

**SPARC Trustees Annual Report &
Accounts & Social Impact Review
[SIR].
2022-2023**

Year ending 31 March 2023

Agreed by the members of SPARC
at their Annual General Meeting [AGM] held on
Monday 12th June 2023 .
Location: The Studio in Lacey Street, Widnes.
Report published on Monday June 19th 2023.



" We believe the most valuable resource we have are the ordinary people
that use our services. This working ethos is called the "SPARC Way."

CONTENTS	PAGE
Introduction & Welcome	Pages 3-4
About SPARC and what we do.	Page 5
The 4 main areas of social need identified by our members.	Page 6
How this social need impacts on people's lives.	Page 7
The annual in-house "Quality of Life" survey of SPARC members [Oct/2022]	Page 8
A snapshot of SPARCs work this last year .	Page 9
SPARC's projects and services.	Page 10
An example of SPARC's work: the proposed "Life" project.	Page 11
A Roadmap for a member of SPARC.	Page 12
Tracking individual progress.	Page 13
What does it mean to have a learning disability?	Page 14
The "SPARC Way": how we work .	Page 15
A Financial health check: progress, challenges and opportunities	Page 16
The future: our Board, staff and volunteers: management and governance	Pages 17-19
Statement of Trustees' Responsibilities	Page 20
Independent Examiners Report	Page 21
Statement of Financial Activities	Page 22
Balance Sheet	Page 24
Notes to the Accounts	Page 25



Introduction

The trustees of SPARC present their annual report and financial statements of the charity for the year ended 31 March 2023. 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 2023 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 fulfill its obligations.



Purpose and Activities of the SPARC 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.



Contact details for SPARC

SPARC [Supporting People Achieving Real Choice]

Registration Number 1060095 Date of registration 11 January 1997

Chair of Trustees: Mick O' Gorman

Registered office: 69, Nicander Road, Liverpool, L18 1HU

Mobile: 07792-110-390

Email: mickogorman@blueyonder.co.uk

www.sparccharity.co.uk



Hello and Welcome .

Dear Members, Families & Carers , Friends, and Funders of the SPARC charity

Welcome to SPARC's **Annual Report and Accounts**, and which for the very first time also includes our **Social Impact Review [SIR]**. The latter is designed to help measure the progress we have made towards the **four main areas of social need** identified by our members. This work is greatly helped by the fact **78% of our elected Trustees, staff and volunteers are either parents, family carers or professionals working in the field of learning disability** and it is their voice and lived experience that keeps SPARC focussed on supporting its members.

Since SPARC was first established in 1995 , a great deal has undoubtedly improved for people with learning disabilities living in the UK and our small charity has played its own part in this positive change. However, as this annual report identifies, there is still a great deal more work that needs to be done to **improve the quality of life of our 296 members and their families**. The national picture shows far too many people with a learning disability continue to experience discrimination, social exclusion, poor health , disability crime or still locked away in so-called "secure settings" due to a lack of community-based accommodation. Serious health inequalities persist and their life expectancy remains much lower for people with learning disabilities. The appalling mortality rate suffered by this group during Covid-19 is a national scandal and health inequality remains one of SPARC's four key priorities along with challenging disability hate crime, improving personal safety and providing more opportunities for social enterprise and employment.

The members of SPARC and their families contributed to this annual report at their AGM hosted at the Studio venue in Widnes on **Monday June 12th 2023** and also through the online "Ideas Clearing House" workshops hosted for people who are still shielding at home. A final draft was agreed by the Trustees of SPARC on **Monday June 19th 2023**.

We would like to thank our staff and volunteers who have worked tirelessly throughout the Covid-19 health emergency and are now supporting people during this current cost of living crisis. This year's Annual Report & Accounts includes a Social Impact Review[SIR] with more infographics and images to help improve its accessibility for our members and we would welcome your feedback on these changes .

Thank you.

Mick O' Gorman [Chair of Trustees of the SPARC charity]



About SPARC and what we do.



What's in a name?

