



The Daniel Spargo- Mabbs Foundation

Annual Report and Financial Statements

YEAR ENDED 31 AUGUST 2024



The drug education charity
Supporting young people
to make safer choices about drugs

Company registration number: 08863937
Charity registration number: 1158921 (CCEW)
SC0521654 (OSCR)

THE DANIEL SPARGO-MABBS FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

THE DANIEL SPARGO-MABBS FOUNDATION

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THE DANIEL SPARGO-MABBS FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Members

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

Dr S M Chacko (Chair)

I H Smith (Vice-Chair)

N S Martin (Treasurer)

J T Spargo-Mabbs

T D Spargo-Mabbs

O Masih

EXECUTIVE SUMMARY

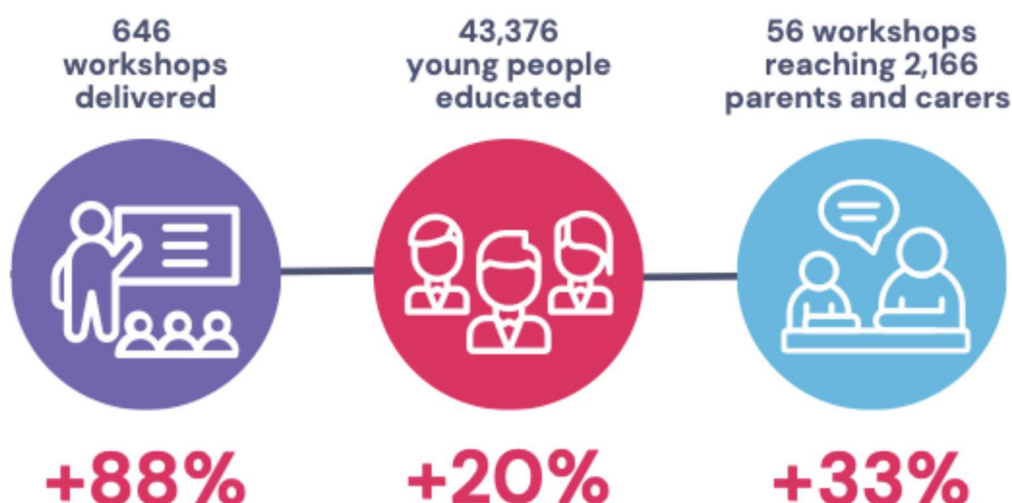
This year has itself seen exceptional growth in key areas of our delivery, as well as significant national projects:

- **Growth of drug education:** In 2023-24 we delivered 646 drug and alcohol education workshops to 43,376 children and young people, which represents an increase of 88% on the previous year. We also delivered 56 workshops to 2,166 parents and carers, an increase of more than a third, and 40 training sessions to teachers and other professionals working with children and young people, well over double that of the previous year.
- **Impact of Theatre in Education:** We re-commissioned two TIE companies, Tie It Up (TiU) Theatre and Wizard Theatre, to deliver tours of Mark Wheeler's play, 'I Love You, Mum - I Promise I Won't Die' in schools and communities across England and Scotland. TiU Theatre performed the play for six weeks across Scotland in autumn 2023, and for three weeks in the northeast of England, while Wizard Theatre toured for seven weeks in London schools. Overall, 22,551 young people saw the TIE production across the UK, compared to 13,800 in 2022-23, with a further 2,587 seeing the film of the English TiU production. As always, the feedback was very positive, from both students and teachers, and this is reported below.
- **Evaluated Grampian drug education pilot:** In 2023-24 nine schools across the Grampian region of Scotland, three in each of the three local authority areas of Aberdeen, Aberdeenshire and Moray, delivered our full, multi-component programme across all year groups. This was evaluated by the University of Aberdeen, and the findings shared at an event at the university in the summer. The positive outcomes of this pilot led to further local authority funding in the region for the following academic year, and an expanded reach.

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- **National government-funded drug education evaluation:** In August 2024 NIIHR confirmed that Middlesex University's application for Phase 2 of the government-funded NIHR Innovation Fund was successful. This will evaluate our multi-component programme in twelve schools across England, for twelve months from September 2024, building on our successful Phase 1 project. DSMF Director Fiona Spargo-Mabbs and Prof Betsy Thom will continue as joint leads, with health economists from Bangor University joining the research team.
- **Drug Education Forum:** To mark our tenth anniversary we launched the Drug Education Forum, a national community of practice of drug education providers, practitioners and policy makers. Its aim is to strengthen, inform and advocate for the sector, and influence policy and practice nationally, with leadership from the DSM Foundation.
- **Staff team reorganisation:** In order to build the capacity of the staff team to sustain our ongoing growth and reach, significant staffing changes took place, including the introduction of a new senior leadership team, with the appointment of a Head of Operations and Head of Education and Engagement to work alongside the Director. Other new roles included a Community and Corporate Fundraiser, and a Drug Education Coordinator for Scotland.
- **DSMF Tenth Anniversary:** This year marked our tenth anniversary, which provided an opportunity to reflect on the extent of our work, reach and impact over the decade since the charity was founded, in response to the death of 16-year-old Daniel Spargo-Mabbs. We celebrated this with an event at Dan's school in Croydon, showcasing a performance of our play, mapping out our ten year journey, and hearing from a range of partners, funders and beneficiaries. Our ten year impact report can be accessed below.



THE DANIEL SPARGO-MABBS FOUNDATION

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

The DSM Foundation's objectives are:

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

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



Student: "It was full of information on how to tackle uncomfortable situations where things like drugs may pop up. It helped me change my point of view on drugs and alcohol."

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Achievements and performance

Charitable activities for public benefits

The DSM Foundation has undertaken an increased number of charitable activities for public benefit during this reporting year, in line with our objectives. Our tenth anniversary year was an opportunity to reflect on the first decade of the work of the charity, and its growth from two pilot schools in summer 2015 to the reach, impact and influence we now have. This can be seen in our [Ten Year Impact Report](#).

Growth in 2023 - 2024

In this last academic year the DSM Foundation has continued to grow in reach, with 118 new schools, colleges, and organisations adding to the total number of 724 institutions with which we have worked or are working. We are active across all 32 London boroughs, and across England, in Wales and Scotland and three EU countries. We have continued to make use of online, livestreamed delivery alongside in-person sessions, maintaining a flexible offer which increases access further.

