



DSM foundation

Supporting young people to make safe choices about sex and drugs

REGISTERED COMPANY NUMBER: 08863937 (England and Wales)

REGISTERED CHARITY NUMBER: 1158921

**Report of the Trustees and
Unaudited Financial Statements for the Period 1 April 2017 to 31 August 2018
for**

THE DANIEL SPARGO-MABBS FOUNDATION

Joseph Paul & Co Ltd
Chartered Accountant
21 Oakleigh Road North
Whetstone
London
N20 9HE



DSM foundation

Supporting young people to make safe choices about drugs

THE DANIEL SPARGO-MABBS FOUNDATION

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for the Period 1 April 2017 to 31 August 2018**

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Report of the Trustees for the Period 1 April 2017 to 31 August 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 April 2017 to 31 August 2018. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

The Foundation's objectives are:

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

The Foundation aims:

- To develop drugs education programmes to be delivered to students and parents in schools and colleges across the UK through workshops and as part of Personal Social and Health Education (PSHE).
- To commission and support the development and production of a Theatre in Education play by Mark Wheeler based on the story of Daniel and the testimony of his family and friends.
- To develop partnerships locally and nationally to increase knowledge of the sector, establish the Foundation as a charity that is known and respected, and to maximise benefit to young people and families.
- To develop, train and support a team of Youth Ambassadors to support the work of the Foundation, including through advising the Board, representing the Foundation publicly and facilitating activities for young people and families.



**Report of the Trustees
for the Period 1 April 2017 to 31 August 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities for public benefits

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

Drug and alcohol education programme for schools and colleges

The Foundation's offer to schools was, and remains, flexible and responsive, while maintaining rigorous adherence to good practice based on evidence of what is most effective in drug and alcohol education. School timetables, priorities and capacity vary considerably and the Foundation continues to adapt planning and delivery in order to meet the needs of individual schools and their students and families most effectively.

The Foundation's drug and alcohol education PSHE programme, Making Safer Choices, was delivered by teachers throughout the academic years 2016-17 and 2017-18 to students from years 7 - 13, using planning and resources developed and provided by the DSM Foundation. These are all evidence-based, age-appropriate and designed to complement each other, offering a spiral curriculum of drug and alcohol education to enable schools to build on and reinforce learning throughout young people's time at secondary school. Training and briefings for staff delivering the programmes was offered to schools, as well as generic drug and alcohol training for teachers. The DSM Foundation also delivered assemblies and interactive drug and alcohol education workshops to students.

Parent and carer drug and alcohol workshops

Drug and alcohol awareness workshops continued to be offered to parents and carers, in schools, the community, and in summer term 2017, to employees at Allianz. The Foundation delivered 20 workshops in 2016-17, including 8 in summer term 2017, and a further 26 in 2017-18. Seven of these were in the community (27%), including a significant number of grandparents in the audience, and 10 (38%) were in independent schools.

Growth in the academic years 2016-17 to 2017-18

In the academic year 2017-18 the Foundation planned to extend its work with schools, colleges and community groups in South West London and Hillingdon, and to reach a total of 150 on our books, and that has been highly successful. By the end of the academic year, work was being undertaken with the majority of schools in Croydon, Sutton, Bromley, Merton, Kingston and Richmond. The Foundation worked with 137 settings (schools, colleges and community groups) during the academic year, with a total of 204 settings on the books by the end of the year. This total is made up of settings with whom the Foundation had either worked, were working, had plans to work with in the coming year or who were finalising plans to work with it.

The Foundation also extended its reach to primary schools and special schools through the development of new programmes. In summer term 2017, transition workshops were piloted in two primary schools for year 6 pupils to prepare them for secondary school, and in summer 2018, 10 Year 6 transition workshops were delivered in 8 schools. In addition, the Foundation developed planning and resources for students with Special Educational Needs and Disabilities, which were piloted at a Further Education (FE) college and a special school.

