satisfied myself that the accounts of The Daniel Spargo-Mabbs Foundation are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities 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 Daniel Spargo-Mabbs Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.



Ransford Agyei-Boamah
For and on behalf of Harmer Slater Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Date: 24/01/2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations	3	110,406	77,125	187,531	113,136
Income from fundraising	4	10,156	-	10,156	20,961
Investment income	5	17	-	17	37
Total income		120,579	77,125	197,704	134,134
Expenditure on:					
Raising funds		6,704	-	6,704	1,816
Charitable activities	6	37,905	56,055	93,960	15,753
Support and governance costs	7	110,905	6,048	116,953	102,752
Total expenditure		(155,514)	(62,103)	(217,617)	(120,321)
Net (expenditure)/income		(34,935)	15,022	(19,913)	13,813
Net movement in funds		(34,935)	15,022	(19,913)	13,813
Reconciliation of funds					
Total funds brought forward		131,902	8,278	140,180	126,367
Total funds carried forward	15	96,967	23,300	120,267	140,180

All of the charity's activities derive from continuing operations.

(REGISTRATION NUMBER: 08863937)
BALANCE SHEET AS AT 31 AUGUST 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	765	819
Current assets			
Receivables	12	14,370	4,234
Cash at bank and in hand		111,758	139,387
		126,128	143,621
Payables: Amounts falling due within one year	13	(6,626)	(4,260)
Net current assets		119,502	139,361
Net assets		120,267	140,180
Funds of the charity:			
Restricted funds		23,300	8,278
Unrestricted funds		96,967	131,902
Total funds	15	120,267	140,180

For the financial year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements on pages 16 to 30 were approved by the members, and authorised for issue on 24/11/23 and signed on their behalf by:

N S Martin (Treasurer)
Trustee

T D Spargo-Mabbs
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1 Charity status

The Daniel Spargo-Mabbs Foundation (the 'charity') is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of the registered office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Report of the Trustees on page 2.

2 Accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The charitable company's ability to continue as a going concern is dependent on its success in raising funds from corporate and family trusts, public authorities and donations, none of which can be guaranteed. The Trustees remain in regular contact with sponsors to secure ongoing financial support for the charity's operations going forward and are exploring alternative ways to raise funds. The Trustees have determined there are no material uncertainties as to the charitable company's ability to continue as a going concern in the foreseeable future and therefore believe it remains appropriate to prepare the financial statements on a going concern basis.

Statement of compliance

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. They also comply with the Companies Act 2006 and the Charities Act 2011.

Basis of preparation

The Daniel Spargo-Mabbs Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements have been prepared under the historical cost convention.

The functional currency of the charity is considered to be pounds sterling (£) because that is the currency of the primary economic environment in which the charity operates. The financial statements are presented in pounds sterling (£).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

Financial reporting standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

• the requirements of Section 7 Statement of Cash Flows.

Income and endowments
All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Interest income is accounted for in the period in which it is receivable.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure
Expenditure is recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation of support costs

Support costs are those functions that assist the work of the charitable company but do not directly undertake charitable activities. Support costs include staff costs, insurance, postage, stationery and office expenses, professional fees, fundraising expenses, website and publicity costs, books and publications, bank charges, computer and internet expenses, travel and subsistence, staff training costs, rent and depreciation costs, which support the charitable company's projects and activities. These costs have been split between restricted and unrestricted funds based on staff time.

Taxation
As a charitable company, The Daniel Spargo-Mabbs Foundation is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charitable company.

The charitable company is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Fund accounting
The funds held by the charitable company fall into the following categories:

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds which have been set aside by the trustees for a particular purpose.

However, this would not then prevent the trustees subsequently reallocating these sums for other uses, or returning them to unrestricted funds.

Restricted funds can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tangible fixed assets
Tangible fixed assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The cost of tangible fixed assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Asset class	Depreciation method and rate
Furniture and equipment	25% on cost

Depreciation on furniture and equipment is charged at 25% on cost, with the exception of play equipment which is depreciated at 50% on cost, due to heavy usage.

Receivables
Receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost, less provision for impairment. A provision for the impairment of receivables is established when there is objective evidence that the charitable company will not be able to collect all amounts due according to the original terms of the debt.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank.

Payables
Payables are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Payables and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3 Income from donations

	Unrestricted £	Restricted £	Total 2022 £
Donations	99,076	1,200	100,276
Grants	-	75,925	75,925
Royalty receivable	2,385	-	2,385
Gift aid	7,748	-	7,748
Other income	1,197	-	1,197
	110,406	77,125	187,531

	Unrestricted £	Restricted £	Total 2021 £
Donations	77,190	3,700	80,890
Grants	7,500	14,025	21,525
Royalty receivable	1,227	-	1,227
Gift aid	7,542	-	7,542
Other income	2,895	-	2,895
Conference income	(943)	-	(943)
	95,411	17,725	113,136

4 Income from fundraising

	Unrestricted £	Restricted £	Total 2022 £
Fundraising events	10,156	-	10,156

	Unrestricted £	Restricted £	Total 2021 £
Fundraising events	20,961	-	20,961

5 Investment income

	Total 2022 £	Total 2021 £
Deposit account interest	17	37

6 Charitable activities costs

	Unrestricted £	Restricted £	Total 2022 £
Training costs	12,938	1,136	14,074
Performance and production - play	18,796	54,919	73,715
Co-ordination and other costs	4,200	-	4,200
Royalty payable	1,971	-	1,971
	37,905	56,055	93,960

	Unrestricted £	Restricted £	Total 2021 £
Training costs	-	6,100	6,100
Other direct costs	2,097	350	2,447
Performance and production - play	-	6,455	6,455
Royalty payable	751	-	751
	2,848	12,905	15,753

7 Support and governance costs

	Unrestricted	Restricted	Total 2022
Support costs:	£	£	£
Wages	85,500	5,745	91,245
Social security	4,167	-	4,167
Pensions	1,988	-	1,988
Rent	2,519	-	2,519
Staff training	723	-	723
Other staff costs	267	-	267
Bank charges	187	-	187
Insurance	1,151	-	1,151
Computer and internet expenses	2,555	-	2,555
Sundry expenses	97	-	97
Postage, stationery and office expenses	2,299	-	2,299
Website and publicity	552	-	552
Books and publications	2,268	-	2,268
Travel and subsistence	3,262	303	3,565
Depreciation - furniture and equipment	578	-	578
Telephone	272	-	272
	108,385	6,048	114,433
Governance costs			
Independent examiner's fee	2,520	-	2,520
	110,905	6,048	116,953