Drug and alcohol education programme for schools, colleges and universities

In 2023-24 we delivered 646 drug and alcohol education workshops to 43,376 children and young people from 10-18 years. This represents an increase of 88% in the number of workshops and an 8% increase in numbers of students from 2022-23. This disparity reflects an increased proportion of workshops delivered to individual classes rather than whole year groups, which feedback from schools suggests is more effective, for younger year groups especially. We continue to use current data and needs assessments as much as possible to inform our planning and ensure our provision is as relevant as possible for the students and school. This includes information requested from schools as part of the booking process, and our pre-workshop survey for 15-18 year old students, which provides us with young people's voice and valuable insights into students' perceptions of the issues for their peers, and what they feel would be most useful in our sessions. We have also introduced a new process which includes phone calls or meetings with new schools prior to visiting in order to gain an understanding of their context and to establish needs and priorities.

In addition to workshops, our spiral curriculum of evidence-based planning and resources for teachers to deliver drug and alcohol education lessons to students in Personal, Social and Health Education (PSHE)/Personal, Social Education (PSE) was used by 316 schools, downloading a total of 1,436 packs. By far the most downloaded was our vaping resource pack for schools, followed by our sixth form programme and year 9 and 10 lessons. Age-appropriate programmes for different year groups are designed to reinforce and build on students' prior learning, adapted for shorter, bite-sized form time sessions for schools where timetables are too pressured to fit drug education into lessons. They are available for both the English and Welsh and the Scottish curriculum and year groups, and are mapped to Curriculum for Excellence in Scotland and the statutory Relationships, Sex and Health Education curriculum in England. We review and update these resources annually, to incorporate any recent research findings and data and ensure they have the most current and relevant information, and to reflect any feedback we have received from students and teachers, and to make any improvements we feel would make them more effective in the classroom.



316 schools downloading
1,436 packs

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Parents' and carers' drugs and alcohol awareness sessions

In 2023-24 we delivered 56 workshops to 2,166 parents and carers, an increase of more than a third in numbers of sessions (41 in 2022-23), with average attendance remaining roughly the same at 39 per session. The proportion of these that were delivered via online webinars rather than in person has continued to rise (77% in 2023-24; 71% in 2022-23; 50% in 2021-22), reflecting parents' and carers' preference for the convenience of accessing provision online from home. This option also means we can maintain a wider geographical reach, alongside in-person workshops. We survey parents and carers prior to delivering workshops and training, which enables us to plan delivery to meet identified needs and priorities. Parents and carers are able to ask questions anonymously either beforehand via the survey or in the Q&A during online webinars, which allows more sensitive issues to be raised, and this is something feedback shows is valued by attendees.

We continue to offer recordings for schools following online webinars, as well as access to a webpage specifically for parents' workshops, whether attending online or in person, which links to a downloadable handout, relevant pages on our website, and other online resources for parents and carers, which we continually refresh.

Training for professionals

We delivered 40 training sessions to teachers and other professionals working with children and young people in a range of settings and contexts, a significant increase from just 16 sessions in the previous year. This included teachers in schools around the UK, in an international school in Prague, safeguarding leads within the Cognito group of international schools, and teachers in all schools in Kingston and Richmond as part of the SAFE project described below. We also provided training for Young Minds staff, for foster carers based across London, and Brilliant Parents, a group of parents supporting parents in West London, as well as staff working with Barnardos in Aberdeen, and for volunteer Street and School Pastors on behalf of the Ascension Trust, which we deliver three times during the year as part of their annual training programme. We will continue to strengthen our encouragement to all schools using our resources to make sure teachers are well trained to deliver these effectively.

Grampian drug education pilot

In 2023-24 our full multi-component drug education programme was piloted in nine schools across the Grampian region in the northeast of Scotland, three schools from each of the three local authorities of Aberdeen, Aberdeenshire and Moray, chosen . This consisted of the following: staff training; a live performance of 'I Love You, Mum - I Promise I Won't Die' by Tie It Up Theatre followed by workshops, for one year group in each school, plus a community performance in each local authority; student workshops for each year group; PSE lessons delivered by guidance teachers to each year group; Youth Ambassador programme; three online parent/ carer webinars delivered during the year open to all schools. Some schools were unable to fit in PSE lessons for the senior years because of public exams however, and not all were able to do the Youth Ambassador programme.

This was evaluated by the University of Aberdeen, and the outcomes shared at an event at the University, attended by 74 in person and 39 online. In addition to presentations from Dr Haruna Musa and Dr Heather May Martin, the University of Aberdeen evaluation team, delegates also heard from Christina McKelvie, Scottish Minister for Drug and Alcohol Policy, Fiona Spargo-Mabbs, Police Scotland, a local authority, school staff and pupils. An interim report can be seen [here](#).

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Drug and alcohol education in the academic year 2023-24

Overall drug education delivery has significantly exceeded previous levels.

	Academic year 2021-22	Academic year 2022-23	Academic year 2023-24
No. students – drug education	33,430	40,238	43,376
Total students seeing DSMF commissioned play tours	15,025	13,800	22,551
No. students seeing film of play	2,167	1,255	2,587
Nos parents/carers	1,907	1,680	2,116
Number of settings worked with during the year	226	258	306
Of these, number of schools and colleges	206	242	275
Number of state-funded schools and colleges	148	179	201
Number of independent schools and colleges	58	63	74
Number of student workshops	271	344	646
Number of parent/carers workshops	47	41	56
Total settings ever worked with to end of academic year	483	606	724

Range of schools and colleges

Type of setting	2021-22	2022-23	2023-24
State-funded	72%	69%	73%
Independent	28%	31%	27%
State-funded provision includes:			
<i>Mainstream academies and comprehensives</i>	63%	63%	68%
Faith schools	17%	18%	12%
Grammar	10%	6%	6%
FE (16-19)	3%	1%	2%
Primary	5%	<1% (0.56%)	1% (0.36%)
Alternative provision	2%	1%	<1% (0.36%)
Special schools	1%	1%	1.5%

Evaluation and impact

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

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Y7-10/S1-4 students feedback following teachers delivering DSMF drug education lessons/ form time (n=168)

