



Registered Charity Number 1060095

**SUPPORTING PEOPLE ACHIEVING REAL CHOICE**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2021**

## Supporting People Achieving Real Choice

### Reports and accounts

#### Contents

|  | Page |
|--|------|
| Trustees' Report                                   | 3    |
| Statement of Directors'/Trustees' Responsibilities | 15   |
| Independent Examiner's Report                      | 17   |
| Statement of Financial Activities                  | 18   |
| Balance Sheet                                      | 19   |
| Statement of cash flows                            | 20   |
| Notes to the accounts                              | 21   |

## Supporting People Achieving Real Choice

### The report of the Trustees for the year ended 31 March 2021

#### Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and the charity's assets are adequate to fulfil its obligations.

#### Purpose and Activities of the Charity

##### The charity's objectives are:

The relief of people with learning disabilities in the area defined in clause 2 (hereinafter called the area of benefit). It shall advance the education of such persons to preserve their good health, relieve their sickness and poverty and provide recreational facilities in the interests of social welfare for such persons with the object of improving their quality of life.

#### Activities

##### Background to SPARC

**SPARC ["Supporting People Achieving Real Choice"] aims to meet the needs of young people with a learning disability.** The charity was first established as an informal group in July 1995 by a small group of parents and SPARC became a registered charity on January 1st, 1997.

Our name, "Supporting People Achieving Real Choice" [SPARC], describes how our small charity aims to provide practical opportunities for people with a learning disability to make **reasoned and achievable choices about the direction and aspirations** they may have in their lives. Our charitable activities states:

*"SPARC is a charity which supports people with learning disabilities. Our services in the recent past have been in the area of employment and training in independent travel skills. Our main areas of current activity are concerned with personal safety training and improving the health and welfare of our members"*

##### The social context of SPARC: our members and the communities where they live

Supporting People Achieving Real Choice" (SPARC) is based in the borough of Halton which sits on the banks of the River Mersey. Our charity operates in working class communities that fall within the IMD defined most deprived areas nationally. Halton has a population of 127,000 and the latest Indices of Multiple Deprivation: IMD (Dec: 2019), has ranked the borough 13th within the 10% most deprived local authorities in England. In Halton, 26.4 % of local children live in poverty and in the Riverside and Kingsway wards, where most of our SPARC members live, these communities have experienced historically high levels of deprivation over many decades. The last Joint Strategic Needs Assessment for Halton reported that:

- 9.6% residents are defined as fuel poor
- 29% of pupils receive free school meals
- 30% of households are in debt

## Supporting People Achieving Real Choice

### The report of the Trustees for the year ended 31 March 2021

The impact of this intergenerational social inequality in terms of employment & income, health & disability, education & skills, crime and barriers to housing and services, **is always exacerbated for the most vulnerable groups in the community, like people with learning disabilities**. Halton has lost £64 million in government funding since 2010 and the application of stricter eligibility rules by hard pressed councils means it has become increasingly difficult for most of SPARC's members to access local social care services. From SPARC's last in-house survey of its families conducted in March 2021, we know that **72% of our members are currently not on any official council registers and are therefore effectively "out of service"** and without any access to statutory provision.

#### Achievements

Over the last 26 years of its existence, **SPARC has worked hard to fill this gap in services** and improve the quality of life of its 336 members. As our charity enters 2021- 2022, it has now reached a key stage in its development if it wants to increase its capacity to deliver much more for its members. These are the central points examined in this year's annual report and will form the focus of our business planning during the next year. With its limited available resources SPARC has always operated a "lean and light" model of delivering services which are fit for purpose and can meet the practical needs of its members.

The following infographic identifies the **four areas of social need** that the members have identified as their priorities and sets the focus for SPARC's projects and services.

The four areas are:

1. Skills to keep people safe in the community
2. Improving their health and welfare by better access to local services
3. Learning skills for the world of work
4. Exploring social enterprise

To identify the four areas of social need, SPARC used a range of feedback tools to collect evidence from its members and their families, including the following:

- SPARC's annual in-house "Quality of life" survey of the members in March 2021
- SPARC's "Ideas Clearing House" online event held on January 11th, 2021
- A Feasibility Study [FS] conducted by Helen Middleton and sponsored by the Lloyds Bank Foundation & looking at the Real Comics media as a potential social enterprise.
- The "Good Governance" audit by Phil Shackell and Constructive Partnerships Ltd to examine possible relevant quality kite marks to be adopted by SPARC to improve governance and the delivery of our services.
- A range of in-house tracking & screening tools used by SPARC including: : the HASI profile: the LDSQ assessment tool: Personal Information Profile [PIP]: the Everyday Living & Functional skills assessment [EFS] and the ASDAN profile to assess progress made by our members.

