

REGISTERED COMPANY NUMBER: 08863937 (England and Wales)
REGISTERED CHARITY NUMBER: 1158921

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2020
for
The Daniel Spargo-Mabbs Foundation

Harmer Slater Limited
Curzon House 2nd Floor
24 High Street
Banstead
Surrey
SM7 2LJ

The Daniel Spargo-Mabbs Foundation

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The Daniel Spargo-Mabbs Foundation

Report of the Trustees for the year ended 31 August 2020

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 2020. 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).

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.

The Daniel Spargo-Mabbs Foundation

Report of the Trustees for the year ended 31 August 2020

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. There has been an inevitable impact on these activities, however, as a result of the Covid-19 global pandemic and its consequences. This is described in more detail throughout the report.

Growth in 2019-20

Despite lockdown restrictions being in place for more than a third of this last academic year, the Foundation has grown in reach, with 63 more schools, colleges, and organisations adding to the total number of 399 with which we have worked or are working. We are now active across all 32 London boroughs, and in fifteen counties across England, three of the four UK nations and two EU countries. Our pilot work in Scotland continued to grow in autumn and spring, with delivery in two schools and further work planned.

Drugs and alcohol education programme for schools, colleges and universities

Our drugs and alcohol education work with young people, parents and carers, teachers and professionals continued to take place in schools, colleges and community groups across the UK as usual until mid-March 2020 when lockdown was implemented in response to Covid-19. Our approach and offer have always been flexible and responsive, while maintaining rigorous adherence to evidence-based practice, in order to meet the needs of individual settings and their students, staff and families most effectively. This flexible approach has been vital in enabling us to continue delivering drugs and alcohol education during lockdown, albeit at an inevitably reduced level.

In 2019-20 we delivered 284 interactive drugs and alcohol education workshops to 35,322 children and young people from 10-18 years, including in an international school in Prague. All but two of these workshops took place before lockdown. Alongside these, our spiral curriculum of evidence-based planning and resources for teachers to deliver drugs and alcohol education lessons to students in Personal, Social and Health Education (PSHE) was used by 64 schools (49 in 2018-19). Three age-appropriate programmes for different year groups are designed to reinforce and build on students' prior learning, adapted for shorter, bite-sized form time sessions for schools where timetables are too pressured to fit PSHE into lessons. In 2019-20 we also delivered our first drugs and alcohol education workshop in a university, to students at Kings College, Cambridge.

When lockdown began we worked quickly to develop drugs and alcohol education resources that could be delivered remotely to students. We developed four home-learning units, for schools to provide to students in years 9-10 to work on at home. We adapted our Mission Transition workshops for year 6 pupils so they could be delivered either directly by teachers, where year 6 pupils had returned to schools in the summer, or with a blended approach combining home learning and remote teacher input. We also delivered two student workshops online, but approached this area of our work with caution due to concerns over managing the risks of delivering drugs education into family homes without known support networks available to individual students if needed.

Parents' and carers' drugs and alcohol awareness sessions

In 2019-20 we delivered 22 workshops to 872 parents and carers, including two workshops that were delivered jointly to parents and their children, and seven delivered via Zoom webinars during the summer term when we were unable to visit schools. We developed an interactive online workshop for this purpose, adapted our information leaflet and provided schools with a recording of the session to send to parents unable to attend. We were able to reach parents overseas through delivering online, from a boarding school and at a community session. We were also able to organise these at much shorter notice with schools than we would for live delivery.

The Daniel Spargo-Mabbs Foundation

Report of the Trustees for the year ended 31 August 2020

In addition to moving our parents' workshops online we also began delivering weekly Facebook Live FAQ sessions for parents and carers via the Foundation's Facebook page. There were eighteen in total, each lasting around fifteen minutes and with a different specific focus. These remain on our Facebook page as ongoing video resources for parents to access.

Training for professionals

We delivered ten training sessions to teachers and other professionals working with children and young people in a range of settings and contexts, including to teachers in schools around the UK and in Prague, to safeguarding leads in schools around the world via the Safeguarding and Child Protection Association (part of the Boarding Schools Association), to football coaches and mentors with Fulham Football Club Foundation, and to youthwork professionals across the UK organised by UK Youth. Three of these were delivered online during lockdown.

