



# 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

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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) J T Spargo-Mabbs T D Spargo-Mabbs O Masih
<b>Secretary</b> <b>Operational leadership and management: Director</b>	J A Ludlow 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 (CCEW) and SC052164 (OSCR)
<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 2023

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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 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.

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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#### Achievements and performance

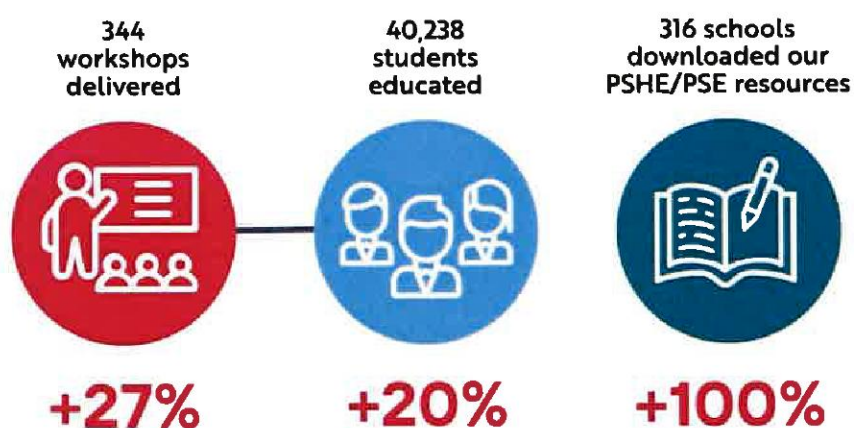
##### Charitable activities for public benefits

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

##### Growth in 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.



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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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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.

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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#### 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	Academic year	Academic year
	2020-21	2021-22	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

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



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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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#### 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.

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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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%

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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#### Theatre in Education



*Student: Thank you so much... I'm going to carry this experience with me and hope to make better decisions and help my friends to do so as well.*

#### Professional tour of Mark Wheeler'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.



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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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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 Wheeler, 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 Wheeler 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.



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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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#### 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.

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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#### National activity



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



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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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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.

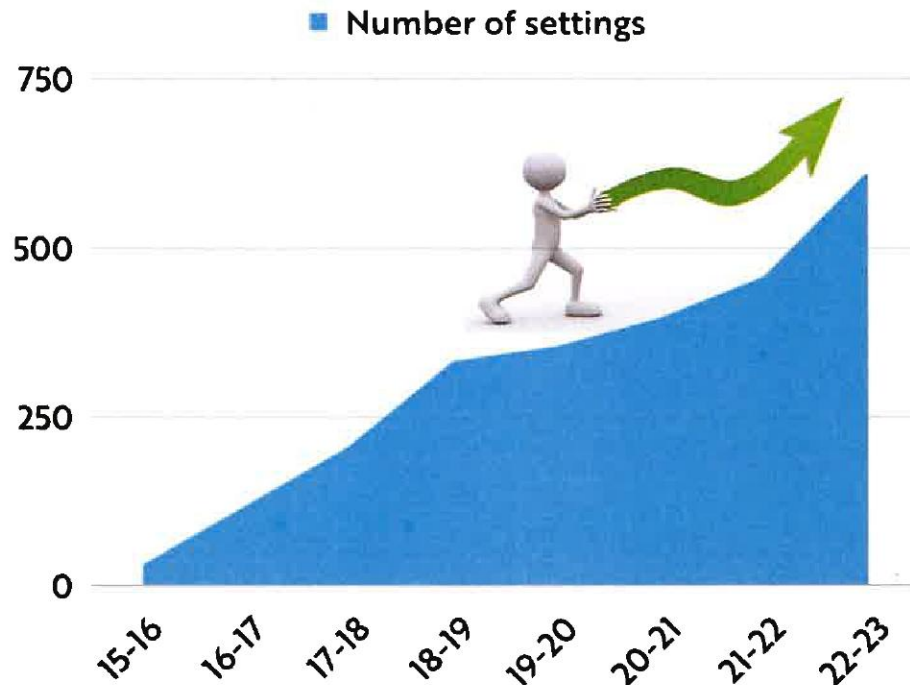
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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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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 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

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#### 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 Wheeler'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.

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#### 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.



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#### 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.

## THE DANIEL SPARGO-MABBS FOUNDATION

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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#### 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.



## THE DANIEL SPARGO-MABBS FOUNDATION

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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#### Statement of Trustees' Responsibilities

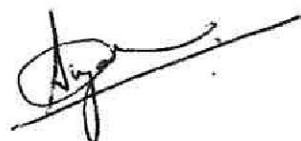
The members (who are also the directors of The Daniel Spargo-Mabbs Foundation for the purposes of company law) are responsible for preparing the members' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

## 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 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)].

## 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 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



## THE DANIEL SPARGO-MABBS FOUNDATION

### 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 £
<b>Income and Endowments from:</b>					
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
<b>Expenditure on:</b>					
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)
<b>Reconciliation of funds</b>					
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.