## Supporting People Achieving Real Choice

### The report of the Trustees for the year ended 31 March 2021

#### Other recent national research about social inequality and learning disability

- **Covid and mortality rates for people with Learning Disabilities:** Recent ONS data on the impact of Covid-19 on people with learning disabilities showing mortality rates 6 times higher than the national average population. [ONS data: March 2021].
- **Early Death rates:** People with a learning disability experience premature deaths which are on average 18 years earlier than the general population [“The NHS Digital 2019”].
- **Prisons:** The Prison Reform Trust “**Nobody Knows**” report shows that **28% of the prison population in England** have a learning disability because vulnerable people are not being screened properly at the point of arrest are trapped in the Criminal Justice System [CJS].
- **Employment:** Only 5% of people with a learning disability in England [a population of at least 1.8 million] have paid employment although it is recognized having a job is the best form of ‘natural’ social inclusion for this group [BASE: report in 2019]

#### The social impact of having a learning disability.

Approximately 78% of SPARCs current membership are people aged 18 -25 years with a Moderate Learning Disability [MLD] , and 22% have more Profound and Complex Learning Disabilities [PMLD] .

It is important to note that although the individual profiles of the members of SPARC may well exhibit different types of specific learning disability, [ like for example, a person having a diagnosed MLD or PMLD], in reality it is the social impact of having a learning disability which is the main focus of SPARCs work.

For example, for our members who have a Moderate Learning Disabilities [MLD] the majority are not currently able to access council social care services. This is a direct result of the last decade of austerity and the rationing of services by councils. The application of stricter rules of eligibility for accessing services means that **72% of SPARCs members are effectively out of service and “off the radar” of the statutory agencies until they experience a crisis in their lives.**

Having a learning disability means people have a greater difficulty acquiring basic literacy and numeracy skills. They may also have associated speech and language delay, low self-esteem, low levels of concentration and underdeveloped social skills. Thus, the consequences of having a learning disability are often **multifaceted** and can include:

- Have limited skills in reading, writing and numeracy
- Limited problem-solving skills and inability to generalize learning.
- Poor auditory/visual memory and speech and language delay.
- Emotional and behavioural difficulties.
- Lack of understanding to manage potential risk and exploitation.

If we take, for example, the issue of literacy skills, the average **reading age of a SPARC member is approx. 7-9 years**, and they will consequently find it difficult to:

- Complete an online job application form
- Book an appointment for a health check with a GP

## Supporting People Achieving Real Choice

### The report of the Trustees for the year ended 31 March 2021

- Read instructions for a medical prescription
- Understand their rights in court when trying to navigate the criminal justice system.
- Difficulty in understanding public health information about how to stay safe from Covid-19

Having a learning disability can also **“cloak and disguise”** other underlying medical conditions like poor mental health or Type 2 Diabetes. This problem of **“dual diagnoses”** and additional but undetected health problems affects **58% of our SPARC members and is a key factor in the health inequalities and early death rates for people with a learning disability in the UK.**

Many of our members lead lonely lives and are vulnerable to being exploited by criminal gangs, who groom them as **“Fake Friends”** [called **“Mate Crime ”**] for involvement in drug networks. Our last survey of members reports that 21% have experience of contact with organised gangs whilst 38% of our families use illegal loan sharks or payday loans. This leaves them trapped with problem debt and food poverty, where 36% of our families now rely upon food banks.

#### **SPARCs annual in-house “Quality of Life” survey of its members [March/2021]**

Each year SPARC conducts its annual in-house “Quality of Life” survey of all of its members and their families. The response rate from people for this year's survey [ **March 2021**] was an impressive **86%** and has helped to identify the social need and priorities of our 336 members. SPARC used a structured questionnaire with 10 questions that measured experiences in people's lives like: for example, their access to local services, aspirations for employment and the levels of disability hate crime they may have experienced.

Beyond the immediate impact of Covid-19 our members have also experienced the difficulties of living through the last decade of economic austerity. The rationing of statutory services and the application of much stricter rules for eligibility by hard pressed councils, means that 72% of SPARC members are effectively **“off the radar” to statutory services.** They are not only at increased risk of higher levels of poverty, loneliness, and poor physical and mental health but in recent years have also been targeted by criminal gangs for grooming and exploitation.

From this survey and the feedback from the Ideas Clearing House events, the members have identified their 4 main areas of social need are:

- 1. Keeping people safe in the community**
- 2. Improving their health and welfare by better access to local services**
- 3. Learning skills for the world of work**
- 4. Exploring social enterprise**

The findings from this year's survey reported that:

- 72% of our members are not any council learning disability register and therefore cannot access social care services
- 27% of our families are hesitant or have rejected Covid-19 vaccines