SPARC ["Supporting People Achieving Real Choice"] is a small charity based in the borough of Halton in Merseyside and supports **young people aged 16 - 26 yrs with a Learning Disability**. Established in July 1995 by a small group of concerned parents, SPARC became a registered charity in January 1997. Our name describes the aim to provide practical opportunities for people with a learning disability **to make reasoned and achievable choices about the direction and aspirations** in their lives. To do this SPARC provides a portfolio of projects which all share a common thread of promoting life skills to improve health and welfare, employment, personal safety and social inclusion.



The communities SPARC serves in Merseyside .

SPARC operates in working class communities in Merseyside and has a main base in the borough of Halton which sits on the banks of the River Mersey. Halton has a population of 129,000 and the last Indices of Multiple Deprivation: IMD (Dec: 2019), ranked this borough amongst the 10% most deprived local authorities in England .

Halton is a place where 19.6% of local children live in poverty and in the Riverside and Kingsway wards , where many of SPARC members live, these communities have experienced historically high levels of deprivation over many decades.

The last Joint Strategic Needs Assessment reported that:

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

Intergenerational social inequality like this 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 and particularly for people with learning disabilities.***

This provides a brief snapshot of the social and economic environment where SPARC works to help improve the quality of life of its 296 members and their families .



THE FOUR MAIN AREAS OF SOCIAL NEED OF OUR MEMBERS

This infographic identifies the **four main areas of social need** that the members of SPARC have identified as their priorities. Their feedback is captured via a range of reporting tools including::

- The “**Ideas Clearing House**” forums for families to share experiences and concerns.
- SPARCs annual in-house “**Quality of Life**” survey of its members.
- External Inputs and advice by our “**critical friends**” like the Lloyds Bank Foundation and Constructive Partnerships Ltd.

This evidence provides the main driver for SPARCs projects and services which are designed to meet the four areas of social need our members and families have identified as their priorities .

These four areas , are as follows:

1. **Improving health and welfare via better access to local services**
2. **Keeping people safe in the community**
3. **Skills for the world of work**
4. **More opportunities for social enterprise and employment**





How this social need impacts on people's lives



Poor access to local services: After a decade of austerity and cuts and the imposition of ever-stricter eligibility rules by hard-pressed councils, the result is **72% of SPARC members are out of service and “off the radar” of statutory agencies until they experience a crisis in their lives.** This is compounded by their difficulty even accessing local walk-in services like the NHS, Public Health, Education, and Welfare Rights due to low confidence, diminished expectations and crucially **a lack of user-friendly accessible information** for people who are often non-readers.



Poor health and welfare: People with a learning disability experience premature death rates on average 18 years sooner than the general population [**“NHS Digital Report 2019”**]. SPARC's annual members survey [Oct/2022] reported that 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. Recent official ONS data on Covid-19 death rates for people with Learning Disabilities shows mortality rates were 6 times higher than the national average **.[ONS data]**.



Crime and the Criminal Justice System: Our members are particularly vulnerable to exploitation by criminal gangs, who groom them as **“Fake Friends”**, and sometimes called **“Mate Crime”**. Our annual members survey reported that 21% have experienced contact with organized gangs whilst the Prison Reform Trust **“Nobody Knows”** report shows that **28% of the prison population in England** has a learning disability due to inadequate screening procedures.



Unemployment : Only 5% of people with a learning disability have paid employment in the UK although it is recognized having a job is the best form of natural social inclusion **[BASE: report 2019]**. We know that 83% of SPARC members are long term unemployed and 64% would like a paid job but only 7% have ever used a Job Center due to their diminished levels of confidence.



Loneliness and social exclusion: Many SPARC members lead extremely lonely lives. Our annual survey reports that 23% cannot use public transport like a local bus or a train independently and 75% are trapped at home for up to 5 days each week because of their fear of hate crime and the limited social opportunities. This grinding isolation exacerbates their poor physical and mental health and further erodes any aspirations for potential change.



The annual “Quality of Life” survey of SPARC members [Oct/2022]

Each year SPARC conducts its annual in-house “Quality of Life” survey of its members and their families. This year we achieved a very good **87% response rate** and has helped to identify the members' priorities in four key areas. SPARC used a structured questionnaire with 10 questions that measured people's lives around concerns like: access to local services, aspirations for employment and the levels of disability hate- crime experienced.