	Unrestricted	Restricted	Total 2021
Support costs:	£	£	£
Wages	66,950	18,215	85,165
Social security	3,297	-	3,297
Pensions	1,993	-	1,993
Rent	2,304	-	2,304
Staff training	65	-	65
Bank charges	356	-	356
Insurance	968	-	968
Computer and internet expenses	504	765	1,269
Sundry expenses	127	-	127
Postage, stationery and office expenses	952	-	952
Website and publicity	464	-	464
Books and publications	95	-	95
Travel and subsistence	690	-	690
Depreciation - furniture and equipment	889	-	889
Telephone	198	-	198
Professional fees	1,400	-	1,400
	81,252	18,980	100,232
Governance costs			
Independent examiner's fee	2,520	-	2,520
	83,772	18,980	102,752

8 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

9 Staff costs

	2022 £	2021 £
Wages and salaries	91,245	85,165
Social security	4,167	3,297
Pensions	1,988	1,993
	97,400	90,455

The monthly average number of persons employed by the charity during the year was as follows:

	2022 No	2021 No
Management	4	3

No employee received emoluments of more than £60,000 during the current or previous years.

10 Comparatives for the Statement of Financial Activities

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	95,411	17,725	113,136
Income from fundraising	4	20,961	-	20,961
Investment income	5	37	-	37
Total income		116,409	17,725	134,134
Expenditure on:				
Raising funds		1,816	-	1,816
Charitable activities	6	2,848	12,905	15,753
Support and governance costs	7	83,772	18,980	102,752
Total expenditure		(88,436)	(31,885)	(120,321)
Net income/(expenditure)		27,973	(14,160)	13,813
Net movement in funds		27,973	(14,160)	13,813
Reconciliation of funds				
Total funds brought forward		103,929	22,438	126,367
Total funds carried forward	15	131,902	8,278	140,180

11 Tangible fixed assets

	Furniture and equipment £
Cost	
At 1 September 2021	4,739
Additions	524
At 31 August 2022	5,263
Depreciation	
At 1 September 2021	3,920
Charge for the year	578
At 31 August 2022	4,498
Net book value	
At 31 August 2022	765
At 31 August 2021	819

12 Receivables: Amounts falling due within one year

	2022 £	2021 £
Donations receivable	5,805	1,515
Other debtors	8,565	2,719
	14,370	4,234

13 Payables: amounts falling due within one year

	2022 £	2021 £
Trade payables	2,108	18
Other taxation and social security	416	765
Other creditors	734	-
Accruals and deferred income	3,368	3,477
	6,626	4,260

14 Analysis of net assets between funds

Analysis of net assets between funds	General fund £	Designated fund £	Restricted £	Total funds at 31 Aug 2022 £
Tangible fixed assets	765	-	-	765
Current assets	10,366	92,461	23,301	126,128
Current liabilities	(6,626)	-	-	(6,626)
Total net assets	4,505	92,461	23,301	120,267

	General £	Designated £	Restricted £	Total funds at 31 Aug 2021 £
Tangible fixed assets	819	-	-	819
Current assets	37,842	97,501	8,278	143,621
Current liabilities	(4,260)	-	-	(4,260)
Total net assets	34,401	97,501	8,278	140,180

15 Movement in funds

	Balance at 1 Sep 21 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Aug 22 £
Unrestricted					
General					
General fund	34,058	120,579	(155,514)	5,383	4,506
Designated					
Operational reserve	67,844	-	-	(5,383)	62,461
Play funds	30,000	-	-	-	30,000
	97,844	-	-	(5,383)	92,461
Total unrestricted	131,902	120,579	(155,514)	-	96,967
Restricted					
Play funds	3,328	34,545	(37,873)	-	-
Local government funds	1,450	8,326	(1,825)	-	7,951
Community funds	3,500	33,054	(21,205)	-	15,349
Salary funds	-	1,200	(1,200)	-	-
Total restricted	8,278	77,125	(62,103)	-	23,300
Total funds	140,180	197,704	(217,617)	-	120,267

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

	Balance at 1 Sep 20 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Aug 21 £
Unrestricted					
General					
General fund	52,047	117,352	(88,436)	(46,905)	34,058
Projects	(2,977)	-	-	2,977	-
Conference	2,110	(943)	-	(1,167)	-
	51,180	116,409	(88,436)	(45,095)	34,058
Designated					
Operational reserve	52,749	-	-	15,095	67,844
Play funds	-	-	-	30,000	30,000
	52,749	-	-	45,095	97,844
Total unrestricted	103,929	116,409	(88,436)	-	131,902
Restricted					
Play funds	11,133	-	(6,455)	(1,350)	3,328
Local government funds	6,700	(975)	(4,275)	-	1,450
Community funds	-	17,500	(15,350)	1,350	3,500
Salary funds	4,605	1,200	(5,805)	-	-
Total restricted	22,438	17,725	(31,885)	-	8,278
Total funds	126,367	134,134	(120,321)	-	140,180

Details of the unrestricted designated funds are as follows:

The **operational reserves** represent amounts set aside sufficient to meet six months operational expenditure.

The **project funds** represent monies set aside for specific activities that support our core delivery and include amounts for our Youth Ambassador work.

The **conference funds** include monies received for an event due to take place in 2019/2020 that was delayed to 2020/21 due to the Covid pandemic.

The **play funds** represent donations towards the Foundation's Theatre in Education programme.

Details of the restricted funds are as follows:

The **play funds** represent donations towards the Foundation's Theatre in Education programme.

The **local government funds** represent donations from Local Authorities towards the delivery of the Foundation's Drug and Alcohol Education programme.

The **community funds** represent donations from local trust funds and organisations towards the delivery of the Foundation's Drug and Alcohol Education programme.

The **salary funds** represent donations received to support the salaries of employees of the Foundation.

16. Obligations under leases

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £
Land and buildings	
Within one year	1,800

17 Pension scheme

Defined contribution pension scheme

The charitable company contributes to a defined contribution pension scheme for its employees. The pension cost charge for the period represents contributions payable by the charitable company to the respective scheme and amounted to £1,988 (2021:£1,993).

At the year end contributions totalling £734 (2021: £nil) were payable to the scheme and are included in other creditors.