Drugs and alcohol education in the academic year 2019-20

	Academic year 2019-20	Academic year 2018-19
Number of settings worked with	182	193
Number of schools and colleges	166	170
Number of state-funded schools and colleges	122	123
Number of independent schools and colleges	44	47
Number of student workshops	284	408
Number of parent/carers workshops	22	32
Total settings ever worked with to end of academic year	399	330

Range of schools and colleges

Type of setting	2019-20	2018-19
State-funded	73%	72%
Independent	27%	28%
State-funded provision includes:		
Mainstream academies and comprehensives	58%	60%
Faith schools	21%	23%
Grammar	7%	7%
FE (16-19)	7%	7%
Primary	7%	2%
Alternative provision	<1%	<1%
Special schools	0%	<1%

Evaluation and impact

Workshops and lessons are evaluated by students, teachers and parents, and both qualitative and quantitative data collected. Students are asked to complete an online questionnaire before and after drug education sessions begin, to measure changes in perceptions of risk and consequence and changed behaviours in relation to drugs and alcohol. They are also asked to complete an evaluation following a workshop. Teachers are sent an online survey to collect feedback on their experience of delivering the lessons. Parents are asked to complete a paper-based feedback form at the end of workshops delivered in schools, colleges or community groups, and an online survey for webinars.

The Daniel Spargo-Mabbs Foundation

Report of the Trustees for the year ended 31 August 2020

PSHE lessons for students 2019-20	Year 9-10	Sixth form
The information was relevant, clear and easy to understand	87%	99%
I had the chance to think about my feelings, beliefs and values	77%	86%
It tackled misunderstandings and myths of substance misuse	72%	84%
It changed how I see the risks and consequences of using drugs	68%	75%
It helped me think about ways to handle peer influence	63%	77%
It helped me understand the factors at work when I make decisions	n/a	91%
I feel more confident to manage risky situations safely	n/a	82%
I learned some practical strategies to reduce the risks of drugs and alcohol	n/a	76%
I know where to go to get more information and support if I need it	n/a	83%
Parents' workshops 2019-20		
I know more about the substances available to young people today	96%	
I know more about the risks and risk factors of drugs	94%	
I understand better the factors that affect young people's decision making	92%	
I know more about the law in relation to young people and drugs	85%	
I feel more confident to have conversations with my child at home about drugs	88%	
I know what signs to look out for to tell if my child is using drugs	74%	
I will use some of the practical strategies learned to help my children stay safe	95%	
I know where to go for more information and support	97%	

Theatre in Education

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

In 2020 the fourth professional Theatre in Education (TIE) tour of our play took place in schools, colleges and community settings, mostly across London but some beyond. This year Wizard Theatre was commissioned to undertake the tour, following the closure of StopWatch Theatre who had toured successfully since 2017. 94 performances were booked over ten weeks of Spring term 2020, but unfortunately the last 21 had to be cancelled because of lockdown. There were three evening community performances during this time, and a total of 11,797 students aged 13-18 years were able to see it before the tour had to be stopped.

Feedback from the 2020 tour was gathered from a sample of 1,252 students in years 9-11. 88% reported that they knew more about the risks of drugs and 89% said they understood more about the impact of drug use on others. For the majority the main messages of the play were both the risks of drugs, and that our choices can have consequences, closely followed by 'it could happen to anyone'. Overwhelmingly what was best about the play for these students was that it was a true story and used the real words of the people involved.

Tie It Up Theatre was commissioned to create a new TIE production of the play for a short pilot tour in Scotland, due to take place over two weeks in June 2020. This was postponed to November under lockdown, and subsequently the decision was made to film the production rather than attempt to plan a live tour with so many uncertainties over future access to schools still in place. This took place in August with the film to be ready for use from mid-September.

The Daniel Spargo-Mabbs Foundation

Report of the Trustees for the year ended 31 August 2020

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 been studied, taught and performed in schools across the UK and around the world. It has been used for GCSE drama and BTEC assessments, and was this year shortlisted as a GCSE drama set text by exam board Eduqas. This year productions have taken place in New Zealand, Australia and Canada amongst others. During lockdown a youth theatre company in North Wales undertook a 'virtual' filmed production on Zoom, when they were unable to start work on a live production as planned. This feedback from a student in New Zealand demonstrates the impact the play can have: "As a 17-year-old I see others around me doing drugs and I will admit I have done them myself but your story, your story really made me see drugs as a means to an end. No good comes from it."

