



Registered Charity Number 1060095

**SUPPORTING PEOPLE ACHIEVING REAL CHOICE**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2022**

## Supporting People Achieving Real Choice

### Reports and accounts

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## **Supporting People Achieving Real Choice**

### **The report of the Trustees for the year ended 31 March 2022**

#### **Introduction**

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2022. 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 2022 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**

##### **SPARC: a pen picture of its history, aims and its work.**

SPARC ["Supporting People Achieving Real Choice"] aims to meet the needs of young people aged 16 - 25 who have a Moderate Learning Disability [MLD] . This is our main [but not exclusive] group of service users and the reason for this particular focus is that people with Moderate Learning Disabilities [MLD] are often "off the radar" of local services.

Most of our 336 members have great difficulty accessing services like the NHS, Public Health, Education, Welfare Rights, and are consequently vulnerable to poor health and welfare, poverty and are also at higher risk of potential criminal exploitation by gangs.

Addressing the social need of this vulnerable group was the reason for the original establishment of SPARC in July 1995, when a small group of concerned parents and teachers first came together. SPARC became a registered charity on January 1st, 1997, and whilst our full name, "Supporting People Achieving Real Choice" [SPARC], is perhaps a little wordy, it accurately 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** in their lives.

#### **Our members, their communities and life experiences**

SPARC is mainly 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. This is the context and life experience of many of our members. Moreover, the impact of

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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.** This inequality was sharply exposed by Covid-19 and the much higher mortality rates experienced by people with learning disabilities in the UK and has been further compounded by ever stricter eligibility/threshold rules applied by hard pressed councils. The result is most SPARC members do not access local social day-care services and during the last 26 years, **much of SPARC's work has been concerned with trying to fill this gap in services for its members.**

## **Achievements**

### **The priorities and aspirations of SPARC:**

SPARC has reached a key stage in its development and has identified the following aspirations:

- **Improving our members health and welfare by better access to local services like the NHS, Public Health, Education and Welfare Rights.**
- **Reducing the loneliness and criminal exploitation of vulnerable families.**
- **Supporting our families, who already experience high levels of food / fuel poverty and problem debt, through the current cost of living crisis**
- **Providing realistic opportunities for paid employment and social enterprise because SPARC believes getting a paid job is the best form of social inclusion for our members.**

All of these priorities are achievable, but it will depend upon securing new funding within a very difficult economic climate for small charities like SPARC.

The infographic below identifies the **four areas of social need and aspiration** that the members have identified and form the focus of SPARC's projects and services. The four areas are:

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

### **The feedback tools used to identify the four areas of social need and aspirations.**

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

- **SPARC's annual in-house "Quality of life" survey of the members and the most recent was conducted in October 2021.**
- **SPARC's three " Ideas Clearing House" events held between Nov/2021 - March/2022 which discussed potential new projects and services.**
- **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.**
- **A further linked consultancy again kindly sponsored by the Lloyds Bank Foundation with Jonathan Gilbert and the Social Media Group 4G researching online content for people with a learning disability as a potential social enterprise.**

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- The “Good Governance” audit by Phil Shackell and Constructive Partnerships Ltd to improve quality in 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.

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

- **Covid-19 and mortality rates for people with Learning Disabilities:** Recent ONS data on the impact of Covid-19 on people with learning disabilities shows mortality rates 6 times higher than the national average. [ONS data: March 2021].
- **Health Inequalities and Early Death rates:** People with a learning disability in the UK experience premature deaths on average 18 years earlier than the general population and these are caused by poor health and welfare. [“NHS Digital Report 2019]
- **Criminal Justice System [CJS] and Prisons:** The Prison Reform Trust “Nobody Knows” report shows that 28% of the prison population in England has some form of a learning disability. This vulnerable group is not being screened properly at the point of arrest and are consequently trapped in the prison system via a “revolving door”.
- **Employment:** Only 5% of people with a learning disability in England [a population of at 2 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]