## Supporting People Achieving Real Choice

### The report of the Trustees for the year ended 31 March 2021

- 76 % of our members have an average reading age of just 7-9 years and therefore cannot engage with most NHS and Public Health platforms based upon the formal written word.
- 63% of families now get all their “information and news” from social media platforms
- 83% of our members are long term unemployed although 64% said they would like a paid job but only 7% have ever visited a Job Centre.
- 23% cannot use public transport like a local bus or a train independently
- 75% are trapped at home for up to 5 days each week and experience severe loneliness
- 58% have associated poor health like diabetes, obesity and poor mental health but only 13% have seen their GP for an annual NHS health check.
- 65% have experienced disability hate crime but only 3% have reported incidents to the police
- 21% have reported attempted grooming and exploitation by criminal gangs and loan sharks
- 36% of our families now rely upon local food banks
- 38% currently use payday loans or loan sharks but only 12% have ever had a professional welfare benefits assessment.
- 84% of our members had regular contact with SPARCs services during the lockdowns.
- 86% said they liked the new flexible delivery of services by SPARC during the lockdowns

### The “SPARC Way”: how our organisation works

SPARC is a family led organisation where 60% of its serving Trustees are carers and it is this constituency that ensures our services are focussed on meeting the practical needs of people with learning disabilities. Our working ethos is called the “**SPARC Way**” and these states:

**“We believe our most valuable resource are the ordinary people that use our services. The is the SPARC Way.”**

### **The SPARC model: “Re-Skilling” people in Social Resilience [or “Mental Toughness” training].**

As a result of its experience accrued over the last 26 years, SPARC has concluded the most effective intervention we can provide to help improve the quality of life of our members is by embracing a **skills model** and **Social Resilience** training [ sometimes called “**mental toughness**” skills].

We know that skills are a commodity which is valued by society and is therefore a very useful currency to help improve the life- chances of individuals. These include the skills, knowledge and confidence needed to manage the **normal “gritty” life challenges and transactions** of living in a poor community already under social stress.

## Supporting People Achieving Real Choice

### The report of the Trustees for the year ended 31 March 2021

Most of our new members have been inadvertently “**De-Skilled**” by a previous lack of opportunities to learn these basic life skills, for example: managing personal safety, using public transport and how to access local services like the NHS and Welfare Rights.

**This deficit in skills** is critical, because it is difficult to envisage any meaningful level of social inclusion for our members without possession of these tools for life. Possessing appropriate life skills means our members can, for example, manage personal risk on the street and feel confident enough to book an appointment with your local GP to get an annual health check.

These life skills are the basis of all of SPARC’s services which are influenced by a number of key writers and research.

#### The key influences in SPARC’s model of social resilience training:

- **Dr. Wolf Wolfensberger:** pioneered the model of “Normalization” which says that people with disabilities are devalued by denying them ordinary life conditions and social relationships.
- **Marc Gold:** pioneered the model of “Try another Way” where individuals with the most severe disabilities have the potential to learn new skills when these are broken down into smaller steps.
- **Dr. Peter Clough:** acknowledged as an authority on the model of mental toughness and particularly the four key components of Control, Challenge, Commitment and Confidence.
- **Daniel Goleman:** popularized the model of emotional intelligence which has highlighted the “other” social skills which largely determine the success of people in life other than just the crude measurement of “I.Q”. For example, the ability to manage social relationships, etc.
- **Dr. David Shenk:** the ideal that we all have the “capacity for genius” within us but we all need to have the opportunity to learn new skills and knowledge within a structured environment for this learning potential to be realized.
- **Yvonne Roberts and the Young Foundation:** researched “Social Grit” skills needed to deal with challenges and adversity encountered in life. Identified the four [4] SEED competencies which are: S = social skills: E= emotional resilience to be able to cope with rebuffs: E = for enterprise and creativity: and D = for discipline.

#### SPARC’s current portfolio of projects and responding to Covid-19

SPARC currently provides a **suite of x 7 p/t projects**, supported by a mix of **grants, volunteers and self-funded provision by SPARC itself**. When external grant funding ends from a sponsor, SPARC has a policy of trying to sustain some degree of service with the support from our volunteers and/or funds from its small reserves.

We are pleased to report that despite the pressures of working under the difficult conditions that have prevailed under the Covid-19 health emergency, **only one of SPARC’s**



## **Supporting People Achieving Real Choice**

### **The report of the Trustees for the year ended 31 March 2021**

**seven projects/servicers was mothballed during the lockdowns.** This was the “Rock The Mock” project which we hope to reintroduce again in the summer of 2021 when we hope most social distancing rules will be finally relaxed.

Moreover, it is evident that our charity has also learned a great deal from the experience of having to reconfigure our services under Covid-19. SPARC has now embraced a new and flexible model to deliver services based on face-to-face group work when this is possible coupled with online Zoom sessions when lockdowns prevail and 1:1 individual case work in the field with isolated members in the community.

Our current portfolio of part-time projects/services, are as follows:

**1. The Always Here 4 U project: recently funded by Awards For All and the government's emergency Covid fund:** During the Covid-19 lockdowns this project has provided crucial emergency support for our members with online sessions, training in how to stay safe and the delivery of food parcels. This has supported 278 people during the last year. The current funding finished in Jan/2021 and SPARC is now seeking a new grant to develop this important project.