Youth Ambassadors

Our Youth Ambassador (YA) programme continued training and supporting 16-20 year-olds to become positive peer influences in their schools and communities this year. Training has been provided online through volunteer management system Better Impact, as well as in person. A school-based programme continued at Epsom College for a third year, and next year's cohort were recruited before the end of the summer term. A total of 27 YAs were recruited and trained in 2019-20.

In September a group of YAs were interviewed for Sky News about drugs on social media, and one of our YAs was on the panel of the parliamentary launch of a research publication into this issue. Their activity was curtailed with lockdown, but they continued to offer advice to the Foundation online, including on our new website and home learning units.

A Year in the Life 2019-20

In November 2019 we held our third annual review and showcase event at Artemis offices in central London. A wide range of our key stakeholders, partners and colleagues from across related sectors came together to hear about what we'd achieved in the last academic year, what we have planned for the year ahead, and to hear from a number of people who had benefited from our work in various ways. The theme was 'A giant leap: Drug education for all', in anticipation of statutory Relationship, Sex and Health Education in 2020. The keynote speaker was David Mackintosh, Head of Community Safety and Senior Policy Officer Alcohol and Drugs, City of London and Greater London Authority, and Senior Policy Advisor at the London Drug and Alcohol Policy Forum, who spoke about why good drugs education matters.

Dr Rachel Herring, co-director of the Drug and Alcohol Research Centre at the University of Middlesex, reported on key findings of their initial assessment of our drugs and alcohol education programme, and Leon Hamilton, director of Wizard Theatre, spoke about the planned TIE tour of our play. Attendees also heard from a parent who had attended a workshop, two of our Youth Ambassadors about their roles within the Foundation, and the head of drama of Pipers' Corner School and two cast members from a recent production of 'I Love You, Mum' play spoke about the huge impact this had across the school.

Media and Communications

The DSM Foundation continues to have a strong media profile locally and nationally, with the Director doing interviews throughout the year on issues relating to young people and substance misuse. She has led a national campaign with the BBC challenging social media companies to address issues of drugs being sold on social media, which included a meeting with Instagram's Director of Public Policy for EMEA. She has also been invited to record various podcasts with professionals in the field, and to speak at a number of national conferences.

The newly developed website was ready to launch at the start of the new academic year in 2020. It has improved accessibility and navigability and increased levels and range of content, including information and advice for young people and parents. Our social media presence has continued to grow on Facebook and Twitter.

The Daniel Spargo-Mabbs Foundation

Report of the Trustees for the year ended 31 August 2020

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 we have maintained strong working relationships with key professionals in the sector, including NHS England, the Metropolitan Police, Crimestoppers, London Drug and Alcohol Policy Forum, UK Youth, Crystal Palace FC Foundation, Fulham FC Foundation, Alcohol Education Trust, and Teen Tips. 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

The Foundation has taken part in a number of national projects this year. We were invited to contribute to the second part of Dame Carol Black's independent review of drugs, commissioned by the government to look at Prevention, Treatment and Recovery. We were on the specialist advisory board of the first national research project into drugs being sold on social media, undertaken by think tank Volteface and published in September. We are founder members of a newly formed strategic group based in Edinburgh, the Early Intervention and Prevention Group, representing drugs and alcohol education in Scotland. We are also founder members of a new national drugs and alcohol education consortium.

Fundraising activities

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

However, cancellations of fundraising activities and events under Covid-19 have inevitably impacted on income, despite a number of successful fundraising activities during lockdown. Our actual loss of income due to the impact of Covid-19 in the period March to July this year, based on a comparison with the same period in 2019, totals £28,578. This is due to cancelled fundraising events (£21,154), the tour of the play being cut short (£5,992) and parents' talks (£1,432).

FINANCIAL REVIEW

Financial position

Our income for the year ending 31 August 2020 was £236,285 (2019 - £154,084). This was achieved through the extraordinary efforts of our many supporters.

We spent £206,809 (2019 - £163,862) on charitable expenditure which included £51,618 on 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. Due to Covid restrictions we have also spent £21,042 on a film version of the play which we will use in the spring of 2021 to tour schools in Edinburgh.

