



Registered charity No: 1060095

SPARC Annual Report & Accounts and Social Impact Review [SIR] 2023-2024

Year ending 31 March 2024

**Agreed by the members Annual General Meeting [AGM] on
Monday September 30th 2024.
Report published on October 14th 2024.**



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



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Introduction

The trustees of SPARC present their annual report and financial statements of the charity for the year ended 31 March 2024. 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 2024 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

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Welcome to SPARC's Annual Report & Social Impact Review [SIR]

This year's **Annual Report and Accounts[2023-2024]** also includes our **Social Impact Review [SIR]** to help assess the progress SPARC has made to improve the quality of life of its members who are people with Learning Disabilities. We are pleased to report that a great deal of positive work has been undertaken during this last year.

In the 30 years of SPARC's existence the lives of most people with learning disabilities in the UK has improved incrementally and our small charity has played its part in this positive change . However , a great deal more work needs to be done to challenge the ongoing national picture of discrimination, inequality, social exclusion, poor health , and disability hate crime which many of our members still experience. Serious health inequalities remain and life expectancy is still much lower for people with learning disabilities. The appalling mortality rates suffered by people with learning disabilities during the Covid-19 pandemic is a national scandal and this negative experience has since eroded confidence and trust by many families towards local services. **This problem is highlighted by the large numbers of people , labelled by the media as so-called "ghosts" , who are still missing and "off-the- radar" of services since the end of lockdowns .**

Health inequality therefore remains one of **SPARC's four key priorities** along with challenging criminal exploitation, improving personal safety and creating more opportunities for open employment for our members.

The fact that the majority of SPARC's elected Trustees, staff and volunteers are either service users, family carers or professionals working in the field of learning disability, provides the energy for SPARC's work. It is these **people with lived experience** who drive SPARC's services to ensure they remain **"fit for purpose" for our 296 members**. This last year has once again been challenging and SPARC would like to thank its staff and volunteers and in particular, **Catherine Mannion and Phil Haden**. who have worked tirelessly during the current cost of living crisis.

The members of SPARC approved this report at their Annual General Meeting held on **Monday September 30th 2024** and along with the **Social Impact Review [SIR]** includes user-friendly infographics and images to help improve its accessibility to our members.

Thank you.

Mick O' Gorman Chair of Trustees of the SPARC charity [October 14th 2024] .

About SPARC



What's in a name?

SPARC [“**Supporting People Achieving Real Choice**”] is a small charity based in the borough of Halton and which sits on the banks of the River Mersey. Our charity currently supports **296 people with a Learning Disability aged 16 - 28 years**. SPARC was first established in July 1995 by a small group of concerned parents, and 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 choices about the aspirations they have in their lives**. To help do this, SPARC provides a portfolio of projects which share a common thread of promoting life-skills in health and welfare, employment, personal safety and improving social inclusion.



A snapshot of the local communities SPARC serves

Most of SPARC’s work takes place in working class communities in Halton which is geographically located within the Liverpool City Region. The borough of Halton has a population of 129,000 and from the last Indices of Multiple Deprivation: IMD (Dec: 2019), is ranked within the 10% most deprived local authorities in England. It is a place where 19.6% of local children live in poverty and in the Riverside and Kingsway wards, where many of our SPARC members live, these are communities which 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 for people with learning disabilities:

structural inequalities 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 society including the members of SPARC who have learning disabilities**.



THE FOUR MAIN AREAS OF SOCIAL NEED IDENTIFIED BY OUR MEMBERS

The following infographic identifies the **four main areas of social need** the members of SPARC have identified as their priorities from feedback captured from our reporting tools, as follows:

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

This evidence provides the drivers for SPARCs projects and services which are designed to meet the four areas of social need::

1. **Improving people's 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. **Providing more opportunities for creative social enterprise**



How this social need impacts on the lives of the members of SPARC



Declining access to local services: After a decade of austerity and ever-stricter eligibility rules imposed by hard-pressed councils, we know that **72% of SPARC members are now effectively out of service and "off the radar" of statutory agencies, until they experience a crisis in their lives.** These are people who are now so-called "**ghosts**" by the media because they do not use local services like the NHS, Public Health, Education, and Welfare Rights because of low confidence and diminished expectations since Covid-19. The recent **report by the Children's Commissioner Rachel De Souza["Missing Children": Sept/2024]** has identified thousands of vulnerable people still missing from education and local services since the health pandemic.