**2. The Enhance programme: funded by the Lloyds Bank Foundation:** SPARC has been kindly funded for a 1- year grant from 2020-21 under the Enhance programme to help build the resilience and sustainability of the charity. SPARC is currently in the process of re-applying for further funding under this same programme.

**3. The Rock The Mock project: funded by the Peoples Health Trust:** Provides a mobile dry bar to serve mock -tails and live music roadshow events as a fun alternative to binge drinking by young people on the street.

**4. The Ventures Club: Direct Payments funded.** A new activity for people who are isolated in the community and to meet new friends and get involved in fun projects like gardening and keep fit.

**5. The Work LINK project: self-funded by SPARC** Provides employment opportunities and training in skills for work.

**6. The Real Comics and Films project: self-funded by SPARC:** This exciting project designs accessible information for hard-to-reach groups using animated comics with “moving pictures”.

**7. The Filthy Fingers project: supported by the Postcode Lottery and the Baily Thomas Trust:** Provides social prescribing support for people to grow food from “pot to plate” at home and promote good nutrition and diet.

#### **A review of Covid-19: a year of challenges and a steep learning curve for SPARC**

It should be acknowledged that at the time of the first national lockdown in March 2020, SPARC was initially paralyzed by the suddenness and severe risks that Covid-19 posed to our vulnerable members. At the time and like most other organisations SPARC did not have an “off the shelf “ risk management plan to deal with this sort of national health emergency.

## **Supporting People Achieving Real Choice**

### **The report of the Trustees for the year ended 31 March 2021**

Instead, SPARC had to design its response as it moved into a new world of lockdowns and learn new ways to support our members. As we now reflect back on this period it is fair to say that our charity has done remarkably well in meeting the challenge. We are now more resilient from this experience and SPARC has certainly learned many new skills along the way.

During the pandemic people with learning disabilities across the UK have been shown to be particularly vulnerable to the coronavirus. This is verified by not only SPARC's own in-house data but also national research by Public Health England and ONS data showing infection and mortality rates running at least 6 times higher than the general population.

It was with the two new staff appointments kindly funded by the Enhance grant from the Lloyds Bank Foundation that SPARC was really able to stabilize its response to the pandemic. In SPARC's very first Covid message posted on our charity website at [www.sparccharity.co.uk](http://www.sparccharity.co.uk) we told our members that:

*"SPARC wants to reassure YOU that WE are ALL in this together and will be stronger by staying together. This is the SPARC Way. SPARC will continue to support its members and their families in these very difficult circumstances until we all come out of this at the other end."*

A snapshot of the support provided by SPARC to its members during the pandemic includes the following services:

- Organised 83 weekly food parcel deliveries:
- Provided weekly online zoom sessions:
- Established the "Check –In" emergency contact
- Supported families through bereavement and funerals:
- Liaised with Test & Trace for isolated families
- Countered the criminal exploitation of members by gangs & loan sharks:
- Developed the digital Real Comics media to help our members to understand how to stay safe during lockdowns.

The Real Comics media has undoubtedly helped to save lives by providing accessible information which is user friendly to the 76 % of our members with an average reading age of just 7-9 years and who cannot engage with mainstream public health information that is still largely based upon the formal written word.

### **Our annual "A Good Friend of SPARC" recognition awards: the nominations**

Every year our charity recognises those individuals who have made the difference to SPARC with their work and passion. These awards are a simple way to honour people who have made their own different contributions to our charity.

This could be a: Member of SPARC: or a Trustee, or outstanding Volunteer: staff member : or an external professional providing advice to SPARC . In this year of Covid-19 there are far too many people to mention everybody but the following individuals have been recognised for being "**A Good Friend of SPARC**".

## **Supporting People Achieving Real Choice**

### **The report of the Trustees for the year ended 31 March 2021**

The nominations this year are:

- Catherine Mannion: for being an outstanding member of staff
- Mike Roberts: for his role as a hardworking volunteer
- Ella Sips: for ongoing external professional support from the Lloyds Bank Foundation
- Tanya Houghton: for being an active member of SPARC
- George Thornton: who sadly died recently & was a longstanding Trustee

#### **Financial Review**

##### **Policies on reserves**

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

##### **Availability and adequacy of assets of the funds**

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

During the last year SPARC secured a number of successful grant applications into its Restricted Income from the People's Health Trust, Awards For All, Bailey Thomas, Postcode Lottery and most significantly from the Lloyds Bank Foundation that kindly awarded a grant of £33K under its Enhance programme to support SPARC to become more resilient in the future.

SPARC has also increased its Unrestricted income via its new Ventures Club, funded via Direct Payments and some recent commissions for the Real Comics media.

We are therefore now more confident that SPARC has turned a corner and is more financially stable going into the future.