During the financial year we had a surplus of £29,476 (2019 - deficit of £9,778). At the end of the financial year there were unrestricted funds of £103,929 (2019 - £85,071).

The Daniel Spargo-Mabbs Foundation

Report of the Trustees for the year ended 31 August 2020

FINANCIAL REVIEW

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.

The unrestricted cash reserves amount to £106,601 (2019: £74,331). Within the reserves, specific funds are designated towards operational reserves for 2020/21.

The Daniel Spargo-Mabbs Foundation

Report of the Trustees for the year ended 31 August 2020

FUTURE PLANS

1. Governance

The Board will meet in September to plan strategically for the year as the Covid-19 crisis continues and will maintain a more frequent meeting pattern as long as this is required to keep close scrutiny of finance and operational priorities.

An annual review of the Section 11 safeguarding audit will take place in autumn 2020, which will include reviewing, revising and updating related policies. The Board will continue to review its effectiveness on an ongoing basis, with the Chair arranging individual reviews to take place with Trustees on their plans and their role on the Board. A trustees' skills audit is also planned to help identify gaps and for succession planning. An annual programme of training and updates are planned.

2. Drugs and alcohol education

With ongoing uncertainties and potential restrictions on access to students in schools and colleges, we will continue to be flexible in our offer, combining in-person with online delivery as needed. We will continue to offer online webinars for parents, which are much simpler for schools to organise, and extend our reach significantly. With funding less certain we will prioritise lower cost activities, primarily our digital drugs and alcohol education resources for teachers to use. We plan to develop distance learning and online training resources for teachers and other professionals working with young people.

3. Theatre in Education

The Tie it Up Theatre filmed production and 'virtual tour' will be piloted in Scottish schools in November, Covid-19 restrictions permitting, and we will consider extending that to other areas of the country with DSMF drugs educators delivering workshops after showings. Due to ongoing uncertainties and restrictions we will not be planning a live TIE tour this coming year.

4. Youth Ambassadors

Under current restrictions on our events and activities as well as staff capacity we will focus on two school-based YA programmes this year, one continuing at Epsom College in Surrey and a new project at Edinburgh Academy following the same model, rather than recruiting more widely.

5. Resources and staff

We will be training four potential new sessional drugs educators, planned for the autumn, to replace the drugs educator who left in Spring, in order to maintain our capacity and increase flexibility geographically.

6. Finance and fundraising

The budget and fundraising strategy will be updated following the Trustees' strategic planning meeting in September. Our fundraising calendar is planned to include activities that can be carried out if restrictions are continued, as well as a number of places in Challenge events which have been postponed, including the London Marathon and London Parks Half. The Operations Manager will continue to identify and apply for suitable grant funding, and we will maintain, develop, and maximise the potential of corporate relationships and partnerships.

The Daniel Spargo-Mabbs Foundation

Report of the Trustees for the year ended 31 August 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Contingency planning under Covid-19

The Board acted very promptly when lockdown was implemented, writing a business continuity plan specific to Covid-19 and reworking our risk register to incorporate pandemic-related risks. The Board met monthly from March to monitor closely and manage the impact on the Foundation through the crisis and to facilitate prompt discussion and decision-making. We will be meeting as a Board in September to plan strategically for the coming year under ongoing crisis measures, and will be prioritising areas of work that enable us to continue to reach young people, parents and educators with effective drugs and alcohol education in the most cost-effective ways while funding and income streams remain uncertain. We have used the furlough scheme for all three employees for three weeks of the initial scheme, and are accessing the flexible scheme, dependent on workload. This has helped save staff costs as levels of work have inevitably reduced, and when schools re-open furlough will be less necessary.

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

T D Spargo-Mabbs
Dr S M Chacko (Chair)
J T Spargo-Mabbs
I H Smith (Vice Chair)
H G Ludlow
N S Martin (Treasurer)

Operational leadership and management: Director and Operations Manager

F Spargo-Mabbs

Company Secretary

J A Ludlow

Independent Examiner

Harmer Slater Limited
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The Daniel Spargo-Mabbs Foundation

Report of the Trustees for the year ended 31 August 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Approved by order of the board of trustees on 26 November 2020 and signed on its behalf by:

Dr S M Chacko - Trustee (Chair)

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 year ended 31 August 2020.

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.

