



# 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

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### REFERENCE AND ADMINISTRATIVE DETAILS

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<b>Members</b>	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
<b>Secretary</b>	J A Ludlow
<b>Operational leadership and management: Director</b>	F Spargo-Mabbs
<b>Registered Office</b>	18 Wyche Grove South Croydon Surrey CR2 6EX
<b>Company Registration Number</b>	08863937
<b>Charity Registration Number</b>	1158921
<b>Independent Examiner</b>	Ransford Agyei-Boamah Harmer Slater Limited Salatin House 19 Cedar Road Sutton Surrey SM2 5DA

## THE DANIEL SPARGO-MABBS FOUNDATION

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

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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.



## THE DANIEL SPARGO-MABBS FOUNDATION

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#### **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.

## THE DANIEL SPARGO-MABBS FOUNDATION

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

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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.

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

	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/carers workshops	22	30	47
Total settings ever worked with to end of academic year	352	394	483

#### Range of schools and colleges

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

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

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#### 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 Wheeler'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.



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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 Wheeler 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.

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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.

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

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#### **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, Borrowes 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 Wheeler'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.

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#### **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 Wheeler'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.



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#### **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.

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#### **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.

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

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#### **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.

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

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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



## THE DANIEL SPARGO-MABBS FOUNDATION

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

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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').

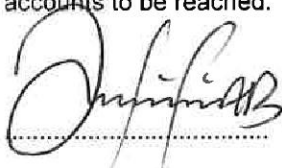
Having satisfied myself that the accounts of The Daniel Spargo-Mabbs Foundation are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities 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

**THE DANIEL SPARGO-MABBS FOUNDATION**

**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 £
<b>Income and Endowments from:</b>					
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		<u>120,579</u>	<u>77,125</u>	<u>197,704</u>	<u>134,134</u>
<b>Expenditure on:</b>					
Raising funds		6,704	-	6,704	1,816
Charitable activities	6	37,905	56,055	93,960	15,753
Support and governance costs	7	<u>110,905</u>	<u>6,048</u>	<u>116,953</u>	<u>102,752</u>
Total expenditure		<u>(155,514)</u>	<u>(62,103)</u>	<u>(217,617)</u>	<u>(120,321)</u>
Net (expenditure)/income		<u>(34,935)</u>	<u>15,022</u>	<u>(19,913)</u>	<u>13,813</u>
Net movement in funds		(34,935)	15,022	(19,913)	13,813
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>131,902</u>	<u>8,278</u>	<u>140,180</u>	<u>126,367</u>
Total funds carried forward	15	<u>96,967</u>	<u>23,300</u>	<u>120,267</u>	<u>140,180</u>

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

# THE DANIEL SPARGO-MABBS FOUNDATION

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

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

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

## THE DANIEL SPARGO-MABBS FOUNDATION

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

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#### 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 (£).



## THE DANIEL SPARGO-MABBS FOUNDATION

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

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#### **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.

## THE DANIEL SPARGO-MABBS FOUNDATION

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

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#### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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.

## THE DANIEL SPARGO-MABBS FOUNDATION

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

#### 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
	<u>110,406</u>	<u>77,125</u>	<u>187,531</u>

	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)
	<u>95,411</u>	<u>17,725</u>	<u>113,136</u>

**THE DANIEL SPARGO-MABBS FOUNDATION**

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

**4 Income from fundraising**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total 2022 £</b>
Fundraising events	<u>10,156</u>	<u>-</u>	<u>10,156</u>

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total 2021 £</b>
Fundraising events	<u>20,961</u>	<u>-</u>	<u>20,961</u>

**5 Investment income**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Deposit account interest	<u>17</u>	<u>37</u>

**6 Charitable activities costs**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total 2022 £</b>
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	<u>1,971</u>	<u>-</u>	<u>1,971</u>
	<u>37,905</u>	<u>56,055</u>	<u>93,960</u>

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

**THE DANIEL SPARGO-MABBS FOUNDATION**

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

**7 Support and governance costs**

	Unrestricted £	Restricted £	Total 2022 £
<b>Support costs:</b>			
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
	<u>108,385</u>	<u>6,048</u>	<u>114,433</u>
<b>Governance costs</b>			
Independent examiner's fee	<u>2,520</u>	<u>-</u>	<u>2,520</u>
	<u>110,905</u>	<u>6,048</u>	<u>116,953</u>