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

Each year SPARC conducts its annual in-house “Quality of Life” survey of all of its members and their families. The response rate for this year's survey **conducted in October/2021** was an impressive 86% and has helped to identify the four areas of social need and priorities of our 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, the levels of disability hate crime they may have experienced and food and fuel poverty, etc. Beyond the immediate impact of Covid-19 our members have also lived through the last decade of economic austerity and cuts to local services. The rationing of statutory services and the application of much stricter threshold rules for eligibility by hard pressed councils, means that 72% of SPARC members are effectively “**off the radar**” to statutory services. This means 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 and grooming in a process called “**Mate Crime**” or “**Fake Mates**”.

The findings from this year's survey reported that:

- 78% of SPARCs current membership are people aged 18 -25 years with a **Moderate Learning Disability [MLD] whilst 22% have more Profound and Complex Learning Disabilities [PMLD]**.
- 72% of our members aged over 21 years are not on local council learning disability registers and are unable to access statutory day- care services
- 74% said that SPARC provides the only regular service they have contact with
- 86% say they are happy with the quality of the SPARC projects they use but say would like more provision if this was available

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- 83% of our members have regular contact with our services at least once each month.
- 86% said they liked the flexible delivery of services by SPARC combining group work and Zoom workshops.
- 27% of our families are hesitant or have rejected Covid-19 vaccines
- 63% of families now get all their “information and news” from social media platforms and are therefore particularly vulnerable to the problem of “fake news”.
- 78 % 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.
- 83% of our members are long term unemployed although 64% said they would like a paid job but only 7% have ever visited a Jobcentre Plus office
- 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 poor mental health and 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 2% have ever had a professional welfare benefits assessment.

### SPARCs current portfolio of projects and services

SPARC currently provides a suite of 6 p/t projects that are supported by a mix of **grants, volunteers or are self-funded by SPARC.**

*When external grant funding ends from an external sponsor, SPARC has a policy of trying to sustain some degree of the service with the support from our volunteers or funds from our own 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 SPARCs projects/servicers was mothballed during the lockdowns.** This was the “Rock The Mock” project and which we hope to reintroduce again in the summer of 2022 if we secure new funding.

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 and 1:1 individual case work in the field to engage with many isolated members in the community.

#### Our current projects/services:

**1. The Always Here 4 U [AH4U] project:** *originally 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*

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*stay safe and the delivery of food parcels. This supported 178 people during the last year. The current funding finished in Jan/2021 and SPARC is now seeking a new grant to further develop this important project.*

**2. The Lloyds Bank Foundation Enhance programme:** SPARC has been kindly funded under the Enhance programme to help build the resilience and sustainability of the charity.

**3. The Real Comics and Films project: a Digital Publishing House:** this is self-funded by SPARC: This exciting project designs accessible information for hard-to-reach groups using animated comics with “moving pictures”. SPARC is seeking a grant to help develop this project.

**4. The Filthy Fingers project: previously 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 a healthy diet. SPARC is seeking a new grant to develop this project.

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

**6. The Rock The Mock project:** previously 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. SPARC is seeking a new grant to help develop this project.

### **Samples of SPARC projects impacting upon the members four main social needs**

- **Keeping people safe: [The Always Here 4 U project]** During Covid-19 lockdowns SPARC organized 83 weekly food parcel deliveries: Provided weekly online zoom sessions: Established the “Check –In” emergency contact: Liaised with Test & Trace for isolated families: Countered the criminal exploitation of members by gangs & loan sharks:
- **Employment and Work Skills: [The Real Comics and Films project]** In 2022, SPARC celebrated the 20 year anniversary of its first supported employment service for our members with a visit to the Tesco superstore in Warrington to see our old members, Naveen, Jenny and Shelley. These past members are living proof that getting a paid job is the best form of social inclusion.
- **Health and Welfare: [The Ventures Club]** Following up from recent community events like “Rock The Mock” and “Feel The LOVE” the forthcoming “SPARC Fest” in June 2022 will bring lots of people together with fun activities on how to keep healthy in mind, body and spirit.
- **Exploring Social Enterprise: [ The Real Comics and Films project]** The recent consultancy by Helen Middleton from the Lloyds Bank Foundation and Enhance programme has signposted new opportunities for paid work for our members via marketing its Real Comics media for potential commissioning by councils and NHS.

