Spark2Life

England & Wales · Charity number 1121557

Details

Other names	THE GREENLEAF TRUST
Status	Registered
Legal form	Charitable company
Company number	05895562
Registered	2007-11-09
Register	View on the Charity Commission register

Contact

Address	2A Grange Road The Outset Centre London Walthamstow E17 8AH
Phone	02045316208
Email	admin@spark2life.co.uk
Website	www.spark2life.co.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE, IN ACCORDANCE WITH CHRISTIAN PRINCIPLES AND FOR THE PUBLIC BENEFIT:(A) TO PROMOTE THE PREVENTION OF CRIME AND THE SAVING OF LIVES, IN PARTICULAR, BUT WITHOUT LIMITATION BY PROMOTING THE REHABILITATION AND EDUCATION OF PERSONS IN OR AT RISK OF ENTERING THE CRIMINAL JUSTICE SYSTEM INCLUDING BUT NOT LIMITED TO THOSE ENGAGED IN OR AT RISK OF BECOMING ENGAGED IN KNIFE CRIME AND VIOLENCE AFFECTING YOUNG PEOPLE.(B) TO PROMOTE THE SOUND ADMINISTRATION OF THE LAW BY PROVIDING INFORMATION, ADVICE, SUPPORT AND ADVOCACY TO THOSE WHO HAVE BEEN DISPROPORTIONATELY REPRESENTED IN THE CRIMINAL JUSTICE SYSTEM AND SCHOOL EXCLUSIONS, PARTICULARLY BUT NOT EXCLUSIVELY PEOPLE OF BLACK CARIBBEAN AND AFRICAN DESCENT;(C) TO PROVIDE SUPPORT TO VICTIMS OF KNIFE CRIME OR OTHER SERIOUS YOUTH VIOLENCE AND THEIR FAMILIES; AND(D) TO RELIEVE PERSONS IN ANY PART OF THE WORLD WHO ARE IN CONDITIONS OF NEED, HARDSHIP AND DISTRESS BY REASON OF THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES AND IN PARTICULAR BUT NOT EXCLUSIVELY BY DEPLOYING HUMAN AND MATERIAL RESOURCES TO PROVIDE APPROPRIATE RELIEF TO SUCH PERSONS.

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Activities: General charitable activities to the local community including children, youth and adults. Operational mainly in the local area of the London Borough of Waltham Forest but also throughout london and adjacent counties.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, WALTHAM FOREST
- Buckinghamshire
- Essex
- Kent
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,460,470	£1,457,606	£949,694	36
2024-03-31	£1,322,705	£1,284,620	£946,830	31
2023-03-31	£1,523,935	£1,374,040	£908,745	30
2022-03-31	£1,320,771	£1,025,920	£758,850	26
2021-03-31	£959,476	£710,010	£463,999	24

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Trustees

Name	Role	Appointed
CHRISTINE Giscombe	Chair	2019-03-19
Adeolu Isau Solarin		2025-07-29
Babatunde Oyerinde		2025-07-29
Esther Opoku Gyeni		2025-07-29
Fitzroy Alphanso Andrew		2017-01-23
Maktuno Henry Suit		2025-07-29
Scott Peter Jackson		2025-10-01
Tobias Crosbie		2026-03-19

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Spark2Life

England & Wales - Charity number 1121557

Accounts

REGISTERED COMPANY NUMBER: 05895562 (England and Wales)
REGISTERED CHARITY NUMBER: 1121557

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

FOR

SPARK2LIFE

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

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SPARK2LIFE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST MARCH 2025

TRUSTEES	F A Andrew Ms. C Giscombe E T Gotora Ms M P Price
COMPANY SECRETARY	D O Brown
REGISTERED OFFICE	2a Grange Road The Outset Centre London Walthamstow E17 8AH
REGISTERED COMPANY NUMBER	05895562 (England and Wales)
REGISTERED CHARITY NUMBER	1121557
SENIOR STATUTORY AUDITOR	Ebenezer Okai (BSc), FCCA
AUDITORS	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Spark2Life is an award-winning, Black-led charity committed to ensuring all children and young people live safer, happier, and more fulfilling lives. Spark2Life's services include therapeutic mentoring, casework, detached outreach, counselling, employment support and community engagement.

Our work is largely focused on children and young people aged 11-30 years, whose lives are deeply affected by violence and crime. Many are directly involved in offending or youth violence, and/or are at high risk of criminal exploitation or re-offending. This involvement sits alongside significant life challenges, often rooted in exposure to trauma and Adverse Childhood Experiences (ACEs), which leave them vulnerable to harm and exploitation.

A large proportion of the young people we support are from minority ethnic backgrounds (76% in 2024-25) with those from Black African-Caribbean and dual heritage backgrounds significantly represented. Systemic inequalities shape their lives, which often serve to limit their access to essential services such as mental health support, stable housing, and education. These inequities often compound their vulnerability to being drawn into cycles of violence or exploitation.

Many people in our client group are excluded or at risk of exclusion from mainstream education, further increasing their exposure to risky environments. They often present with misunderstood and sometimes disruptive behaviour, manifesting as physical or verbal aggression, or risk-taking tendencies that can be symptoms of trauma or unmet emotional needs. Undiagnosed or identified Special Educational Needs (SEN) or Educational Health and Care Plans (EHCPs) are also common, alongside academic struggles like truancy, poor attendance, and underachievement.

Our programmes directly address these needs, providing trauma-informed, culturally competent interventions that focus on reducing harm and preventing re-offending. Through mentoring, casework, and counselling, we help young people build resilience, break cycles of violence, and move toward safer, more hopeful futures.

Public benefit

Spark2Life's work makes a positive difference in addressing complex social challenges affecting the lives of individual young people, their families, and the communities they live in.

At an individual level, we empower young people by building their capacity to make informed life choices, diverting them away from pathways which will limit their possibilities in life as adults. We strengthen the support available to them through mentoring and other relationship-building tools. This has a direct impact on their home lives, and we work in parallel with parents and caregivers to help ensure that quality-of life improvements are sustainable within the home environment.

At a community level, it is well-established that crime and anti-social behaviour creates significant direct and indirect costs in financial and quality-of-life terms and increases the burden on already stretched public services. The preventative work we deliver makes a tangible impact on reducing these costs in the short and long-term. Additionally, we engage directly with local and national policymakers to influence policies and practices in education, mental health, and social services to bring about systemic change, generating benefits for people well beyond the immediate scope of Spark2Life's direct service provision.

STRATEGIC REPORT

Achievements and performance

Charitable activities

Spark2Life operates from a profound belief that every young person has potential and can overcome any challenges they face to thrive given the right support, guidance, and opportunities. Across London, Kent, and Buckinghamshire, our work reaches young people who are often at risk of exclusion, involvement in crime, or disengagement from education. Through our holistic mentoring programmes, we empower young people to build confidence, develop life skills, and make positive choices.

Our programmes delivered during the financial year were delivered across multiple settings:

- **Community-Based Therapeutic casework:** Intensive one-to-one therapeutic support for young people facing trauma, behavioural challenges, or social disadvantage. Supporting a young person who may need help with mental well-being, finance, ETE, housing, CJS and substance misuse.

- **School Mentoring:** One-to-one and group programmes that address, behaviour, attitude and thinking. Aims to improve wellbeing, relationships, and school engagement.

- **Assemblies and Workshops:** Inspiring sessions that raise awareness about social challenges, promote positive choices, and spark ambition.

Through this approach, Spark2Life does more than support individual young people-it strengthens families, schools, and communities.

Impact and Reach

During the year, Spark2Life engaged with **over 2,600 young people**:

- **297** received one-to-one therapeutic mentoring in the community
- **215** received one-to-one mentoring in schools
- **284** participated in group mentoring in schools
- **1,823** attended school assemblies

The results speak for themselves: **93% of young people did not reoffend** following engagement with Spark2Life mentoring and support teams. This demonstrates not only the effectiveness of our interventions but also their role as a cost-effective alternative to statutory services, creating measurable social and financial value for society.

Stories of Transformation

Behind these figures are young people whose lives have been fundamentally changed:

- A young person struggling with repeated offending was able, through one-to-one mentoring, to break the cycle of crime, improve school attendance, and begin to engage positively in their community.

- Groups of young people supported in schools developed confidence, teamwork, and leadership skills, enabling them to pursue further education, apprenticeships, and meaningful employment.

- School assemblies inspired thousands of young people to reflect on their choices, boosting aspirations and reinforcing positive social norms.

These individual stories, coupled with our rigorous evaluation framework, provide compelling evidence of our ability to transform lives and motivates us to continue this very important task which we have embarked on.

Randomised Control Trial

This year one of our Enhanced Prevention projects, Meaningful Mentoring, funded by the Youth Endowment Fund embarked on the pilot stage of a randomised control trial that if successful will start the efficacy stage later in the year. This is our largest contract to date with funds of £2.7m until June 2027, it is equipping us to reach so many more young people who need our support.

The project itself is one-to-one mentoring of young people who are at risk of violence. We help young people reduce the likelihood of (re)offending, improve their relationship skills, and increase their engagement in education, training, and employment. The young people who receive the mentoring are identified by their schools, Youth Offending Services, or social services.

The project is conducted as a Randomised Control Trial (RCT), this means all the young people who are referred to the project are randomly assigned to one of two groups: one receives mentoring, the other doesn't. The other receive business as usual, where the young people in this group will continue to receive the usual support already being offered. This method of evaluation is considered one of the best ways to determine what works (and what doesn't) by researchers and academics.

Young people who receive the mentoring are provided with 12 months of enhanced one-to-one support from a specially trained caseworker or mentor. The final evaluative report of this large RCT will be published year end of 2027.

Measuring Our Impact
During this financial year, Spark2Life strengthened its evaluation practice by developing a comprehensive evaluation framework. This ensures we not only record activity but can demonstrate meaningful change. Our framework focuses on three areas:

1. **Case Study Typologies:** Understanding the diverse needs of young people and the specific ways mentoring supports them.

2. **Outcomes Measurement:** Tracking progress against eight key outcomes-offending, employability, wellbeing, relationships, agency, citizenship, substance abuse, and independent living-allowing us to quantify improvement reliably and consistently.

3. Value for Money Analysis: Demonstrating the cost-effectiveness of mentoring compared with statutory services, reinforcing our role as an economically efficient solution to social challenges.
This structured approach allows Spark2Life to continually learn from practice, refine programmes, and provide funders with a robust evidence base demonstrating social return.

Staffing and Resources
Spark2Life's impact is driven by a highly skilled and committed team:

- 36 staff members (full and part-time) based across London and Buckinghamshire
- 8 sessional freelance workers supporting programme delivery
- All staff are trained in the AQA Accredited Wholistic Mentoring Programme and have completed trauma-informed training

Recruitment includes thorough assessment of qualifications, experience, and enhanced DBS checks to ensure the highest standards of safeguarding and service delivery.

Living Wage Accreditation:
In 2025, Spark2Life became an accredited Living Wage Employer, reaffirming our commitment to valuing the people who drive our mission and promoting wellbeing through fair pay.

Governance and Accountability
Spark2Life is committed to transparency, good governance, and accountability. Our trustees oversee the organisation's strategic direction, ensuring that programmes are effective, financially sustainable, and compliant with statutory requirements. We have also embarked on a programme of recruiting additional and new Trustees with the specific core skills to drive the organisation growth and development in the near future.

We also continued to strengthen systems for monitoring performance, assessing risk, and measuring impact, ensuring that every decision is evidence-based and focused on delivering outcomes for young people.

Preparing for the future
Spark2Life is ambitious for the year ahead. We aim to:

- Expand the reach of our programmes to more young people across London and the counties we serve

- Deepen the quality of mentoring and evaluation to ensure lasting impact
- Continue to build strong partnerships with schools, local authorities, and funders to maximise outcomes for young people

Our commitment remains unwavering: to transform lives, reduce offending, and create futures. We exist to Prevent Harm and Promote Life.