##### **Our funders: past and present: SPARC has a good record of managing its grants**

Over the last 26 years, SPARC has achieved a good track record of managing successful projects and with funding from a wide range of sponsors and trusts. All our end of grant reports submitted to our sponsors have been positive, including:

- The Lloyds Bank Foundation
- Awards For All
- Big Lottery
- Peoples Health Trust,
- Morgan Foundation,
- NHS Halton CCG
- NHS Liverpool CCG
- Bailey Thomas Trust
- The Postcode Lottery

SPARC will continue in 2021-2022 to apply for funding from other large trusts but it will also seek to increase its unrestricted income from developing potential new social enterprise opportunities like developing its Real Comics media.

## **Supporting People Achieving Real Choice**

### **The report of the Trustees for the year ended 31 March 2021**

#### **Transactions and Financial position**

The charity's income in the year was £61,878 (2020: £50,136) after expenditure of £48,824 (2020: £49,361) a surplus of £13,054 (2020: £774) is reported. General reserves carried forward amounted to £22,433 (2020: £9,379).

#### **Risk Management**

The Trustees have assessed the potential risks to which the charity may be exposed and in particular those related to the operations and financing of SPARC.

It is satisfied that by reviewing its agreed plan it has mitigated its exposure to any potential risk.

#### **Plans for future periods**

##### **The future of SPARC: the role of our "Critical Friends".**

With the recent professional support by our "critical friends" like **Constructive Partnerships Ltd and the Lloyds Bank Foundation**, the members & Trustees have agreed six key objectives for 2021-2022:

These relate to the following organizational objectives identified in SPARC's business planning, to:

- 1. Adopt relevant quality kite marks for improving governance and the quality of its services.**
- 2. Move SPARC as a registered charity into a Charitable Incorporated Organisation [CIO].**
- 3. Develop its Real Comics media as a social enterprise & secure new income streams and provide employment opportunities for its members**
- 4. Improve marketing skills and online influencing for SPARC's products and services**
- 5. Develop further flexible services combining 1:1 case work, group work and online sessions.**
- 6. Appoint a full-time Project Manager to take overall responsibility for its services, drive business planning and establish a permanent office.**

#### **Quality controls and improving governance**

Although keeping our members safe during Covid-19 has clearly been SPARC's top priority, significant progress has also been made in our aspirations for "good governance". The recent external audit kindly conducted in March/2021 by Constructive Partnerships Ltd, as an external "critical friend", assessed the quality of our board leadership & has led to an agreed action plan.

SPARC will now build on its existing framework and also adopt appropriate quality kite marks in both its governance as well the delivery of its services for people with learning disabilities. We will measure progress achieved by using the following milestones:

- SPARC already has in place recognised internal screening/assessment tools like the HASI, LDSQ and ASDAN profiles for quality control over services but will also consider benchmarking with NICE accreditation.**
- In April 2021 SPARC purchased additional "Trustees Indemnity Insurance" from BIHB Ltd to underpin our Risk Management policy for the Board.**

## **Supporting People Achieving Real Choice**

### **The report of the Trustees for the year ended 31 March 2021**

- SPARC will move towards becoming “incorporated” as a CIO in 2021-2022.
- There is a rolling annual audit each year of 25% of all key policies and procedures like Safeguarding, etc, to ensure fitness for purpose.
- The “Good Governance Code” for small charities has been adopted and includes regular in-service training for the Board.
- SPARC is awaiting the national developments regarding PQASSO and the Trusted Charity kite mark for standards in good governance.

#### **Reference and administrative details**

Date of registration 11 January 1997  
The Registered office is CRMZ Rooms, Kingsway, Widnes, Cheshire.WA8 7QE  
Charity Registration Number 1060095

Contact details for the SPARC charity: SPARC [Supporting People Achieving Real Choice]  
[www.sparcproject.tumblr.com](http://www.sparcproject.tumblr.com)

Chair of Trustees: Mick O’ Gorman

Mobile: 07792-110-390

Chair of trustees personal Email: mickogorman@blueyonder.co.uk

#### **Our Trustees:**

Our Trustees are organised into a Management Committee [or Board] and are responsible for leading the SPARC charity. They are elected annually, and SPARC currently has 11 trustees who meet bi-monthly. Over 60% of these are people with direct and personal experience of caring for people with learning disabilities. SPARC is fortunate to have a group of hardworking trustees who provide not only a wealth of practical and personal experience but also offer a range of professional and employment skills like managing small businesses, the banking sector as well educational and social care settings. Our current trustees are:

|  |                                |
|--|--------------------------------|
| Mick O’Gorman – Chair                      | Daniel Moore – Family liaison  |
| Ken Dobson – Business & Financial Planning | Tanya Houghton– elected member |
| Joe Tottey - Treasurer                     | Scott McGhee – elected member  |
| Phil Haden – elected member                | Sarah McKeon - Secretary       |
| John Campbell-elected member               | Stephen Roberts-elected member |
| Kyle Benson – membership                   |                                |

The Board of trustees held regular meetings across the year. Minutes from these meetings can be provided on application.