Ransford Agyei-Boamah
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26 November 2020

The Daniel Spargo-Mabbs Foundation

Statement of Financial Activities for the year ended 31 August 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations	2	83,540	143,323	226,863	127,194
Income from fundraising	3	9,189	-	9,189	26,890
Investment income	4	<u>233</u>	<u>-</u>	<u>233</u>	<u>-</u>
Total		92,962	143,323	236,285	154,084
EXPENDITURE ON					
Raising funds	5	846	4,654	5,500	3,300
Charitable activities	6				
Charitable activities		13,136	83,895	97,031	90,059
Support and governance costs	7	<u>60,122</u>	<u>44,156</u>	<u>104,278</u>	<u>70,503</u>
Total		74,104	132,705	206,809	163,862
NET INCOME/(EXPENDITURE)		18,858	10,618	29,476	(9,778)
RECONCILIATION OF FUNDS					
Total funds brought forward		85,071	11,820	96,891	106,669
TOTAL FUNDS CARRIED FORWARD		<u>103,929</u>	<u>22,438</u>	<u>126,367</u>	<u>96,891</u>

The notes form part of these financial statements

The Daniel Spargo-Mabbs Foundation

Balance Sheet 31 August 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	12	1,708	2,688
CURRENT ASSETS			
Debtors	13	10,403	15,632
Cash at bank and in hand		<u>128,200</u>	<u>81,831</u>
		138,603	97,463
CREDITORS			
Amounts falling due within one year	14	<u>(13,944)</u>	<u>(3,260)</u>
NET CURRENT ASSETS		<u>124,659</u>	<u>94,203</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>126,367</u>	<u>96,891</u>
NET ASSETS		<u>126,367</u>	<u>96,891</u>
FUNDS	16		
Unrestricted funds		103,929	85,071
Restricted funds		<u>22,438</u>	<u>11,820</u>
TOTAL FUNDS		<u>126,367</u>	<u>96,891</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 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.

The notes form part of these financial statements

The Daniel Spargo-Mabbs Foundation

Balance Sheet - continued 31 August 2020

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 November 2020 and were signed on its behalf by:

T D Spargo-Mabbs - Trustee

N S Martin - Trustee (Treasurer)

The notes form part of these financial statements

The Daniel Spargo-Mabbs Foundation

Notes to the Financial Statements for the year ended 31 August 2020

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 2019)', 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 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.

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.

Income

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

Interest income is accounted for in the period in which it is receivable.

Expenditure

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

The Daniel Spargo-Mabbs Foundation

Notes to the Financial Statements - continued for the year ended 31 August 2020

1. ACCOUNTING POLICIES - continued

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.

Tangible fixed assets

Tangible fixed assets is 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:

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.

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.

Debtors

Debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost, less provision for impairment. A provision for the impairment of debtors 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.

The Daniel Spargo-Mabbs Foundation

Notes to the Financial Statements - continued for the year ended 31 August 2020

1. ACCOUNTING POLICIES - continued

Creditors

Creditors 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. Creditors 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.

2. DONATIONS

	Unrestricted £	Restricted £	2020 £
Donations			
Donations	59,824	16,125	75,949
Gift aid	2,777	1,300	4,077
Grants	10,750	125,898	136,648
Royalty receivable	461	-	461
Other income	7,618	-	7,618
Conference income	2,110	-	2,110
	<u>83,540</u>	<u>143,323</u>	<u>226,863</u>

	Unrestricted £	Restricted £	2019 £
Donations			
Donations	74,422	26,367	100,789
Gift aid	6,714	1,950	8,664
Grants	5,000	12,511	17,511
Royalty receivable	210	-	210
Other income	20	-	20
	<u>86,366</u>	<u>40,828</u>	<u>127,194</u>

The Daniel Spargo-Mabbs Foundation

Notes to the Financial Statements - continued for the year ended 31 August 2020

3. INCOME FROM FUNDRAISING

	Unrestricted £	Restricted £	2020 £
Fundraising events	<u>9,189</u>	<u>-</u>	<u>9,189</u>

	Unrestricted £	Restricted £	2019 £
Fundraising events	<u>26,890</u>	<u>-</u>	<u>26,890</u>

4. INVESTMENT INCOME

	2020 £	2019
Deposit account interest	<u>233</u>	<u>-</u>

5. RAISING FUNDS

	Unrestricted £	Restricted £	2020 £
Raising donations			
Fundraising expenses	<u>846</u>	<u>4,654</u>	<u>5,500</u>