Financial review
Financial position
Total incoming resources for the twelve months under review was £1,460,470 (2024: £1,322,705) and expenditures for the year was £1,457,606 (2024: £1,284,620). A surplus for the year was of £2,864 (2024: 38,085 and total reserves were £949,694 (2024: £946,830. Restricted reserves were £507,496 (2024: £565,734) and unrestricted reserves £442,198 (2024: 381,096).

The Charity has implemented robust budgetary controls and continue to monitor costs in an effort to maintain its financial stability.

Principal funding sources
Supporters & Donors
The Board of Trustees express their appreciation to all of our funders and partner agencies on school without whom we would not have achieved the impact in young people's lives. These include:

Brook Sixth Form College
Buckinghamshire Youth Offending Service
Burnside School
Chingford Foundation School
Davenant Foundation School
Drapers Academy
Drapers' Pyrgo Priory School
Greater London Authority
London Borough of Barking and Dagenham
London Borough of Enfield
London Borough of Lewisham
London Borough of Redbridge
Mayesbrook Park School
Mayor's Office for Policing And Crime
Ministry of Justice
Nexus Enfield
Virtual School East Kent Area
Youth Endowment Fund
Impetus
Power the Fight - MyEndz
Keystone Fund

Reserves policy
The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets should be retained to cover 3 months of operational annual expenditure. The trustees are of the opinion that this provision would enable the Charity to continue and meet the working capital requirements based on the Councils' fee payment cycle.

STRATEGIC REPORT

Future plans

We continue to develop the organisation through progress in implementing our three-year strategy (2025-2028) which sets out our roadmap for growth, influence, and sustainability. The strategy centres on three core aims:

1) empowering young people for sustainable futures through expanded mentoring, counselling, and employment pathways.
2) contributing to safer and more resilient communities by equipping parents, professionals, and local leaders to support young people effectively; and
3) influencing policy and systemic change by amplifying youth voice, sharing evidence from our evaluation framework, and shaping fairer systems.

This plan creates the platform for Spark2Life to deepen our impact, strengthen partnerships, and build a sustainable future for our organisation and the communities we serve. We will continue to:

- Expand the reach of our programmes to more young people across London and the counties we serve
- Deepen the quality of mentoring and evaluation to ensure lasting impact
- Continue to build strong partnerships with schools, local authorities, and funders to maximise outcomes for young people

Our commitment remains unwavering: to transform lives, reduce offending, and create futures. We exist to Prevent Harm and Promote Life.

Safeguarding

Spark2Life works with some of the most vulnerable young people and young adults in the communities in which we operate. The highest priority is given to minimising the risk of harm through our engagement with clients; preserving the confidentiality of the information we receive about clients; and providing safe and secure systems of work for the benefit of our clients and our staff.

Our engagement with the local authorities and schools we work with necessitates ongoing engagement with the relevant structures operating within specific institutions (e.g., school safeguarding leads) and at borough-wide level (e.g., Local Children's Safeguarding Boards).

A nominated safeguarding lead has been identified at staff team level and at Board level, and we have invested in the necessary training for staff, Trustees, and volunteers. We keep our own policy framework under annual review to ensure that we keep abreast of best practice.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Spark2Life was established under a Memorandum of Association which establishes the objects and powers of the Company and is governed under its Articles of Association. In overseeing Spark2Life's day-to-day activities, the trustees are satisfied that they have had regard to the guidance issued by the Charity Commission on public benefit.

Recruitment and appointment of new trustees

Spark2Life appoints Trustees with the relevant skills and experience. They have historically been recruited from within the Church congregation of the Emmanuel Community Church International, part of whose mission is to tackle societal issues of social injustice by serving the community relevantly. The Chair of the Board is appointed by the trustees to serve a three-year renewable term.

New Trustees are provided with an induction pack including the memorandum and articles of association.

Their induction is carried out by the management team and other staff. Trustees are invited to attend relevant external and in-house training events.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Spark2Life has developed and maintain a risk assessment framework which outline its process for identifying and evaluating risks faced by the charity across its various operational areas, including financial management, governance and service delivery. This framework includes risk reviews, stakeholders feedback and analysis to identify vulnerabilities that may need to be addressed.

The charity has taken risk mitigation actions such as appropriate internal controls, robust financial policies and procedures. It also has risk monitoring system that regularly tracks, identified risks, the effectiveness of mitigation strategies regularly and report on these to the trustee.

S2L provides training to staff on fraud awareness, reporting procedures, and has cultivated a culture honesty and integrity within the organisation.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Spark2Life for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial 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 company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Leroy Reid & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on .....17/12/2025..... and signed on the board's behalf by:

.....
F A Andrew - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SPARK2LIFE

Opinion
We have audited the financial statements of Spark2Life (the 'charitable company') for the year ended 31st March 2025 which comprise the Statement of financial activities, the Statement of financial position, the Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31st March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the independent auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the independent auditors. However, future events or conditions may cause the charitable company's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SPARK2LIFE

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

E. Okai

Ebenezer Okai (BSc), FCCA (Senior Statutory Auditor)
for and on behalf of Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

Date: 17/12/2025

SPARK2LIFE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	208,209	1,250,866	1,459,075	1,321,603
Investment income	3	1,395	-	1,395	1,102
Total		209,604	1,250,866	1,460,470	1,322,705
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		148,502	1,309,104	1,457,606	1,284,620
NET INCOME/(EXPENDITURE)		61,102	(58,238)	2,864	38,085
RECONCILIATION OF FUNDS					
Total funds brought forward		381,096	565,734	946,830	908,745
TOTAL FUNDS CARRIED FORWARD		442,198	507,496	949,694	946,830

The notes form part of these financial statements

SPARK2LIFE

STATEMENT OF FINANCIAL POSITION
31ST MARCH 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	11	25,590	18,946
CURRENT ASSETS			
Debtors	12	316,060	228,771
Cash at bank		617,103	709,005
		933,163	937,776
CREDITORS			
Amounts falling due within one year	13	(9,059)	(9,892)
NET CURRENT ASSETS		924,104	927,884
TOTAL ASSETS LESS CURRENT LIABILITIES		949,694	946,830
NET ASSETS		949,694	946,830
FUNDS	15		
Unrestricted funds:			
General fund		390,198	319,096
Designated Fund		52,000	62,000
		442,198	381,096
Restricted funds:			
Restricted funds		507,496	565,734
TOTAL FUNDS		949,694	946,830

The financial statements were approved by the Board of Trustees and authorised for issue on .....17/12/2025..... and were signed on its behalf by:

.....
F A Andrew - Trustee

The notes form part of these financial statements

SPARK2LIFE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(69,084)	148,634
Net cash (used in)/provided by operating activities		(69,084)	148,634
Cash flows from investing activities			
Purchase of tangible fixed assets		(24,213)	(8,071)
Sale of tangible fixed assets		-	1,412
Interest received		1,395	1,102
Net cash used in investing activities		(22,818)	(5,557)
Change in cash and cash equivalents in the reporting period		(91,902)	143,077
Cash and cash equivalents at the beginning of the reporting period		709,005	565,928
Cash and cash equivalents at the end of the reporting period		617,103	709,005

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period (as per the Statement of financial activities)	2,864	38,085
Adjustments for:		
Depreciation charges	16,719	16,380
Loss/(profit) on disposal of fixed assets	850	(2,824)
Interest received	(1,395)	(1,102)
(Increase)/decrease in debtors	(87,289)	119,564
Decrease in creditors	(833)	(21,469)
Net cash (used in)/provided by operations	(69,084)	148,634

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	709,005	(91,902)	617,103
	709,005	(91,902)	617,103
Total	709,005	(91,902)	617,103

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

All incoming resources are recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

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

GOVERNANCE COSTS

Governance costs are costs associated with the strategic direction of the organisation and meeting regulatory responsibilities.

TANGIBLE FIXED ASSETS

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

Furniture and fixtures - 25% straight line method
Motor vehicles - 25% straight line method

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Donations	16,024	-	16,024	-
Contract and SLA fees	157,185	1,168,366	1,325,551	1,256,191
Grants	35,000	82,500	117,500	60,079
Youth work	-	-	-	5,333
	208,209	1,250,866	1,459,075	1,321,603

Grants received, included in the above, are as follows:

	2025 £	2024 £
HMPPS - MOJ	-	55,079
YEF Trusted Adult	-	5,000
East End Community Foundation	25,000	-
St James Street Big Local	50,000	-
The Vinters' Company	5,000	-
AVIARD Inspires CIC	2,500	-
Keystone Fund	35,000	-
	117,500	60,079

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Deposit account interest	1,395	-	1,395	1,102

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charitable activities	1,198,286	259,320	1,457,606

continued...

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	974,282	884,890
Volunteers and support cost	79,548	57,565
Hospitality and welfare	3,211	10,362
Charitable donations	10,504	924
Travel, subsistence and accommodation	22,383	26,347
Training	17,474	19,024
Rental cost	36,564	23,177
Project partnership	3,113	118,678
Sundries	647	380
Client services expenses	14,525	4,252
Evaluation cost	34,644	-
Fundraising cost	1,391	-
	1,198,286	1,145,599

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Charitable activities	115,569	143,751	259,320

Support costs, included in the above, are as follows:

	2025 Charitable activities	2024 Total activities
	£	£
Insurance	8,946	6,070
Telephone	13,110	13,524
Printing,postage and stationery	1,061	265
Advertising	12,539	2,527
Office and administrative expenses	28,724	8,248
Repairs, maintenance and cleaning	13,462	2,065
Licence and subscription	8,721	3,744
Computer and IT expenses	11,338	19,076
Bank charges	99	80
Depreciation of tangible and heritage assets	16,719	16,380
Loss on sale of tangible fixed assets	850	(1,412)
Auditors' remuneration	6,120	6,200
Legal and professional fees	136,660	62,254
Trustees expenses	971	-
	259,320	139,021

continued...

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Audit fees	6,120	6,200
Depreciation - owned assets	16,719	16,380
(Deficit)/surplus on disposal of fixed assets	850	(1,412)

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	860,412	801,297
Social security costs	100,298	69,715
Other pension costs	13,572	13,878
	974,282	884,890

The average monthly number of employees during the year was as follows:

	2025	2024
employees	36	29

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£70,001 - £80,000	1	1

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	206,345	1,115,258	1,321,603
Investment income	1,102	-	1,102
Total	207,447	1,115,258	1,322,705
EXPENDITURE ON			
Charitable activities			
Charitable activities	171,351	1,113,269	1,284,620
NET INCOME	36,096	1,989	38,085
RECONCILIATION OF FUNDS			
Total funds brought forward	345,000	563,745	908,745
TOTAL FUNDS CARRIED FORWARD	381,096	565,734	946,830

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1st April 2024	74,572	6,628	81,200
Additions	24,213	-	24,213
Disposals	(31,909)	(6,628)	(38,537)
At 31st March 2025	66,876	-	66,876
DEPRECIATION			
At 1st April 2024	55,626	6,628	62,254
Charge for year	16,719	-	16,719
Eliminated on disposal	(31,059)	(6,628)	(37,687)
At 31st March 2025	41,286	-	41,286
NET BOOK VALUE			
At 31st March 2025	25,590	-	25,590
At 31st March 2024	18,946	-	18,946

continued...

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	309,773	228,771
Prepayments	6,287	-
	316,060	228,771

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	1,013	2,112
Accruals and deferred income	6,120	5,800
Accrued expenses	1,926	1,980
	9,059	9,892

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	25,590	-	25,590	18,946
Current assets	425,667	507,496	933,163	937,776
Current liabilities	(9,059)	-	(9,059)	(9,892)
	442,198	507,496	949,694	946,830

15. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	319,096	71,102	390,198
Designated Fund	62,000	(10,000)	52,000
	381,096	61,102	442,198
Restricted funds			
Restricted funds	565,734	(58,238)	507,496
TOTAL FUNDS	946,830	2,864	949,694

continued...

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	209,604	(138,502)	71,102
Designated Fund	-	(10,000)	(10,000)
	209,604	(148,502)	61,102
Restricted funds			
Restricted funds	1,250,866	(1,309,104)	(58,238)
TOTAL FUNDS	1,460,470	(1,457,606)	2,864

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	345,000	36,096	(62,000)	319,096
Designated Fund	-	-	62,000	62,000
	345,000	36,096	-	381,096
Restricted funds				
Restricted funds	563,745	1,989	-	565,734
TOTAL FUNDS	908,745	38,085	-	946,830

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	207,447	(171,351)	36,096
Restricted funds			
Restricted funds	1,115,258	(1,113,269)	1,989
TOTAL FUNDS	1,322,705	(1,284,620)	38,085

continued...