	Yes	Maybe	No
The information was useful, clear and easy to understand	85%	11%	4%
I had the chance to think about my feelings, beliefs and values	70%	23%	7%
I had the chance to compare feelings, beliefs and values with those of my peers	64%	22%	14%
It tackled some misunderstandings about drugs and alcohol	77%	16%	8%
It changed how I see the possible risks of using drugs and alcohol	73%	11%	16%
It changed how I see the possible consequences of using drugs and alcohol	72%	14%	14%
I feel more confident about managing risks safely when I'm with my friends	77%	15%	6%
I will use some of the strategies I learned to keep myself safe	77%	16%	7%
I know where to find support if I need it	74%	20%	6%
I have been able to talk more to my caregivers about drugs	54%	28%	18%

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

Y7-10/S1-4 students feedback following DSMF delivering workshops (n=2213)

	Yes	Maybe	No
The information was useful, clear and easy to understand	86%	11%	3%
It tackled some misunderstandings about drugs and alcohol	73%	17%	10%
It changed how I see the possible risks of using drugs and alcohol	66%	14%	20%
It changed how I see the possible consequences of using drugs and	69%	12%	19%
I feel more confident about managing risks safely when I'm with my friends	72%	18%	10%
will use some of the strategies I learned to keep myself safe	76%	17%	7%
I feel more confident to talk more to my parents or carers about drugs	59%	22%	19%

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Both teachers and parents/ carers are sent an online survey before we work with them which we use to inform our planning, and we survey them again afterwards to gain their feedback. Before receiving training teachers rated their confidence to deliver drug education as 4.5/10, and afterwards this had increased to 6.9/10. We also ask teachers to report back on their experience of delivering the lessons, the effectiveness and impact of play performances for students, and a quick overall feedback form to capture an immediate response following DSMF workshops.

Response rates for feedback after delivery have improved significantly this year, following changes in our approaches: students are now routinely surveyed following workshops, which was not happening before; teachers are sent a short 'rapid response' survey following visits from drug educators; parents/ carers are asked to complete a simple poll at the end of webinars before they end, rather than completing a survey afterwards.

Student: "It was full of information on how to tackle uncomfortable situations where things like drugs may pop up. It helped me change my point of view on drugs and alcohol."

Parent: "Lots of insight into the way teens think and make decisions and practical strategies for supporting as parents. Made a difficult topic very tangible, practical, conversational."

Teacher: "Expert knowledge, delivered in a non-judgement and approachable manner."

Theatre in Education

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

Autumn 2023 saw the fourth live Theatre in Education tour of the play into Scottish schools. We re-commissioned Tie It Up (TiU) Theatre to tour their adapted Scottish production of the play for six weeks, visiting 42 schools across the country and performing 47 times, including twelve performances as part of the Grampian drug education pilot. This included performances commissioned by Glasgow city council that reached 25 out of 30 schools, as well as performances in all schools in Clackmannanshire funded by NHS Scotland. We were able to reach 7,701 students, as well as parents and professionals at community performances in Glasgow, Clackmannanshire, Aberdeen, Aberdeenshire and Moray. In Spring TiU Theatre toured the English production of the play for three weeks reaching a further 4,144 young people. This included two days in schools in Oldham and thirteen days in schools across Cumberland and Westmoreland and Furness, funded by the local authorities who commissioned the DSM Foundation to deliver play performances alongside staff training and parents' workshops in the area.

Feedback from the Autumn 2023 Scottish tour was gathered from a sample of 690 students in years S3 - S6. Of these, 91% reported they had learned more about the potential consequences of taking drugs, 93% said they understood more about the impact of drug use on others, and 86% said the workshop had given them useful information and advice. Further feedback showed the following positive responses:

Do you feel you'll be able to cope with negative peer influence better?	Yes - 91%
Will you use some of the practical strategies you learned to stay safe?	Yes - 91%
Do you know where to go for more information and advice?	Yes - 90%
Do you feel more able to talk to a parent or carer about these issues?	Yes - 85%

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We also re-commissioned Wizard Theatre to tour the play for seven weeks in London, with two additional days in Worthing funded by local CIC Billy and Beyond. The London tour included a performance at our tenth anniversary event, held in Dan's school, Archbishop Tenison's CE High School. In total Wizard visited 58 schools and colleges, including four in Worthing, and performed 67 times, reaching 10,938 young people.

Feedback from the Spring 2024 London tour was gathered from a sample of 1,025 students in years 9-11. Of these, 91% reported they had learned more about the potential consequences of taking drugs, 92% said they understood more about the impact of drug use on others, and 91% said the workshop had given them useful information and advice.

Overall, 22,551 young people saw the TIE production across the UK (13,800 in 2022-23), with a further 2,587 seeing the film of the English TiU production created in 2020, more than double 2022-23 numbers (1,255). This has continued to be available to schools along with the drug education teacher resource pack provided to follow up viewings, and it has also continued to be distributed commercially by TiU Theatre to drama departments across the UK, targeting those studying it as a GCSE Drama set text. At the end of the autumn Scottish tour this production was professionally filmed, for use in Scottish schools as an alternative to the live production, and the drug education resource pack was adapted to fit the Scottish curriculum and context.

Following TIE tours commissioned by the DSM Foundation, both Wizard and TiU Theatre toured the play commercially to drama departments, with a drama workshop following performances. TiU Theatre delivered 31 performances and Wizard Theatre 8 performances. The agreement between the theatre companies, the DSM Foundation and playwright Mark Wheeler, was renewed for 2023-24. This has divided the UK geographically into territories based on the extent of their provision under the original agreement, this year giving London, Oxfordshire and Kent to Wizard and the remaining regions of the UK to TiU. The agreement will continue to be reviewed on an annual basis, with clear requirements agreed with each company.



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

Since being published in 2017 by Bloomsbury (Methuen Drama), the play has continued to be studied, taught and performed in schools across the UK and around the world. In September 2022 it became a GCSE drama set text in England and Wales (Eduqas) and summer 2024 was the first time GCSE Drama students were examined on it. Mark Wheeler's book for teachers and GCSE students to support the play, 'The Story Behind...I Love You, Mum' (Salamander Street, 2022), based on testimony of those involved in the creation of the play and original production, continues to be used by schools. In addition to this support for teachers teaching the play to students, TiU Theatre set up a dedicated Facebook page, which has more than doubled its membership to 252 members during the year.