	Unrestricted £	Restricted £	2019 £
Raising donations			
Fundraising expenses	<u>3,300</u>	<u>-</u>	<u>3,300</u>

The Daniel Spargo-Mabbs Foundation

Notes to the Financial Statements - continued for the year ended 31 August 2020

6. CHARITABLE ACTIVITIES COSTS

	Unrestricted	Restricted	2020
	£	£	£
Training costs	6,199	8,156	14,355
Other direct costs	5,238	81	5,319
Performance and production - play	502	54,616	55,118
Performance and production - film	-	21,042	21,042
Royalty payable	1,197	-	1,197
	<u>13,136</u>	<u>83,895</u>	<u>97,031</u>

	Unrestricted	Restricted	2019
	£	£	£
Training costs	25,080	591	25,671
Other direct costs	8,418	1,980	10,398
Performance and production - play	23,468	29,073	52,541
Royalty payable	1,449	-	1,449
	<u>58,415</u>	<u>31,644</u>	<u>90,059</u>

The Daniel Spargo-Mabbs Foundation

Notes to the Financial Statements - continued for the year ended 31 August 2020

7. SUPPORT AND GOVERNANCE COSTS

	Unrestricted £	Restricted £	2020 £
Support costs:			
Wages	37,227	41,489	78,716
Social security	3,948	-	3,948
Pensions	1,836	-	1,836
Insurance	964	-	964
Postage, stationery and office expenses	1,648	-	1,648
Sundry expenses	147	-	147
Professional fees	700	-	700
Website and publicity	-	2,667	2,667
Books and publications	1,050	-	1,050
Bank charges	286	-	286
Computer and internet expenses	1,953	-	1,953
Travel and subsistence	3,617	-	3,617
Staff training	471	-	471
Rent	1,824	-	1,824
Depreciation - furniture and equipment	1,931	-	1,931
Governance costs:			
Independent examiner's fee	2,520	-	2,520
	<u>60,122</u>	<u>44,156</u>	<u>104,278</u>
	Unrestricted £	Restricted £	2019 £
Support costs:			
Wages	42,075	12,125	54,200
Social security	1,450	-	1,450
Pensions	1,015	-	1,015
Insurance	788	-	788
Postage, stationery and office expenses	465	-	465
Sundry expenses	327	-	327
Professional fees	341	-	341
Website and publicity	4,302	-	4,302
Books and publications	859	-	859
Bank charges	212	-	212
Computer and internet expenses	1,254	-	1,254
Travel and subsistence	3,235	-	3,235
Staff training	782	-	782
Depreciation - furniture and equipment	1,273	-	1,273
	<u>58,378</u>	<u>12,125</u>	<u>70,503</u>

The Daniel Spargo-Mabbs Foundation

Notes to the Financial Statements - continued for the year ended 31 August 2020

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:

	2020	2019
	£	£
Depreciation - owned assets	<u>1,931</u>	<u>1,273</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

10. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	78,716	54,200
Social security costs	3,948	1,450
Other pension costs	<u>1,836</u>	<u>1,015</u>
	<u>84,500</u>	<u>56,665</u>

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

	2020	2019
Management	<u>3</u>	<u>2</u>

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

The Daniel Spargo-Mabbs Foundation

Notes to the Financial Statements - continued for the year ended 31 August 2020

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (FOR THE YEAR ENDED 31 AUGUST 2019)	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations	86,366	40,828	127,194
Income from fundraising	<u>26,890</u>	<u>-</u>	<u>26,890</u>
Total	113,256	40,828	154,084
 EXPENDITURE ON			
Raising funds	3,300	-	3,300
Charitable activities			
Charitable activities	58,415	31,644	90,059
Support and governance costs	<u>58,378</u>	<u>12,125</u>	<u>70,503</u>
Total	120,093	43,769	163,862
 NET INCOME/(EXPENDITURE)	 (6,837)	 (2,941)	 (9,778)
 RECONCILIATION OF FUNDS			
Total funds brought forward	 <u>91,908</u>	 <u>14,761</u>	 <u>106,669</u>
 TOTAL FUNDS CARRIED FORWARD	 <u><u>85,071</u></u>	 <u><u>11,820</u></u>	 <u><u>96,891</u></u>