18 Related party transactions

Fiona Spargo-Mabbs is related to two trustees. The interested parties abstained from the decision to review the role of the Director and Operations Manager, to create separate roles of Director and Operations Manager and in reviewing the remuneration for these roles. The two family member trustees have no involvement in decisions relating to the day-to-day performance management or HR matters relating to the Director and Operations Manager. Prior consent of the Charity Commission had been obtained for the original appointment of Fiona Spargo-Mabbs to this role.

During the year, Fiona Spargo-Mabbs received remuneration of £41,280 (2021: £40,000).

THE DANIEL SPARGO-MABBS FOUNDATION

England & Wales - Charity number 1158921

Accounts

Company registration number: 08863937

Charity registration number: 1158921

THE DANIEL SPARGO-MABBS FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

THE DANIEL SPARGO-MABBS FOUNDATION

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THE DANIEL SPARGO-MABBS FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Dr S M Chacko (Chair) I H Smith (Vice-Chair) N S Martin J T Spargo-Mabbs T D Spargo-Mabbs R Lancaster (Treasurer)
Secretary	J A Ludlow
Operational leadership and management: Director and Operations Manager	F Spargo-Mabbs
Company Registration Number	08863937
Charity Registration Number	1158921
Independent Examiner	Harmer Slater Limited Salatin House 19 Cedar Road Sutton Surrey SM2 5DA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

The trustees who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for the year ended 31 August 2021. The trustees have adopted the provisions of 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).

Trustees

The following trustees served on the Board during the year and up to the date of approval of this report and also fulfilled the roles of directors of the charitable company.

Dr S M Chacko (Chair)

I H Smith (Vice-Chair)

N S Martin

J T Spargo-Mabbs

H G Ludlow (resigned 1 July 2021)

T D Spargo-Mabbs

R Lancaster (Treasurer) (appointed 1 December 2020)

Objectives and activities

Objectives and aims

The Daniel Spargo-Mabbs Foundation aims to equip and enable young people to make safe, informed and independent choices about drugs.

The Foundation's objectives are:

1. To provide evidence-based and innovative educational resources and programmes, support and advisory services about substance misuse for promoting healthy, informed choices for young people.
2. To work directly with young people, schools, families, professionals and the community in increasing awareness about substance misuse.
3. To empower young people with the knowledge, life skills and confidence they need to choose lives free of substance misuse.
4. To support initiatives to educate young people about substance misuse through partnerships with them, schools, families, professionals, charities, universities and other agencies.

The DSM Foundation aims:

- To develop drug education programmes to be delivered to students and parents in schools and colleges across the UK through workshops and as part of Personal Social and Health Education (PSHE).
- To commission and support the development and production of a Theatre in Education play by Mark Wheeller based on the story of Daniel and the testimony of his family and friends.

- To develop partnerships locally and nationally to increase knowledge of the sector, establish the DSM Foundation as a charity that is known and respected, and to maximise benefit to young people and families.
- To develop, train and support a team of Youth Ambassadors to support the work of the DSM Foundation, including through advising the Board, representing the DSM Foundation publicly and facilitating activities for young people and families.

Achievements and performance

Charitable activities for public benefits
The DSM Foundation has undertaken a number of charitable activities for public benefit, in line with their objectives. There has been an inevitable impact on these activities, however, as a result of the ongoing Covid-19 global pandemic and its consequences. This is described in more detail throughout the report.

Growth in 2020-2021
Despite lockdown restrictions being in place throughout the last academic year, the DSM Foundation has grown in reach, with 42 new schools, colleges, and organisations adding to the total number of 394 institutions with which we have worked or are working. We are now active across all 32 London boroughs, and across England, in Wales and Scotland and two EU countries. As well as enabling us to continue to deliver student workshops, the introduction of live online and recorded delivery has enabled an unexpected growth in the number and attendance of our parents' workshops.

Drugs and alcohol education programme for schools, colleges and universities

Due to ongoing and changing Covid restrictions in schools throughout the academic year the delivery and pattern of our drug and alcohol education work with young people, parents and carers, teachers and professionals continued to be different to pre-pandemic days. Our approach and offer have always been flexible and responsive, while maintaining rigorous adherence to evidence-based practice, in order to meet the needs of individual settings and their students, staff and families most effectively. This flexible approach has been vital in enabling us to continue delivering drug and alcohol education during ongoing restrictions, albeit at an inevitably reduced level. During much of the year we were not able to visit in person, and some schools remained closed to visitors all year, so instead delivered drug education via live-streamed talks and workshops, webinars and pre-recorded sessions.

In 2020-21 we delivered 167interactive drug and alcohol education workshops to 18,067 children and young people from 10-18 years. 66% of these were delivered virtually, either live-streamed or via pre-recorded workshops and talks, with just 34% delivered in person. In addition to these, our spiral curriculum of evidence-based planning and resources for teachers to deliver drug and alcohol education lessons to students in Personal, Social and Health Education (PSHE) was used by 56 schools. Three age-appropriate programmes for different year groups are designed to reinforce and build on students’ prior learning, adapted for shorter, bite-sized form time sessions for schools where timetables are too pressured to fit PSHE into lessons.

Parents' and carers' drugs and alcohol awareness sessions

In 2020-21 we delivered 30 workshops to 1,606 parents and carers, all of which were delivered via Zoom webinars. The interactive online workshop we developed for this purpose under the initial lockdown has become a very positive addition to our offer: we have been able to provide workshops easily for schools, regardless of their location; parents enjoy not having to travel in the evenings and appreciate the convenience of the workshops being accessible wherever they are, which has been ideal especially for boarding schools; schools avoid the logistics of hosting a live evening event; the workshops are easier to organise at shorter notice than would be possible with live delivery. Feedback from parents and schools has continued to be very positive.

Training for professionals

We delivered twenty training sessions to teachers and other professionals working with children and young people in a range of settings and contexts, including to teachers in schools around the UK, to safeguarding leads in schools around the world via the Safeguarding and Child Protection Association (part of the Boarding Schools Association), to street pastors with Ascension Trust and to Metropolitan Police volunteers.