Play feedback



Teacher: "Not one single person could say they did not identify with any of the characters... it was their everyday experiences lived out on stage... I genuinely believe that watching this will save lives."

Youth Ambassadors

In 2023-24 our Youth Ambassador (YA) programme was reviewed and revised, to produce a more flexible school-based programme that consists primarily of self-directed study that students are able to work through independently or in small groups, with the supervision and support of an allocated teacher in their school. The focus remains on building students' skills in communication, teamwork and problem-solving, and the programme includes an understanding of safeguarding awareness and boundaries for the role. Tasks undertaken are YA-led and based on the needs and priorities they identify within their school and community.

The updated YA programme was included in the Grampian pilot in Scotland and University of Aberdeen evaluation, using qualitative feedback from YAs and teachers, which was very positive. It proved more successful within the Scottish schools' context than it previously had in England, primarily because of greater continuity within schools in senior years without the transitions between years 11 and 12 in England, and the opportunity to recruit and train YAs in summer term, with year groups moving up an academic year in the last month of the academic year. YA activities in Scotland this year included producing materials for new parents' open evenings, creating signposting toolkits for their peers with sources of information and support, and delivering DSMF Mission Transition resources in local primary schools.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Media and Communications

The DSM Foundation continues to have a strong media profile regionally and nationally, with the Director being invited to take part in interviews throughout the year on national and regional TV, radio, newspapers and magazines on topics relating to young people and drugs. This has included BBC and ITV national and local news, BBC local radio, Times Radio, and Closer magazine. She has also continued to be invited to record various podcasts, either with professionals in related fields or to discuss issues relating to teenagers on more general podcasts. The dedicated email address for media enquiries has continued to be well used, and regular press releases have increased proactive as well as responsive engagement with media outlets.

We have continued to develop the website on an ongoing basis, improving navigation and refreshing and adding new resources for parents and carers, for young people and a new staff area of the website. Our social media presence has continued to grow on Facebook, X and LinkedIn and we have successfully relaunched our Instagram page.



Partnership working

In order to further its charitable objectives, the DSM Foundation has continued to develop strong working relationships with a number of other organisations and individuals working in the field. In addition to continuing to work closely with Police Scotland, we have worked with [Tooled Up Education](#) to extend our suite of Quick Guides for Parents on different substances and related issues for young people, and we have developed a similar reciprocal relationship with [Teen Tips](#) to produce new fact sheets for young people which are available on our website and used in our drug education lessons in 2024-25. We have also been involved in working with partners on specific projects, including Professor Adam Winstock on his [Staying Safe project](#), providing feedback and filming for a new parents' programme. We have delivered drug and alcohol education training to staff at [Young Minds](#), who will reciprocate in the new academic year with training for our drug education team.

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This year we also worked with Kingston and Richmond Safeguarding Children Partnership on their [SAFE project](#), which involved a short film being sent simultaneously to every secondary school parent in these two London boroughs. We were asked to take part in filming for this, which included footage from a parents' in-person workshop in a local school, and an interview with DSMF Director as a parent with lived experience of the loss of a child through drugs. DSMF also delivered online staff training which was offered to teachers from each school in both boroughs, produced teaching resources for schools to deliver to every year group alongside the parent/carer film, and delivered a very well attended parents' webinar.

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

National activity

In February this year, to mark our tenth anniversary, we launched the [Drug Education Forum](#) (DEF), a national community of drug education providers, practitioners, policy makers and academics. Led by a steering group chaired by our Director, and with a strong group of expert advisors, the DEF aims to uphold evidence-based standards, strengthen and support the sector, and advocate for drug education for all young people. Two online events were held during the year, with leading experts as keynote speakers, attracting more than two hundred registrations from a wide range of relevant roles and organisations across the UK.

Our Director has also remained an active member of the Home Office Reducing Demand Programme Board as their 'critical friend', and has been asked to present to the board again this year, as well contributing to discussion. It is not yet clear whether the new Labour government will continue with the current drug strategy, however. She has continued to lead the national Online Safety working group, formed in January 2021 to address the issue of young people's exposure to drugs on social media, with high level strategic membership from Snap, Instagram and TikTok, Ofcom, the National Police Chief's Council, National Crime Agency, the Dawes Centre for Future Crime at UCL, and other charities working to keep children and young people safe online, with support and input from the Home Office, DfE and DHSC. This has included working this year with academics at UCL to develop and pilot a survey for 13-18 year olds to gauge the impact of exposure to drugs on social media, which has run during the academic year, with results due to be published at the end of the year. A rotating chair model has been introduced this year.

Our Director's second book for parents '[Talking The Tough Stuff With Teens – Making Conversations Work When It Matters Most](#)' (Sheldon Press, 2022) was released as an audiobook in October 2023, and her award-winning first book, '[I Wish I'd Known: Young people, drugs and decisions – a guide for parents and carers](#)' (Sheldon Press, 2021) continues to be widely read. She was also asked to author the drug and alcohol education chapter in a new textbook for teachers published by Bloomsbury Education, '[Developing Quality PSHE in Secondary Schools and Colleges](#)' (Bloomsbury, 2023) and to contribute a chapter to a new book for parents and carers edited by author Kate O'Brien about adolescence, 'Un:Stuck', due to be published in autumn 2024.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Resources and staff

During 2023-24 a significant re-organisation of the staff team took place, following a strategic decision by the Board to strengthen our staff team in order to consolidate the level of expansion the charity was experiencing, and accommodate anticipated future growth. This process also incorporated the retirement of the Projects Coordinator and the Play Coordinator, a long-standing contractor, who both stepped down during the year.

A programme of recruitment during the year initially created a Senior Leadership Team, with the appointment of a Head of Operations and Head of Education and Engagement supporting the Director. The Lead Drug Educator role was made redundant in February 2024, following a period of consultation, with external support from the Ecclesiastical HR team, after the review of staffing identified this role was no longer cost-effective.

During the year we appointed a Trainee Corporate and Community Fundraiser, a Drug Education Coordinator for Scotland, a Communications and Digital Content Coordinator, and a Bookings and Events Administrator. A Finance and HR Officer was appointed internally on a contracted basis, and the Projects Coordinator continued for one day a week, also on a contracted basis, to support finance functions and to provide continuity with the Scottish play tour coordination. Alongside this, we recruited and trained two more drug educators for our core delivery team, and two additional Student Peer Drug Educators.