Poor health and welfare: People with a learning disability still experience premature death rates on average 18 years less than the general population **[" NHS Digital Report 2019]**. SPARC's annual members survey[Oct/2024] has 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. The ONS has also reported that during Covid-19 the mortality rates for people with Learning Disabilities were 6 times higher than the national average during lockdowns **.[ONS/2019]**.



Crime and the Criminal Justice System: The members of SPARC are particularly vulnerable to exploitation by criminal gangs, who attempt to groom them as "**fake friends**". This is sometimes called "**Mate Crime**" and from SPARC's annual members survey we know that 21% of our members have experienced contact with criminal gangs or they have been the victims of hate crime. The Prison Reform Trust report "**Nobody Knows**" shows that **28% of the prison population in England** have a learning disability due to inadequate screening procedures by the Police and Courts to divert vulnerable people away from the criminal justice system.



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



Loneliness and social exclusion: Many SPARC members lead extremely lonely lives and 75% are trapped at home for up to 5 days each week. The fear of hate crime and limited social opportunities for meeting other people often results in grinding isolation and poor physical and mental health that erodes aspirations and exacerbates a culture of fatalism.



The annual “Quality of Life” survey of SPARC members [October 2024]

Each year SPARC conducts its annual “**Quality of Life**” survey of its members and families. This year we achieved a very good **87% response rate** from the membership using a structured questionnaire with 10 questions that explored : access to local services: health and welfare: 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 become victims of crime.
- ☐ SPARC now provides the only regular provision for 74% of our 296 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 Oct/24 survey reported that:

- 72% of our members do not access council social day-care services.
- 43% have lost or had reduced services in the “transition” from childrens to adult services.
- 78 % of 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% are long term unemployed although 64% said they would like a paid job but only 7% have ever visited a Job Center.
- 73% 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% reported attempted grooming /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 SPARC’s elected Trustees staff and volunteers are 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 report that SPARC is the only local service they now have regular contact with during the week.



A snapshot of SPARCs work this year



Numbers supported: a total of 296 individual members and carers supported this year .



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



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



Improving health and independent living: our projects have promoted healthier lifestyles and this 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 new “Life” on-line project.



Improving financial health: SPARC's income has continued to improve incrementally with new funding from the Lloyds Bank Foundation, People's Health Trust and Postcode Lottery alongside increased unrestricted income from our work with direct payments.



Positive Feedback: our recent in-house members survey **[Oct/2024]** reported that 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 the Lloyds Bank Foundation consultants are helping to improve the resilience, governance and the quality of SPARCs business planning.



SPARC's projects and services

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



The Always Here 4 U project: now self-funded by SPARC and provides support and training for isolated members to learn how to stay safe and deal with disability hate crime.



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



The U-Choose 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 “pictures rather than words”.



The Filthy Fingers project: supported by the Postcode Lottery and the Baily Thomas Trust and is a social prescribing project to help people learn how to grow food from “pot to plate” .



The Ventures Club: Direct Payments funded and aims to engage with people isolated in the community to meet together and make new friends.



The Mind The Gap project: Supported by Awards For All and aims to support people to better access local services..



The new “Life” online members club: a proposed new project that SPARC is currently developing as a social enterprise and a potential subscription platform. The idea is for people with learning disabilities to share their own ideas, experiences through short films and podcasts.