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	345,000	107,198	(62,000)	390,198
Designated Fund	-	(10,000)	62,000	52,000
	345,000	97,198	-	442,198
Restricted funds				
Restricted funds	563,745	(56,249)	-	507,496
TOTAL FUNDS	908,745	40,949	-	949,694

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	417,051	(309,853)	107,198
Designated Fund	-	(10,000)	(10,000)
	417,051	(319,853)	97,198
Restricted funds			
Restricted funds	2,366,124	(2,422,373)	(56,249)
TOTAL FUNDS	2,783,175	(2,742,226)	40,949

Restricted fund balance comprises of the following funders:

Funder	2025 £	2024 £
Buckinghamshire Council - YOS	16.250	16,250
Childview	-	10,000
MyEndz 2:0	25,000	-
WF Community Mentoring	37,500	18,750
Barking & Dagenham YLF - Detached	-	25,582
P4C	-	63,750
New Deal for Young People (NDYP)	59,250	59,575
New Deal for Young People (NDYP) Scale Up	39,500	118,500
Barking & Dagenham EGYV	9,513	9,513
Barking & Dagenham HLM YOS	9,513	9,513
WF Detached L4	13,333	20,000
WF Parent Champion	-	7,813
Newham Transition to adulthood	-	63,750
Lewisham YOS	19,167	25,555

continued...

15. MOVEMENT IN FUNDS - continued

YLF Trusted Adults	149,736	2,500
Advocacy Stop and Search	7.,789	-
HMPPS - MOJ	30,559	55,079
Power The Fight	1,200	-
Redbridge YOS	16,011	-
St James Big Local	40,000	-
Others	33,175	59,604
	£507,496	£565,734

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.

17. DESIGNATED FUNDS

The trustees have decided to designate funds (note 15) to support the following charities:

Name of charity	£
Greenleaf Trust	50,000
HMP Feltham Chaplaincy	2,000
	52,000

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	16,024	-	16,024	-
Contract and SLA fees	157,185	1,168,366	1,325,551	1,256,191
Grants	35,000	82,500	117,500	60,079
Youth work	-	-	-	5,333
	208,209	1,250,866	1,459,075	1,321,603
Investment income				
Deposit account interest	1,395	-	1,395	1,102
Total incoming resources	209,604	1,250,866	1,460,470	1,322,705
EXPENDITURE				
Charitable activities				
Wages	-	860,412	860,412	801,297
Social security	-	100,298	100,298	69,715
Pensions	-	13,572	13,572	13,878
Volunteers and support cost	-	79,548	79,548	57,565
Hospitality and welfare	3,211	-	3,211	10,362
Charitable donations	10,504	-	10,504	924
Travel, subsistence and accommodation	1,665	20,718	22,383	26,347
Training	-	17,474	17,474	19,024
Rental cost	-	36,564	36,564	23,177
Project partnership	-	3,113	3,113	118,678
Sundries	521	126	647	380
Client services expenses	14,525	-	14,525	4,252
Evaluation cost	27,251	7,393	34,644	-
Fundraising cost	1,391	-	1,391	-
	59,068	1,139,218	1,198,286	1,145,599
Support costs				
Management				
Insurance	8,946	-	8,946	6,070
Telephone	-	13,110	13,110	13,524
Printing,postage and stationery	1,061	-	1,061	265
Advertising	12,539	-	12,539	2,527
Office and administrative expenses	13,004	15,720	28,724	8,248
Repairs, maintenance and cleaning	7,376	6,086	13,462	2,065
Licence and subscription	8,721	-	8,721	3,744
Computer and IT expenses	11,338	-	11,338	19,076
Carried forward	62,985	34,916	97,901	55,519

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Management				
Brought forward	62,985	34,916	97,901	55,519
Bank charges	99	-	99	80
Depreciation of tangible and heritage assets	16,719	-	16,719	16,380
Loss on sale of tangible fixed assets	850	-	850	(1,412)
	80,653	34,916	115,569	70,567
Governance costs				
Auditors' remuneration	6,120	-	6,120	6,200
Legal and professional fees	1,690	134,970	136,660	62,254
Trustees expenses	971	-	971	-
	8,781	134,970	143,751	68,454
Total resources expended	148,502	1,309,104	1,457,606	1,284,620
Net income	61,102	(58,238)	2,864	38,085

Spark2Life

England & Wales - Charity number 1121557

Accounts

REGISTERED COMPANY NUMBER: 05895562 (England and Wales)
REGISTERED CHARITY NUMBER: 1121557

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

FOR

SPARK2LIFE

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

SPARK2LIFE

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SPARK2LIFE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST MARCH 2024

TRUSTEES	F A Andrew Ms. C Giscombe E T Gotora Ms M P Price Revd. D C Williams (resigned 15.8.23)
COMPANY SECRETARY	D O Brown
REGISTERED OFFICE	2a Grange Road The Outset Centre London Walthamstow E17 8AH
REGISTERED COMPANY NUMBER	05895562 (England and Wales)
REGISTERED CHARITY NUMBER	1121557
SENIOR STATUTORY AUDITOR	Ebenezer Okai (BSc), FCCA
AUDITORS	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Spark2Life is an award-winning, Black-led charity committed to ensuring all children and young people live safer, happier, and more fulfilling lives. Spark2Life's services include therapeutic mentoring, casework, detached outreach, counselling, employment support and community engagement.

Our work is largely focused on children and young people aged 11-30 years, whose lives are deeply affected by violence and crime. Many are directly involved in offending or youth violence, and/or are at high risk of criminal exploitation or re-offending. This involvement sits alongside significant life challenges, often rooted in exposure to trauma and Adverse Childhood Experiences (ACEs), which leave them vulnerable to harm and exploitation.

A large proportion of the young people we support are from minority ethnic backgrounds (76% in 2023-24) with those from Black African-Caribbean and dual heritage backgrounds significantly represented. Systemic inequalities shape their lives, which often serve to limit their access to essential services such as mental health support, stable housing, and education. These inequities often compound their vulnerability to being drawn into cycles of violence or exploitation.

Many people in our client group are excluded or at risk of exclusion from mainstream education, further increasing their exposure to risky environments. They often present with misunderstood and sometimes disruptive behaviour, manifesting as physical or verbal aggression, or risk-taking tendencies that can be symptoms of trauma or unmet emotional needs. Undiagnosed or identified Special Educational Needs (SEN) or Educational Health and Care Plans (EHCPs) are also common, alongside academic struggles like truancy, poor attendance, and underachievement.

Our programmes directly address these needs, providing trauma-informed, culturally competent interventions that focus on reducing harm and preventing re-offending. Through mentoring, casework, and counselling, we help young people build resilience, break cycles of violence, and move toward safer, more hopeful futures.

Public benefit

Spark2Life's work makes a positive difference in addressing complex social challenges affecting the lives of individual young people, their families, and the communities they live in.

At an individual level, we empower young people by building their capacity to make informed life choices, diverting them away from pathways which will limit their possibilities in life as adults. We strengthen the support available to them through mentoring and other relationship-building tools. This has a direct impact on their home lives, and we work in parallel with parents and caregivers to help ensure that quality-of life improvements are sustainable within the home environment.

At a community level, it is well-established that crime and anti-social behaviour creates significant direct and indirect costs in financial and quality-of-life terms and increases the burden on already stretched public services. The preventative work we deliver makes a tangible impact on reducing these costs in the short and long-term. Additionally, we engage directly with local and national policymakers to influence policies and practices in education, mental health, and social services to bring about systemic change, generating benefits for people well beyond the immediate scope of Spark2Life's direct service provision.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

STRATEGIC REPORT
Achievement and performance
Charitable activities

Our work with young people was delivered in several London boroughs, as well as the counties of Kent and Buckinghamshire.

In numerical terms, headline accomplishments during the year iincludes the following:

" 5,503 young people were reached
" 262 Young people were mentored in schools through group and 1:1 mentoring.
" 4,659 Young people attended our awareness sessions in schools.
" 322 Young people received our one-to-one mentoring, casework and advocacy support.
" 313 young people received one-to-one casework and advocacy support in the community?
" 260 Young people were reached on the streets through our Detached programme.
" 64 professionals and volunteers were trained in AQA Wholistic Mentoring
" 20 parents were supported
" 125 Police Recruits completed our Stop & Search training
" Spark2Life were involved in 53 system influencing activities
" 7 London boroughs received Spark2Life's therapeutic mentoring and casework programmes
" Worked with 61 unique partners. This was made up of 49 mainstream schools and PRUs, 7 Youth Offending Services and 5 Probation Services.

In broad terms, our outcomes for young people included:
" 75% of our clients improved their wellbeing.
" 90% did not offend.
" 65% engaged with ETE opportunities.
" 70% improved their relationships.

Staffing & resources
During the year, Spark2Life had a dedicated team of 31 staff members (full and part-time) based in London and Buckinghamshire, supported by a pool of approximately 8 freelance sessional workers. This year, we strengthened our leadership arrangements through the appointment of a Business Development Director, bringing valuable expertise to sup[port our ongoing strategic development.

All delivery staff and freelancers are comprehensively trained in Spark2Life's AQA Accredited Wholistic Mentoring Programme methodology and have completed Trauma Training. Each team member's qualifications and experience are rigorously assessed during recruitment, which also includes enhanced DBS checks, ensuring the highest standards of service delivery.

Spark2Life was supported by 18 funders in the reporting year and received pro-bono support from the Charities Aid Foundation, Lloyds Bank Foundation, and Action for Race Equality, focusing on corporate partnerships, fundraising, and digital marketing.

This year we became registered with the Fundraising Regulator. In all our fundraising, we adhere fully to the Fundraising Code of Practice, in respect of both the legal rules that apply to fundraising and the standards designed to ensure that fundraising is open, honest and respectful.

Financial review
Financial position

Total incoming resources for the twelve months under review was £1,322,705 (2023: £1,523,935) whilst expenditures for the year amounted £1,284,620 (2023: £1,374,040). Net income over expenditures for the year is a surplus of £38,085 (2023: 149,895 and total reserves were £946,830 (2023: £908,745. Restricted reserves were £565,734 (2023: £563,745) and unrestricted reserves £381,096 (2023: 345,000).

The Charity has implemented robust budgetary controls and continue to monitor costs in an effort to maintain its financial stability.

STRATEGIC REPORT

Financial review

Principal funding sources

Supporters & Donors

The Board of Trustees express their appreciation to all of our funders and partner agencies on school without whom we would not have achieved the impact in young people's lives. These include:

Brook Sixth Form College
Buckinghamshire Youth Offending Service
Burnside School
Chingford Foundation School
Davenant Foundation School
Drapers Academy
Drapers' Pyrgo Priory School
Greater London Authority
London Borough of Barking and Dagenham
London Borough of Enfield
London Borough of Lewisham
London Borough of Redbridge
Mayesbrook Park School
Mayor's Office for Policing And Crime
Ministry of Justice
Nexus Enfield
Virtual School East Kent Area
Youth Endowment Fund

Reserves policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets should be retained to cover 3 months of operational annual expenditure. The trustees are of the opinion that this provision would enable the Charity to continue and meet the working capital requirements based on the Councils' fee payment cycle.

STRATEGIC REPORT

Future plans

During the forthcoming operating year (2024-25) we will continue to develop and implement a three year strategy, setting out goals to be achieved by 2028. A business development plan will be agreed and implemented setting out the specific steps to be taken.

We aim to deepen our impact and broaden our reach, embedding our holistic prevention model in London boroughs with the highest levels of need. This model will support young people at every risk level through early prevention, therapeutic mentoring, counseling, and detached outreach in crime hotspot areas, while working with their parents and communities.