The Director was offered a place on the Windsor Leadership Programme this year, fully funded by the Benefact Group, which took place over two residential programmes in October and April. Following this she has been working with a leadership coach (pro bono) to support her in her role.

Fundraising activities

The DSM Foundation has raised money through a variety of activities. During 23/24 we appointed our first designated Community and Corporate Fundraiser, helping to increase our capacity and coordination of our fundraising effort and activities. We have been successful in attracting support from corporate charitable trusts, receiving grants from Artemis Charitable Foundation and Porticus Stiftung Auxilium for a sixth year, and a Movement for Good grant from the Benefact Group to cover the first year's salary costs for the Fundraiser post. We received grant funding for the TiE tour of the play in London from Ansvar, Charles S French Foundation and the Mackintosh Foundation. We received grant funding for the TiE tour in Scotland from Lady Marion Gibson Trust, PF Charitable Foundation and Verdon Sykes Trust. We received grant funding to support the development of our work in Scotland from Glasgow City Council, Scottish Government (SOC), Aberdeenshire Local Authority, UK Safer Prosperity Fund and Police Scotland. We received a grant for our local delivery from John Lyon's Charity, funding work in 9 London Boroughs.



THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

We continue to work hard to diversify our income streams to become less reliant on grants from trusts and foundations. We receive contributions towards the cost of their delivery from most of the schools that we work with - although we continue to be flexible with settings with limited budgets as we never want cost to be a barrier.

To mark our 10th anniversary, we focused much of our fundraising effort on marking this milestone: we launched a regular giving campaign which attracted 18 new Friends of the Foundation during 23/24. We also held a 10 mile walk from Croydon to Kings University Hospital, where Dan died to raise awareness and funds. We also held our annual quiz and participated again The Big Give Christmas Challenge, this year attracting both individual donations and Champion funding from The Reed Foundation, raising over £9,000 towards the cost of our new Bookings and Events Coordinator.

We were also delighted that several supporters chose to undertake sponsored challenge events for us during the year, including the London Marathon, Royal Parks half marathons, and the Coast of Britain virtual run.



Financial review

Our income for the year ending 31 August 2024 was £361,036 (2023 - £396,632). We spent £411,721 (2023 - £268,154) on charitable expenditure.

During the year we had a deficit of £50,685 (2023 - surplus of £128,478). At the end of the financial year there were unrestricted funds of £137,364 (2023 - £101,099) of which £124,191 have been designated (2023 - £97,382).

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Future plans

1. Governance

The Board will maintain its pattern of meeting six times during the year ahead, in addition to meeting for training and for strategic planning. We will continue to use the principles in the Charity Governance Code for Smaller Charities as a framework to monitor and maintain effective governance. The code, while not a legal or regulatory requirement, is based on the Charity Commission's guidance and sets the principles and recommended practice for good governance. We plan to recruit a new Board member with commercial experience and expertise.

The Board's annual review of the safeguarding strategy and NSPCC safeguarding audit will take place in autumn 2024, which will include reviewing, revising and updating related policies.

The annual Board strategic planning day took place in June 2024, facilitated by Marian Spain, CEO of Natural England. In October 2024 the Vice-Chair and SLT will spend two days at Aston Business School with senior leaders from the Benefact group of finance companies, taking part in an Ideathon project led by the [Collaboration Company](#). This is part of a year-long leadership training programme for these leaders, which includes developing collaborative skills through working together to address a challenge identified by a charity. The challenge presented by DSMF, as we move into our second decade, is 'How might we achieve scale in order to reach more young people without losing what matters about our identity, and the quality, effectiveness and impact of what we do?' This will inform further strategic and operational planning for the next three, five and ten years.

2. Drug and alcohol education

We will continue to extend and consolidate our drug education programme across England, with a focus on deepening and extending our provision in schools in London and the Home Counties, while responding to requests from settings further afield with online delivery and school-led elements of our programme such as the PSHE/PSE lessons, in order to sustain capacity. We will continue to build our work in Scotland, establishing a base in the northeast region, where we have local authority commissioning to fund delivery following the success of our drug education pilot. Our new drug education coordinator for Scotland, based in Aberdeen, and regional drug educators in the northeast and Central Belt, will enable us to respond to growing demand.

We will continue to promote work with parents, carers and education professionals, further developing our online resources, as well as the reach of our Director's books.

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

3. Drama and Theatre in Education

In 2024-25 we will commission three Theatre in Education tours of Mark Wheeler's play. TiU Theatre will tour schools in Scotland for five weeks in Autumn term 2024, where we have been commissioned to take the play to all eight schools in Moray and seven schools in Aberdeenshire, and by NHS Highlands to deliver two community performances in Argyle and Bute, in order to engage local schools and stakeholders in plans for wider roll out of DSMF drug education in the region. We will also commission Wizard Theatre to tour schools across London for seven weeks in Spring 2025, and both TiU Theatre and Wizard Theatre plan to offer drama TIE tours commercially in their allocated territories in addition to our funded tours.

In Spring 2025 our first TIE tour in Northern Ireland will take place over two weeks, with a new production commissioned from youth theatre company Ever Unique Productions, based in Ballymena. This is being part-funded by the Larchfield Estate Christmas Fair, with support for the tour from local Policing and Community Safety Programme managers, and an intention to explore opportunities for our drug education resources in schools in Northern Ireland.

In addition, the TiU Theatre Scottish filmed production will be available from this autumn, alongside the existing film of the English production, with workshop resources included for teachers to use. Police Scotland has procured access to the Scottish production so that this can be included in CPD for all Inspectors in the national force.

We will continue to promote the published play and provide additional support to schools studying it as a GCSE set text as appropriate. We anticipate its use will continue to increase, not just in formal assessments but more widely, in the third year of its set text status. We will also work with The Council for the Curriculum, Examinations & Assessment (CCEA) in Northern Ireland to identify options for including the play in their GCSE Drama specification.