EXAMPLE

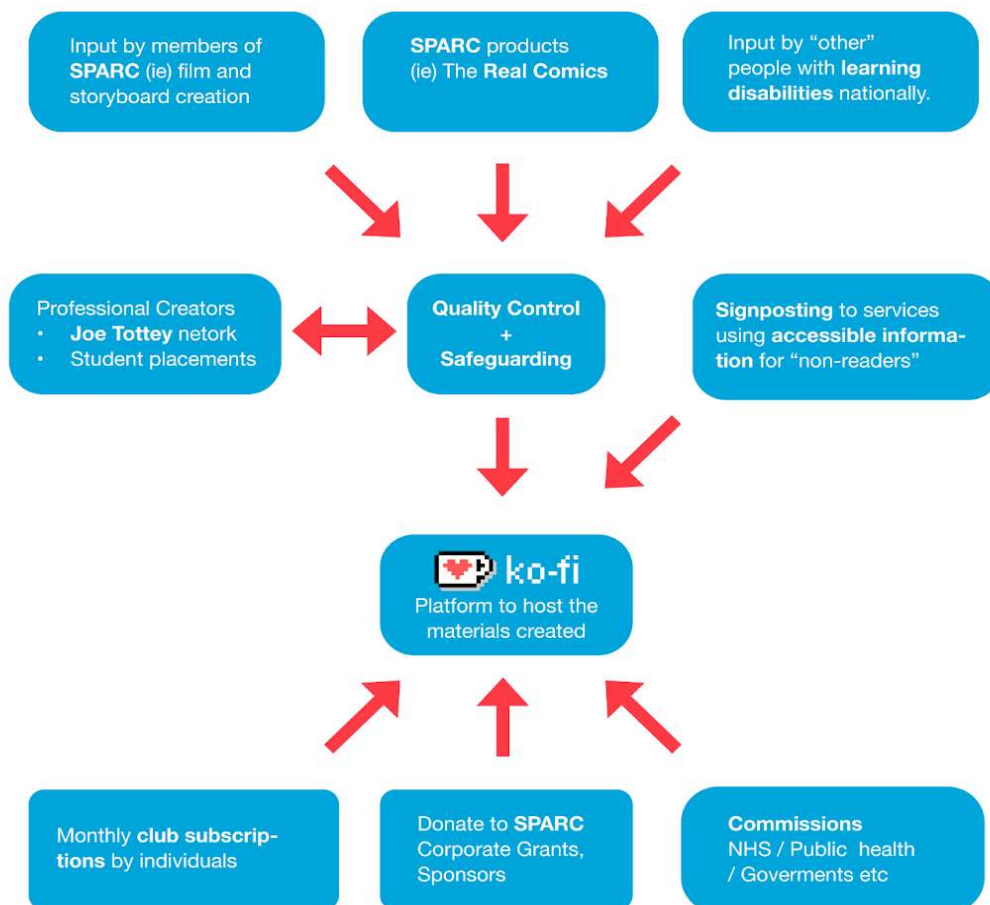
An Example of SPARC's creative work: the proposed new "Life" project.



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 the members 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



Assessment & Tracking the individual progress of SPARC members

When a new member joins SPARC, a range of assessment and tracking tools are used to help measure an individual's progress.



Entry/Induction into SPARC:

- At the point of entry and Induction, 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 around substance abuse and potential exploitation**.
- The LDSQ profile [Learning Disability Screening Questionnaire]** is particularly helpful in assessing young people at potential risk and to help divert vulnerable people away from the 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.
- Testimonials and References** provided by SPARC for the person leaving and perhaps applying for employment or other training opportunities elsewhere.
- The Drop - In Club** : Many former members come back to visit SPARC for a chat, catch up or for advice or signposting to services they might need to access.



Having a learning disability and its social impact?

Approximately 78% of SPARCs current membership profile are people aged 18 -28 years with a **Moderate Learning Disability [MLD]** whilst 22% have more **Profound and Complex Learning Disabilities [PMLD]** .

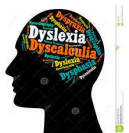
It is important to note that although the individual clinical profiles of the members may exhibit different types of specific learning disability, like MLD or PMLD , in reality it is the **social impact of having a learning disability** which is the main focus of SPARCs work. This impact is often **multifaceted** and can include:

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



On literacy skills, for example, the average **reading age of a SPARC member is approx. 7-9 years** and the **social impact** of this on individuals means finding 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 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 of our members **lead very lonely lives** and are vulnerable to exploitation by loan sharks and criminal gangs .. Our annual survey reported that 38% of our families now use illegal loan sharks or payday loans and are then trapped in problem debt . This is then often used as leverage by gangs to pressurize vulnerable people to become involved in criminal drug networks.