	Academic Year 2016-17	Academic Year 2017-18
Number of settings worked with	89	137
Number of parent/carers workshops	20	26
Total settings on the books	115	204

Range of settings in 2017-18 academic year:

Type of setting:	%
State-funded	71
Independent	22
Community	7



**Report of the Trustees
for the Period 1 April 2017 to 31 August 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities for public benefits

State-funded provision includes:

Faith schools	14
Grammar	7
FE (16-19)	6
Primary	2
Alternative provision	2
Special schools	1

Evaluation and impact

Workshops and lessons were evaluated by students, teachers and parents, and both quantitative and qualitative data collected. Students are asked to complete a questionnaire at the start of the programme of lessons or form time sessions, and again at the end, so that changes in behaviour and perceptions of risk and consequence can be measured. They are also asked to complete an evaluation following a workshop if this is not part of a longer programme. Students overall reported significant improvements in their understanding of the risks of harm to individuals from misuse of different substances, and of the likelihood of negative consequences from taking drugs in the next six months.

PSHE programme 2017/18

	Year 8	Year 10	Sixth form
	%	%	%
The information was relevant, clear and easy to understand	100	92	95
I had the chance to think about my feelings, beliefs and values	78	97	92
It tackled misunderstandings and myths of substance misuse	76	81	84
It changed how I see the risks and consequences of using drugs	86	67	76
It helped me think about ways to handle peer influence	82	81	70
I was given information on how I can get confidential support if I needed it	52	67	83

Workshops 2017-18

	%
The workshop provided me with relevant information	98.99
It tackled misconceptions about substance misuse	92.13
It changed how I see the risks and consequences of using drugs	81.32
It helped me think about ways to handle peer pressure	75.82
I think the resources we were given will be useful	91.11
I feel more able to talk to my parents, carers or teachers about drugs	62.50

Academic external evaluation

In summer 2017 the Foundation became Associate Members of the University of Middlesex Drug and Alcohol Research Centre, and began working in partnership with their academic team to undertake an external evaluation of the impact and effectiveness of our drug and alcohol education programme. The initial stage of this took place during the academic year 2017-18, with two MSc students researching aspects of the programme, one focusing on teachers' experience of delivering the lessons, and the other on the effectiveness of parent/carers workshops. The joint heads of DARC also undertook an evaluation of the impact of the Theatre in Education performances and workshops with a consultant researcher, funded by a grant from the University. Findings of these projects will be available in autumn 2018. Joint funding will be sought for a PhD post to take this further.



**Report of the Trustees
for the Period 1 April 2017 to 31 August 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities for public benefits

Theatre in Education

Professional tour of Mark Wheeler's play

In Spring Term 2018 the DSM Foundation commissioned StopWatch Theatre Company to undertake a second professional tour of schools with a production of Mark Wheeler's play, I Love You, Mum - I Promise I Won't Die, followed by interactive drug and alcohol education workshops. This built on the highly successful first tour in spring 2017. In total 80 performances of the play took place in 55 schools and FE colleges, and in addition to this, three public performances took place attended by families and professionals. Approximately 14,000 young people saw the play during this tour, and around 500 people attended community performances.

Feedback from schools, students and parents was again very positive, and it had a significant impact on its audiences.

Years 9-11: the play and workshop -	%
Made me realise some of the things I thought about drugs were wrong	55.56
Provided me with useful information	91.07
Changed how I see the risks of using drugs	66.67
Changed how I think about the possible consequences of taking drugs	69.09
Made me more aware of how others can influence the choices I make	87.50

Sixth form: the play and workshop -	%
Changed how I see the risks of taking drugs	73.33
Changed how I think about the possible consequences of taking drugs	77.33
Made me more aware of how others can influence the choices I make	73.33
Provided me with useful information and practical ideas	87.84

In summer term 2018, LB Merton commissioned the Foundation to work with a local youth theatre company, Wimbledon Civic Theatre Trust, to create peer-led forum theatre workshops to take into schools in the borough, to follow up performances of the play by exploring some of the key issues with targeted students. This was very well received, and schools and students responded very positively:

	%
The workshop made me think about the risks of drugs	88
The workshop made me think about the possible consequences of misusing drugs	88
The workshop helped me understand better how I can manage negative peer pressure	75
After taking part in the workshop today I feel better equipped to make safe choices about drugs	88

"The use of drugs doesn't just affect you, it affects your loved ones."

"It helped me have a better understanding about the effects of drug use and how important it is to stay safe."