4. Evaluation

Middlesex University's application for Phase 2 of the government-funded NIHR Innovation Fund was successful, and we will be working with them for twelve months from September 2024 to evaluate our multi-component programme in twelve schools across England (London, Surrey and Cumberland). A representative range of schools has committed to participating in the evaluation, in different communities and with varied demographics, which will enable the research team to identify the effectiveness of our programme across a diversity of students and settings. The research team also includes Health Economics specialists at Bangor University, who will focus on measuring the cost-effectiveness and cost consequences of delivery. The government's intended outcome for this funding is to establish programmes that are effective in reducing the demand for drugs, that can be rolled out across England in Phase 3.

The University of Aberdeen is also exploring options for funding that would enable them to continue and extend their initial assessment of our drug education delivery in the Grampian region, and we will work with them during the academic year to secure sufficient feedback and data from schools in the region to inform applications and more rigorous evaluation in future.

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

5. Youth Ambassadors

Our school-based YA programme will continue to be offered to schools as part of our core programme. We have also adapted the YA programme as a skills option for Duke of Edinburgh (DofE) candidates, and it will be available on the DofE website from September 2024. We have also been commissioned by Police Scotland to adapt the YA programme so that it can be provided to Police Scotland Youth Volunteer (PSYV) groups across Scotland. The programme includes training for leaders and adult volunteers, access to the Scottish film of the play, an introductory workshop with a DSMF drug educator, and self-directed modules for PSYVs to work through with their leaders and adult volunteers. This will be piloted in Moray from autumn 2024, with further pilots in other regions in spring/summer 2025, with a view to wider roll out across all 43 PSYV groups across the country in the following academic year, which will result in DSMF YAs represented in a wide range of schools across the country, from Shetland to the Borders.

6. Resources and staff

Following the reorganisation of the staff team in 2023-24, we will prioritise consolidating the staff team during the year. We will need to appoint a new Bookings and Events Administrator, as the current post-holder is now no longer able to remain in post from January. We will also appoint a sessional drug educator for our core London-based team, in order to release the Director and Head of Education and Engagement from drug education delivery commitments, and a sessional drug educator based in the northeast of Scotland to support delivery there alongside the Drug Education Coordinator for Scotland.

The Senior Leadership Team has been offered pro bono strengths-based leadership coaching as a team, which will take place in the autumn. Alongside this the Director will continue with leadership coaching, started during the previous year.

7. Finance, fundraising and income generation

A budget is in place for our planned activities during 2024-25. The Head of Operations and Head of Education and Engagement will work with the Director to develop the Foundation's business development and fundraising strategies to continue to maximise income from different streams, including exploring income generation opportunities and establish a long term, sustainable financial model for the Foundation. The Corporate and Community Fundraiser is working hard to develop medium-term partnerships with organisations as well as to increase the number of schools undertaking fundraising for us and to deepen our stewardship with individual supporters and to introduce a new memory giving facility. We will also continue to work with an external fundraising to apply for suitable grant funding to cover the costs of the play tours and for a base of core funding.

Our fundraising calendar will incorporate a number of challenge events and we are delighted to have been awarded a London Marathon place for the first time since 2019.

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Structure, governance and management

Governing document

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

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

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

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

Recruitment and appointment of new trustees

Two trustees, Ian Smith and Jacob Spargo-Mabbs, retired by rotation and were reappointed during this period.

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

Risk management

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

Governance

During 2023-24 trustees have continued to focus on ensuring the effective governance of the Foundation, especially this year in the light of our pilot work and expansion in Scotland, launch of the Drug Education Forum, and opportunity to develop work in Northern Ireland. The Board has also worked on strategies to alleviate the pressures on the current staff team during the staff reorganisation process during the year, and in response to ongoing growth.

The Board used the Charity Governance Code for Smaller Charities as a framework to monitor and maintain effective governance. The code, while not a legal or regulatory requirement, draws on the Charity Commission's guidance and sets the principles and recommended practice for good governance. The Chair also held one-to-one meetings during the year with each trustee to discuss perceptions of board effectiveness and actions to improve governance. This was also an opportunity to give and receive feedback on how each trustee felt they were contributing and what they would like to focus on during the year.

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Organisational structure

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

Trustee board meetings are held on alternate months to discuss major operational and strategic issues facing the charity. The Board reviewed the three-year strategic plan 2021 to 2024 in June 2024, and considered the coming three, five and ten years, in preparation for the Ideathon session outlined above which will lead to further work on a strategic plan.

Resources and staff

The Board continues to source and deploy resources for carrying out the DSM Foundation's charitable activities for public benefit. There are now eight paid employees: a full time Director; a Head of Operations (0.8FTE) and Head of Education and Engagement (0.8FTE) who work with the Director as a Senior Leadership Team; a Bookings Co-ordinator (15 hours p/w 41 weeks p/a); a Trainee Corporate and Community Fundraiser (0.6FTE); a Communications and Digital Content Coordinator (0.6FTE), a Drug Education Coordinator (Scotland) (0.4FTE), and a Bookings and Events Coordinator (0.5FTE). In addition to this, an HR and Finance Officer and Projects Coordinator both work approximately 0.2FTE on a flexible contracted, hourly paid basis. Drug education is delivered by a team of six drug educators on a sessional, hourly basis. Various additional tasks are carried out by regular, long-standing volunteers. Towards the end of 23/24 we also introduced the role of Management Accountancy Support, working with the Treasurer and the Head of Operations to support the day-to-day book-keeping functions and the monthly reporting to Trustees.

Induction and training of trustees

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

THE DANIEL SPARGO-MABBS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Statement of Trustees' Responsibilities

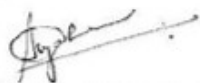
The members (who are also the directors of The Daniel Spargo-Mabbs Foundation for the purposes of company law) are responsible for preparing the members' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

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

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

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

The annual report was approved by the members of the charity on ...**28/01/25**... and signed on its behalf by:



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

THE DANIEL SPARGO-MABBS FOUNDATION

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

I report to the charity members on my examination of the accounts of the charity for the year ended 31 August 2024 which are set out on pages 24 to 39.