## THE DANIEL SPARGO-MABBS FOUNDATION

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

	Unrestricted	Restricted	Total 2021
	£	£	£
<b>Support costs:</b>			
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
	<u>81,252</u>	<u>18,980</u>	<u>100,232</u>
<b>Governance costs</b>			
Independent examiner's fee	2,520	-	2,520
	<u>83,772</u>	<u>18,980</u>	<u>102,752</u>

### 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.



# THE DANIEL SPARGO-MABBS FOUNDATION

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

### 9 Staff costs

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

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

	2022 No	2021 No
Management	<u>4</u>	<u>3</u>

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 £
<b>Income and Endowments from:</b>				
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		<u>116,409</u>	<u>17,725</u>	<u>134,134</u>
<b>Expenditure on:</b>				
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		<u>(88,436)</u>	<u>(31,885)</u>	<u>(120,321)</u>
Net income/(expenditure)		<u>27,973</u>	<u>(14,160)</u>	<u>13,813</u>
Net movement in funds		27,973	(14,160)	13,813
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>103,929</u>	<u>22,438</u>	<u>126,367</u>
Total funds carried forward	15	<u>131,902</u>	<u>8,278</u>	<u>140,180</u>

## THE DANIEL SPARGO-MABBS FOUNDATION

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

#### 11 Tangible fixed assets

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

**THE DANIEL SPARGO-MABBS FOUNDATION**

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

**14 Analysis of net assets between funds**

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

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

## THE DANIEL SPARGO-MABBS FOUNDATION

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

#### 15 Movement in funds

	Balance at 1 Sep 21 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Aug 22 £
<b>Unrestricted</b>					
<i><b>General</b></i>					
General fund	34,058	120,579	(155,514)	5,383	4,506
<i><b>Designated</b></i>					
Operational reserve	67,844	-	-	(5,383)	62,461
Play funds	30,000	-	-	-	30,000
	<u>97,844</u>	<u>-</u>	<u>-</u>	<u>(5,383)</u>	<u>92,461</u>
<b>Total unrestricted</b>	<u>131,902</u>	<u>120,579</u>	<u>(155,514)</u>	<u>-</u>	<u>96,967</u>
<b>Restricted</b>					
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)	-	-
	<u>8,278</u>	<u>77,125</u>	<u>(62,103)</u>	<u>-</u>	<u>23,300</u>
<b>Total restricted</b>	<u>8,278</u>	<u>77,125</u>	<u>(62,103)</u>	<u>-</u>	<u>23,300</u>
<b>Total funds</b>	<u>140,180</u>	<u>197,704</u>	<u>(217,617)</u>	<u>-</u>	<u>120,267</u>

## THE DANIEL SPARGO-MABBS FOUNDATION

### 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 £
<b>Unrestricted</b>					
<b>General</b>					
General fund	52,047	117,352	(88,436)	(46,905)	34,058
Projects	(2,977)	-	-	2,977	-
Conference	2,110	(943)	-	(1,167)	-
	<u>51,180</u>	<u>116,409</u>	<u>(88,436)</u>	<u>(45,095)</u>	<u>34,058</u>
<b>Designated</b>					
Operational reserve	52,749	-	-	15,095	67,844
Play funds	-	-	-	30,000	30,000
	<u>52,749</u>	<u>-</u>	<u>-</u>	<u>45,095</u>	<u>97,844</u>
<b>Total unrestricted</b>	<u>103,929</u>	<u>116,409</u>	<u>(88,436)</u>	<u>-</u>	<u>131,902</u>
<b>Restricted</b>					
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)	-	-
<b>Total restricted</b>	<u>22,438</u>	<u>17,725</u>	<u>(31,885)</u>	<u>-</u>	<u>8,278</u>
<b>Total funds</b>	<u>126,367</u>	<u>134,134</u>	<u>(120,321)</u>	<u>-</u>	<u>140,180</u>

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.

## THE DANIEL SPARGO-MABBS FOUNDATION

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

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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 £
<b>Land and buildings</b>	
Within one year	<u>1,800</u>

#### 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).