The main findings from the survey :

- ☐ Most SPARC members [72%] are “off the radar” of statutory services until they experience a life crisis like poor health or as a victim of crime.
- ☐ SPARC provides the only regular service available for the majority [74%] of our members .
- ☐ Four main areas of social need have been identified:: keeping safe: improving health and welfare: learning skills for work: and more opportunities for social enterprise.
- ☐ Most of our members are happy [86%] with the quality of services provided by SPARC.



The survey reported that:

- 72% of our members are not any council learning disability register and therefore cannot access council social day-care services
- 27% of our families are hesitant or have rejected Covid-19 vaccines
- 63% of families get all their “information and news” from social media platforms
- 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 Job Center.
- 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.
- 78% of the current elected Trustees, employed staff and volunteers of SPARC are either parents, family carers or professionals working in the field of learning disability.
- 86% of members said they like the flexible delivery of services combining group work with Zoom workshops and 1;1 fieldwork.
- 74% of members said that SPARC is the only local service they have regular contact with during the week.



A snapshot of SPARCs work this year

This is a snapshot of our work and the difference it has made to people during this year:



Numbers of people supported: we have supported a total of 296 individual members and their parents/ family carers during this year .



Projects/Services provided: SPARC currently provides a suite of 7 p/t projects/services , supported by a mix of grants , volunteers or self-funded provision by SPARC itself.



Flexible delivery of services: because many members are still isolated following the Covid-19 lockdowns, we have provided a flexible delivery of services including face-to-face group work, fieldwork and online learning sessions.



Improving health and promoting independent living: our projects have promoted healthier lifestyles and has led to a 12 % increase in the numbers of SPARC members attending for annual GP/NHS health checks.



Developing Ideas and aspirations for the future: the members have invested a lot of time sharing their ideas for new social enterprises like their exciting **"Life"** on-line project.



Improving financial health and increased funding: SPARC's income has continued to improve incrementally with new funding from the Lloyds Bank Foundation and People's Health Trust as well as increasing unrestricted income through direct payments and the Ventures Club.



Feedback: from our recent in-house members survey [Oct/2022] 86% are happy with the quality of services provided and 74% said that SPARC is the only local service they have regular contact with during the week.



External reports and consultancy to improve quality and governance: External reports kindly provided by "critical friends" like Constructive Partnerships Ltd and Lloyds Bank Foundation and its Enhance specialists are helping to improve resilience, governance and the quality of business planning by SPARC.



SPARC's projects and services

SPARC currently provides a suite of 7 p/t projects , which are supported by a combination of grants , volunteers or self-funded by SPARC itself.



The Always Here 4 U project : recently funded by Awards For All: and now self-funded by SPARC : it provides support and training for isolated members to learn to stay safe and healthy.



The Enhance programme: funded by the Lloyds Bank Foundation: to help build the long-term resilience of SPARC.



The Real Comics and Films project: this is our in-house Digital Publishing House and is self-funded by SPARC: it enables SPARC members to design their own bespoke accessible information for non-readers using animated comics with “moving pictures” .



The Filthy Fingers project: previously supported by the Postcode Lottery and the Baily Thomas Trust: Provides : a social prescribing support for people to grow food from “pot to plate” and improve healthy diets..



The Ventures Club: Direct Payments funded. For people isolated in the community to meet together and meet new friends and become involved in fun projects.



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.



The new “Life” online members club: a proposed new project that SPARC is currently developing as a social enterprise and a subscription platform. The idea is for people to share their lives and common experiences by creating their own films and podcasts.



An example of SPARC's creative work: the new "Life" project.