Respective responsibilities of members and examiner

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

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

Independent examiner's statement

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

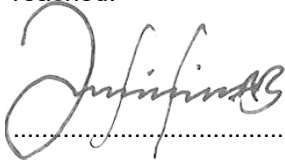
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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

THE DANIEL SPARGO-MABBS FOUNDATION

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

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



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

Date: 28 January 2025

THE DANIEL SPARGO-MABBS FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024
(Including Income and Expenditure Account and Statement of Total
Recognised Gains and Losses)**

Income and endowments from:	Note	Unrestricted £	Restricted £	Total 2024	Total 2023
Donations	3	187,008	163,045	350,053	387,232
Income from fundraising	4	8,579	-	8,579	8,840
Investment income	5	<u>2,404</u>	<u>-</u>	<u>2,404</u>	<u>560</u>
Total income		<u>197,991</u>	<u>163,045</u>	<u>361,036</u>	<u>396,632</u>
Expenditure on:					
Raising funds		702	-	702	6,215
Charitable activities	6	78,657	120,691	199,348	114,686
Support and governance costs	7	<u>82,367</u>	<u>129,304</u>	<u>211,671</u>	<u>147,253</u>
Total expenditure		<u>(161,726)</u>	<u>(249,995)</u>	<u>(411,721)</u>	<u>(268,154)</u>
Net income/(expenditure)		<u>36,265</u>	<u>(86,950)</u>	<u>(50,685)</u>	<u>128,478</u>
Net movement in funds		36,265	(86,950)	(50,685)	128,478
Reconciliation of funds					
Total funds brought forward		<u>101,099</u>	<u>147,646</u>	<u>248,745</u>	<u>120,267</u>
Total funds carried forward	15	<u>137,364</u>	<u>60,696</u>	<u>198,060</u>	<u>248,745</u>

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

THE DANIEL SPARGO-MABBS FOUNDATION

(REGISTRATION NUMBER: 08863937) BALANCE SHEET AS AT 31 AUGUST 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	143	475
Current assets			
Receivables	12	28,232	30,832
Cash at bank and in hand		<u>177,466</u>	<u>229,567</u>
		205,698	260,399
Payables: Amounts falling due within one year	13	<u>(7,781)</u>	<u>(12,129)</u>
Net current assets		<u>197,917</u>	<u>248,270</u>
Net assets		<u>198,060</u>	<u>248,745</u>
Funds of the charity:			
Restricted funds		60,696	147,646
Unrestricted funds		137,364	101,099
Total funds	15	<u>198,060</u>	<u>248,745</u>

For the financial year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

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

The financial statements on pages 24 to 39 were approved by the members, and authorised for issue on ^{28/01/25}..... and signed on their behalf by:



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



.....
T D Spargo-Mabbs
Trustee

THE DANIEL SPARGO-MABBS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1 Charity status

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

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

2 Accounting policies

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

Going concern

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

Statement of compliance

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

Basis of preparation

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

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

THE DANIEL SPARGO-MABBS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Income and endowments

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

Gift aid

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

Expenditure

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

Allocation of support costs

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

Taxation

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

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

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.

THE DANIEL SPARGO-MABBS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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

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

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

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

Tangible fixed assets

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

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

Asset class	Depreciation method and rate
Furniture and equipment	25% on cost

Depreciation on furniture and equipment is charged at 25% on cost, with the exception of play equipment which is depreciated at 50% on cost, due to heavy usage.

Receivables

Receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost, less provision for impairment. A provision for the impairment of receivables is established when there is objective evidence that the charitable company will not be able to collect all amounts due according to the original terms of the debt.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

Payables

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

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.

THE DANIEL SPARGO-MABBS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

3 Income from donations

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

	Unrestricted £	Restricted £	Total 2023 £
Donations	108,967	26,945	135,912
Grants	-	227,765	227,765
Royalty receivable	2,428	-	2,428
Gift aid	6,333	6,405	12,738
Other income	5,699	-	5,699
Conference income	2,690	-	2,690
	<u>126,117</u>	<u>261,115</u>	<u>387,232</u>

THE DANIEL SPARGO-MABBS FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

4 Income from fundraising

	Unrestricted £	Restricted £	Total 2024 £
Fundraising events	<u>8,579</u>	-	<u>8,579</u>

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

5 Investment income

	Total 2024 £	Total 2023 £
Deposit account interest	<u>2,404</u>	<u>560</u>

6 Charitable activities costs

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

	Unrestricted £	Restricted £	Total 2023 £
Training costs	10,995	5,549	16,544
Performance and production - play	24,033	66,952	90,985
Co-ordination and other costs	4,125	75	4,200
Royalty payable	<u>2,957</u>	-	<u>2,957</u>
	<u>42,110</u>	<u>72,576</u>	<u>114,686</u>

THE DANIEL SPARGO-MABBS FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

7 Support and governance costs

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

THE DANIEL SPARGO-MABBS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

	Unrestricted	Restricted	Total
	£	£	2023
	£	£	£
Support costs:			
Wages	68,477	41,637	110,114
Social security	7,788	-	7,788
Pensions	2,238	-	2,238
Rent	2,916	-	2,916
Staff training	251	-	251
Other staff costs	399	-	399
Bank charges	487	-	487
Insurance	1,315	-	1,315
Computer and internet expenses	1,167	220	1,387
Sundry expenses	179	-	179
Postage, stationery and office expenses	2,526	50	2,576
Website and publicity	1,076	48	1,124
Books and publications	2,442	-	2,442
Travel and subsistence	750	6,257	7,007
Depreciation - furniture and equipment	290	-	290
Telephone	233	-	233
Professional fees	1,287	2,700	3,987
Overheads recovered	(11,055)	11,055	-
	<u>82,766</u>	<u>61,967</u>	<u>144,733</u>
Governance costs			
Independent examiner's fee	<u>2,520</u>	<u>-</u>	<u>2,520</u>
	<u>85,286</u>	<u>61,967</u>	<u>147,253</u>

8 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

THE DANIEL SPARGO-MABBS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

9 Staff costs

	2024 £	2023 £
Wages and salaries	161,457	110,114
Social security	3,238	7,788
Pensions	<u>3,213</u>	<u>2,238</u>
	<u>167,908</u>	<u>120,140</u>