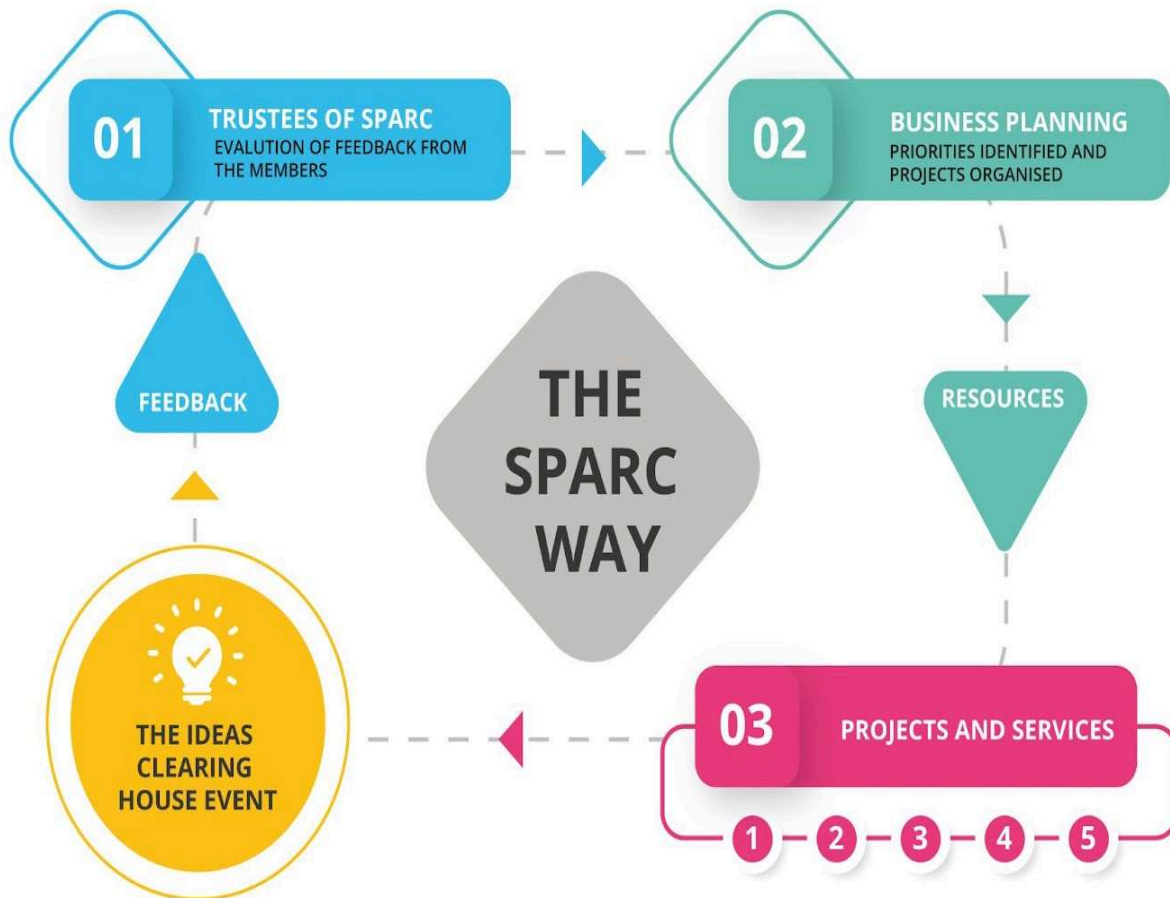
The “SPARC Way”: Our values and how SPARC works: .

SPARC is a family led organization where 78% of our elected Trustees are either family carers, parents or service users. It is their lived experience and voice 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 this 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: our controls, progress and challenges ahead

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 becoming more financially stable going into the future. We are grateful to Ken Dobson for taking charge of SPARC's internal financial controls and to Mal Wright at Elpizo Ltd for his ongoing advice and support.



Annual Accounts: SPARC's most recent annual accounts are independently examined by our chartered accountants **Elpizo Ltd** and these will then be submitted to the Charity Commission. SPARC would like to acknowledge the value of the advice and professional support that Mal Wright at Elpizo Chartered Accountants have provided to our charity. Thank You Mal.



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 build our Unrestricted income stream via commissions for the Real Comics media and the new "Life" project and develop these into online subscription platforms and strengthen SPARC's financial sustainability.



A big "Thank You" to all of our funders:

During the last year SPARC has secured successful grant applications from the **Lloyds Bank Foundation, Peoples Health Trust, Awards For All and the Postcode Lottery**. 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 external “critical friends” like **Constructive Partnerships Ltd and the Lloyds Bank Foundation**, the Trustees have agreed six key objectives for the future. These relate to the following organizational objectives:

1. **Appointing a full-time Project Manager and establishing a permanent office to take overall responsibility for SPARC’s services and drive its business planning.**
2. **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].**
4. **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.**
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 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 continued 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 , staff team and volunteers

Our Trustees meet together as Board 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. **Most of our current Trustees are family carers of people with learning disabilities**, or are **service users** or **they work professionally in the field of learning disabilities**. Our trustees provide not only personal **“lived experience”** but also offer a **range of professional skills** like running a small business, banking and work in 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 in 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:** provides the IT support for our charity.