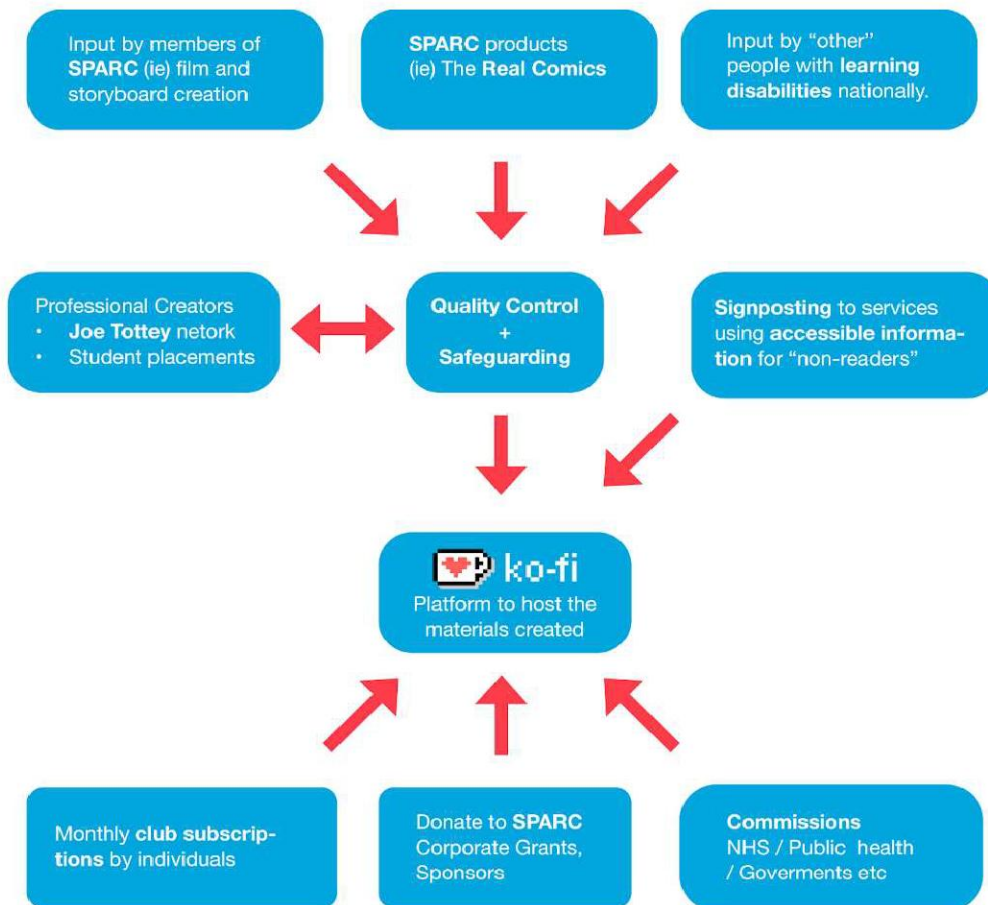


Registered charity No: 1060095

The Life project: an infographic

Preamble

The members of the **SPARC charity** would like to explore the portential of their **LIFE project**. This is an online forum to enable people with Learning Disabilities to share their life experiances and aspirations: promote social inclusion and normalisation: and develop social enterprise.





A Roadmap for a member of SPARC

1. Referral routes:

Most of our members have either **self-referred themselves or by a close family carer**, although recently there has also been an increase of referrals from "other" external professional agencies. These include social services and the police regarding individuals they have identified as at potential risk. Most members of SPARC are young people aged 18 to 25 with a diagnosed **Moderate Learning Disability (MLD)** and **currently make up 72% of our membership**. This cohort is unable to access other council social care services because of the application of strict eligibility rules. **The remaining members (28%) of SPARC have more complex and profound learning disabilities.**

2. Entry and Induction:

At the point of entry and induction a new member is invited to a **4 week "taster"** to allow them to acclimatize and choose which of the services best serve their needs and interests. In this Induction phase SPARC will also begin its screening and assessment profiles to help identify base line needs and measure subsequent progress by the member. These will include the **Personal Information Profile (PIP)**, checking **ECHP plans** and **ASDAN** to assess literacy skills.

START

3. Participation and Attendance :

Most of our members stay involved with SPARC for an **average of 3.-4 years** and are able to roll on/roll off projects as appropriate to meet their needs. Our attendance records shows that **84% of the membership has regular contact** with SPARC services each month whilst the rest have intermittent contact of at least 6 attendances in an average year.

4. Quality controls

Our annual **Quality of Life survey** reports that **86% of our members are happy with the quality of their experiences** and particularly the attention given to 1:1 support. A number of assessment tools are used like the, **ASDAN Everyday Living Functional Skills: and the HASI and LDSQ profiles** to track individual progress. SPARC holds monthly feedback forums with the members and most importantly the **"Ideas Clearing House"** events capture direct feedback from members and families to assess the impact of our services. SPARC also invites external **"critical friends"** like Constructive Partnerships Ltd to assess the quality of our services & the performance of the Board.