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

Since being published in February 2017 by Bloomsbury on its Methuen Plays for Young People and Schools list, the play has been studied, taught and performed in schools, colleges and communities across the UK and overseas, including for GCSE and BTEC drama assessments as well as in drama lessons and for full school productions. A number of these schools have gone on to use the Foundation's PSHE drug and alcohol education resources with students. ITV Meridian News filmed and interviewed students at a school in West Sussex performing the play in February 2018 <http://www.itv.com/news/meridian/topic/daniel-spargo-mabbs/>.

In June 2018 a theatre company based in Yorkshire put on a production, which they also performed at the Edinburgh Fringe Festival in August 2018.



**Report of the Trustees
for the Period 1 April 2017 to 31 August 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities for public benefits

Youth Ambassadors

The Foundation continued to develop the role of Youth Ambassador during this period. In autumn term 2017 twelve new Youth Ambassadors were appointed and received a thorough induction and training including in drugs awareness. They represented the Foundation at events and activities, for example at an annual review event, and they supported the work of the Foundation in their own schools as well as activities in the community, including speaking to parents and carers at workshops. They also advised the Trustees and team on plans and developments in the work of the Foundation, from a young person's perspective, and engaged in awareness raising activities.

A Year in the Life 2016-17

In November 2017 the Foundation held its first annual review and showcase event. A wide range of key stakeholders, partners and colleagues from across related sectors came together to hear about achievements in the last academic year, plans for the year ahead, and to hear from a number of people who had benefited from the Foundation's work in various ways. The evening was opened with an address by Commander Simon Bray, National Police Chiefs Council drugs lead, who spoke about drugs and society in the UK, what the issues are and what can be done. Teachers spoke about the impact the StopWatch performance of the play had on their students, and about the impact the Foundation's drug and alcohol education workshops and resources had on students, parents and teachers. Students studying the play for GCSE spoke with Mark Wheeler about the power of its messages on them and their peers. Lead Youth Ambassador (and Trustee), Harvey Ludlow spoke with Youth Ambassador (YA) Joe Brown, about the motivation for being a YA, the difference YAs can make, and the difference it had made to them personally.

Media and Communications

The DSM Foundation continues to have a strong profile locally and nationally, with the Director and Operations Manager doing interviews throughout the year on local and national TV, and in both printed and online press, on issues relating to young people and substance misuse.

The website has continued to be developed during this period, and the social media presence of the Foundation continued to grow, through increasing followers on Facebook, Twitter and Instagram, and its young people's Facebook page. The Foundation increasingly used social media effectively to inform and educate the wider public about the risks of substance misuse, as a key part of its core drug education mission.

Choirs with Purpose

In summer 2017 the Foundation was invited to form a choir to take part with ten other charities nationally in a charity Christmas album, Stand Together, with the aim of reaching No.1 in the Christmas charts. A young people's choir made up of Youth Ambassadors, friends and family of Daniel Spargo-Mabbs, actors from Mark Wheeler's youth theatre, and students from two key schools participated in this initiative. Opportunities arose from this for some of the young people to sing on ITV's Loose Women and live at the O2 arena. It was a very positive experience for all the young people involved, and raised the profile of the charity through the social media and press attention the project attracted nationally.



**Report of the Trustees
for the Period 1 April 2017 to 31 August 2018**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The Foundation has continued to raise money through a variety of fund raising activities. It has been successful in attracting funding from corporate charitable trusts and family trust funds, including HDH Well Charitable Trust, Worshipful Society of Vintners, Bernard Sunley Charitable Foundation and the Redevco Charitable Foundation. The Foundation has also successfully applied for grant funding from the Wimbledon Foundation Community Fund, the Drug and Alcohol Relief Fund, both of these through the London Community Foundation, and Richmond Civic Pride, to work in specific London boroughs. The Foundation was also given just under £1,000 by MOPAC through Croydon's Safer Neighbourhood Board, and £5,000 from Merton's Commissioner for Children, Schools and Families to work in the borough's schools.

