

2024-25

Annual Report and Financial Statements

YEAR ENDED 31 AUGUST 2025



DANIEL
SPARGO
-MABBS
Foundation

The drug education charity



THE DANIEL SPARGO-MABBS FOUNDATION

CONTENTS

Reference and Administrative Details	1
Report of the Trustees	2-23
Independent Examiner's Report	24
Statement of Financial Activities	25
Balance Sheet	26
Notes to the Financial Statements	27-42

THE DANIEL SPARGO-MABBS FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Members

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

Dr S M Chacko (Chair)

I H Smith (Vice-Chair)

N S Martin (Treasurer)

J T Spargo-Mabbs

T D Spargo-Mabbs

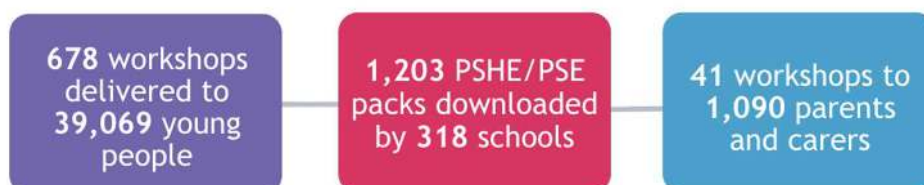
O Masih

S J Baker (appointed 28 January 2025)

EXECUTIVE SUMMARY

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

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



THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

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

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

The DSM Foundation's objectives are:

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

- (a) the provision of support and education - working directly with children and young people, schools, universities, families and the wider community.
- (b) the provision of information, in particular but not exclusively, through the website, leaflets and by signposting to other organisations.
- (c) the provision of training and support for peer mentors who will be able to advise and educate young people at potential risk from drug misuse.
- (d) the promotion of effective partnerships with other charities and organisations working in the field of substance misuse.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities for public benefits

Growth in 2024 – 2025

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

Drug and alcohol education programme for schools, colleges and universities

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

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

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

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

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

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

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

Parents' and caregivers' drugs and alcohol awareness sessions

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

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

Here are some comments left after workshops:

"Thanks for that incredibly informative session. I am an Educational Psychologist & parent and felt your presentation got to the heart of some key issues & provided take home messages in as succinct language as possible."

"This helps us to start the conversation about drugs and alcohol with our son, giving us the confidence and understanding on such a difficult and worrying subject."

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

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

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



THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

Training for professionals

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

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

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

Here are some comments left after workshops:

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

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

Theatre in Education

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

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

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

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

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

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

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

Student comments included:

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

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

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

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

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

Drug and alcohol education in the academic year 2024-25

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

Range of schools and colleges

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

Youth Engagement

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

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

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



THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

Scotland

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

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

Northern Ireland

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

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



THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

NIHR Innovation Fund Phase 2

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

Media and Communications

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

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

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



THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

Partnership working

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

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

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

National activity

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

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

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

Resources and staff

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

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

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

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

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



THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

Funding and income generating activities

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

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

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025



Governance and strategy

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

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

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

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

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

Financial review

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

Future plans

1. Governance

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

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

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

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

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

2. Drug and alcohol education

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

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

3. Drama and Theatre in Education

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

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

4. Evaluation

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

5. Youth Engagement

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

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



THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

6. Resources and staff

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

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

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

7. Finance, fundraising and income generation

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

8. National activity

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

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

Structure, governance and management

Governing document

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

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

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

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

Recruitment and appointment of new trustees

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

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

Risk management

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

Governance

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

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

Organisational structure

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

Resources and staff

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

Induction and training of trustees

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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



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

THE DANIEL SPARGO-MABBS FOUNDATION

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

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

Respective responsibilities of members and examiner

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

Having satisfied myself that the accounts of The Daniel Spargo-Mabbs Foundation are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Daniel Spargo-Mabbs Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

Date:

27/01/2026

THE DANIEL SPARGO-MABBS FOUNDATION

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

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

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

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

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


The trustees acknowledge their responsibilities for:

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

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

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


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


.....
T D Spargo-Mabbs
Trustee

THE DANIEL SPARGO-MABBS FOUNDATION

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

1. CHARITY STATUS

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

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

2. ACCOUNTING POLICIES

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

Going concern

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

Statement of compliance

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. They also comply with the Companies Act 2006 and the Charities Act 2011.

Basis of preparation

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

Disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Income and endowments

The principal policies on income and endowments are as follows:

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

Gift aid

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

Expenditure

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

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

Allocation of support costs

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

Taxation

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

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

Fund accounting

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

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

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

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

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

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

Tangible fixed assets

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

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

Payables

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

Pension costs and other post-retirement benefits

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

3. INCOME FROM DONATIONS

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

4. INCOME FROM FUNDRAISING

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

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

5. INVESTMENT INCOME

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

6. EXPENDITURE ON RAISING FUNDS

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

7. CHARITABLE ACTIVITIES COSTS

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

8. SUPPORT AND GOVERNANCE COSTS

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

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

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

	2025 No	2024 No
Charitable activities	6	6
Support & governance	1	1
Fundraising	1	-
	<u>8</u>	<u>7</u>

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

12. TANGIBLE FIXED ASSETS

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

13. RECEIVABLES: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. PAYABLES: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

16. MOVEMENT IN FUNDS

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

Details of the unrestricted designated funds are as follows:

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

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

Details of the restricted funds are as follows:

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

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

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

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

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

17. OBLIGATIONS UNDER LEASES

Operating lease commitments

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

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

18. PENSION SCHEME

Defined contribution pension scheme

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

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

19. RELATED PARTY TRANSACTIONS

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

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

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