Three core themes will support our development in the medium term:

i. Building Insight and Evidence: We will develop robust measures to evaluate our success and ensure services are informed by user feedback. By sharing insights, we aim to influence policy and investment in our sector, creating a collective voice for lasting impact. Success will mean service users thriving and sharing their stories, improved outcomes via a refined framework, and greater participation at every level.

ii. Strengthening Partnerships: We will establish and nurture purposeful relationships to drive system-level change for young people affected by violence. This includes deepening ties with government and existing partners while forming new mission-aligned collaborations to enhance our prevention model and broaden our reach.

iii. Ensuring Organisational Sustainability: The recruitment, retention and reward of our workforce will remain a top priority as we progress our strategic plans which include the development of a new pay progression model, a new recruitment system and a review of our Staff Wellbeing to align with the new organisational strategy. We aim to become a digitally inclusive organisation, empowering staff and service users with tools and training to leverage the benefits of technology.

The ongoing pursuit of financial stability and sustainability will sit alongside these core themes. We have a history of significant support from statutory commissioners, whose funding constituted 85% of our income in the reporting year. We anticipate cultivating greater diversity in funding and income sources in future years; work has commenced in this direction during this year and will continue over the life of the strategy.

We are mindful of the strong likelihood of a challenging financial climate for many of our commissioners and partner agencies over the medium term, and we regard the emphasis we will place on diversifying income and sustainability as a prudent necessity.

Safeguarding

Spark2Life works with some of the most vulnerable young people and young adults in the communities in which we operate. Thus the highest priority is given to minimising the risk of harm through our engagement with clients; to preserving the confidentiality of the information we receive about clients; and to providing safe and secure systems of work for the benefit of our clients and our staff.

Our engagement with the local authorities and schools we work with necessitates ongoing engagement with the relevant structures operating within specific institutions (e.g., school safeguarding leads) and at borough-wide level (e.g., Local Children's Safeguarding Boards).

A nominated safeguarding lead has been identified at staff team level and at Board level, and we have invested in the necessary training for staff, Trustees, and volunteers. We keep our own policy framework under annual review to ensure that we keep abreast of best practice.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Spark2Life was established under a Memorandum of Association which establishes the objects and powers of the Company and is governed under its Articles of Association. In overseeing Spark2Life's day-to-day activities, the trustees are satisfied that they have had regard to the guidance issued by the Charity Commission on public benefit.

Recruitment and appointment of new trustees

Spark2Life appoints Trustees with the relevant skills and experience. They have historically been recruited from within the Church congregation of the Emmanuel Community Church International, part of whose mission is to tackle societal issues of social injustice by serving the community relevantly. The Chair of the Board is appointed by the trustees to serve a three-year renewable term.

New Trustees are provided with an induction pack including the memorandum and articles of association.

Their induction is carried out by the management team and other staff. Trustees are invited to attend relevant external and in-house training events.

Risk management

Spark2Life has developed and maintain a risk assessment framework which outline its process for identifying and evaluating risks faced by the charity across its various operational areas, including financial management, governance and service delivery. This framework includes risk reviews, stakeholders feedback and analysis to identify vulnerabilities that may need to be addressed.

The charity has taken risk mitigation actions such as appropriate internal controls, robust financial policies and procedures. It also has risk monitoring system that regularly tracks, identified risks, the effectiveness of mitigation strategies regularly and report on these to the trustee.

S2L provides training to staff on fraud awareness, reporting procedures, and has cultivated a culture honesty and integrity within the organisation.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Spark2Life for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial 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 company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Leroy Reid & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on ...20/12/2024..... and signed on the board's behalf by:



.....
Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SPARK2LIFE

Opinion
We have audited the financial statements of Spark2Life (the 'charitable company') for the year ended 31st March 2024 which comprise the Statement of financial activities, the Statement of financial position, the Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31st March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the independent auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the independent auditors. However, future events or conditions may cause the charitable company's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SPARK2LIFE

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Ebenezer Okai (BSc), FCCA (Senior Statutory Auditor)
for and on behalf of Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

Date: .....

SPARK2LIFE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	206,345	1,115,258	1,321,603	1,520,161
Other trading activities	3	-	-	-	3,774
Investment income	4	1,102	-	1,102	-
Total		207,447	1,115,258	1,322,705	1,523,935
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		171,351	1,113,269	1,284,620	1,374,040
NET INCOME		36,096	1,989	38,085	149,895
RECONCILIATION OF FUNDS					
Total funds brought forward		345,000	563,745	908,745	758,850
TOTAL FUNDS CARRIED FORWARD		381,096	565,734	946,830	908,745

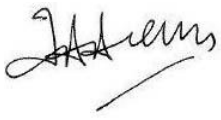
The notes form part of these financial statements

SPARK2LIFE

STATEMENT OF FINANCIAL POSITION
31ST MARCH 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	12	18,946	25,843
CURRENT ASSETS			
Debtors	13	228,771	348,335
Cash at bank		709,005	565,928
		937,776	914,263
CREDITORS			
Amounts falling due within one year	14	(9,892)	(31,361)
NET CURRENT ASSETS		927,884	882,902
TOTAL ASSETS LESS CURRENT LIABILITIES		946,830	908,745
NET ASSETS		946,830	908,745
FUNDS	16		
Unrestricted funds:			
General fund		319,096	283,000
Designated Fund		62,000	62,000
		381,096	345,000
Restricted funds:			
Restricted funds		565,734	563,745
TOTAL FUNDS		946,830	908,745

The financial statements were approved by the Board of Trustees and authorised for issue on 20 December 2024 and were signed on its behalf by:



.....
Trustee

The notes form part of these financial statements

SPARK2LIFE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	148,634	93,481
Net cash provided by operating activities		148,634	93,481
Cash flows from investing activities			
Purchase of tangible fixed assets		(8,071)	(14,532)
Sale of tangible fixed assets		1,412	-
Interest received		1,102	-
Net cash used in investing activities		(5,557)	(14,532)
Change in cash and cash equivalents in the reporting period		143,077	78,949
Cash and cash equivalents at the beginning of the reporting period		565,928	486,979
Cash and cash equivalents at the end of the reporting period		709,005	565,928

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of financial activities)	38,085	149,895
Adjustments for:		
Depreciation charges	16,380	16,773
Profit on disposal of fixed assets	(2,824)	-
Interest received	(1,102)	-
Decrease/(increase) in debtors	119,564	(16,358)
Decrease in creditors	(21,469)	(56,829)
Net cash provided by operations	148,634	93,481

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank	565,928	143,077	709,005
	565,928	143,077	709,005
Total	565,928	143,077	709,005

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

All incoming resources are recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

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

GOVERNANCE COSTS

Governance costs are costs associated with the strategic direction of the organisation and meeting regulatory responsibilities.

TANGIBLE FIXED ASSETS

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

Furniture and fixtures - 25% straight line method
Motor vehicles - 25% straight line method

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Donations	-	-	-	3,884
Contract and SLA fees	201,012	1,055,179	1,256,191	1,459,434
Grants	-	60,079	60,079	56,843
Youth work	5,333	-	5,333	-
	206,345	1,115,258	1,321,603	1,520,161

Grants received, included in the above, are as follows:

	2024 £	2023 £
LB Lewisham Council MIH/Resilience	-	12,125
Citi Foundation	-	10,000
A & B Charitable Trust	-	20,000
LB Walthamforest - VRU/BMFC	-	6,000
Crest - Marksgate	-	8,718
HMPPS - MOJ	55,079	-
YEF Trusted Adult	5,000	-
	60,079	56,843

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fundraising events	-	-	-	3,774

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Deposit account interest	1,102	-	1,102	-

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	1,145,599	139,021	1,284,620

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	884,890	914,076
Volunteers and support cost	57,565	50,918
Hospitality and welfare	10,362	6,459
Charitable donations	924	896
Travel, subsistence and accommodation	26,347	25,471
Training	19,024	36,628
Rental cost	23,177	29,621
Project partnership	118,678	152,361
Sundries	380	-
Client services expenses	4,252	-
	1,145,599	1,216,430

7. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Charitable activities	70,567	68,454	139,021

Support costs, included in the above, are as follows:

	2024 Charitable activities	2023 Total activities
	£	£
Insurance	6,070	5,141
Telephone	13,524	8,489
Printing,postage and stationery	265	2,823
Advertising	2,527	2,146
Office and administrative expenses	8,248	9,407
Repairs, maintenance and cleaning	2,065	9,019
Licence and subscription	3,744	2,026
Computer and IT expenses	19,076	15,096
Bank charges	80	73
Depreciation of tangible and heritage assets	16,380	16,773
Loss on sale of tangible fixed assets	(1,412)	-
Auditors' remuneration	6,200	5,400
Legal and professional fees	62,254	81,217
	139,021	157,610

continued...

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Audit fees	6,200	5,400
Depreciation - owned assets	16,380	16,773
Surplus on disposal of fixed assets	(1,412)	-

9. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

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

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	801,297	822,677
Social security costs	69,715	74,699
Other pension costs	13,878	16,700
	884,890	914,076

The average monthly number of employees during the year was as follows:

	2024	2023
employees	31	30

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-
	1	1

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	149,889	1,370,272	1,520,161
Other trading activities	3,774	-	3,774
Total	153,663	1,370,272	1,523,935
EXPENDITURE ON			
Charitable activities			
Charitable activities	157,610	1,216,430	1,374,040
NET INCOME/(EXPENDITURE)	(3,947)	153,842	149,895
RECONCILIATION OF FUNDS			
Total funds brought forward	348,947	409,903	758,850
TOTAL FUNDS CARRIED FORWARD	345,000	563,745	908,745

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1st April 2023	67,854	6,628	74,482
Additions	8,071	-	8,071
Reclassification	(1,353)	-	(1,353)
At 31st March 2024	74,572	6,628	81,200
DEPRECIATION			
At 1st April 2023	43,668	4,971	48,639
Charge for year	14,723	1,657	16,380
Reclassification/transfer	(2,765)	-	(2,765)
At 31st March 2024	55,626	6,628	62,254
NET BOOK VALUE			
At 31st March 2024	18,946	-	18,946
At 31st March 2023	24,186	1,657	25,843

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	228,771	348,335

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	2,112	22,188
Accruals and deferred income	5,800	5,399
Accrued expenses	1,980	3,774
	9,892	31,361

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	18,946	-	18,946	25,843
Current assets	372,042	565,734	937,776	914,263
Current liabilities	(9,892)	-	(9,892)	(31,361)
	381,096	565,734	946,830	908,745

16. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	345,000	36,096	(62,000)	319,096
Designated Fund	-	-	62,000	62,000
	345,000	36,096	-	381,096
Restricted funds				
Restricted funds	563,745	1,989	-	565,734
TOTAL FUNDS	908,745	38,085	-	946,830

continued...

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	207,447	(171,351)	36,096
Restricted funds			
Restricted funds	1,115,258	(1,113,269)	1,989
TOTAL FUNDS	1,322,705	(1,284,620)	38,085

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	348,947	(3,947)	(62,000)	283,000
Designated Fund	-	-	62,000	62,000
	348,947	(3,947)	-	345,000
Restricted funds				
Restricted funds	409,903	153,842	-	563,745
TOTAL FUNDS	758,850	149,895	-	908,745

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,663	(157,610)	(3,947)
Restricted funds			
Restricted funds	1,370,272	(1,216,430)	153,842
TOTAL FUNDS	1,523,935	(1,374,040)	149,895

continued...

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	348,947	32,149	(124,000)	257,096
Designated Fund	-	-	124,000	124,000
	348,947	32,149	-	381,096
Restricted funds				
Restricted funds	409,903	155,831	-	565,734
TOTAL FUNDS	758,850	187,980	-	946,830

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	361,110	(328,961)	32,149
Restricted funds			
Restricted funds	2,485,530	(2,329,699)	155,831
TOTAL FUNDS	2,846,640	(2,658,660)	187,980

Restricted fund balance comprises of the following funders:

Funder	2024 £	2023 £
Buckinghamshire Council - YOS	16,250	24,500
Childview	10,000	-
WF Community Mentoring	18,750	18,750
Barking & Dagenham YLF - Detached	25,582	32,166
P4C	63,750	146,054
New Deal for Young People (NDYP)	59,575	59,575
New Deal fro Young People (NDYP) Scale Up	118,500	59,250
Barking & Dagenham EGYV	9,513	10,000
Barking & Dagenham HLM YOS	9,513	10,000
WF Detached L4	20,000	10,000
WF Parent Champion	7,813	-
Newham Transition to adulthood	63,750	65,000
Lewisham YOS	25,555	-
YLF Trusted Adults	2,500	-
HMPPS - MOJ	55,079	-
Others	59,604	-

continued...