From September 2017 the Foundation introduced three key new strategies for increasing sources of funding. A freelance fund raiser was engaged for five days to extend and diversify the charity's reach to trust funds and grants. A pricing policy was introduced for schools, to which they responded positively and this contributed £18,486 towards the costs of provision to their students and families. All schools were asked to contribute towards the cost of the play at a subsidised rate of 25%, and this brought in £8,361 funding for the tour. The newly introduced Friends of the Foundation scheme aimed to increase the regular donor base, and this helped to raise annual regular donor income by 15%.

FINANCIAL REVIEW

Financial position

The Board have changed the year end to 31st August to bring it in line with the school academic year as this better reflects the charity's operational year. The results reported this year are therefore for the 17 months ended 31st August 2018 and are compared to the 12 months ending 31st March 2017.

Income for the 17 months to 31st August 2018 was £191,255 (12 months to 31st March 2017 - £101,991). This was achieved through the extraordinary efforts of many supporters.

The Foundation spent £134,921 (2016-17 - £99,976) on charitable expenditure which included another successful professional tour of schools with a production of Mark Wheeler's play, I Love You, Mum - I Promise I Won't Die, followed by interactive drug and alcohol education workshops.

At the end of the 17 months there was a surplus of £56,334 (31st March 2017 - £2,015) of which £41,573 is unrestricted funds.

Reserves policy

The Trustees review the level of reserves at the beginning of each financial year and have determined that the appropriate level of free reserves should be sufficient to meet six months' operating expenditure. From time to time, additional reserves will be needed for other purposes, and these will be agreed by the trustees and designated funds put aside for these purposes. Excluded from the Reserves Policy is income associated with 'Restricted Funds'.

The policy shall be reviewed annually at the time of approving the Financial Statements for the Year.



**Report of the Trustees
for the Period 1 April 2017 to 31 August 2018**

FUTURE PLANS

1. Governance

The Board will continue to review its effectiveness and plans to introduce a new induction procedure for trustees which will be piloted in the coming year. In addition to a new complaints procedure and a strengthening of the conflict of interest policy and trustee code, the trustees' skills matrix will also be reviewed in the next year. The Chair will also meet with Trustees individually to review how they have found the last year and their role on the Board.

2. Drug and alcohol education

Work continues to achieve the Mentor ADEPIS Quality Mark for providers of drug and alcohol education, alongside investigating the feasibility of applying for a Quality Mark with the PSHE Association.

The Foundation will pilot a model of delivery using digital resources with schools across the UK with whom it is already in contact, with a view to extending this into another major city or region. As part of this initiative, along with the PSHE programme resources, schools will be able to show in their assemblies a specially commissioned short documentary which tells the story of Daniel Spargo-Mabbs.

The Foundation will be developing an online information and resource platform for parents and carers in partnership with other key organisations in the sector.

3. Theatre in Education

The Foundation has commissioned StopWatch Theatre Company to undertake a third ten-week tour of Mark Wheeler's play with educational workshops in schools and community venues from January 2019.

4. Youth Ambassadors

The role of the Foundation's drugs educator has been extended to enable co-ordination of an enhanced Youth Ambassador (YA) programme, recruiting from five key London boroughs and a pilot school-based role in one school. The Drugs Educator will be delivering induction, training and ongoing support, and YAs will also be expected to complete an online Level 1 course in safeguarding. Their role will be based within their local community, and they will also be able to contribute to DSM Foundation activities centrally. The Foundation plans to extend their role to include planning and delivering assemblies to younger students, advising their school on drug and alcohol education and policy, and organising a fundraising activity. It is expected that the YAs will be able to log and get recognition for their volunteering hours in a more structured way through an organisation similar to vinspired (the youth volunteering charity that the Foundation had registered with and which unfortunately closed in November 2018). There will be a greater emphasis on safeguarding for YAs, with strengthened support from both the school concerned as well as the Foundation.

5. Resources and staff

The Foundation plans to engage a second part-time drugs educator to deliver drug and alcohol education sessions, and to extend the hours of project co-ordination support to full time.

5. Finance and fundraising

A second campaign to increase the regular donor base through Friends of the Foundation is planned in the autumn. The Foundation will be identifying a suitable candidate to raise maximum funds for it through its London Marathon 2019 place. There are also plans to engage a fundraiser in the coming year.