#### **Our employed p/t staff:**

- Since the last of SPARCs significant grants from the Big Lottery came to an end in 2015, we have been largely dependent upon a team of x 9 p/t sessional staff. The p/t staff work on a casual/sessional and hourly basis as and when our projects/services require inputs.
- The staff and volunteers are currently supervised by a hardworking p/t Team Leader who reports directly to the Chair of Trustees.

## **Supporting People Achieving Real Choice**

### **The report of the Trustees for the year ended 31 March 2021**

- The lack of f/t staff has been a serious drawback to SPARC as a small organisation and has hindered our capacity to plan strategically and engage with potential new contracts, commissioners and grant funders. This is key point to be addressed in the coming year.

#### **Our Volunteers:**

- Our 17 wonderful volunteers each offer at least x 3 hrs. per week and most of them provide in excess of 6 hours to SPARC.
- They have been genuinely invaluable to the charity during the Covid-19 emergency.
- The Trustees would like to put on the official record their gratitude and genuine thanks to our volunteers for their fantastic support provided to the members during the last 12 months.

#### **The “good governance” audit by Phil Shackell and Constructive Partnerships Ltd**

From the recent audit led by Phil Shackell and Constructive Partnerships Ltd , SPARC is confident that it now has a clear and coherent strategy in its drive towards achieving good governance for the charity. The Trustees and Members of SPARC have now agreed on an on-going development plan for “good governance” to help maintain the trust and confidence of our members, the public, commissioners and potential funders.

Our plans for 2021-2022 will prioritise areas like: Organisational purpose, Board effectiveness and Leadership, Integrity and Decision making, Risk management, Diversity and Openness and Accountability.

SPARC will feedback on its work to Phil Shackell and Constructive Partnerships at the end of 2022 to assess the progress achieved by our charity, including:

1. SPARC becoming “incorporated” as a CIO in 2021-2022.
2. Action planning the key steps regarding the “Good Governance Code” for small charities.
3. Decisions on the PQASSO and the Trusted Charity kite mark for standards in good governance.

#### **Review of SPARCs Policies and Procedures**

SPARCs aspiration for good governance will entail changing from the current 3 year review to an annual check of 25% of all key current policies and procedures to ensure fitness for purpose.

This annual audit will include examination of the following policies and procedures:

- Safeguarding vulnerable people
- Privacy Policy
- Data Protection and GDPR
- Equality and Diversity
- Risk Management and Covid-19
- Financial Controls
- Expenses policy
- Trustee Code of Conduct and Training

## **Supporting People Achieving Real Choice**

### **The report of the Trustees for the year ended 31 March 2021**

#### **Structure, Governance and Management**

Nature of the Governing Documents and Constitution of the Charity

The SPARC is a registered unincorporated charity governed by a constitution. Trustees are appointed by the existing trustee board through a vote which staff and member

The Trustees also consider the future need of the charity when looking to add the group of Trustees. Having regard to the particular skills required at each stage of the charity's development. New Trustees are given a period of induction and continues training opportunities are made available to all Trustees.

The day-to-day operations of the charity are governed by Trustees who are directly engaged in the activity of the charity. Operational and tactical decisions are made by this group.

The direction and strategy are discussed at a regular Trustees meeting.

#### **Independent Examiner**

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington Wirral, CH63 8PP

#### **Statement of Trustees' Responsibilities**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each 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 group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Supporting People Achieving Real Choice**  
**The report of the Trustees for the year ended 31 March 2021**

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 9 July 2021

Signed:

**M. O'Gorman**  
**Chairman/Trustee**



## **Supporting People Achieving Real Choice**

### **Independent Examiner's Report to the Trustees of the Charity**

#### **Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 March 2021**

I report on the financial statement of the charitable company on page 18 to 25 for the year ended 31 March 2021.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

#### **Respective responsibilities of the Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

#### **Independent Examiner's Statement**

In connection with examination, no matters have come to my attention.