5. Planned exit and outcomes:

SPARC works hard to provide and improve the range of opportunities available for our members when they finally leave. We recognise, however, that serious inequalities still exist when they move on in their lives like the 83% who are trapped in long-term unemployment and the 58% of members reporting poor health. We are however making progress with **9% of members getting paid employment** compared to the 4.5% nationally for people with learning disabilities. SPARC has successfully supported its members into f/t jobs with large employers like ASDA, Tesco's and Matalan whilst the introduction of the **HASI and LDSQ screening tools has seen a reduction of 11% of members** at risk from involvement in the criminal justice system.

Final evaluation and feedback :

The experiences and feedback from our graduate leavers are integral to our working ethos, which is called the SPARC Way. We ask for honest feedback and any practical suggestions for change to make our provision better. Some of this data is captured in the **Summative Evaluation Assessment** and all members are encouraged to participate in the annual **Ideas Clearing House** away days held each year to plan new services. This is the key driver for the members to identify their main areas of social need and the services SPARC will provide to meet this need. All members leaving SPARC take with them a **Testimonial and References** for potential employment and any further training opportunities.



FINISH



Tracking the individual progress of our members

When a new member joins SPARC, we use a range of assessment and tracking tools to help measure individual progress.



Entry/Induction into SPARC:

- At the point of entry and during the Induction phase, the **Personal Information Profile [PIP]** is introduced as a **confidential file** about the individual's needs to include: medical information, family contacts and emergency Tel numbers. It includes an initial assessment to measure baseline literacy, numeracy and social skills and a Risk Assessment which is shared with the appropriate staff and volunteers on a strict **"need to know"** basis. Reference is also made to any available **Statements of Special Needs** or **Education Health & Care Plans [EHCP]**.



Participation in projects/services:

- **Literacy, Numeracy and Social Skills** are screened and then subject to ongoing assessment using the **ASDAN "Every day Living"** profiles. These are user-friendly assessments are **not "tests"**, and incrementally build targets by breaking skills into small steps. For example, on money and finance: managing a weekly budget: what is good/bad credit: problem debt, etc
- **The HASI profile: [Hayes Ability Screening Index:]** when a member moves past the induction point the HASI will be used to provide a quick numerical score for personal and social needs. It is very important to stress that the HASI is also **not an IQ test** as such but simply a means to score a range of abilities to include problem solving skills like managing risk and potential exploitation.
- **The LDSQ profile [Learning Disability Screening Questionnaire]** is particularly helpful in assessing young people at potential risk of becoming groomed by criminal gangs.. The aim of the LDSQ profile is to divert vulnerable people away from contact with the Police and Criminal Justice System [CJS].



On leaving SPARC :

- **The summative assessment :** provides a final profile for each member when they leave. This is a detailed breakdown of experiences and achievements collated from the tracking and screening tools used previously.
- **Testimonials and References** are provided by SPARC for the person leaving and perhaps applying for employment or other training opportunities elsewhere.



What does it mean to have a learning disability?

Approximately 78% of SPARCs current membership are people aged 17 -26 years with a **Moderate Learning Disability [MLD]** whilst 22% have more **Profound and Complex Learning Disabilities [PMLD]** . It is important to note that although the individual profiles of the members may exhibit different types of specific learning disability, like 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..



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. The consequences of having a learning disability are therefore **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 behavioral 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 and often 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 .



Many SPARC members lead very lonely lives and are vulnerable to exploitation by criminal gangs who groom them for involvement in drug networks. Our last survey reported that 38% of our families use illegal loan sharks or payday loans and are trapped in problem debt.