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

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

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It is important to note that although the individual profiles of the members of SPARC may exhibit different types of specific clinical learning disability, like, a diagnosed MLD or PMLD, it is the **social impact of having a learning disability which is the main focus of SPARC's work to improve the quality-of-life choices for our members.**

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
- 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 also lead lonely lives and are vulnerable to exploitation by criminal gangs, who groom them as **“Fake Friends”** or **“Mate Crime”** and involvement in drug networks. Our last survey of members reports that 21% have experience of contact with organized 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.

#### **The “SPARC Way”: how our “family led” organisation works**

SPARC is a **family led organization** where 60% of our serving Trustees are carers. It is this constituency of people 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. Our members are at the heart 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** based upon **Social Resilience** training and 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 communities which are already under social stress.

Most of our members have been inadvertently **“De-Skilled”** by a previous lack of opportunities to learn 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** means it is difficult to achieve any meaningful level of social inclusion for our members who need to feel confident enough to manage personal risk on the street or 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 and 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:** We all have **“capacity”**, but we 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.

**Our annual “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”**.

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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**
- **Amanda and Richard Murley: parents and brilliant fundraisers for SPARC.**

### 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 key grant application into its **Restricted Income** from the **Lloyds Bank Foundation** 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 and our intention is to develop the Real Comics media as a potential new income stream to increase SPARC's financial sustainability going into the future.

*We are therefore now more confident that SPARC has turned a corner and is becoming 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 2022-2023 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 2022**

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

The charity's income in the year was £44,804 (2021: £61,878) after expenditure of £51,261 (2021: £48,824) a deficit of £6,457 (Surplus of 2021: £13,054) is reported. General reserves carried forward amounted to £15,976 (2021: £22,433).

#### **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 2022-2023:

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

- 1. Explore the possibility of SPARC becoming a Charitable Incorporated Organization [CIO]. Any final decision on this question will be subject to a formal vote by all the members.**
- 2. Develop its Real Comics and Online Content media as a social enterprise & secure new income stream and provide employment opportunities for its members**
- 3. Develop further flexible services combining 1:1 case work, group work and online sessions which will meet the x 4 main areas of social need identified by our members.**
- 4. Appoint a full-time Project Manager and establish a permanent office to take overall responsibility for services and drive business planning.**

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

The recent external audit kindly conducted by Constructive Partnerships Ltd, assessed the quality of our board leadership & has now 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 other national accreditation.**
- SPARC has put in place additional "Trustees Indemnity Insurance" from BIHB Ltd to underpin our Risk Management policy for the Board.**
- We have in place a rolling annual audit each year of 25% of all key policies and procedures like Safeguarding, etc, to ensure their fitness for purpose.**
- The "Good Governance Code" for small charities has been adopted and includes regular in-service training for the Board by Constructive Partnerships.**

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### **The report of the Trustees for the year ended 31 March 2022**

- **SPARC is awaiting further national developments regarding kite marks for standards in good governance.**

#### **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 2022-2023 will prioritize areas like: Organizational 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:

#### **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.**

#### **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: backgrounds and skills**

Our Trustees are organized 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.