Drugs and alcohol education in the academic year 2020-21

	Academic year 2018-19	Academic year 2019-20	Academic year 2020-21
Number of settings worked with	193	182	158
Number of schools and colleges	170	166	106
Number of state-funded schools and colleges	123	122	69
Number of independent schools and colleges	47	44	37
Number of student workshops	408	284	167
Number of parent/carer workshops	32	22	30
Total settings ever worked with to end of academic year	330	352	394

Range of schools and colleges

Type of setting	Academic year 2018-19	Academic year 2019-20	Academic year 2020-21
State-funded	72%	73%	66%
Independent	28%	27%	34%
State-funded provision includes:			
Mainstream academies and comprehensives	60%	58%	48%
Faith schools	23%	21%	21%

Grammar	7%	7%	12%
FE (16-19)	7%	7%	5%
Primary	2%	7%	7%
Alternative provision	<1%	<1%	2%
Special schools	<1%	0%	5%

Impact of Covid on drug education delivery

There has been an inevitable impact on our drug education delivery this last academic year, with schools under varying restrictions, then closed again during Spring term, and experiencing uncertainties over the requirements of formal assessments. This has resulted in reductions in some areas of our work, but others have grown, partly through online delivery increasing accessibility, and also the ongoing growth in our reputational strength.

The balance of schools has shifted, with a higher percentage now of independent schools, from 27% to 34%. The percentage of grammar schools has also risen, from 7% to 12%. This may be a result of these types of schools being able to continue direct teaching under lockdown while many state-funded academies faced greater challenges in relation to students having unreliable access to devices to work on, wifi connectivity and quiet space to study.

Although the overall number of student workshops is significantly lower (from 284 to 169), this can largely be explained by Covid restrictions causing the loss of 'drop-down days', where students move between a series workshops during one day. In the previous two academic years 28% of our visits to schools were for drop down days, whereas this last year it was just 2%, and in both these previous years well over half the total number of workshops were as a result of these compressed timetable days (65% in 2018-19 and 56% in 2019-20), whereas this year it has been just 7%. In addition to this, there have been a number of schools we visit regularly who have been unable to have external speakers, and so the overall number of settings with which we have worked is lower, despite gaining 42 new settings this year. However, there has been an increase in the numbers of schools with which we have worked using our PSHE resources (53% of schools worked with in this year, compared to 35% in 2019-20), whether as a result of Covid restricting other activities or through ongoing promotion of the importance and value of these as follow up to workshops.

The most significant benefits have been seen in our work with parents and professionals. We have delivered double the number of training sessions to teachers and professionals as in the previous year, and have become regular training providers for the Ascension Trust and Kingston and Richmond Safeguarding Children Partnership. We have also provided schools with pre-recorded staff training sessions, and with a Covid briefing session mid-year. Numbers of parents' workshops have increased significantly due to online delivery, rising from 22 in 2019-20 to 30 in this last academic year. Numbers of attendees per workshop have also been higher, up from an average of 40 per session in 2019-20, to 54 per webinar in 2020-21, with the probability of these figures being higher where more than one person per device is present. We are also able to provide recordings of workshops to parents via their school, and so these potentially reach even more individuals and households.

Evaluation and impact
Workshops and lessons are evaluated by students, teachers and parents, and both qualitative and quantitative data collected. Students are asked to complete an online questionnaire before and after drug education sessions begin, to measure changes in perceptions of risk and consequence and changed behaviours in relation to drug and alcohol. They are also asked to complete an evaluation following a workshop. Teachers are sent an online survey to collect feedback on their experience of delivering the lessons. Parents are asked to complete an online feedback survey at the end of webinar workshops.

PSHE lessons for students 2020-21	Year 9-10	Sixth form
The information was relevant, clear and easy to understand	87%	99%
I had the chance to think about my feelings, beliefs and values	77%	86%
It tackled misunderstandings and myths of substance misuse	72%	84%
It changed how I see the risks and consequences of using drugs	68%	75%
It helped me think about ways to handle peer influence	63%	77%
It helped me understand the factors at work when I make decisions	n/a	91%
I feel more confident to manage risky situations safely	n/a	82%
I learned some practical strategies to reduce the risks of drugs and alcohol	n/a	76%
I know where to go to get more information and support if I need it	n/a	83%

Parents' workshops 2020-21	Year 9-10
I know more about the substances available to young people today	96%
I know more about the risks and risk factors of drugs	94%
I understand better the factors that affect young people's decision making	92%
I know more about the law in relation to young people and drugs	85%
I feel more confident to have conversations with my child at home about drugs	88%
I know what signs to look out for to tell if my child is using drugs	74%
I will use some of the practical strategies learned to help my children stay safe	95%
I know where to go for more information and support	97%

Theatre in Education
Professional tour of Mark Wheeller's play, 'I Love You, Mum - I Promise I Won't Die'
In summer 2020 we gained permission to repurpose external grant funding to commission Tie It Up (TiU) Theatre to have a professional film made of their new production of our play, and a pre-recorded drug education teacher pack to support this as a Theatre in Education resource. This meant that in place of the live play tour we have funded each spring term since 2017, we were able to operate a virtual tour within schools during summer 2021, in both Scotland and England. 27 performances were held with a total of 7,029 students aged 13-18 able to see this powerful play despite Covid restrictions.

Feedback was gathered from a sample of 79 students who had seen the film performances. 85% reported that they knew more about the risks of drugs and 91% said they understood more about the impact of drug use on others.

The film was also shown as part of the Edinburgh Fringe online Festival in August 2021 receiving very positive reviews, and it has been distributed commercially by TiU Theatre to drama departments across the UK.

Published text of 'I Love You, Mum - I Promise I Won't Die'
Since being published in 2017 by Bloomsbury (Methuen Drama), the play has continued to be studied, taught and performed in schools across the UK and around the world. It has been used for GCSE drama and BTEC assessments. This year it was confirmed as a GCSE drama set text by exam board Eduqas from September 2022.

Youth Ambassadors
Our Youth Ambassador (YA) programme continued training and supporting 16-18 year-olds to become positive peer influences in their schools and communities this year, though this was inevitably reduced because of Covid and school closures. Just one school-based programme continued at Epsom College, for a fourth year. A total of 44 YAs were recruited and trained in 2020-21, and supported a number of DSM Foundation activities as well as operating as peer mentors within their school community. This included a group being interviewed for our Year in the Life event about their experience of being a YA, and one of our YAs designed the DSM Foundation Christmas card which was available for supporters to buy.

A Year in the Life 2019-20
In November 2020 we held our fourth annual review and showcase event, this year held via Zoom due to lockdown restrictions. The theme was ‘A different world of drug education’. A wide range of our key stakeholders, partners and colleagues from across related sectors came together to hear about what we’d achieved in the last academic year, what we have planned for the year ahead, and to hear from a number of people who had benefited from our work in various ways. The event included a combination of live and pre-recorded segments.