1. Which gives me reasonable cause to believe that in any material respect the requirements;
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Malcolm Wright - Chartered Accountant

Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is: 9 July 2021

**Supporting People Achieving Real Choice**  
**Statement of Financial Activities**  
**For the year ended 31 March 2021**

|  |              | <b>Unrestricted<br/>Funds<br/>2021<br/>£</b> | <b>Restricted<br/>Funds<br/>2021<br/>£</b> | <b>Total<br/>Funds<br/>2021<br/>£</b> | <b>Last Year<br/>Total Funds<br/>2020<br/>£</b> |
|--|--------------|--|--|---------------------------------------|---|
|  | <b>Notes</b> |  |  |                                       |   |
| <b>Income</b>                                |              |  |  |                                       |   |
| Donations and legacies                       | 2            | 19,012                                       | -  | 19,012                                | 11,713  |
| Income from charitable activities            | 3            | -  | 42,866                                     | 42,866                                | 38,423  |
| <b>Total Income</b>                          |              | <b><u>19,012</u></b>                         | <b><u>42,866</u></b>                       | <b><u>61,878</u></b>                  | <b><u>50,136</u></b>                            |
| <b>Expenditure</b>                           |              |  |  |                                       |   |
| Expenditure on charitable activities         | 4            | 18,382                                       | 29,842                                     | 48,224                                | 48,862  |
| Governance                                   | 5            | 600  | -  | 600                                   | 500   |
| <b>Total expenditure</b>                     |              | <b><u>18,982</u></b>                         | <b><u>29,842</u></b>                       | <b><u>48,824</u></b>                  | <b><u>49,362</u></b>                            |
| <b>Net income/(expenditure) for the year</b> |              | <b>30</b>                                    | <b>13,024</b>                              | <b>13,054</b>                         | <b>774</b>                                      |
| <b>Gross transfer between funds</b>          |              | <b>-</b>                                     | <b>-</b>                                   | <b>-</b>                              | <b>-</b>  |
| <b>Net movement in funds</b>                 |              | <b>30</b>                                    | <b>13,024</b>                              | <b>13,054</b>                         | <b>774</b>                                      |
| <b>Reconciliation of funds:</b>              |              |  |  |                                       |   |
| <b>Total funds brought forward</b>           |              | <b><u>4,773</u></b>                          | <b><u>4,606</u></b>                        | <b><u>9,379</u></b>                   | <b><u>8,605</u></b>                             |
| <b>Total funds carried forward</b>           |              | <b><u>4,803</u></b>                          | <b><u>17,630</u></b>                       | <b><u>22,433</u></b>                  | <b><u>9,379</u></b>                             |

The net movement in funds to above in the net incoming resources as defined in the Statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 19 as required by the said statement.

**All activities derive from continuing operation**

**The notes on page 21 to 25 form an integral part of these accounts**

**Supporting People Achieving Real Choice**  
**Balance Sheet**  
**As at 31 March 2021**

|  | Notes | 2021           |                      | 2020           |                     |
|--|-------|----------------|----------------------|----------------|---------------------|
|  |       | £              | £                    | £              | £                   |
| <b>Current Assets</b>                  |       |                |                      |                |                     |
| Cash at the bank and in hand           |       | <u>24,609</u>  |                      | <u>10,379</u>  |                     |
| <b>Total current assets</b>            |       | <b>24,609</b>  |                      | <b>10,379</b>  |                     |
| <b>Creditors: -</b>                    |       |                |                      |                |                     |
| Amount due within one year             | 9     | <u>(2,176)</u> |                      | <u>(1,000)</u> |                     |
| <b>Net current assets</b>              |       |                | <b><u>22,433</u></b> |                | <b><u>9,379</u></b> |
| <b>Net assets</b>                      |       |                | <b><u>22,433</u></b> |                | <b><u>9,379</u></b> |
| <b>The funds of the charity</b>        |       |                |                      |                |                     |
| <b>Restricted income funds</b>         |       |                |                      |                |                     |
| Restricted funds                       |       |                | 4,803                |                | 4,773               |
| <b>Unrestricted income funds</b>       |       |                |                      |                |                     |
| Unrestricted revenue accumulated funds |       |                | <u>17,630</u>        |                | <u>4,606</u>        |
| <b>Total charity funds</b>             |       |                | <b><u>22,433</u></b> |                | <b><u>9,379</u></b> |

**Approved by the board of Trustees on 9 July 2021 and signed on their behalf by:**

**M. O’Gorman**  
**Chairman/Trustee**

**The notes on page 21 to 25 form an integral part of these accounts**

**Supporting People Achieving Real Choice**  
**Statement of Cash Flows**  
**For the year ended 31 March 2021**

|  | <b>Notes</b> | <b>2021</b><br><b>£</b> | <b>2020</b><br><b>£</b> |
|--|--------------|-------------------------|-------------------------|
| <b>Cash used in operating activities</b>                             | 12           | <u>14,230</u>           | <u>774</u>              |
| <br>Increase in cash and cash<br>equivalents in the year             |              | <u><b>14,230</b></u>    | <u><b>774</b></u>       |
| <br>Cash and cash equivalent at the beginning of<br>the year         |              | <u>10,379</u>           | <u>9,605</u>            |
| <br><b>Total cash and cash equivalent at the end<br/>of the year</b> |              | <u><b>24,609</b></u>    | <u><b>10,379</b></u>    |

**Supporting People Achieving Real Choice**  
**Notes to the Accounts for the year ended 31 March 2021**

**1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

**b) Preparation of the accounts on a going concern basis**

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

**d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**Supporting People Achieving Real Choice**  
**Notes to the Accounts for the year ended 31 March 2021**

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the consists of commercial trading.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

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

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note1.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors and provisions

Creditors and provisions are recognised where the charity 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 estimating reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Supporting People Achieving Real Choice**  
**Notes to the Accounts for the year ended 31 March 2021**

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value.