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### **The report of the Trustees for the year ended 31 March 2022**

**Over 60% of these are people with direct and personal experience of caring for people with learning disabilities.** SPARC is also 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:**

1. **Mick O' Gorman: [Chair of Trustees]:** Mick is an original founding trustee who first helped to establish the charity back in 1995 with some parents and family carers.
2. **Ken Dobson: [Treasurer]** Ken has worked in commercial banks for over 20 years before he became a NHS Practice Manager for a large inner city GP surgery in Liverpool.
3. **Joe Tottey: [Secretary]** Joe is a professional designer who runs a business in Liverpool.
4. **Phil Haden:** is a lecturer at Riverside College with students with learning disabilities..
5. **Sarah McKeown:** is a f/t support worker for people with learning disabilities.
6. **Kyle Benson:** is an elected representative for our members
7. **Daniel Moore:** is a family carer with a wealth of practical experience in retail.
8. **Tanya Houghton:** is an elected representative for our members
9. **Scott McGhee:** a family carer who Joined the management committee in 2016.
10. **John Campbell:** has been a trustee since 2014 and works as a support worker.
11. **Stephen Roberts:** provides most of the IT support for our charity.

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

- Since the last of SPARCs significant grants came to an end in 2015-2016, we have been largely dependent upon a team of x 9 p/t sessional staff. These p/t staff work on a casual/sessional and hourly basis as and when our projects/services require inputs and available funds allow.
- The staff and volunteers are currently supervised by a hardworking p/t Team Leader, Catherine Mannion, who reports directly to the Chair of Trustees.
- The lack of f/t staff has been a serious drawback to SPARC as a small organization and has hindered our capacity to plan strategically and engage with potential new contracts, commissioners and grant funders. This is a 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 and particularly 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.

## **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

## **Supporting People Achieving Real Choice**

### **The report of the Trustees for the year ended 31 March 2022**

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 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.

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 13 July 2022

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 2022**

I report on the financial statement of the charitable company on page 16 to 23 for the year ended 31 March 2022.

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: 13 July 2022

**Supporting People Achieving Real Choice**  
**Statement of Financial Activities**  
**For the year ended 31 March 2022**

		<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Last Year Total Funds 2021 £</b>
	<b>Notes</b>				
<b>Income</b>					
Donations and legacies	2	19,704	-	19,704	19,012
Income from charitable activities	3	-	25,100	25,100	42,866
<b>Total Income</b>		<b><u>19,704</u></b>	<b><u>25,100</u></b>	<b><u>44,804</u></b>	<b><u>61,878</u></b>
<b>Expenditure</b>					
Expenditure on charitable activities	4	15,035	33,196	48,231	48,224
Governance	5	3,030	-	3,030	600
<b>Total expenditure</b>		<b><u>18,065</u></b>	<b><u>33,196</u></b>	<b><u>51,261</u></b>	<b><u>48,824</u></b>
<b>Net income/(expenditure) for the year</b>		<b>1,639</b>	<b>(8,096)</b>	<b>(6,457)</b>	<b>13,054</b>
<b>Gross transfer between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>1,639</b>	<b>(8,096)</b>	<b>(6,457)</b>	<b>13,054</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought 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>
<b>Total funds carried forward</b>		<b><u>6,442</u></b>	<b><u>9,534</u></b>	<b><u>15,976</u></b>	<b><u>22,433</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 18 as required by the said statement.

**All activities derive from continuing operation**

**The notes on page 19 to 23 form an integral part of these accounts**

**Supporting People Achieving Real Choice****Statement of Financial Activities****Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

		<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>
	<b>Notes</b>			
<b>Income</b>				
Donations and legacies	2	19,012	-	19,012
Income from charitable activities	3	-	42,866	42,866
<b>Total Income</b>		<b><u>19,012</u></b>	<b><u>42,866</u></b>	<b><u>61,878</u></b>
<b>Expenditure</b>				
Expenditure on charitable activities	4	18,382	29,842	48,224
Governance	5	600	-	600
<b>Total expenditure</b>		<b><u>18,982</u></b>	<b><u>29,842</u></b>	<b><u>48,824</u></b>
<b>Net income/(expenditure) for the year</b>		<b>30</b>	<b>13,024</b>	<b>13,054</b>
<b>Gross transfer between funds</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>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>Total funds carried forward</b>		<b><u>4,803</u></b>	<b><u>17,630</u></b>	<b><u>22,433</u></b>