**Report of the Trustees
for the Period 1 April 2017 to 31 August 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Recruitment and appointment of new trustees

Two trustees retired by rotation and were reappointed during this period. In May 2017 the Foundation appointed a Treasurer, who has experience as treasurer of another small charity. This was a post that had never been filled.

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



**Report of the Trustees
for the Period 1 April 2017 to 31 August 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board is responsible for the overall direction and strategic development of the 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. This year the Board updated its terms of reference and merged its two sub-committees, on 'human resources and governance' and 'finance', into one with overall responsibility for 'resources and governance', with new terms of reference for this sub-committee.

Trustees meet approximately every six weeks to discuss operational and strategic issues facing the charity. The Board of Trustees organised a strategic planning session for April 2017 led by an experienced, external senior director to write a two-year strategy and plan, including a fund-raising strategy to ensure more sustainable funding streams. A similar event was held in April 2018, this time led by an experienced consultant business coach.

Trustees approved a code of conduct in November 2017 which all trustees have signed up to, in addition to the related party transactions declaration in April 2017 and 2018, and the automatic disqualification declaration in July 2018 (introduced for charities with effect from 1 August 2018, which the Director & Operations Manager has also signed).

The Board has also reviewed how effectively it is working, assessing the extent to which trustees understand the board's role, particularly in ensuring delivery of the organisation's purpose. The assessment also considered how trustees perceived they were working as individuals and as a collective board, exercising effective control, behaving with integrity and being open and accountable. The feedback from this evaluation was overwhelmingly positive but the Board has developed an action plan to further improve in a few areas.

The Board continues to source and deploy resources for carrying out the Foundation's charitable activities for public benefit. The Director and Operations Manager's role was extended to the end of August 2018 with the agreement of the Board, and she continued to report to the Board with management support from the Chair of the Board of trustees.

The DSM Foundation drugs educator, a qualified teacher, passed Level 3 accreditation in Understanding Substance Misuse in summer 2017, and in 2017-18 began doing increasing amounts of delivery in schools and colleges independently, having initially shadowed the Director and Operations Manager. In summer term 2018 she took on additional sessional hours to co-ordinate the extended Youth Ambassadors' programme.

In April 2018 the DSM Foundation employed a part time project co-ordinator to support the role of the Director and Operations Manager, which has significantly increased capacity to manage the growing demands from schools, colleges and the community, as well as additional projects. The part-time coordinator who worked for six months 2017-18 to coordinate the 2017 Theatre in Education tour in schools repeated this role for the 2018 tour and continued to support other administrative and co-ordination functions in a voluntary capacity throughout the year. The role of Company Secretary continues to be fulfilled in a voluntary capacity.

Induction and training of new trustees

Trustees are appointed for the skills and experience that they bring and their ability to assist the Foundation in meeting its charitable objectives. The new Treasurer was given a copy of 'The Essential Trustee' provided by the Charity Commission, which was used along with the Foundation's Memorandum and Articles of Association, copies of policies and a briefing with Vice-Chair, as the basis of individual induction.

Trustees have attended a variety of training events during the year, including on governance and drug education and policy. An online Level 1 safeguarding course has also been completed by the Chair. Sector updates and briefings are also provided as part of every board meeting.



**Report of the Trustees
for the Period 1 April 2017 to 31 August 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Partnership working

In order to further its charitable objectives, the Foundation has continued to develop strong working relationships with a number of other organisations and individuals working in the field. As well as local authorities, local voluntary services and local charities, nationally the Foundation has developed strong working relationships with key professionals in the sector, including NHS England, Public Health England, Home Office, the Metropolitan Police, Mentor UK, PSHE Association, Alcohol Education Trust, Amy Winehouse Foundation and NCS The Challenge. Colleagues from these fields have continued to provide advice and information about the substance misuse sector, current policy priorities and what evidence and research has demonstrated to be most effective practice in education and prevention.