**2 Income from donations and legacies**

|                               | <b>2021</b>          | <b>2020</b>          |
|-------------------------------|----------------------|----------------------|
| <b>Donations</b>              | <b>£</b>             | <b>£</b>             |
| Direct payments - individuals | <u>19,012</u>        | <u>11,713</u>        |
|                               | <b><u>19,012</u></b> | <b><u>11,713</u></b> |

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

**3 Income from charitable activities**

|  | <b>Funds</b>         | <b>Funds</b>         |
|--|----------------------|----------------------|
|  | <b>2021</b>          | <b>2020</b>          |
|  | <b>£</b>             | <b>£</b>             |
| <b>Income</b>                                  |                      |                      |
| Grants received                                | <u>42,866</u>        | <u>38,423</u>        |
| <b>Total income from charitable activities</b> | <b><u>42,866</u></b> | <b><u>38,423</u></b> |

**4 Analysis of expenditure on charitable activities**

|   | <b>2021</b>          | <b>2020</b>          |
|---|----------------------|----------------------|
|   | <b>£</b>             | <b>£</b>             |
| Wages   | 16,513               | -                    |
| Sessional staff                                   | 22,804               | 30,627               |
| Training  | 1,765                | 9,146                |
| Venue hires                                       | 1,110                | 1,035                |
| Donation  | 250                  | -                    |
| Equipment expensed                                | 800                  | 1,800                |
| Travel  | 100                  | 2,000                |
| Insurance   | 250                  | 250                  |
| Volunteer exp.                                    | 600                  | 1,455                |
| General admin expenses (Note 5)                   | <u>4,033</u>         | <u>2,549</u>         |
| <b>Total expenditure on charitable activities</b> | <b><u>48,224</u></b> | <b><u>48,862</u></b> |

**Supporting People Achieving Real Choice**  
**Notes to the Accounts for the year ended 31 March 2021**

**5 Analysis of governance and support costs**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to charitable activities undertaken (see note 4) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs:

**Analysis of support and governance costs**

|                      | <b>General support</b> | <b>Governance Function</b> | <b>Total</b>        | <b>Basis of apportionment</b>           |
|----------------------|------------------------|----------------------------|---------------------|---|
|                      | <b>£</b>               | <b>£</b>                   | <b>£</b>            |   |
| General office       | 4,033                  | -                          | 4,033               | Pro rata to staff full-time equivalents |
| Independent Examiner | -                      | 600                        | 600                 | Governance                              |
| <b>Total</b>         | <b><u>4,033</u></b>    | <b><u>600</u></b>          | <b><u>4,633</u></b> |   |

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.**

The charity had no full-time permanent employees in the year or the previous year – all services were provided on a sessional basis.

The charity trustees were not paid or received any other benefits from employment with charity as trustees in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustees received payment for professional or other services supplied to the charity (2020: £nil).

There were no transactions with connected persons in the year.

**7 Staff Numbers**

The charity had two employees in this year and no employees in the previous year. Total remuneration paid in the year to 31 March 2021 was £16,513.

**8 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**9 Creditors: amounts falling due within one year**

|                  | <b>2021</b>         | <b>2020</b>         |
|------------------|---------------------|---------------------|
|                  | <b>£</b>            | <b>£</b>            |
| Accrued expenses | 600                 | 500                 |
| Other creditors  | <u>1,576</u>        | <u>500</u>          |
|                  | <b><u>2,176</u></b> | <b><u>1,000</u></b> |



**Supporting People Achieving Real Choice**  
**Notes to the Accounts for the year ended 31 March 2021**

**10 Contingent assets – legacy income**

As at 31 March 2021 the charity had not been notified of any legacy income or prospective legacy income.

**11 Analysis of charitable funds**

**Analysis of movements in unrestricted funds**

The charity has only one unrestricted general fund. The movements in that fund are shown in the Statement of Financial Activities.

All of the net assets apply to the one unrestricted general fund except for the share of cash which is held for the benefit of the restricted fund.

The charity has one restricted fund which covered by cash in the bank at the end of the year.

**12 Reconciliation of net movement in funds to net cash flow from operating activities**

|  | <b>2021</b>          | <b>2020</b>         |
|--|----------------------|---------------------|
|  | <b>£</b>             | <b>£</b>            |
| Net movement in funds                            | 13,054               | 8,604               |
| Increase in creditors                            | <u>1,176</u>         | <u>1,000</u>        |
| <b>Net cash provided by operating activities</b> | <b><u>14,230</u></b> | <b><u>9,604</u></b> |