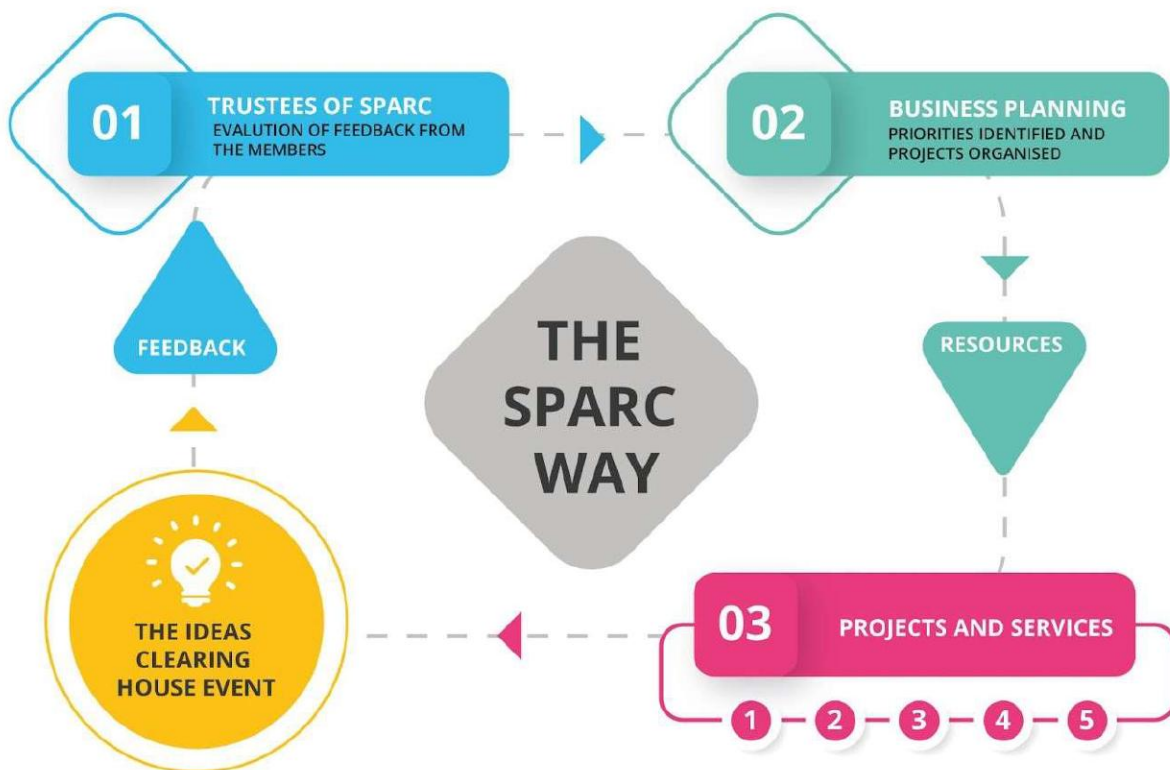
The “SPARC Way”: how our charity works .

SPARC is a family led organization with 78% of our serving Trustees family carers, parents or service users. It is their voice that ensures our services are focussed on meeting the practical needs of people with learning disabilities.

This working ethos is called the “SPARC Way” and states :

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

The “SPARC Way” & the annual “ideas Clearing House” event:





A Financial health check: progress, challenges and opportunities .

A preliminary analysis of our accounts shows that SPARC has made steady progress financially since the very difficult years between 2015- 2019. In this period, most of SPARC's main grant funding had finished and we were then forced to use up our small reserves to try and maintain a minimum level of service to the members. We are confident that SPARC has now turned a corner and is gradually becoming more financially stable going into the future.



Annual Accounts: SPARC's most recent annual accounts for 2022-2023 are now being processed by our chartered accountants **Elpizo Ltd** and these will then be submitted to the Charity Commission. SPARC would like to acknowledge the immense value of the advice and professional support that Mal and Jonathan Wright at Elpizo Chartered Accountants have provided to our charity.



Income streams: Our most recent cash book shows that both our **Restricted Income** from funders and **Unrestricted Income** from Direct Payments and the Ventures Club have increased. Our intention is to continue to try and build our Unrestricted income stream via commissions for the Real Comics media and the new "Life" project to develop this into an online subscription platform and secure SPARC's financial sustainability.