16. MOVEMENT IN FUNDS - continued

Lewisham MIH/Resilience	-	12,125
The London Community Foundation - Childview	-	10,000
A & B Charitable Trust	-	20,000
WF - VRU BMFC/Change 21	-	6,000
CREST - Marksgate (Youth work)	-	8,366
Redbridge YOS	-	40,027
B & d Detached Robbery Fund	-	31,932
	£565,734	£563,745

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

18. DESIGNATED FUNDS

The trustees have decided to designate funds (note 15) to support the following charities:

Name of charity	£
Greenleaf Trust	50,000
Operation Christian School	10,000
HMP Feltham Chaplaincy	2,000
	62,000

SPARK2LIFE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	-	-	-	3,884
Contract and SLA fees	201,012	1,055,179	1,256,191	1,459,434
Grants	-	60,079	60,079	56,843
Youth work	5,333	-	5,333	-
	206,345	1,115,258	1,321,603	1,520,161
Other trading activities				
Fundraising events	-	-	-	3,774
Investment income				
Deposit account interest	1,102	-	1,102	-
Total incoming resources	207,447	1,115,258	1,322,705	1,523,935
EXPENDITURE				
Charitable activities				
Wages	-	801,297	801,297	822,677
Social security	69,715	-	69,715	74,699
Pensions	13,878	-	13,878	16,700
Volunteers and support cost	3,140	54,425	57,565	50,918
Hospitality and welfare	-	10,362	10,362	6,459
Charitable donations	924	-	924	896
Travel, subsistence and accommodation	2,295	24,052	26,347	25,471
Training	-	19,024	19,024	36,628
Rental cost	-	23,177	23,177	29,621
Project partnership	-	118,678	118,678	152,361
Sundries	380	-	380	-
Client services expenses	4,252	-	4,252	-
	94,584	1,051,015	1,145,599	1,216,430
Support costs				
Management				
Insurance	6,070	-	6,070	5,141
Telephone	13,524	-	13,524	8,489
Printing,postage and stationery	265	-	265	2,823
Advertising	2,527	-	2,527	2,146
Office and administrative expenses	8,248	-	8,248	9,407
Repairs, maintenance and cleaning	2,065	-	2,065	9,019
Licence and subscription	3,744	-	3,744	2,026
Carried forward	36,443	-	36,443	39,051

SPARK2LIFE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Management				
Brought forward	36,443	-	36,443	39,051
Computer and IT expenses	19,076	-	19,076	15,096
Bank charges	80	-	80	73
Depreciation of tangible and heritage assets	16,380	-	16,380	16,773
Loss on sale of tangible fixed assets	(1,412)	-	(1,412)	-
	70,567	-	70,567	70,993
Governance costs				
Auditors' remuneration	6,200	-	6,200	5,400
Legal and professional fees	-	62,254	62,254	81,217
	6,200	62,254	68,454	86,617
Total resources expended	171,351	1,113,269	1,284,620	1,374,040
Net income	36,096	1,989	38,085	149,895

Spark2Life

England & Wales - Charity number 1121557

Accounts

REGISTERED COMPANY NUMBER: 05895562 (England and Wales)
REGISTERED CHARITY NUMBER: 1121557

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

FOR

SPARK2LIFE

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

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SPARK2LIFE

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31ST MARCH 2023

DIRECTORS/TRUSTEES	C. Giscombe (Chairperson) M. Price (Vice - Chairperson) F. Andrew (Treasurer) E. Gotora D. Williams
COMPANY SECRETARY	L. Dunn
REGISTERED OFFICE	2a Grange Road The Outset Centre London Walthamstow E17 8AH
REGISTERED COMPANY NUMBER	05895562 (England and Wales)
REGISTERED CHARITY NUMBER	1121557
SENIOR STATUTORY AUDITOR	Ebenezer Okai (BSc), FCCA
AUDITORS	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

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

OBJECTIVES AND ACTIVITIES

CHANGE OF NAME

A change in the name of the charity was effected on 26 September 2022 to affirm Spark2Life as its legal identity. This was the culmination of a process unfolding over the previous eighteen months, reflecting the prominence of the work of Spark2Life within the affairs of the Greenleaf Trust. The name 'Greenleaf Trust' remains associated with Emmanuel Community Church International, and as of the above date is subject to separate governance and reporting requirements. From this report forward, activities outlined here relate specifically to the legal entity now known as Spark2Life.

Spark2Life is a charity registered with the Charity Commission on 9 November 2007, and a Company limited by guarantee incorporated on 3rd August 2006.

Spark2Life's formally stated objects are 'to relieve persons in any part of the world who are in conditions of need, hardship and distress by reasons of their social and economic circumstances and in particular but not exclusively by deploying human and material resources to provide appropriate relief to such persons.'

In practice, the focus of the Spark2Life's work has been with young people, particularly those involved with the criminal justice system or at risk of becoming involved.

Significant activities

Spark2Life delivers a range of services which address the challenges of contemporary urban youth culture.
During the past year, services delivered have evolved around two areas of focus - prevention, aimed at reaching young people before they become involved in crime and anti-social behaviour; and intervention, aimed at supporting young people already interacting with a range of statutory agencies including local authority youth offending services, police services, probation, and prison services. There is a growing portfolio of work with schools which spans prevention and intervention.

The aim is to 'reach, relate, and equip' young people to encourage positive lifestyle choices, and through this support the eradication of crime and gang culture.

Spark2Life's roots lie in the east London borough of Waltham Forest, and the Spark2Life 'brand' is now well-established and well-respected in the borough, leading to strong relationships between key Council officers and elected councillors. From this base, delivery has extended further across Greater London into the boroughs of Barking & Dagenham, Redbridge, Havering, Enfield, and Lewisham, as well as Kent, Essex and more recently Buckinghamshire. Some delivery takes place in schools located in these areas, as well as in the community.

STRATEGIC REPORT

Achievement and performance

Charitable activities
In our oversight of Spark2Life's activities, the Trustees have had regard to the public benefit dimension of Spark2Life's objectives and are satisfied that this has been met.

The Trustees' wish to place on the record their deepest thanks and appreciation for the staff team for their commitment, adaptability, and persistence in ensuring that we continued to reach and support young people in need. Spark2Life remains engaged in a complex and challenging area of social policy, requiring the application of a particular set of insights, skills and relationship management capabilities. The Trustees wish to ensure that the contribution of staff is valued, recognised, and rewarded appropriately given an environment of continued resource constraints and London-specific labour market and cost-of-living pressures.

Delivery overview
Over the last five years, S2L has consolidated its reputation across London as a highly credible and respected agency, evidenced by continued growth in contracted activity.

Prevention activity revolved around community mentoring and work in schools, whilst intervention work was delivered through our established High-Level Mentoring programmes, detatched street work, resettlement programmes, stop and search advocacy services, and through a Parent Champions programme. Work in schools was delivered through a combination of specific service level agreements with specific schools, and commissions from local authority departments.

The table shown overleaf provides a summary of contract delivery during the year.

Measuring impact
S2L's work is focused on one of the most complex social policy challenges in the UK, particularly in London. Beyond the immediate financial costs – borne by local authorities, the police service, and the prison service – there are the social costs in terms of the impact on families (those of offenders as well as those affected by offending behaviour), and the damage done to the future life chances of those who progress through the system. The opportunity costs here are potentially incalculable.

Our basic measure of impact is through contact with young people and/or parents, and the activity reported on the following pages indicates a minimum of nearly 3,800 direct contacts with people during the operating year recorded through our monitoring systems. This represents a 30% increase on activity compared with the 2021-22 operating year, where nearly 2,900 direct contacts were recorded, It is likely that the total number of contacts significantly exceeds this number if (for example) school assemblies are taken into account, where the precise numbers in attendance cannot always be accurately gauged.

Other measures of impact include the progression and attainment of young people into further education, training and employment. This is a vital measure of improvement to monitor given the higher propensity of many in Spark2Life's client group to under-achieve in terms of qualification attainment in ways that do not reflect their overall abilities and talents.

The issue we are often working with is how those talents are applied, and to that extent re-directing people towards choosing education and employment is a significant win. Our success vary from programme to programme, with a baseline success rate of 50%, and reaching 100% on some programmes.

Summary of contract delivery

Contract	Area of focus	Aims/purpose	Commentary
From Roads to Community (Barking & Dagenham)	Intervention (detached targeted street work)	Engage young people where they are, including signposting them to existing services with the borough. Upskill members of the community and community leaders to engage positively with young people in the community.	1511 enrolled on programme; 777 completed 15 completed mentoring qualification 224 community leaders trained
From Roads to Community (Waltham Forest)	As above	Deliver detached work in the borough with the aim of taking on clients and engaging young people in "hot spots"	439 successful engagements 13 progressive engagements 36 attempted engagements
Redbridge Detached	Intervention (detached targeted street work)	Landscape the Loxford area of Redbridge to ascertain the needs of the community when it comes to young people and youth crime	Assessment report delivered
Barking & Dagenham Critical Incident (October – December 2022)	Intervention (detached targeted street work)	Engage young people in specific areas in the borough of Barking and Dagenham to ascertain how young people feel, provide them with activities/signpost. Spread awareness of our service and presence in the area	15 successful engagements
Ending Gang & Youth Violence (Barking & Dagenham	Intervention (High-Level Mentoring)	Reduce the risk of offending, re-offending, anti-social behaviour, and serious violence amongst children and young people.	13 young people supported
Barking & Dagenham Youth Offending Service	As above	As above	28 young people supported

Contract	Area of focus	Aims/purpose	Commentary
Redbridge Youth Offending Service	As above	Provide mentoring support to vulnerable young people; Reduce the number of young people offending; reduce the number of offences per re-offender; Build resilience to support young people to stay away from criminal activities and risks of exploitation	17 young people supported. 105 1:1 sessions delivered
Lewisham YOS	As above	As above	65 young people supported
Lewisham NCIL	Intervention (community outreached/detached)	Provide community outreach and detached work in wards most in need; Provide casework mentoring; Provide support to parents and family members in need &Provide accredited mentoring training to community members and volunteers	551 young people reached; 17 received 1:1 mentoring; 111 families offered support; 11 community mentors trained.
New Deal for Young People (NDYP) – Barking & Dagenham, Lewisham, Newham, Waltham Forest	Intervention (mentoring)	Provide therapeutic mentoring for 11-25-year-old young people who are disadvantaged, marginalised and experiencing multiple and intersectional complex needs and adversity, such as domestic violence, vulnerability or involvement in criminal and other exploitation, racism, additional learning needs, mental health issues and exclusion from employment and education.	62 young people supported; 62 1:1 mentoring relationships created; 18 organisations reached through capacity support programme.
Through The Gate	Intervention (resettlement)	Support young men coming to the end of a custodial sentence, helping them to transition successfully into society	Work with 7 clients during the year
Transition To Adulthood (LB Newham/Mayor's Office for Policing and Crime)	Intervention (High-Level Mentoring)	Reduce reoffending amongst young adults on probation in Newham (frequency and severity)	80 young people supported
Stop & Search (Waltham Forest)	Intervention (advocacy)	Young people to get support in accessing their rights and resolving issues around stop & search and other policing concerns.	575 young people reached through school assemblies and workshops