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

	2024 No	2023 No
Management	<u>7</u>	<u>5</u>

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

10 Comparatives for the Statement of Financial Activities

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	126,117	261,115	387,232
Income from fundraising	4	8,840	-	8,840
Investment income	5	<u>560</u>	-	<u>560</u>
Total income		<u>135,517</u>	<u>261,115</u>	<u>396,632</u>
Expenditure on:				
Raising funds		3,989	2,226	6,215
Charitable activities	6	42,110	72,576	114,686
Support and governance costs	7	<u>85,286</u>	<u>61,967</u>	<u>147,253</u>
Total expenditure		<u>(131,385)</u>	<u>(136,769)</u>	<u>(268,154)</u>
Net income		<u>4,132</u>	<u>124,346</u>	<u>128,478</u>
Net movement in funds		4,132	124,346	128,478
Reconciliation of funds				
Total funds brought forward		<u>96,967</u>	<u>23,300</u>	<u>120,267</u>
Total funds carried forward	15	<u>101,099</u>	<u>147,646</u>	<u>248,745</u>

THE DANIEL SPARGO-MABBS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

11 Tangible fixed assets

	Furniture and equipment £
Cost	
At 1 September 2023 and 31 August 2024	<u>5,263</u>
Depreciation	
At 1 September 2023	4,788
Charge for the year	<u>332</u>
At 31 August 2024	<u>5,120</u>
Net book value	
At 31 August 2024	<u>143</u>
At 31 August 2023	<u>475</u>

12 Receivables: Amounts falling due within one year

	2024 £	2023 £
Donations receivable	5,356	11,750
Other debtors	<u>22,876</u>	<u>19,082</u>
	<u>28,232</u>	<u>30,832</u>

13 Payables: amounts falling due within one year

	2024 £	2023 £
Trade payables	1,119	4,421
Other taxation and social security	2,257	4,340
Other creditors	1,037	-
Accruals and deferred income	<u>3,368</u>	<u>3,368</u>
	<u>7,781</u>	<u>12,129</u>

THE DANIEL SPARGO-MABBS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

14 Analysis of net assets between funds

Analysis of net assets between funds	General £	Designated £	Restricted £	Total funds at 31 Aug 2024 £
Tangible fixed assets	143	-	-	143
Current assets	20,811	124,191	60,696	205,698
Current liabilities	<u>(7,781)</u>	<u>-</u>	<u>-</u>	<u>(7,781)</u>
Total net assets	<u>13,173</u>	<u>124,191</u>	<u>60,696</u>	<u>198,060</u>

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

THE DANIEL SPARGO-MABBS FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

15 Movement in funds

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

THE DANIEL SPARGO-MABBS FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

	Balance at 1 Sep 22 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Aug 23 £
Unrestricted					
<i>General</i>					
General fund	4,506	135,517	(131,385)	(4,921)	3,717
<i>Designated</i>					
Operational reserve	62,461	-	-	34,921	97,382
ILYM play funds	30,000	-	-	(30,000)	-
	<u>92,461</u>	<u>-</u>	<u>-</u>	<u>4,921</u>	<u>97,382</u>
Total unrestricted	<u>96,967</u>	<u>135,517</u>	<u>(131,385)</u>	<u>-</u>	<u>101,099</u>
Restricted					
Play funds	-	38,564	(30,834)	-	7,730
Local government funds	7,951	33,546	(13,843)	-	27,654
Community funds	15,349	114,080	(74,657)	-	54,772
Salary funds	-	1,200	(1,200)	-	-
NIHR funds	-	73,725	(16,235)	-	57,490
Total restricted	<u>23,300</u>	<u>261,115</u>	<u>(136,769)</u>	<u>-</u>	<u>147,646</u>
Total funds	<u>120,267</u>	<u>396,632</u>	<u>(268,154)</u>	<u>-</u>	<u>248,745</u>

THE DANIEL SPARGO-MABBS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

Details of the unrestricted designated funds are as follows:

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

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

Details of the restricted funds are as follows:

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

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

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

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

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

16. Obligations under leases

Operating lease commitments

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

	2024 £	2023 £
Land and buildings		
Within one year	750	3,750
Between one and five years	-	750
	<u>750</u>	<u>4,500</u>

The amount of non-cancellable operating lease payments recognised as an expense during the year was £5,211 (2023: £2,916).

THE DANIEL SPARGO-MABBS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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 £3,213 (2022: £2,238).

At the year end contributions totalling £1,037 (2023: £nil) were payable to the scheme and are included in other creditors.

18 Related party transactions

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

During the year, Fiona Spargo-Mabbs received remuneration (including employer's pension contributions) of £46,685 (2023: £44,030).

During the year, Fiona Spargo-Mabbs made a donation to the charitable company of £10,000 (2023: £nil).

THE DANIEL SPARGO-MABBS FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Total 2024 £	Total 2023 £
Income		
<i>Donations and legacies</i>		
Donations	215,683	135,912
Gift aid	9,242	12,738
Grants	115,502	227,765
Royalty receivable	561	2,428
Other income	9,065	5,699
Conference income	-	2,690
	<u>350,053</u>	<u>387,232</u>
<i>Investment income</i>		
Investment income	2,404	560
<i>Income from fundraising</i>		
Income from fundraising	<u>8,579</u>	<u>8,840</u>
Total incoming resources	<u><u>361,036</u></u>	<u><u>396,632</u></u>

THE DANIEL SPARGO-MABBS FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	Total 2024 £	Total 2023 £
Expenditure		
Raising funds		
Fundraising expenses	702	6,215
Charitable activities		
Projects	57,325	-
Performance and production - play	112,203	90,985
Training costs	12,411	16,544
Co-ordination and other costs	4,200	4,200
Royalty payable	2,941	2,957
Film production	10,268	-
	199,348	114,686
Support and governance costs		
Support costs		
Wages	161,457	110,114
Social security	3,238	7,788
Pensions	3,213	2,238
Rent	5,211	2,916
Staff training	656	251
Other staff costs	1,451	399
Bank charges	824	487
Insurance	1,551	1,315
Computer and internet expenses	2,148	1,387
Sundry expenses	4,935	179
Postage, stationery and office expenses	2,187	2,576
Website and publicity	802	1,124
Books and publications	3,300	2,442
Travel and subsistence	9,140	7,007
Telephone	210	233
Professional fees	8,388	3,987
Depreciation - furniture and equipment	332	290
	209,043	144,733
Governance costs		
Independent examiner's fee	2,628	2,520
	211,671	147,253
Total resources expended	411,721	268,154