Media and Communications
The DSM Foundation continues to have a strong media profile regionally and nationally, with the Director doing interviews throughout the year on issues relating to young people and substance misuse. In addition to extensive media coverage of the launch of her book for parents, referred to below, she has been asked to do a number of interviews during the year by national and regional TV, radio and newspapers on topics relating to young people and drugs. She has also been invited to record various podcasts with professionals in the field, and to deliver a TEDx talk on the theme of ‘Transformation’, focusing on the vital importance of drug education.

The newly developed website, launched at the start of the academic year, has improved our online presence and reach. The new site is more accessible to users and more editable for the team. A web shopfront has been added through which the book for parents (see below) has been made available. In 2021/22 this will be used for schools to download PSHE resources. Our social media presence has continued to grow on Facebook and Twitter and we are looking into increasing our use of Instagram.

Publication of 'I wish I'd known' – a book for parents and carers

In May 2021 Fiona Spargo-Mabbs' first book was published by Sheldon Press. Written alongside her role as Director of the DSM Foundation, the book recreates a parents' workshop providing information about young people, drugs and decisions, and talking points to prompt conversations at home. The publication was celebrated with an online launch event at which a number of key contacts, funders, supporters and influencers heard the story of the book, key excerpts, celebrity endorsements and interviews with the publisher and author. Fiona has been further commissioned by Sheldon Press to produce supplementary materials to accompany the book and extend its use to additional audiences, including parents of neurodiverse children, schools, and parents of faith. All proceeds from the book go to the DSM Foundation.

Partnership working

In order to further its charitable objectives, the DSM Foundation has continued to develop strong working relationships with a number of other organisations and individuals working in the field. As well as local authorities we have maintained strong working relationships with key professionals and charities nationally in the sector, including the Metropolitan Police, Police Scotland, the London Ambulance Service, Crimestoppers, London Drug and Alcohol Policy Forum, Adfam, Ascension Trust, UK Youth, Crystal Palace FC Foundation, Fulham FC Foundation, Alcohol Education Trust, and Change, Grow Live. Colleagues from these fields have continued to provide advice and information about their specialist areas, issues for young people, and current policy priorities.

National activity

Our Director began chairing a newly formed working group in January 2021 to address the issue of young people's exposure to drugs on social media, with high level strategic membership from Snap, Instagram and TikTok, the National Police Chief's Council, the Dawes Centre for Future Crime at UCL, and other charities working to keep children and young people safe online, with support and input from the Home Office and DHSC. As a member of the Home Office Voluntary Sector Forum, she has also been part of working groups looking in particular at the issue of under 18 money muling, as a charity representative. The National Drug and Alcohol Education Conference, postponed from summer 2020, held in person at London's Guildhall in June 2021, and was very successful. This was jointly organised with the Alcohol Education Trust and London Drug and Alcohol Policy Forum. In addition to this, the Director has spoken at a number of national conferences and events.

Fundraising activities

The Foundation has continued to raise money through a variety of fundraising activities. We have been successful in attracting funding from corporate charitable trusts and family trust funds. We have received funding from Artemis Charitable Foundation for a second year, the Mercers' Company's Members' Philanthropy Committee, Stiftung Auxilium (Porticus), Surrey County Council and Crimestoppers UK. We received grant funding for the TIE tour of the play in London from Arts Council England, Garfield Weston, LB Merton, St James Place Charitable Foundation, 29th May 1961 Foundation, the Wisley Foundation and the Worshipful Company of Chartered Surveyors. We received grant funding for the TIE tour of the play in Scotland from The Funding Network, Souter Charitable Trust, MacRobert Trust, James T Howat Charitable Trust and WM Mann Charitable Trust.

However, cancellations of fundraising activities and events under Covid-19 have inevitably impacted on income, despite a number of successful fundraising activities during lockdown. Our actual loss of income due to the impact of Covid-19 in the period March to July this year, based on a comparison with the same period in 2020, totals £28,578. This is due to cancelled fundraising events (£21,154), the tour of the play being cut short (£5,992) and parents' talks (£1,432).

Financial review

Financial position

Our income for the year ending 31 August 2021 was £134,134 (2020 - £236,285). This was achieved through the extraordinary efforts of our many supporters.

We spent £120,321 (2020 - £206,809) on charitable expenditure which included £6,455 (2020: £55,118) on professional tour of schools with a production of Mark Wheeller's play, I Love You, Mum - I Promise I Won't Die, followed by interactive drug and alcohol education workshops.

During the financial year we had a surplus of £13,813 (2020 - £29,476). At the end of the financial year there were unrestricted funds of £131,902 (2020 - £103,929).

Future plans

1. Governance

The Board will maintain its pattern of meeting six times during the year ahead. We carried out an in-depth self-assessment under the Charity Excellence Framework, covering areas such as governance, finance & resources, strategy, operations, people, communications, risk and income generation. This resulted in us achieving the quality mark. Building on this encouraging outcome, the Board has engaged all trustees in using this framework as a tool for improvement.

An annual review of the Section 11 safeguarding audit will take place in autumn 2021, which will include reviewing, revising and updating related policies.

2. Drugs and alcohol education
Whilst we hope that we will be able to visit schools as normal this year there are ongoing uncertainties and potential restrictions on access to students in schools and colleges, so we will continue to be flexible in our offer, combining in-person with online delivery as needed. We will use the opportunities and skills developed through lockdown to continue to offer pre-recorded and live-streamed workshops in addition to increasing our in-person direct delivery, including setting up a modular programme of pre-recorded interactive sessions for use by schools. This will help us to enhance the reach and efficiency of our delivery

Our recently updated and re-organised PSHE resources will be available free-of-charge to all schools via our website. We will be introducing suggested donations to state schools to contribute towards the cost of delivery, with support for schools who are unable to contribute to do so through fundraising activities. We will continue to offer parents' workshops to schools and community groups as online webinars.

We will also continue to develop our work in Scotland, both with individual Scottish schools but also with key organisations and policy makers. TiU Theatre will pilot a play tour in Scottish schools in March/April 2022. Our showcase event, postponed from April 2020 will be taking place in October 2021 at which a number of strategic guests will see the filmed production and participate in a wide-ranging discussion about Scottish drug and alcohol education priorities and strategies.