A "Thank You" to all of our funders:

During the last year SPARC has secured successful grant applications from the **Lloyds Bank Foundation** under its Enhance programme and the **Peoples Health Trust**. Over the last 26 years, SPARC has built a good track record of managing successful projects with funding from a wide range of sponsors and trusts. All of our end of grant reports submitted to our sponsors have been positive, including the following:

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



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 2023-2024: These relate to the following organizational objectives:

1. Explore relevant quality kite marks for improving governance and the quality of services .
2. Examine the possibility of SPARC becoming a Charitable Incorporated Organization [CIO].
3. Further develop 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.
5. Increase income streams into SPARC with more grant applications but also developing new business and unrestricted income streams like Direct Payments and potential trading activities like subscription online content like the “Life” social enterprise.
6. Develop the skills set of our Board of Trustees via a skills audit to be undertaken by Constructive Partnerships Ltd.



Quality controls for our services and improving governance

The recent external audit kindly conducted by Constructive Partnerships Ltd, acting as an external “critical friend”, 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 examine appropriate quality kite marks in both its governance as well the delivery of its services for people with learning disabilities. We will help measure progress achieved by building upon the following steps:

- ☐ Build on the recognised screening/assessment tools like the HASI, LDSQ and ASDAN for improving the quality of its projects and services.
- ☐ Introduce “Trustees Indemnity Insurance” from BIHB Ltd to underpin our Risk Management policy for the Board.
- ☐ 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.



Our Board of Trustees of SPARC , our staff team and volunteers

Our Trustees are part of a Board or Management Committee, and they are responsible for leading the SPARC charity. They are elected annually and SPARC currently has 10 trustees who meet bi-monthly. **Of our Trustees, the majority are either family carers of people with learning disabilities, service users or work professionally in the field of learning disabilities.** SPARC is fortunate to have 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 parents and family carers. His professional background is teaching students with learning disabilities..
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 and runs a business in Liverpool.
4. **Phil Haden:** is a lecturer at Riverside College for students with learning disabilities..
5. **Sarah McKeown:** is a f/t support worker for people with learning disabilities.
6. **Scott McGhee :** is an elected representative of our members
7. **Kevin Buckley :** is an elected representative.
8. **Tanya Houghton:** is an elected representative member.
9. **Patrick Murley :** is an elected representative member..
10. **Stephen Roberts:** is a trustee who provides most of the IT support for our charity.



Our p/t staff team :

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. Our staff work on a casual/sessional and hourly basis when our projects/services require inputs and the funds allow. The staff and volunteers are currently led by a very hardworking p/t Team Leader, Catherine Mannion, who reports directly to the Chair of Trustees. All of the employed staff have either personal family experience of supporting people with a learning disability or come from professional backgrounds in this field like teaching, social care and health services.



Our wonderful Volunteers:

Our 17 wonderful volunteers each offer at least x 3 hrs of support per week and most of them provide in excess of 6 hours to SPARC. The majority of our volunteers have either lived experience of supporting people with a learning disability or have training in the field. They have been genuinely invaluable to the charity and particularly during the Covid-19 emergency. The Trustees would like to put on record their gratitude and genuine thanks to our volunteers for their fantastic support.



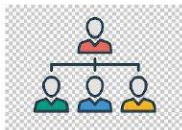
The “good governance” audit by Constructive Partnerships Ltd

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 2023-2024 will prioritize areas like: Organizational purpose, Board effectiveness and Leadership, Integrity and Decision making, Risk management, Diversity and Openness and Accountability.



Annual Review of SPARCs Policies and Procedures: 25% annual target set

SPARCs aspirations to build good governance will involve an annual check of 25% of all key current policies and procedures to ensure their continued fitness for purpose.



Structure, Governance and Management of SPARC

The SPARC charity is a registered unincorporated charity governed by a constitution. Trustees are appointed by the existing board through an annual vote by the members of SPARC. The Trustees consider the future need of the charity when looking to add to the board and have regard to the particular skills required at each stage of the charity’s development. New Trustees are given a period of induction and continuing 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. The Chair of Trustees provides the main point with the employed staff, volunteers and members of SPARC whilst operational decisions are made by the Trustees at their regular bi-monthly meetings.