## THE DANIEL SPARGO-MABBS FOUNDATION

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

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



# THE DANIEL SPARGO-MABBS FOUNDATION

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

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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 2023

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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 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.

## THE DANIEL SPARGO-MABBS FOUNDATION

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

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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 2023

#### **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
	<u>126,117</u>	<u>261,115</u>	<u>387,232</u>

	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>

## THE DANIEL SPARGO-MABBS FOUNDATION

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

#### 4 Income from fundraising

	Unrestricted £	Restricted £	Total 2023 £
Fundraising events	<u>8,840</u>	<u>-</u>	<u>8,840</u>

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

#### 5 Investment income

	Total 2023 £	Total 2022 £
Deposit account interest	<u>560</u>	<u>17</u>

#### 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
	<u>42,110</u>	<u>72,576</u>	<u>114,686</u>

	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
	<u>37,905</u>	<u>56,055</u>	<u>93,960</u>

## THE DANIEL SPARGO-MABBS FOUNDATION

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

#### 7 Support and governance costs

	Unrestricted £	Restricted £	Total 2023 £
<b>Support costs:</b>			
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
<b>Governance costs</b>			
Independent examiner's fee	2,520	-	2,520
	85,286	61,967	147,253



## THE DANIEL SPARGO-MABBS FOUNDATION

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

	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	2,520	-	2,520
	<u>110,905</u>	<u>6,048</u>	<u>116,953</u>

### 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.

## THE DANIEL SPARGO-MABBS FOUNDATION

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

#### 9 Staff costs

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

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

	2023 No	2022 No
Management	<u>5</u>	<u>4</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 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	110,406	77,125	187,531
Income from fundraising	4	10,156	-	10,156
Investment income	5	<u>17</u>	<u>-</u>	<u>17</u>
Total income		<u>120,579</u>	<u>77,125</u>	<u>197,704</u>
<b>Expenditure on:</b>				
Raising funds		6,704	-	6,704
Charitable activities	6	37,905	56,055	93,960
Support and governance costs	7	<u>110,905</u>	<u>6,048</u>	<u>116,953</u>
Total expenditure		<u>(155,514)</u>	<u>(62,103)</u>	<u>(217,617)</u>
Net (expenditure)/income		<u>(34,935)</u>	<u>15,022</u>	<u>(19,913)</u>
Net movement in funds		(34,935)	15,022	(19,913)
<b>Reconciliation of funds</b>				
Total funds brought forward		131,902	8,278	140,180
Total funds carried forward	15	<u><u>96,967</u></u>	<u><u>23,300</u></u>	<u><u>120,267</u></u>

## THE DANIEL SPARGO-MABBS FOUNDATION

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

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#### 11 Tangible fixed assets

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

#### 12 Receivables: Amounts falling due within one year

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

#### 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	<u>3,368</u>	<u>3,368</u>
	<u>12,129</u>	<u>6,626</u>



**THE DANIEL SPARGO-MABBS FOUNDATION**

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

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**14 Analysis of net assets between funds**

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

	<b>General £</b>	<b>Designated £</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>

## THE DANIEL SPARGO-MABBS FOUNDATION

### 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 £
<b>Unrestricted</b>					
<i><b>General</b></i>					
General fund	4,506	135,517	(131,385)	(4,921)	3,717
<i><b>Designated</b></i>					
Operational reserve	62,461	-	-	34,921	97,382
Play funds	30,000	-	-	(30,000)	-
	<u>92,461</u>	<u>-</u>	<u>-</u>	<u>4,921</u>	<u>97,382</u>
<b>Total unrestricted</b>	<u>96,967</u>	<u>135,517</u>	<u>(131,385)</u>	<u>-</u>	<u>101,099</u>
<b>Restricted</b>					
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)	-	-
	<u>23,300</u>	<u>261,115</u>	<u>(136,769)</u>	<u>-</u>	<u>147,646</u>
<b>Total restricted</b>	<u>23,300</u>	<u>261,115</u>	<u>(136,769)</u>	<u>-</u>	<u>147,646</u>
<b>Total funds</b>	<u>120,267</u>	<u>396,632</u>	<u>(268,154)</u>	<u>-</u>	<u>248,745</u>

## THE DANIEL SPARGO-MABBS FOUNDATION

### 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 £
<b>Unrestricted</b>					
<b>General</b>					
General fund	34,058	120,579	(155,514)	5,383	4,506
<b>Designated</b>					
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>

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.

## THE DANIEL SPARGO-MABBS FOUNDATION

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

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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 **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 £
<b>Land and buildings</b>		
Within one year	3,750	1,800
Between one and five years	750	-
	<u>4,500</u>	<u>1,800</u>

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.



## THE DANIEL SPARGO-MABBS FOUNDATION

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

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#### **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).