3. Theatre in Education
In Spring term 2022 we will fund two Theatre in Education tours of Mark Wheeller's commissioned play, with Wizard Theatre touring in schools in London and South East England from January-April 2022, and TiU Theatre in schools in Scotland during March-April 2022. In addition, the TiU Theatre filmed production and pre-recorded workshop will continue to be available to schools who cannot participate in the live tour, extending the reach of the play yet further.

4. Youth Ambassadors
We will continue to focus on school-based YA programmes this year, with updated, pre-recorded training.

5. Resources and staff
We are recruiting a new Lead Drug Educator this autumn to coordinate the development and delivery of effective drug education, training and support, working with the Director to maintain quality and promote DSM Foundation drug education nationally. We are also recruiting a new Administrator to coordinate our bookings with schools, to increase the capacity of our Project Coordinator and enable her to focus on the digital work required to support our delivery methods. In 2021-2 we will be piloting a Student Peer Educator model, training university students as drug educators to deliver workshops in London and increase our capacity.

6. Finance and fundraising
A budget is in place for our planned activities during 2021/22. The Operations Manager will work with an external fundraiser to apply for suitable grant funding to cover the costs of the two play tours and for a base of core funding. The Operations Manager and Director will maintain, develop, and maximise the potential of corporate relationships and partnerships.

A fundraising calendar is planned to include a number of challenge events including a skydive, Royal Parks Half Marathon and London Marathon. We will also run a few of our own fundraising events including the annual DSM Foundation quiz, the third annual Odd Socks Day which gives our schools an easy opportunity to raise funds and awareness within their communities.

Structure, governance and management

Governing document
The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006. The liability of each member of the company, in the event of its winding up, is limited to £10.

The Directors of the company are also the charity trustees for the purpose of charity law. Under the Articles of the company the Charity is managed by the Board of Directors.

Recruitment and appointment of new trustees
Two trustees retired by rotation and were reappointed during this period.

In accordance with the Articles of Association, one third of the trustees must retire at the annual general meeting. Ian Smith and Nick Martin will retire by rotation and are eligible for reappointment.

In January 2021 a new Treasurer, Robin Lancaster, was appointed to the Board. The previous Treasurer, Nick Martin, has continued as a Trustee. In July 2021 Harvey Ludlow resigned as Trustee.

Risk management
The Board is aware of its responsibilities to identify and review the major risks to which the organisation is exposed and to implement systems to mitigate those risks. A Section 11 Safeguarding Review was undertaken in September 2020, which was monitored during the year and will be fully reviewed in September 2021. A risk assessment and management register is reviewed and updated bi-annually by the Board. A crisis management plan is in place to ensure the charity is sufficiently prepared should a crisis occur. Risk assessments are carried out for all operational activities in schools and other settings, online and in person. In 2020/21 a thorough and systematic review of policies commenced, including an ongoing calendar to ensure that all policies are updated regularly and as required.

Contingency planning under Covid-19

The Board met in September to plan strategically for the coming year under ongoing Covid-19 crisis measures, in order to identify and prioritise areas of work that would enable us to continue to reach young people, parents and educators with effective drug and alcohol education in the most cost-effective ways while funding and income streams remained uncertain.

Governance

During 2020/21 the Board has undertaken a thorough assessment of its activities and responsibilities through the Charity Excellence Framework. In addition to achieving the quality mark this process identified a few key issues for the Board to address, particularly in the areas of risk, strategy and finance. The actions arising from this have been incorporated into our strategic and operational planning.

Organisational structure

The Board is responsible for the overall direction and strategic development of the DSM Foundation. The Board has approved Terms of Reference for its operation, which sets out the authority and responsibilities of the Board, its objectives and its main duties. It also details the delegation of the Board of Trustees' powers to 'lead trustees' for certain functions and clarifies which decisions require full Board approval. The Resources & Governance sub-committee meets regularly to discuss finances, the funding strategy, capacity planning and the effectiveness of controls and risk management. The role of Company Secretary continues to be fulfilled in a voluntary capacity.

Trustee board meetings are held approximately every six weeks under normal circumstances to discuss major operational and strategic issues facing the charity. The Board of Trustees held a fifth strategic planning session in June 2021, led again by an experienced, external senior director to review and update a three-year strategy and plan to take the DSM Foundation to its tenth anniversary.

Resources and staff

The Board continues to source and deploy resources for carrying out the DSM Foundation's charitable activities for public benefit. There are three paid employees: a full time Director; an Operations Manager (0.8FTE) who works with the Director on all aspects of operations management and fundraising, and with the Director & Board of trustees on financial management and governance support; a Projects Co-ordinator (0.8FTE). In addition to this, freelance contractors are engaged for different roles. Drug education is delivered by drug educators on a sessional, hourly basis, and this year we recruited an additional drug educator to replace one who left before lockdown 2020. We also engage a Theatre in Education co-ordinator for one day per week for six months when this is touring live. Various additional tasks are carried out by regular, long-standing volunteers.

Induction and training of trustees

Trustees are appointed for the skills and experience that they bring and their ability to assist the DSM Foundation in meeting its charitable objectives. The new Treasurer received induction from the Chair, and the Board had its annual update training session in April, delivered by the Director, focusing on changes in issues relating to young people and substance use, and drug policy. In addition, every Board meeting has sector updates as appropriate to brief trustees on developments in the charity sector.

Advisory Group
The Advisory Group, formed in May 2019, has been unable to meet during Covid due to pressures on members of the group caused by the pandemic, but individuals have continued to provide advice and support to the Director on an ongoing basis from their specialist backgrounds.

Statement of Trustees' Responsibilities
The trustees (who are also the directors of The Daniel Spargo-Mabbs Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 25 January 2022 and signed on its behalf by:



.....
Dr S M Chacko (Chair)
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DANIEL SPARGO-MABBS FOUNDATION

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 15 to 29.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Daniel Spargo-Mabbs Foundation (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

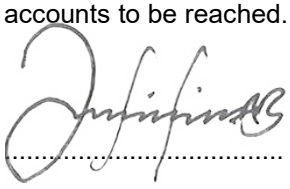
Having satisfied myself that the accounts of The Daniel Spargo-Mabbs Foundation are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities 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 Daniel Spargo-Mabbs Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.



.....