Our p/t staff team : Thank You .

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. They mostly work on a casual/sessional and hourly basis when our projects/services require inputs and 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..



Our wonderful Volunteers: ThankYou.

Our 12 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 and the current cost of living crisis. The Trustees would like to put on record their gratitude and genuine thanks to all of 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 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 will prioritize : Organizational purpose, Board Leadership, Integrity and Decision making, Risk management, Diversity and Openness and Accountability.



Annual Review of SPARCs Policies and Procedures: the 25% annual audit

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 **Monday October 14th 2024.**

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 2024

I report on the financial statement of the charitable company on page 22 to 29 for the year ended 31 March 2024. 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 7 January 2025

Supporting People Achieving Real Choice (SPARC)

Statement of Financial Activities

For the year ended 31 March 2024

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
		2024	2024	2024	2023
	Notes	£	£	£	£
Income					
Donations and legacies	2	26,326	-	26,326	24,664
Income from charitable activities	3	-	20,706	20,706	27,250
Total Income		26,326	20,706	47,032	51,914
Expenditure					
Expenditure on charitable activities	4	14,648	36,836	51,484	40,283
Governance	5	1,026	-	1,026	1,332
Total expenditure		15,674	36,836	52,510	41,615
Net income/(expenditure) for the year		10,652	(16,130)	(5,478)	10,299
Gross transfer between funds		-	-	-	-
Net movement in funds		10,652	(16,130)	(5,478)	10,299
Reconciliation of funds:					
Total funds brought forward		3,453	22,822	26,275	15,976
Total funds carried forward		14,105	6,692	20,797	26,275

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 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income				
Donations and legacies	2	24,664	-	24,664
Income from charitable activities	3	-	27,250	22,750
Total Income		24,664	27,250	44,804
Expenditure				
Expenditure on charitable activities	4	20,823	19,460	40,283
Governance	5	1,332	-	1,332
Total expenditure		22,155	19,460	41,615
Net income/(expenditure) for the year		2,509	7,790	10,299
Gross transfer between funds		(5,498)	5,498	-
Net movement in funds		(2,989)	13,288	10,299
Reconciliation of funds:				
Total funds brought forward		6,442	9,534	15,976
Total funds carried forward		3,453	22,822	26,275

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 2024

	Notes	2024 £	2023 £
Current Assets			
Cash at the bank and in hand		<u>22,197</u>	<u>28,575</u>
Total current assets		22,197	28,575
Creditors: -			
Amount due within one year	9	<u>(1,400)</u>	<u>(2,300)</u>
Net current assets		<u>20,797</u>	<u>26,275</u>
Net assets		<u>20,797</u>	<u>26,275</u>
The funds of the charity			
Restricted income funds			
Restricted funds		6,692	22,822
Unrestricted income funds			
Unrestricted revenue accumulated funds		<u>14,105</u>	<u>3,453</u>
Total charity funds		<u>20,797</u>	<u>26,275</u>

Approved by the board of Trustees on 14 October 2024 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 2024

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 consist 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 note 1.

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 estimated 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

	2024	2023
	£	£
Donations		
Direct payments - individuals	<u>26,327</u>	<u>24,664</u>
	<u>26,327</u>	<u>24,664</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
	2024	2023
	£	£
Income		
Grants from charitable organizations	<u>20,706</u>	<u>27,250</u>
Total income from charitable activities	<u>20,706</u>	<u>27,250</u>

4 Analysis of expenditure on charitable activities

	2024	2023
	£	£
Wages	38,256	28,308
Training	-	1,026
Venue hires	6,450	2,500
Travel	3,085	4,746
Insurance	312	1,313
General admin expenses (Note 5)	<u>4,397</u>	<u>2,390</u>
Total expenditure on charitable activities	<u>52,510</u>	<u>40,283</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
	£	£	£	
General support	3,571		- 3,571	Time based
Independent Examiner	-	1,026	1,026	Governance
Total	3,571	1,026	4,397	

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 (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustees received payment for professional or other services supplied to the charity (2023: £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 2023. Total remuneration paid in the year to 31 March 2024 was £38,266.

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

	2024	2023
	£	£
Accrued expenses	900	900
PAYE	-	900
Other creditors	500	500
	1,400	2,300



Supporting People Achieving Real Choice (SPARC)

Notes to the Accounts for the year ended 31 March 2024

10 Contingent assets – legacy income

As at 31 March 2024 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 Restricted Fund bank account at the end of the year.