Risk management

The Board is aware of its responsibilities to identify and review the major risks to which the organisation is exposed and to implement systems to mitigate those risks. A risk assessment and management register is reviewed and updated regularly by the Board. Work on crisis planning was also undertaken during 2018 to ensure the charity is sufficiently prepared should a crisis occur.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08863937 (England and Wales)

Registered Charity number

1158921

Registered office

18 Wyche Grove
South Croydon
Surrey
CR2 6EX

Trustees

Mr T D Spargo-Mabbs	Director	
Dr S M Chacko - (Chair)	Director	
Mr J T Spargo-Mabbs	Director	
Mr I H Smith - (Vice-Chair)	Director	
Mr H G Ludlow	Director	
Ms L M Lock	Director	- resigned 27.7.17
Mr N S Martin - (Treasurer)	Director	- appointed 17.5.17

Operational leadership and management: Director and Operations Manager

Mrs F Spargo-Mabbs

Company Secretary

Mrs J A Ludlow



DSM foundation

Supporting young people to make safe choices about drugs

THE DANIEL SPARGO-MABBS FOUNDATION

Report of the Trustees for the Period 1 April 2017 to 31 August 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Joseph Paul & Co Ltd
Chartered Accountant
21 Oakleigh Road North
Whetstone
London
N20 9HE

Approved by order of the board of trustees on 27 November 2018 and signed on its behalf by:

Dr S M Chacko - (Chair) - Trustee



**Independent Examiner's Report to the Trustees of
The Daniel Spargo-Mabbs Foundation**

Independent examiner's report to the trustees of The Daniel Spargo-Mabbs Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period ended 1 April 2017 to 31 August 2018.

Responsibilities and basis of report

As the charity's trustees of the Company (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 Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company 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

Joseph Paul
Joseph Paul & Co Ltd
Chartered Accountant
21 Oakleigh Road North
Whetstone
London
N20 9HE

27 November 2018



**Statement of Financial Activities
for the Period 1 April 2017 to 31 August 2018**

	Not es	Unrestricted funds £	Restricted funds £	Period 1.4.17 to 31.8.18 Total funds £	Year Ended 31.3.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		125,748	53,924	179,672	101,991
Other trading activities	2	10,590	-	10,590	-
Other income		<u>993</u>	<u>-</u>	<u>993</u>	<u>-</u>
Total		137,331	53,924	191,255	101,991
EXPENDITURE ON					
Charitable activities					
Direct charitable		52,230	21,100	73,330	69,458
Other		<u>43,528</u>	<u>18,063</u>	<u>61,591</u>	<u>30,518</u>
Total		95,758	39,163	134,921	99,976
NET INCOME		41,573	14,761	56,334	2,015
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>50,335</u>	<u>-</u>	<u>50,335</u>	<u>48,320</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>91,908</u></u>	<u><u>14,761</u></u>	<u><u>106,669</u></u>	<u><u>50,335</u></u>

**Statement of Financial Position**
At 31 August 2018

		Unrestricted funds	Restricted funds	31.8.18 Total funds	31.3.17 Total funds
	Not es	£	£	£	£
FIXED ASSETS					
Tangible assets	6	761	-	761	721
CURRENT ASSETS					
Debtors	7	8,566	-	8,566	7,850
Cash at bank		<u>83,620</u>	<u>14,761</u>	<u>98,381</u>	<u>45,010</u>
		92,186	14,761	106,947	52,860
CREDITORS					
Amounts falling due within one year	8	(1,039)	-	(1,039)	(3,246)
NET CURRENT ASSETS		<u>91,147</u>	<u>14,761</u>	<u>105,908</u>	<u>49,614</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>91,908</u>	<u>14,761</u>	<u>106,669</u>	<u>50,335</u>
NET ASSETS		<u>91,908</u>	<u>14,761</u>	<u>106,669</u>	<u>50,335</u>
FUNDS	9				
Unrestricted funds				91,908	50,335
Restricted funds				<u>14,761</u>	-
TOTAL FUNDS				<u>106,669</u>	<u>50,335</u>

The notes form part of these financial statements



Statement of Financial Position - continued

At 31 August 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 27 November 2018 and were signed on its behalf by:

Mr T D Spargo-Mabbs -Trustee

Mr N S Martin - (Treasurer)-Trustee



Notes to the Financial Statements for the Period 1 April 2017 to 31 August 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption 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

All income is recognised in the Statement of Financial Activities, once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Tangible fixed assets

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

Fixtures & equipment	- 25% on cost
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. 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.



**Notes to the Financial Statements - continued
for the Period 1 April 2017 to 31 August 2018**

1. ACCOUNTING POLICIES - continued

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.