Ransford Agyei-Boamah (Senior Statutory Auditor)
For and on behalf of Harmer Slater Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

25 January 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations	3	95,411	17,725	113,136	226,863
Income from fundraising	4	20,961	-	20,961	9,189
Investment income	5	37	-	37	233
Total income		116,409	17,725	134,134	236,285
Expenditure on:					
Raising funds		1,816	-	1,816	5,500
Charitable activities	6	2,848	12,905	15,753	97,031
Support and governance costs	7	83,772	18,980	102,752	104,278
Total expenditure		(88,436)	(31,885)	(120,321)	(206,809)
Net income/(expenditure)		27,973	(14,160)	13,813	29,476
Net movement in funds		27,973	(14,160)	13,813	29,476
Reconciliation of funds					
Total funds brought forward		103,929	22,438	126,367	96,891
Total funds carried forward	15	131,902	8,278	140,180	126,367

All of the charity's activities derive from continuing operations.

(REGISTRATION NUMBER: 08863937)
BALANCE SHEET AS AT 31 AUGUST 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	819	1,708
Current assets			
Receivables	12	4,234	10,403
Cash at bank and in hand		139,387	128,200
		143,621	138,603
Payables: Amounts falling due within one year	13	(4,260)	(13,944)
Net current assets		139,361	124,659
Net assets		140,180	126,367
Funds of the charity:			
Restricted funds		8,278	22,438
Unrestricted funds		131,902	103,929
Total funds	15	140,180	126,367

For the financial year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements on pages 15 to 29 were approved by the trustees, and authorised for issue on 25 January 2022 and signed on their behalf by:

T D Spargo-Mabbs
Trustee

R Lancaster (Treasurer)
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1 Charity status

The Daniel Spargo-Mabbs Foundation (the 'charity') is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of the registered office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Report of the Trustees on page 2.

2 Accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The charitable company's ability to continue as a going concern is dependent on its success in raising funds from corporate and family trusts, public authorities and donations, none of which can be guaranteed. The Trustees remain in regular contact with sponsors to secure ongoing financial support for the charity's operations going forward and are exploring alternative ways to raise funds. The Trustees have determined there are no material uncertainties as to the charitable company's ability to continue as a going concern in the foreseeable future and therefore believe it remains appropriate to prepare the financial statements on a going concern basis.

Statement of compliance

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. They also comply with the Companies Act 2006 and the Charities Act 2011.

Basis of preparation

The Daniel Spargo-Mabbs Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements have been prepared under the historical cost convention.

The functional currency of the charity is considered to be pounds sterling (£) because that is the currency of the primary economic environment in which the charity operates. The financial statements are presented in pounds sterling (£).

Financial reporting standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

• the requirements of Section 7 Statement of Cash Flows.

Income and endowments
All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Interest income is accounted for in the period in which it is receivable.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure
Expenditure is recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation of support costs

Support costs are those functions that assist the work of the charitable company but do not directly undertake charitable activities. Support costs include staff costs, insurance, postage, stationery and office expenses, professional fees, fundraising expenses, website and publicity costs, books and publications, bank charges, computer and internet expenses, travel and subsistence, staff training costs, rent and depreciation costs, which support the charitable company's projects and activities. These costs have been split between restricted and unrestricted funds based on staff time.

Taxation
As a charitable company, The Daniel Spargo-Mabbs Foundation is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charitable company.

The charitable company is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Fund accounting
The funds held by the charitable company fall into the following categories:

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds which have been set aside by the trustees for a particular purpose.

However, this would not then prevent the trustees subsequently reallocating these sums for other uses, or returning them to unrestricted funds.

Restricted funds can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tangible fixed assets
Tangible fixed assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The cost of tangible fixed assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Asset class	Depreciation method and rate
Furniture and equipment	25% on cost

Depreciation on furniture and equipment is charged at 25% on cost, with the exception of play equipment which is depreciated at 50% on cost, due to heavy usage.

Receivables
Receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost, less provision for impairment. A provision for the impairment of receivables is established when there is objective evidence that the charitable company will not be able to collect all amounts due according to the original terms of the debt.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank.

Payables
Payables are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Payables and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3 Income from donations

	Unrestricted £	Restricted £	Total 2021 £
Donations	77,190	3,700	80,890
Grants	7,500	14,025	21,525
Royalty receivable	1,227	-	1,227
Gift aid	7,542	-	7,542
Other income	2,895	-	2,895
Conference income	(943)	-	(943)
	95,411	17,725	113,136

	Unrestricted £	Restricted £	Total 2020 £
Donations	69,552	16,125	85,677
Grants	10,750	125,898	136,648
Royalty receivable	461	-	461
Gift aid	2,777	1,300	4,077
	83,540	143,323	226,863

4 Income from fundraising

	Unrestricted £	Restricted £	Total 2021 £
Fundraising events	20,961	-	20,961

	Unrestricted £	Restricted £	Total 2020 £
Fundraising events	9,189	-	9,189

5 Investment income

	Total 2021 £	Total 2020 £
Deposit account interest	37	233

6 Charitable activities costs

	Unrestricted £	Restricted £	Total 2021 £
Training costs	-	6,100	6,100
Other direct costs	2,097	350	2,447
Performance and production - play	-	6,455	6,455
Royalty payable	751	-	751
	2,848	12,905	15,753

	Unrestricted £	Restricted £	Total 2020 £
Training costs	6,199	8,156	14,355
Other direct costs	5,238	81	5,319
Performance and production - play	502	54,616	55,118
Performance and production - film	-	21,042	21,042
Royalty payable	1,197	-	1,197
	13,136	83,895	97,031

7 Support and governance costs

	Unrestricted	Restricted	Total 2021
Support costs:	£	£	£
Wages	66,950	18,215	85,165
Social security	3,297	-	3,297
Pensions	1,993	-	1,993
Rent	2,304	-	2,304
Staff training	65	-	65
Bank charges	356	-	356
Insurance	968	-	968
Computer and internet expenses	504	765	1,269
Sundry expenses	127	-	127
Postage, stationery and office expenses	952	-	952
Website and publicity	464	-	464
Books and publications	95	-	95
Travel and subsistence	690	-	690
Depreciation - furniture and equipment	889	-	889
Telephone	198	-	198
Professional fees	1,400	-	1,400
	81,252	18,980	100,232
Governance costs			
Independent examiner's fee	2,520	-	2,520
	83,772	18,980	102,752