Contract	Area of focus	Aims/purpose	Commentary
Parent Champions	Intervention (Parent Champions)	Three strands to programme: (1) Parent support programme - parents trained as Champions will receive support and training on how to navigate the education system, school exclusions and how to advocate for their children. (2) Father's programme - Champions to provide community-based support and training specifically for fathers to ensure they too have the support and information needed to navigate education systems.(3) Parent Champions forum - Champions working alongside schools and the local authority to feedback themes from the parent support programmes to challenge and influence practice.	15 Parent Champions trained
Buckinghamshire YOS	Prevention	Address the overrepresentation of BAME children in the Youth Justice System in Buckinghamshire.	9 volunteer mentors trained 10 young people received mentoring support 10 successful transitions to secondary school supported
Lewisham YOS	Prevention	Improving Resilience of Black African and Black Caribbean Males	50 young men engaged; 15 resilience workshops delivered; 24 1:1 sessions delivered; 18 wellbeing assessments completed
Community Mentoring	Prevention (community mentoring)	To upskill members of the community in the area of mentoring young people; create opportunities and more access to mentoring for young people	33 mentors registered; 21 mentors trained; 17 mentoring pairings created
Drapers Academy	Prevention (schools)	To provide sessions and mentoring to help steer individuals away from gangs and gang activity	Worked with 20 young people
Davenant School	As above	As above	Worked with 20 young people

Contract	Area of focus	Aims/purpose	Commentary
Enfield Schools	As above	Aim is to raise awareness of real-life events, whilst also equipping students with tools to make healthy decisions and deter them from risks	Accredited sessions (via AQA) delivered to 67 young people
Virtual School Kent	As above	Deliver virtual school assemblies to raise awareness of gang culture, involvement, and consequences	17 day visits to East Kent School completed; 9 schools supported
Mayesbrook Park School	As above	Provide sessions and mentoring to help steer individuals away from gangs and gang activity	22 young people supported
Newham Changing Lanes	As above	Deliver targeted support to pupils identified as likely to struggle with transition	175 young people supported; 141 young people reporting improvements with parents/carers; 35 young people reporting more positive feelings about future; 32 young people reporting improvements in self-esteem; 29 young people reporting improvements in emotional wellbeing.
Alter Locus (Burnside PRU, Waltham Forest)	As above	Work with young people at risk of being a victim and/or perpetrator of exclusion and exploitation	11 young people improved mental health & wellbeing; 6 young people improved relationships; 42 young people improved attainment

Financial review

Total incoming resources for the year under review was £1,523,935 (2022: £1,320,771) whilst expenditures for the year amounted £1,374,040 (2022: £1,025,920). Net income over expenditures for the year reports a surplus of £149,895 (2022: £294,851 and total reserves were £908,745 (2022: £758,850), of which restricted reserves were £345,000 (2022: £348,947).

The Charity has implemented robust budgetary controls and continue to monitor costs in an effort to maintain its financial stability.

Reserves policy
The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets should be retained to cover 3 months of operational annual expenditure. The trustees are of the opinion that this provision the Charity would be able to continue meet the working capital requirements based on the Councils' fee payment cycle.

STRATEGIC REPORT

Future plans
Last year's report outlined the ambition to establish Spark2Life as a distinct, stand-alone legal entity separate from the Greenleaf Trust, to enable the continued growth and consolidation of its position in its chosen fields of activity. It was anticipated that the most likely route for achieving this would be effecting a name change so that what is currently known as Greenleaf Trust will become Spark2Life. It was further anticipated that some adjustment to the Memorandum of Association would be made to accompany and facilitate the process.

The Trustees can report that this process was successfully completed during the 2022-23 operating year. As such, future annual reports will be filed in the name of Spark2Life, reflecting the revised charitable objects. As anticipated, the current board of Trustees retain oversight of the renamed entity. The elders of Emmanuel Community Church International (ECCi) hold the responsibility for creating a new entity carrying the name of Greenleaf Trust and determining its objects and scope.

The Trustees of Spark2Life wish to place on record their appreciation for the co-operation and goodwill extended by the Elders and Members of ECCi throughout the 'uncoupling' process. The Trustees fully recognise the significant financial, spiritual, and reputational investment made by ECCi over 15 years, and Spark2Life would not be where it is today without that investment. Provision has been made for a tangible repayment of that investment to support the establishment of a renewed Greenleaf Trust.

In parallel with this, Spark2Life will proceed with the development of its own strategy to reinforce and promote its identity and presence in working with at-risk young people. Future Annual reports will reflect the strategic and operational objectives of the strategy alongside the activity reporting.

Safeguarding
Spark2Life works with some of the most vulnerable young people and young adults in the communities in which we operate. Thus the highest priority is given to minimising the risk of harm through our engagement with clients; to preserving the confidentiality of the information we receive about clients; and to providing safe and secure systems of work for the benefit of our clients and our staff.

Our engagement with the local authorities and schools we work with necessitates ongoing engagement with the relevant structures operating within specific institutions (e.g., school safeguarding leads) and at borough-wide level (e.g., Local Children's Safeguarding Boards).

A nominated safeguarding lead has been identified at staff team level and at Board level, and we have invested in the necessary training for staff, Trustees, and volunteers. We keep our own policy framework under annual review to ensure that we keep abreast of best practice.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
Spark2Life was established under a Memorandum of Association which establishes the objects and powers of the Company and is governed under its Articles of Association. In overseeing Spark2Life's day-to-day activities, the trustees are satisfied that they have had regard to the guidance issued by the Charity Commission on public benefit.

Recruitment and appointment of new trustees
Spark2Life appoints Trustees with the relevant skills and experience. They have historically been recruited from within the Church congregation of the Emmanuel Community Church International, part of whose mission is to tackle societal issues of social injustice by serving the community relevantly. The Chair of the Board is appointed by the trustees to serve a three-year renewable term.

New Trustees are provided with an induction pack including the memorandum and articles of association. Their induction is carried out by the management and other staff. Trustees are invited to attend in-house and external training events.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Spark2Life for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial 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 company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Leroy Reid & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on ....26/01/2024..... and signed on the board's behalf by:

.....

C Giscombe
Director

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SPARK2LIFE

Opinion
We have audited the financial statements of Spark2Life (the 'charitable company') for the year ended 31st March 2023 which comprise the Statement of financial activities, the Statement of financial position, the Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Our responsibilities for the audit of the financial statements – *continued*

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the independent auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the independent auditors. However, future events or conditions may cause the charitable company's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

E Okai

.....
Ebenezer Okai (BSc), FCCA (Senior Statutory Auditor)
for and on behalf of Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

Date: 29/1/2024

SPARK2LIFE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	149,889	1,370,272	1,520,161	1,320,071
Other trading activities	3	3,774	-	3,774	700
Total		153,663	1,370,272	1,523,935	1,320,771
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		157,610	1,216,430	1,374,040	1,025,920
NET (EXPENDITURE)/INCOME		(3,947)	153,842	149,895	294,851
RECONCILIATION OF FUNDS					
Total funds brought forward		348,947	409,903	758,850	463,999
TOTAL FUNDS CARRIED FORWARD		345,000	563,745	908,745	758,850

The notes form part of these financial statements

SPARK2LIFE

STATEMENT OF FINANCIAL POSITION
31ST MARCH 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	11	25,843	28,084
CURRENT ASSETS			
Debtors	12	348,335	331,977
Cash at bank		565,928	486,979
		914,263	818,956
CREDITORS			
Amounts falling due within one year	13	(31,361)	(88,190)
NET CURRENT ASSETS		882,902	730,766
TOTAL ASSETS LESS CURRENT LIABILITIES		908,745	758,850
NET ASSETS		908,745	758,850
FUNDS	15		
Unrestricted funds:			
General fund		283,000	348,947
Designated funds		62,000	-
		345,000	348,947
Restricted funds:			
Restricted funds		563,745	409,903
TOTAL FUNDS		908,745	758,850

The financial statements were approved by the Board of Trustees and authorised for issue on 26/01/2024 and were signed on its behalf by:

.....
F Andrew
Director

The notes form part of these financial statements

SPARK2LIFE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	93,481	152,198
Net cash provided by operating activities		93,481	152,198
Cash flows from investing activities			
Purchase of tangible fixed assets		(14,532)	(23,217)
Net cash used in investing activities		(14,532)	(23,217)
Change in cash and cash equivalents in the reporting period		78,949	128,981
Cash and cash equivalents at the beginning of the reporting period		486,979	357,998
Cash and cash equivalents at the end of the reporting period		565,928	486,979

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of financial activities)	149,895	294,851
Adjustments for:		
Depreciation charges	16,773	12,932
Increase in debtors	(16,358)	(198,294)
(Decrease)/increase in creditors	(56,829)	42,709
Net cash provided by operations	93,481	152,198

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	486,979	78,949	565,928

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

All incoming resources are recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

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

GOVERNANCE COSTS

Governance costs are costs associated with the strategic direction of the organisation and meeting regulatory responsibilities.

TANGIBLE FIXED ASSETS

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

Furniture and fixtures	- 25% straight line method
Motor vehicles	- 25% straight line method

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are set aside at the discretion of the trustees to be used for specific charitable purposes.

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	3,884	6,548
Contracts and SLA fees	146,005	76,107
Contracts, SLA fees and grants	1,370,272	1,237,416
	1,520,161	1,320,071

Restricted income, included in the above, are as follows:

	2023	2022
	£	£
Mayor's Office for Policing and Crime (MOPAC)	-	142,481
East London Business Alliance	-	56,220
The Greater London Authority	-	59,575
CREST - North meets South Big Local	-	31,913
The London Community Foundation	-	59,254
Hackney CVS - Black Men For Change	-	20,000
Lloyds Bank Foundation	-	25,000
The Breslaff Centre	-	20,000
LB Waltham Forest - Critical Incident Project	-	10,000
Safer London	-	12,000
Rothchild Foundation	-	20,000
Contracts and SLA fees	1,313,429	780,973
London Borough of Lewisham – MIH/Resilience	12,125	-
Citi Foundation	10,000	-
A & B Charitable Trust	20,000	-
London Borough Waltham Forest– VRU/BMFC	6,000	-
Crest – Marksgate	8,718	-
	1,370,272	1,237,416

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	3,774	700

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	1,216,430	157,610	1,374,040

continued...

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	914,076	681,154
Volunteers and support cost	50,918	61,477
Hospitality and welfare	6,459	4,531
Charitable donations	896	396
Travel, subsistence and accommodation	25,471	16,544
Training	36,628	7,804
Rental cost	29,621	25,299
Project partnership	152,361	95,918
Sundries	-	22
Client services expenses	-	7,149
	1,216,430	900,294

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Charitable activities	70,993	86,617	157,610

Support costs, included in the above, are as follows:

	2023 Charitable activities	2022 Total activities
	£	£
Insurance	5,141	5,064
Telephone	8,489	7,823
Printing, postage and stationery	2,823	4,340
Advertising	2,146	564
Office and administrative expenses	9,407	3,095
Repairs, maintenance and cleaning	9,019	9,689
Licence and subscription	2,026	12,912
Computer and IT expenses	15,096	20,648
Bank charges	73	97
Depreciation of tangible assets	16,773	12,932
Auditors' remuneration	5,400	5,400
Accountancy fees	5,832	1,547
Legal and professional fees	75,385	41,515
	157,610	125,626

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Audit fees	5,400	5,400
Depreciation - owned assets	16,773	12,932

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	897,376	668,475
Other pension costs	16,700	12,679
	914,076	681,154

The average monthly number of employees during the year was as follows:

2023	2022
30	26

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	1	1

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations, grants & SLA	82,655	1,237,416	1,320,071
Other trading activities	700	-	700
Total	83,355	1,237,416	1,320,771
EXPENDITURE ON			
Charitable activities			
Charitable activities	120,510	905,410	1,025,920
NET INCOME	(37,155)	332,006	294,851
RECONCILIATION OF FUNDS	386,102	77,897	463,999
Total funds brought forward			
TOTAL FUNDS CARRIED FORWARD	348,947	409,903	758,850

continued...

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1st April 2022	53,322	6,628	59,950
Additions	14,532	-	14,532
At 31st March 2023	67,854	6,628	74,482
DEPRECIATION			
At 1st April 2022	28,552	3,314	31,866
Charge for year	15,116	1,657	16,773
At 31st March 2023	43,668	4,971	48,639
NET BOOK VALUE			
At 31st March 2023	24,186	1,657	25,843
At 31st March 2022	24,770	3,314	28,084

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	348,335	331,977

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	22,179	17,774
Deferred income	-	62,251
Accrued expenses	9,182	8,165
	31,361	88,190

continued...