2. OTHER TRADING ACTIVITIES

	Period 1.4.17 to 31.8.18 £	Year Ended 31.3.17 £
Fundraising events	<u>10,590</u>	<u>-</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 1.4.17 to 31.8.18 £	Year Ended 31.3.17 £
Depreciation - owned assets	587	244
Surplus on disposal of fixed asset	<u>(993)</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2018 nor for the year ended 31 March 2017.

5. STAFF COSTS

The average monthly number of employees during the period was as follows:

	Period 1.4.17 to 31.8.18	Year Ended 31.3.17
Management	<u>2</u>	<u>1</u>

No employees received emoluments in excess of £60,000.



**Notes to the Financial Statements - continued
for the Period 1 April 2017 to 31 August 2018**

6. TANGIBLE FIXED ASSETS

	Fixtures & equipment £
COST	
At 1 April 2017	974
Additions	1,800
Disposals	<u>(1,407)</u>
At 31 August 2018	<u>1,367</u>
 DEPRECIATION	
At 1 April 2017	253
Charge for year	587
Eliminated on disposal	<u>(234)</u>
At 31 August 2018	<u>606</u>
 NET BOOK VALUE	
At 31 August 2018	<u>761</u>
At 31 March 2017	<u>721</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.18 £	31.3.17 £
Trade debtors	1,096	-
Other debtors	729	44
Grants & Pledges receivable	-	6,970
Gift Aid Receivable	<u>6,741</u>	<u>836</u>
	<u>8,566</u>	<u>7,850</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.18 £	31.3.17 £
Trade creditors	459	-
Social security and other taxes	-	1,409
Pension payable	562	-
Accrued expenses	<u>18</u>	<u>1,837</u>
	<u>1,039</u>	<u>3,246</u>



**Notes to the Financial Statements - continued
for the Period 1 April 2017 to 31 August 2018**

9. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.8.18 £
Unrestricted funds				
General funds	50,335	41,722	(83,610)	8,447
Operational reserve	-	-	43,610	43,610
Play new season	-	-	30,000	30,000
Projects	-	(149)	10,000	9,851
	<u>50,335</u>	<u>41,573</u>	-	<u>91,908</u>
Restricted funds				
Play funds	-	500	-	500
Local Government funds	-	5,000	-	5,000
Community funds	-	7,261	-	7,261
Film funds	-	2,000	-	2,000
	-	14,761	-	14,761
	<u>-</u>	<u>14,761</u>	<u>-</u>	<u>14,761</u>
TOTAL FUNDS	<u>50,335</u>	<u>56,334</u>	<u>-</u>	<u>106,669</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	137,331	(95,609)	41,722
Projects	-	(149)	(149)
	137,331	(95,758)	41,573
Restricted funds			
Salary funds	18,063	(18,063)	-
Play funds	8,861	(8,361)	500
Local Government funds	5,000	-	5,000
Community funds	20,000	(12,739)	7,261
Film funds	2,000	-	2,000
	53,924	(39,163)	14,761
	<u>53,924</u>	<u>(39,163)</u>	<u>14,761</u>
TOTAL FUNDS	<u>191,255</u>	<u>(134,921)</u>	<u>56,334</u>



Notes to the Financial Statements - continued
for the Period 1 April 2017 to 31 August 2018

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted Funds			
General funds	44,320	6,015	50,335
Restricted Funds			
Salary funds	4,000	(4,000)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>48,320</u>	<u>2,015</u>	<u>50,335</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	88,041	(82,026)	6,015
Restricted funds			
Salary funds	12,750	(16,750)	(4,000)
Other funds	<u>1,200</u>	<u>(1,200)</u>	<u>-</u>
	13,950	(17,950)	(4,000)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>101,991</u>	<u>(99,976)</u>	<u>2,015</u>

10. RELATED PARTY DISCLOSURES

Fiona Spargo-Mabbs is related to two trustees. The interested parties abstained from the decision to appoint her as the Director and Operations Manager and in fixing the remuneration. The two family member trustees have no involvement in decisions relating to the day-to-day performance management or HR matters relating to the Director and Operations Manager. Prior consent of the Charity Commission was obtained for the appointment.