Support costs:	Unrestricted £	Restricted £	Total 2020 £
Wages	37,227	41,489	78,716
Social security	3,948	-	3,948
Pensions	1,836	-	1,836
Rent	1,824	-	1,824
Staff training	471	-	471
Bank charges	286	-	286
Insurance	964	-	964
Computer and internet expenses	1,953	-	1,953
Sundry expenses	147	-	147
Postage, stationery and office expenses	1,648	-	1,648
Website and publicity	-	2,667	2,667
Books and publications	1,050	-	1,050
Travel and subsistence	3,617	-	3,617
Depreciation - furniture and equipment	1,931	-	1,931
Professional fees	700	-	700
	57,602	44,156	101,758
Governance costs			
Independent examiner's fee	2,520	-	2,520
	60,122	44,156	104,278

8 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

9 Staff costs

	2021 £	2020 £
Wages and salaries	85,165	78,716
Social security	3,297	3,948
Pensions	1,993	1,836
	90,455	84,500

The monthly average number of persons employed by the charity during the year was as follows:

	2021 No	2020 No
Management	3	3

No employee received emoluments of more than £60,000 during the current or previous years.

10 Comparatives for the Statement of Financial Activities

	Note	Unrestricted £	Restricted £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	83,540	143,323	226,863
Income from fundraising		9,189	-	9,189
Investment income		233	-	233
Total income		92,962	143,323	236,285
Expenditure on:				
Raising funds		846	4,654	5,500
Charitable activities	6	13,136	83,895	97,031
Support and governance costs		60,122	44,156	104,278
Total expenditure		(74,104)	(132,705)	(206,809)
Net income		18,858	10,618	29,476
Net movement in funds		18,858	10,618	29,476
Reconciliation of funds				
Total funds brought forward		85,071	11,820	96,891
Total funds carried forward	15	103,929	22,438	126,367

11 Tangible fixed assets

	Furniture and equipment £
At 1 September 2020 & 31 August 2021	4,739
Depreciation	
At 1 September 2020	3,031
Charge for the year	889
At 31 August 2021	3,920
Net book value	
At 31 August 2021	819
At 31 August 2020	1,708

12 Receivables: Amounts falling due within one year

	2021 £	2020 £
Trade debtors	1,515	1,939
Other debtors	2,719	8,464
	4,234	10,403

13 Payables: amounts falling due within one year

	2021 £	2020 £
Trade payables	18	6,644
Other taxation and social security	765	2,074
Other creditors	-	748
Accruals and deferred income	3,477	4,478
	4,260	13,944

14 Analysis of net assets between funds

Analysis of net assets between funds	General fund £	Designated fund £	Restricted £	Total funds £
Tangible fixed assets	819	-	-	819
Current assets	37,842	97,501	8,278	143,621
Current liabilities	(4,260)	-	-	(4,260)
Total net assets	34,401	97,501	8,278	140,180

	General £	Designated £	Restricted £	Total funds at 31 August 2020 £
Tangible fixed assets	1,708	-	-	1,708
Current assets	54,077	54,859	29,667	138,603
Current liabilities	(3,738)	(2,977)	(7,229)	(13,944)
Total net assets	52,047	51,882	22,438	126,367

15 Movement in funds

	Balance at 1 Sep 20 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Aug 21 £
Unrestricted					
General					
General fund	52,047	117,352	(88,436)	(46,905)	34,058
Operational reserve	52,749	-	-	15,095	67,844
Projects	(2,977)	-	-	2,977	-
Conference	2,110	(943)	-	(1,167)	-
Play	-	-	-	30,000	30,000
	103,929	116,409	(88,436)	-	131,902
Restricted					
Play funds	11,133	-	(6,455)	(1,350)	3,328
Local government funds	6,700	(975)	(4,275)	-	1,450
Community funds	-	17,500	(15,350)	1,350	3,500
Salary funds	4,605	1,200	(5,805)	-	-
Total restricted	22,438	17,725	(31,885)	-	8,278
Total funds	126,367	134,134	(120,321)	-	140,180

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

	Balance at 1 Sep 19 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Aug 20 £
Unrestricted					
General					
General fund	13,309	90,852	(71,127)	19,013	52,047
Operational reserve	71,762	-	-	(19,013)	52,749
Projects	-	-	(2,977)	-	(2,977)
Conference	-	2,110	-	-	2,110
	85,071	92,962	(74,104)	-	103,929
Restricted					
Play funds	-	72,471	(65,658)	4,320	11,133
Local government funds	-	1,000	(1,800)	7,500	6,700
Community funds	11,820	36,977	(36,977)	(11,820)	-
Salary funds	-	32,875	(28,270)	-	4,605
Total restricted	11,820	143,323	(132,705)	-	22,438
Total funds	96,891	236,285	(206,809)	-	126,367

Details of the unrestricted designated funds are as follows:

The **conference funds** include monies received for an event due to take place in 2019/2020 that has been delayed to 2020/21 due to the Covid pandemic.

The **operational reserves** represent amounts set aside sufficient to meet six months operational expenditure.

The **project funds** represent monies set aside for specific activities that support our core delivery and include amounts for our Youth Ambassador work.

Details of the restricted funds are as follows:

The **salary funds** represent donations received to support the salaries of employees of the Foundation.

The **play funds** represent donations towards the Foundation's Theatre in Education programme.

The **community funds** represent donations from local trust funds and organisations towards the delivery of the Foundation's Drug and Alcohol Education programme.

The **local government funds** represent donations from Local Authorities towards the delivery of the Foundation's Drug and Alcohol Education programme.

The **film funds** represent a donation towards the production of a film to support the Foundation's Drug and Alcohol Education programme.

16 Pension scheme

Defined contribution pension scheme
The charitable company contributes to a defined contribution pension scheme for its employees. The pension cost charge for the period represents contributions payable by the charitable company to the respective scheme and amounted to £1,993 (2020:£1,836).

At the year end contributions totalling £nil (2020: £748) were payable to the scheme and are included in other creditors.

17 Related party transactions

Fiona Spargo-Mabbs is related to two trustees. The interested parties abstained from the decision to review the role of the Director and Operations Manager, to create separate roles of Director and Operations Manager and in reviewing the remuneration for these roles. The two family member trustees have no involvement in decisions relating to the day-to-day performance management or HR matters relating to the Director and Operations Manager. Prior consent of the Charity Commission had been obtained for the original appointment of Fiona Spargo-Mabbs to this role.

During the year, Fiona Spargo-Mabbs received remuneration of £40,000 (2020: £40,000).