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	25,843	-	25,843	28,084
Current assets	350,518	563,745	914,263	818,956
Current liabilities	(31,361)	-	(31,361)	(88,190)
	345,000	563,745	908,745	758,850

15. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	348,947	(3,947)	(62,000)	283,000
Designated fund	-	-	62,000	62,000
	348,947	(3,947)	-	345,000
Restricted funds				
Restricted funds	409,903	153,842	-	563,745
TOTAL FUNDS	758,850	149,895	-	908,745

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,663	(157,610)	(3,947)
Restricted funds	1,370,272	(1,216,430)	153,842
TOTAL FUNDS	1,523,935	(1,374,040)	149,895

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	386,102	(37,155)	348,947
Restricted funds			
Restricted funds	77,897	332,006	409,903
TOTAL FUNDS	463,999	294,851	758,850

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,355	(120,510)	(37,155)
Restricted funds	1,237,416	(905,410)	332,006
TOTAL FUNDS	1,320,771	(1,025,920)	294,851

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	movement in funds £	between funds £	At 31.3.23 £
Unrestricted funds				
General fund	386,102	(41,102)	(62,000)	283,000
Designated fund	-	-	62,000	62,000
	386,102	(41,102)	-	345,000
Restricted funds				
Restricted funds	77,897	485,848	-	563,745
TOTAL FUNDS	463,999	444,746	-	908,745

continued...

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	237,018	(278,120)	(41,102)
Restricted funds	2,607,688	(2,121,840)	485,848
TOTAL FUNDS	2,844,706	(2,399,960)	444,746

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

17. DESIGNATED FUNDS

The trustees have decided to designate funds as shown in note 15 to support the following charities:

Name of charity	£
Greenleaf Trust	50,000
Operation Restoration Christian School	10,000
HMP Feltham Chaplaincy	2,000
	62,000

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	3,884	-	3,884	12,006
Contracts and SLA fees	146,005	1,313,429	1,459,434	851,622
Grants	-	56,843	56,843	456,443
	149,889	1,370,272	1,520,161	1,320,071
Other trading activities				
Fundraising & other income	3,774	-	3,774	700
Total incoming resources	153,663	1,370,272	1,523,935	1,320,771
EXPENDITURE				
Charitable activities				
Wages	67,558	829,818	897,376	668,475
Pensions	1,670	15,030	16,700	12,679
Volunteers and support cost	1,538	49,380	50,918	61,477
Hospitality and welfare	6,459	-	6,459	4,531
Charitable donations	896	-	896	396
Travel, subsistence and accommodation	-	25,471	25,471	16,544
Training	-	36,628	36,628	7,804
Rental cost	4,012	25,609	29,621	25,299
Project partnership	-	152,361	152,361	95,918
Sundries	-	-	-	22
Client services expenses	-	-	-	7,149
	82,133	1,134,297	1,216,430	900,294
Support costs				
Management				
Insurance	4,783	358	5,141	5,064
Telephone	8,489	-	8,489	7,823
Printing, postage and stationery	2,823	-	2,823	4,340
Advertising	2,146	-	2,146	564
Office and administrative expenses	3,048	6,359	9,407	3,095
Repairs, maintenance and cleaning	9,019	-	9,019	9,689
Licence and subscription	2,026	-	2,026	12,912
Computer and IT expenses	15,065	31	15,096	20,648
Bank charges	73	-	73	97
Fixtures and fittings	15,116	-	15,116	11,275
Motor vehicles	1,657	-	1,657	1,657
	64,245	6,748	70,993	77,164
Governance costs				
Auditors' remuneration	5,400	-	5,400	5,400
Carried forward	5,400	-	5,400	5,400

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Governance costs				
Brought forward	5,400	-	5,400	5,400
Accountancy fees	5,832	-	5,832	1,547
Legal and professional fees	-	75,385	75,385	41,515
	11,232	75,385	86,617	48,462
Total resources expended	157,610	1,216,430	1,374,040	1,025,920
Net income	(3,947)	153,842	149,895	294,851

Spark2Life

England & Wales - Charity number 1121557

Accounts

REGISTERED COMPANY NUMBER: 05895562 (England and Wales)
REGISTERED CHARITY NUMBER: 1121557

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

FOR

SPARK2LIFE

SPARK2LIFE

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SPARK2LIFE

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31ST MARCH 2022

TRUSTEES	F A Andrew Ms. C Giscombe E T Gotora Ms M P Price Revd. D C Williams
COMPANY SECRETARY	Ms. L R R Dunn
REGISTERED OFFICE	2a Grange Road The Outset Centre London Walthamstow E17 8AH
REGISTERED COMPANY NUMBER	05895562 (England and Wales)
REGISTERED CHARITY NUMBER	1121557
SENIOR STATUTORY AUDITOR	Ebenezer Okai (BSc), FCCA
AUDITORS	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Spark2Life (Formerly The Greenleaf Trust ('the Trust') is a charity registered with the Charity Commission on 9 November 2007, and a Company limited by guarantee incorporated on 3rd August 2006.

The Trust's formally stated objects are 'to relieve persons in any part of the world who are in conditions of need, hardship and distress by reasons of their social and economic circumstances and in particular but not exclusively by deploying human and material resources to provide appropriate relief to such persons.'

In practice, the focus of the Trust's work has been with young people, particularly those involved with the criminal justice system or at risk of becoming involved. This work is channelled through Spark2Life, the Trust's principal project.

Significant activities

Spark2Life (Sharing Positive And Relevant Keys To Life) is the public face of the Trust, and is the name most readily associated with the Trust's work.

Spark2Life delivers a range of services which address the challenges of contemporary urban youth culture. The focus is on working with disaffected young people in prison, those transitioning out of prison, and with young people in wider community settings such as on the streets and in schools. The aim is to 'reach, relate, and equip' young people to encourage positive lifestyle choices, and through this support the eradication of crime and gang culture.

During the past year, services delivered have evolved around two areas of focus - prevention, aimed at reaching young people before they become involved in crime and anti-social behaviour; and intervention, aimed at supporting young people already interacting with a range of statutory agencies including local authority youth offending services, police services, probation, and prison services. There is a growing portfolio of work with schools which spans prevention and intervention.

The Trust's roots lie in the east London borough of Waltham Forest, and the Spark2Life 'brand' is now well-established and well-respected in the borough, leading to strong relationships between key Council officers and elected councillors. From this base, delivery has extended further across Greater London into the boroughs of Barking & Dagenham, Redbridge, Havering, Enfield, and Lewisham, as well as into Kent, Essex and more recently Buckinghamshire. Some delivery takes place in schools located in these areas, as well as in the community.

STRATEGIC REPORT

Achievement and performance

Charitable activities

In our oversight of the Trust's activities, the Trustees have had regard to the public benefit dimension of the Trust's objectives and are satisfied that this has been met.

Continuing influence of COVID-19

Whilst the COVID-19 pandemic remained a factor in the environment shaping delivery of the Trust's services during the year, its importance diminished in line with the Government's progressive lifting of restrictions during 2021. A level of vigilance remained in relation to safe working protocols amongst colleagues and in relation to service clients in the community.

It is again appropriate to place on record the Trustees' deepest thanks and appreciation for the staff team for their commitment, adaptability, and persistence in ensuring that we continued to reach and support young people in need. Whilst there was a lessening of restrictions meaning that office attendance and engagement and outreach in the community could resume, it has remained important to maintain dialogue with staff and service users to ensure that appropriate safeguards were maintained with an appropriate level of consultation and buy-in, and that this was not taken for granted.

Delivery overview

Over the last four years, S2L has consolidated its reputation across London as a highly credible and respected agency, evidenced by continued growth in contracted activity.

Prevention activity revolved around community mentoring and work in schools, whilst intervention work was delivered through our established High-Level Mentoring programmes, detached street work, resettlement programmes, advocacy services, and through a Parent Champions programme. Work in schools was delivered through a combination of specific service level agreements with specific schools, and commissions from local authority departments.

The table shown overleaf provides a summary of contract delivery during the year.

Measuring impact

S2L's work is focused on one of the most complex social policy challenges in the UK, particularly in London. Beyond the immediate financial costs - borne by local authorities, the police service, and the prison service - there are the social costs in terms of the impact on families (those of offenders as well as those affected by offending behaviour), and the damage done to the future life chances of those who progress through the system. The opportunity costs here are potentially incalculable.

Our basic measure of impact is through contact with young people and/or parents, and the activity reported on the following pages indicates a minimum of nearly 2,900 direct contacts with people during the operating year recorded through our monitoring systems. It is likely that the total number of contacts significantly exceeds this numbers if (for example) school assemblies are taken into account, where the precise numbers in attendance cannot always be accurately gauged.

Other measures of impact include the progression and attainment of young people into further education, training, and employment. This is a vital measure of improvement to monitor given the higher propensity of many in Spark2Life's client group to under-achieve in terms of qualification attainment in ways that do not reflect their overall abilities and talents. The issue we are often working with is how those talents are applied, and to that extent re-directing people towards choosing education and employment is a significant win. Our success varies from programme to programme, with a baseline success rate of 50%, and reaching 100% on some programmes.

Summary of contract delivery

Contract	Area of focus	Aims/purpose	Commentary
From Roads to Community (Barking & Dagenham)	Intervention (detached street work)	Engage young people where they are, including signposting them to existing services with the borough Upskill members of the community and community leaders to engage positively with young people in the community.	549 starts on programme Delivery to continue into 2022-23
Waltham Forest Detached	As above	As above	273 successful engagements Delivery to continue into 2022-23 Has been extended to the first half of 2023-24
Redbridge Detached	Intervention (detached street work	Landscape the Loxford area of Redbridge to ascertain the needs of the community when it comes to young people and youth crime	Report sent to Redbridge
Ending Gang & Youth Violence (Barking & Dagenham	Intervention (High-Level Mentoring)	Reduce the risk of offending, re-offending, anti-social behaviour, and serious violence amongst children and young people.	15 young people supported
Barking & Dagenham Youth Offending Service	As above	As above	32 young people supported
Redbridge Youth Offending Service	As above	Provide mentoring support to vulnerable young people; Reduce the number of young people offending; reduce the number of offences per re-offender; Build resilience to support young people to stay away from criminal activities and risks of exploitation	16 young people supported.
Lewisham YOS	As above	As above	32 young people supported
Through The Gate	Intervention (resettlement)	Support young men coming to the end of a custodial sentence, helping them to transition successfully into society	Work with 17 clients during the year

Transition To Adulthood (LB Newham/Mayor's Office for Policing and Crime)	Intervention (High-Level Mentoring)	Reduce reoffending amongst young adults on probation in Newham (frequency and severity)	67 young adults (17-25) supported
Stop & Search (Waltham Forest)	Intervention (advocacy)	Young people to get support in accessing their rights and resolving issues around stop & search and other policing concerns.	1639 young people reached through school assemblies and workshops
Parent Champions	Intervention (Parent Champions)	Three strands to programme: • Parent support programme - parents trained as Champions will receive support and training on how to navigate the education system, school exclusions and how to advocate for their children. • Father's programme – Champions to provide community-based support and training specifically for fathers to ensure they too have the support and information needed to navigate education systems. • Parent Champions forum - Champions working alongside schools and the local authority to feedback themes from the parent support programmes to challenge and influence practice.	15 Parent Champions trained 3 Parent Champion Forums held
Community Mentoring	Prevention (community mentoring)	To upskill members of the community in the area of mentoring young people; create opportunities and more access to mentoring for young people	64 mentors registered 35 mentors trained

Drapers Academy	Prevention (schools)	• To provide thoughtful and skilled support and guidance. • To provide an opportunity for each young person to develop their cognitive thinking skills. • To help their emotions work together with their reasons and intelligence. • To provide an opportunity for each young person to look at future goals & aspirations. To provide sessions and mentoring to help steer individuals away from gangs and gang activity	Worked with 28 young people
Davenant School	As above	As above	Worked with 34 young people
Enfield Schools	As above	Aim is to raise awareness of real-life events, whilst also equipping students with tools to make healthy decisions and deter them from risks	Accredited sessions (via AQA) delivered to 67 young people
Virtual School Kent	As above	Deliver virtual school assemblies to raise awareness of gang culture, involvement, and consequences	6-day visits to East Kent School completed
Mayesbrook Park School	As above	• To provide thoughtful and skilled support and guidance. • To provide an opportunity for each young person to develop their cognitive thinking skills. • To help their emotions work together with their reasons and intelligence. • To provide an opportunity for each young person to look at future goals & aspirations. • Provide sessions and mentoring to help steer individuals away from gangs and gang activity	Worked with 12 young people

Epping Forest District Council Schools	As above	Deliver their education programme to pupils as part of the #consequences roadshow	Engagement with 7 schools
Alter Locus (Burnside PRU, Waltham Forest)	As above	Work with young people at risk of being a victim and/or perpetrator of exclusion and exploitation	

Financial review

Financial position

Total incoming resources for the twelve months under review was £1,320,771 (2021: £959,476) whilst expenditures for the year amounted £1,025,0920 (2021: £710,010). Net income over expenditures for the year is a surplus of £294,851 (2021: 249,466 and total reserves were £758,850 (2021: £463,99). Restricted reserves were £77,897 (2021:77,897) and unrestricted reserves £680,953 (2021: 386,102).