All activities derive from continuing operation

The notes on page 19 to 23 form an integral part of these accounts

**Supporting People Achieving Real Choice**  
**Balance Sheet**  
**As at 31 March 2022**

	Notes	2022 £	2021 £
<b>Current Assets</b>			
Cash at the bank and in hand		<u>19,998</u>	<u>24,609</u>
<b>Total current assets</b>		<b>19,998</b>	<b>24,609</b>
<b>Creditors: -</b>			
Amount due within one year	9	<u>(4,022)</u>	<u>(2,176)</u>
<b>Net current assets</b>		<b><u>15,976</u></b>	<b><u>22,433</u></b>
<b>Net assets</b>		<b><u>15,976</u></b>	<b><u>22,433</u></b>
<b>The funds of the charity</b>			
<b>Restricted income funds</b>			
Restricted funds		6,442	4,803
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		<u>9,534</u>	<u>17,630</u>
<b>Total charity funds</b>		<b><u>15,976</u></b>	<b><u>22,433</u></b>

**Approved by the board of Trustees on 13 July 2022 and signed on their behalf by:**

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

**The notes on page 19 to 23 form an integral part of these accounts**

**Supporting People Achieving Real Choice**  
**Notes to the Accounts for the year ended 31 March 2022**

**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 2022**

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 2022**

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>2022</b>	<b>2021</b>
<b>Donations</b>	<b>£</b>	<b>£</b>
Direct payments - individuals	<u>19,704</u>	<u>19,012</u>
	<b><u>19,704</u></b>	<b><u>19,012</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 2022 £</b>	<b>Funds 2021 £</b>
<b>Income</b>		
Grants from charitable organisations	<u>25,100</u>	<u>42,866</u>
<b>Total income from charitable activities</b>	<b><u>25,100</u></b>	<b><u>42,866</u></b>

**4 Analysis of expenditure on charitable activities**

	<b>2022 £</b>	<b>2021 £</b>
Wages	25,949	16,513
Sessional staff	7,247	22,804
Training	1,848	1,765
Venue hires	5,802	1,110
Donation	-	250
Equipment expensed	-	800
Travel	1,100	100
Insurance	656	250
Volunteer exp.	-	600
General admin expenses (Note 5)	<u>5,629</u>	<u>4,033</u>
<b>Total expenditure on charitable activities</b>	<b><u>48,231</u></b>	<b><u>48,224</u></b>

**Supporting People Achieving Real Choice**  
**Notes to the Accounts for the year ended 31 March 2022**

**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>	
				Pro rata to staff full-time equivalents
General office	5,629	-	5,629	
Administration services	-	2,370	2,370	Governance
Independent Examiner	-	660	660	Governance
<b>Total</b>	<b><u>5,629</u></b>	<b><u>3,030</u></b>	<b><u>8,659</u></b>	

**6 Sessional staff costs, trustee remuneration and expenses**

The majority of charitable 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 (2020/1: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustees received payment for professional or other services supplied to the charity (2021: £nil). There were no transactions with connected persons in the year.

**7 Staff costs and numbers**

The charity had two employees in this year and in 2021. Total remuneration paid in the year to 31 March 2022 was £25,949

**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>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accrued expenses	660	600
PAYE	2,862	1,076
Other creditors	<u>500</u>	<u>500</u>
	<b><u>4,022</u></b>	<b><u>2,176</u></b>

**Supporting People Achieving Real Choice**  
**Notes to the Accounts for the year ended 31 March 2022**

**10 Contingent assets – legacy income**

As at 31 March 2022 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.