The Daniel Spargo-Mabbs Foundation

Notes to the Financial Statements - continued for the year ended 31 August 2020

12. TANGIBLE FIXED ASSETS

	Furniture and equipment £
COST	
At 1 September 2019	4,567
Additions	951
Disposals	<u>(779)</u>
At 31 August 2020	<u>4,739</u>
DEPRECIATION	
At 1 September 2019	1,879
Charge for year	1,931
Eliminated on disposal	<u>(779)</u>
At 31 August 2020	<u>3,031</u>
NET BOOK VALUE	
At 31 August 2020	<u>1,708</u>
At 31 August 2019	<u>2,688</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	1,939	7,754
Other debtors	<u>8,464</u>	<u>7,878</u>
	<u>10,403</u>	<u>15,632</u>

The Daniel Spargo-Mabbs Foundation

Notes to the Financial Statements - continued for the year ended 31 August 2020

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	6,644	1,065
Social security and other taxes	2,074	1,768
Other creditors	748	-
Accruals and deferred income	<u>4,478</u>	<u>427</u>
	<u>13,944</u>	<u>3,260</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General funds £	Designated funds £	Restricted funds £	Total funds £
As at 31 August 2020				
Tangible fixed assets	1,708	-	-	1,708
Current assets	54,077	54,859	29,667	138,603
Current liabilities	<u>(3,738)</u>	<u>(2,977)</u>	<u>(7,229)</u>	<u>(13,944)</u>
	<u>52,047</u>	<u>51,882</u>	<u>22,438</u>	<u>126,367</u>

	General funds £	Designated funds £	Restricted funds £	Total funds £
As at 31 August 2019				
Tangible fixed assets	2,688	-	-	2,688
Current assets	13,881	71,762	11,820	97,463
Current liabilities	<u>(3,260)</u>	<u>-</u>	<u>-</u>	<u>(3,260)</u>
	<u>13,309</u>	<u>71,762</u>	<u>11,820</u>	<u>96,891</u>

The Daniel Spargo-Mabbs Foundation

Notes to the Financial Statements - continued for the year ended 31 August 2020

16. MOVEMENT IN FUNDS

	At 1/9/19 £	Net movement in funds £	Transfers between funds £	At 31/8/20 £
Unrestricted funds				
General fund	13,309	19,725	19,013	52,047
<i>Designated funds</i>				
Operational reserve	71,762	-	(19,013)	52,749
Projects	-	(2,977)	-	(2,977)
Conference	-	2,110	-	2,110
	<u>85,071</u>	<u>18,858</u>	<u>-</u>	<u>103,929</u>
Restricted funds				
Play funds	-	6,813	4,320	11,133
Local government funds	-	(800)	7,500	6,700
Community funds	11,820	-	(11,820)	-
Salary funds	-	4,605	-	4,605
	<u>11,820</u>	<u>10,618</u>	<u>-</u>	<u>22,438</u>
TOTAL FUNDS	<u>96,891</u>	<u>29,476</u>	<u>-</u>	<u>126,367</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,852	(71,127)	19,725
Projects	-	(2,977)	(2,977)
Conference	2,110	-	2,110
	<u>92,962</u>	<u>(74,104)</u>	<u>18,858</u>
Restricted funds			
Play funds	72,471	(65,658)	6,813
Local government funds	1,000	(1,800)	(800)
Community funds	36,977	(36,977)	-
Salary funds	32,875	(28,270)	4,605
	<u>143,323</u>	<u>(132,705)</u>	<u>10,618</u>
TOTAL FUNDS	<u>236,285</u>	<u>(206,809)</u>	<u>29,476</u>

The Daniel Spargo-Mabbs Foundation

Notes to the Financial Statements - continued for the year ended 31 August 2020

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds (for the year ended 31 August 2019)