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 2023

Signed:

Mr. Mick O' Gorman

Chair of Trustees of the SPARC charity



Independent Examiner's Report to the Trustees of the Charity

Supporting People Achieving Real Choice (SPARC)

Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 March 2023

I report on the financial statement of the charitable company on page 22 to 29 for the year ended 31 March 2023. 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 with 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 of 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 the examination, no matters have come to my attention.
- 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
- 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 2023

Supporting People Achieving Real Choice (SPARC)
Statement of Financial Activities
For the year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
		2023	2023	2023	2022
	Notes	£	£	£	£
Income					
Donations and legacies	2	24,664	-	24,664	19,704
Income from charitable activities	3	-	27,250	27,250	25,100
Total Income		24,664	27,250	51,914	44,804
Expenditure					
Expenditure on charitable activities	4	20,823	19,460	40,283	48,231
Governance	5	1,332	-	1,332	3,030
Total expenditure		22,155	19,460	41,615	51,261
Net income/(expenditure) for the year		2,509	7,790	10,299	(6,457)
Gross transfer between funds		(5,498)	5,498	-	-
Net movement in funds		(2,989)	13,288	10,299	(6,457)
Reconciliation of funds:					
Total funds brought forward		6,442	9,534	15,976	22,433
Total funds carried forward		3,453	22,822	26,275	15,976

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 24 as required by the said statement.

All activities derive from continuing operation.
The notes on page 25 to 29 form an integral part of these accounts



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

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income				
Donations and legacies	2	19,704	-	19,704
Income from charitable activities	3	-	25,100	25,100
Total Income		19,704	25,100	44,804
Expenditure				
Expenditure on charitable activities	4	15,035	33,196	48,231
Governance	5	3,030	-	3,030
Total expenditure		18,065	33,196	51,261
Net income/(expenditure) for the year		1,639	(8,096)	(6,457)
Gross transfer between funds		-	-	-
Net movement in funds		1,639	(8,096)	(6,457)
Reconciliation of funds:				
Total funds brought forward		4,803	17,630	22,433
Total funds carried forward		6,442	9,534	15,976

All activities derive from continuing operation

The notes on page 25 to 29 form an integral part of these accounts



Supporting People Achieving Real Choice (SPARC)
Balance Sheet
As at 31 March 2023

	Notes	2023 £	2022 £
Current Assets			
Cash at the bank and in hand		<u>28,575</u>	<u>19,998</u>
Total current assets		28,575	19,998
Creditors: -			
Amount due within one year	9	<u>(2,300)</u>	<u>(4,022)</u>
Net current assets		<u>26,275</u>	<u>15,976</u>
Net assets		<u>26,275</u>	<u>15,976</u>
The funds of the charity			
Restricted income funds			
Restricted funds		22,822	6,442
Unrestricted income funds			
Unrestricted revenue accumulated funds		<u>3,453</u>	<u>9,534</u>
Total charity funds		<u>26,275</u>	<u>15,976</u>

Approved by the board of Trustees on 13 July 2023 and signed on their behalf by:

M. O’Gorman
Chairman/Trustee

The notes on page 25 to 29 form an integral part of these accounts

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 notes 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 (SPARC)
Notes to the Accounts for the year ended 31 March 2023

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) 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.

j) 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.

k) 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

	2023	2022
	£	£
Donations		
Direct payments - individuals	<u>24,664</u>	<u>19,704</u>
	<u>24,664</u>	<u>19,704</u>

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

	Funds	Funds
	2023	2022
	£	£
Income		
Grants from charitable organisations	<u>27,250</u>	<u>25,100</u>
Total income from charitable activities	<u>27,250</u>	<u>25,100</u>

4 Analysis of expenditure on charitable activities

	2023	2022
	£	£
Wages	28,308	25,949
Sessional staff	-	7,247
Training	1,026	1,848
Venue hires	2,500	5,802
Travel	4,746	1,100
Insurance	1,313	656
General admin expenses (Note 5)	<u>2,390</u>	<u>5,629</u>
Total expenditure on charitable activities	<u>40,283</u>	<u>48,231</u>

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

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Independent Examiner	-	1,332	1,332	Governance
Total	-	1,332	1,332	

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 (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustees received payment for professional or other services supplied to the charity (2022: £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 2023 was £28,308

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

	2023	2022
	£	£
Accrued expenses	900	660
PAYE	900	2,862
Other creditors	500	500
	<u>2,300</u>	<u>4,022</u>

Supporting People Achieving Real Choice (SPARC)

Notes to the Accounts for the year ended 31 March 2023

10 Contingent assets – legacy income

As at 31 March 2023 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 is covered by cash in the bank at the end of the year.