	At 1/9/18 £	Net movement in funds £	Transfers between funds £	At 31/8/19 £
Unrestricted funds				
General fund	8,447	(1,517)	6,379	13,309
Operational reserve	43,610	-	28,152	71,762
Play new season	30,000	-	(30,000)	-
Projects	<u>9,851</u>	<u>(5,320)</u>	<u>(4,531)</u>	<u>-</u>
	91,908	(6,837)	-	85,071
Restricted funds				
Play funds	500	(500)	-	-
Local government funds	5,000	(5,000)	-	-
Community funds	7,261	4,559	-	11,820
Film funds	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>
	<u>14,761</u>	<u>(2,941)</u>	<u>-</u>	<u>11,820</u>
TOTAL FUNDS	<u>106,669</u>	<u>(9,778)</u>	<u>-</u>	<u>96,891</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,256	(114,773)	(1,517)
Projects	<u>-</u>	<u>(5,320)</u>	<u>(5,320)</u>
	113,256	(120,093)	(6,837)
Restricted funds			
Play funds	15,692	(16,192)	(500)
Local government funds	-	(5,000)	(5,000)
Community funds	12,511	(7,952)	4,559
Film funds	500	(2,500)	(2,000)
Salary funds	<u>12,125</u>	<u>(12,125)</u>	<u>-</u>
	<u>40,828</u>	<u>(43,769)</u>	<u>(2,941)</u>
TOTAL FUNDS	<u>154,084</u>	<u>(163,862)</u>	<u>(9,778)</u>

The Daniel Spargo-Mabbs Foundation

Notes to the Financial Statements - continued for the year ended 31 August 2020

16. MOVEMENT IN FUNDS - continued

Details of the unrestricted designated funds are as follows:

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

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

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

Details of the restricted funds are as follows:

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

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

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

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

The **film funds** represent a donation towards the production of a film to support the Foundation's Drug and Alcohol Education programme.

17. PENSION SCHEME

Defined contribution pension scheme

The charitable company contributes to a defined contribution pension scheme for its employees. The pension cost charge for the period represents contributions payable by the charitable company to the respective scheme and amounted to £1,836 (2019: £1,015).

At the year end contributions totalling £748 (2019: £nil) were payable to the scheme and are included in other creditors.

18. RELATED PARTY DISCLOSURES

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

During the year, Fiona Spargo-Mabbs received remuneration of £40,000.

The Daniel Spargo-Mabbs Foundation

Notes to the Financial Statements - continued for the year ended 31 August 2020

19. LEGAL STATUS

The charity is a charitable company limited by guarantee and has no share capital. In the event of the charitable company being wound up, each of the members is liable to contribute £1 towards the assets of the charitable company.

The Daniel Spargo-Mabbs Foundation

Detailed Statement of Financial Activities for the year ended 31 August 2020

	2020	2019
	£	£
INCOME AND ENDOWMENTS		
Donations		
Donations	75,949	100,789
Gift aid	4,077	8,664
Grants	136,648	17,511
Royalty receivable	461	210
Other income	7,618	20
Conference income	<u>2,110</u>	<u>-</u>
	226,863	127,194
Income from fundraising		
Fundraising events	9,189	26,890
Investment income		
Deposit account interest	<u>233</u>	<u>-</u>
Total incoming resources	236,285	154,084
EXPENDITURE		
Charitable activities		
Training costs	14,355	25,671
Other direct costs	5,319	10,398
Performance and production - play	55,118	52,541
Performance and production - film	21,042	-
Royalty payable	<u>1,197</u>	<u>1,449</u>
	97,031	90,059
Support costs		
Other		
Wages	78,716	54,200
Social security	3,948	1,450
Pensions	1,836	1,015
Insurance	964	788
Carried forward	85,464	57,453

This page does not form part of the statutory financial statements

The Daniel Spargo-Mabbs Foundation

Detailed Statement of Financial Activities for the year ended 31 August 2020

	2020	2019
	£	£
Other		
Brought forward	85,464	57,453
Postage, stationery and office expenses	1,648	465
Sundry expenses	147	327
Professional fees	700	341
Fundraising expenses	5,500	3,300
Website and publicity	2,667	4,302
Books and publications	1,050	859
Bank charges	286	212
Computer and internet expenses	1,953	1,254
Travel and subsistence	3,617	3,235
Staff training	471	782
Rent	1,824	-
Depreciation - furniture and equipment	<u>1,931</u>	<u>1,273</u>
	107,258	73,803
Governance costs		
Independent examiner's fee	<u>2,520</u>	<u>-</u>
Total resources expended	<u>206,809</u>	<u>163,862</u>
Net income/(expenditure)	<u>29,476</u>	<u>(9,778)</u>

This page does not form part of the statutory financial statements