The Charity has implemented robust budgetary controls and continue to monitor costs in an effort to maintain its financial stability.

Reserves policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets. The free reserves held by the charity should be 3 months of annual expenditure. At this level, the trustees feel that would be able to continue the current activities of the charity in the event of significant drop in funding.

STRATEGIC REPORT

Future plans

The Trust's 2019-20 Annual Report brought into focus a significant strategic choice. S2L is the Trust's sole income earner and is the name by which the Trust is known in the wider world. From humble beginnings, it has grown to become one of few Black-led social enterprises working in the CJS with income of more than £500,000 annually. Indeed, the Trust's accounts show progress into seven-figure income. The significance of this achievement should not be underestimated.

The potential for further growth and consolidation of S2L's position in the market remains, and it is the view of the Board that this will be best achieved through evolving the status of S2L such that it becomes an independent legal entity, rather than a project of the Greenleaf Trust. Discussions with the Elders of Emmanuel Community Church International (who were instrumental in establishing the Greenleaf Trust) have continued throughout the year, and we are confident that these will be concluded successfully during the 2022-23 operating year.

In summary, this will mean that Spark2Life will be established as a legal entity in its own right. The most likely route for achieving this will be affecting a name change so that what is currently known as Greenleaf Trust will become Spark2Life. It is likely that some adjustment to the Articles of Association will be made to accompany and facilitate the process.

The current board of Trustees of the Trust will retain oversight of the renamed entity, and it will be for the elders of Emmanuel Community Church International to create a new entity carrying the name of Greenleaf Trust.

Safeguarding
Through S2L, the Trust works with some of the most vulnerable young people and young adults in the communities in which we operate. Thus, the highest priority is given to minimising the risk of harm through our engagement with clients; to preserving the confidentiality of the information we receive about S2L clients; and to providing safe and secure systems of work for the benefit of our clients and our staff.

Our engagement with the local authorities and schools we work with necessitates ongoing engagement with the relevant structures operating within specific institutions (e.g., school safeguarding leads) and at borough-wide level (e.g., Local Children's Safeguarding Boards).

A nominated safeguarding lead has been identified at staff team level and at Board level, and we have invested in the necessary training for staff, Trustees, and volunteers. We keep our own policy framework under annual review to ensure that we keep abreast of best practice.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The Trust was established under a Memorandum of Association which establishes the objects and powers of the Company and is governed under its Articles of Association. In overseeing the Trust's day-to-day activities, the trustees are satisfied that they have had regard to the guidance issued by the Charity Commission on public benefit.

Recruitment and appointment of new trustees
Spark2Life (Formerly The Greenleaf Trust) appoints Trustees with the relevant skills and experience. They have historically been recruited from within the Church congregation of the Emmanuel Community Church International, part of whose mission is to tackle societal issues of social injustice by serving the community relevantly. The Chair of the Board is appointed by the trustees to serve a three-year renewable term.

New Trustees are provided with an induction pack including the memorandum and articles of association.

Their induction is carried out by the management team and other staff. Trustees are invited to attend relevant external and in-house training events.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Spark2Life for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial 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 company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charitable company will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES (Cont'd)

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Leroy Reid & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on ..... 17th January 2023 ... and signed on the board's behalf by:

.....
Christine Giscombe
Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SPARK2LIFE

Opinion
We have audited the financial statements of Spark2Life (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of financial activities, the Statement of financial position, the Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31st March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SPARK2LIFE

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SPARK2LIFE

Our responsibilities for the audit of the financial statements (cont'd)

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the independent auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the independent auditors. However, future events or conditions may cause the charitable company's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

E Okai

.....

Ebenezer Okai (BSc), FCCA (Senior Statutory Auditor)
for and on behalf of Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

Date: 18/01/2023

SPARK2LIFE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,320,071	-	1,320,071	958,110
Other trading activities	3	700	-	700	1,366
Total		1,320,771	-	1,320,771	959,476
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		1,025,920	-	1,025,920	710,010
NET INCOME		294,851	-	294,851	249,466
RECONCILIATION OF FUNDS					
Total funds brought forward		386,102	77,897	463,999	214,533
TOTAL FUNDS CARRIED FORWARD		680,953	77,897	758,850	463,999

The notes on page 18- 24 forms part of the financial statements

SPARK2LIFE

STATEMENT OF FINANCIAL POSITION
31ST MARCH 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	11	28,084	17,799
CURRENT ASSETS			
Debtors	12	331,977	133,683
Cash at bank and in hand		486,979	357,998
		818,956	491,681
CREDITORS			
Amounts falling due within one year	13	(88,190)	(45,481)
NET CURRENT ASSETS		730,766	446,200
TOTAL ASSETS LESS CURRENT LIABILITIES		758,850	463,999
NET ASSETS		758,850	463,999
FUNDS	15		
Unrestricted funds:			
General fund		680,953	386,102
Restricted funds:			
Restricted funds		77,897	77,897
TOTAL FUNDS		758,850	463,999

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

17th January 2023

Christine Giscombe
Trustee

The notes on pages 18 -24 forms part of these financial statements

SPARK2LIFE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	152,198	272,290
Net cash provided by operating activities		152,198	272,290
Cash flows from investing activities			
Purchase of tangible fixed assets		(23,217)	(21,379)
Net cash used in investing activities		(23,217)	(21,379)
Change in cash and cash equivalents in the reporting period		128,981	250,911
Cash and cash equivalents at the beginning of the reporting period		357,998	107,087
Cash and cash equivalents at the end of the reporting period		486,979	357,998

SPARK2LIFE

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of financial activities)	294,851	249,466
Adjustments for:		
Depreciation charges	12,932	9,184
Increase in debtors	(198,294)	(22,123)
Increase in creditors	42,709	35,763
Net cash provided by operations	152,198	272,290

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	357,998	128,981	486,979
	357,998	128,981	486,979
Total	357,998	128,981	486,979

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

All incoming resources are recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

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

GOVERNANCE COSTS

Governance costs are costs associated with the strategic direction of the organisation and meeting regulatory responsibilities.

TANGIBLE FIXED ASSETS

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

Furniture and fixtures - 25% straight line method
Motor vehicles - 25% straight line method

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	12,006	229,123
Contract and SLA fees	851,622	577,658
Grants	456,443	151,329
	1,320,071	958,110

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Mayor's Office for Policing and Crime (MOPAC)	142,481	-
East London Business Alliance	56,220	-
The Greater London Authority	59,575	-
CREST - North meets South Big Local	31,913	-
The London Community Foundation	59,254	-
Hackney CVS - Black Men For Change	20,000	-
Lloyds Bank Foundation	25,000	-
The Breslaff Centre	20,000	-
LB Waltham Forest - Critical Incident Project	10,000	-
Safer London	12,000	-
Rothchild Foundation	20,000	-
Other grants	-	151,329
	456,443	151,329

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	700	1,366

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	900,294	125,626	1,025,920

continued...

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Charitable activities	77,164	48,462	125,626

Support costs, included in the above, are as follows:

	2022 Charitable activities	2021 Total activities
	£	£
Insurance	5,064	14,523
Telephone	7,823	5,956
Printing, postage and stationery	4,340	1,733
Advertising	564	783
Office and administrative expenses	3,095	3,189
Repairs, maintenance and cleaning	9,689	22,597
Licence and subscription	12,912	761
Computer and IT expenses	20,648	13,972
Bank charges	97	69
Depreciation of tangible assets	12,932	9,184
Auditors' remuneration	5,400	-
Accountancy fees	1,547	4,065
Legal and professional fees	41,515	34,875
	125,626	111,707

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Audit fees	5,400	-
Depreciation - owned assets	12,932	9,184

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	668,475	521,130
Other pension costs	12,679	9,289
	681,154	530,419

The average monthly number of employees during the year was as follows:

2022	2021
26	19

The Chief Executive of the charity emoluments exceeds £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	757,301	200,809	958,110
Other trading activities	1,366	-	1,366
Total	758,667	200,809	959,476
EXPENDITURE ON			
Charitable activities			
Charitable activities	585,006	125,004	710,010
NET INCOME	173,661	75,805	249,466
RECONCILIATION OF FUNDS			
Total funds brought forward	212,441	2,092	214,533
TOTAL FUNDS CARRIED FORWARD	386,102	77,897	463,999

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1st April 2021	30,105	6,628	36,733
Additions	23,217	-	23,217
At 31st March 2022	53,322	6,628	59,950
DEPRECIATION			
At 1st April 2021	17,277	1,657	18,934
Charge for year	11,275	1,657	12,932
At 31st March 2022	28,552	3,314	31,866
NET BOOK VALUE			
At 31st March 2022	24,770	3,314	28,084
At 31st March 2021	12,828	4,971	17,799

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	331,977	104,878
Prepayments and accrued income	-	28,805
	331,977	133,683

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	17,774	10,423
Other creditors	-	357
Accruals and deferred income	62,251	32,061
Accrued expenses	8,165	2,640
	88,190	45,481

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Fixed assets	28,084	-	28,084	17,799
Current assets	741,059	77,897	818,956	491,681
Current liabilities	(88,190)	-	(88,190)	(45,481)
	680,953	77,897	758,850	463,999

15. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	386,102	294,851	680,953
Restricted funds			
Restricted funds	77,897	-	77,897
TOTAL FUNDS	463,999	294,851	758,850

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,320,771	(1,025,920)	294,851
TOTAL FUNDS	1,320,771	(1,025,920)	294,851

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	212,441	173,661	386,102
Restricted funds			
Restricted funds	2,092	75,805	77,897
TOTAL FUNDS	214,533	249,466	463,999

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	758,667	(585,006)	173,661
Restricted funds			
Restricted funds	200,809	(125,004)	75,805
TOTAL FUNDS	959,476	(710,010)	249,466

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	212,441	468,512	680,953
Restricted funds			
Restricted funds	2,092	75,805	77,897
TOTAL FUNDS	214,533	544,317	758,850

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,079,438	(1,610,926)	468,512
Restricted funds			
Restricted funds	200,809	(125,004)	75,805
TOTAL FUNDS	2,280,247	(1,735,930)	544,317

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

SPARK2LIFE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,006	229,123
Contract and SLA fees	851,622	577,658
Grants	456,443	151,329
	1,320,071	958,110
Other trading activities		
Fundraising events	700	1,366
Total incoming resources	1,320,771	959,476
EXPENDITURE		
Charitable activities		
Wages	668,475	521,130
Pensions	12,679	9,289
Volunteers and support cost	61,477	15,042
Hospitality and welfare	4,531	2,885
Charitable donations	396	396
Travel, subsistence and accommodation	16,544	6,894
Training	7,804	23,942
Rental cost	25,299	18,725
Project partnership	95,918	-
Sundries	22	-
Client services expenses	7,149	-
	900,294	598,303
Support costs		
Management		
Insurance	5,064	14,523
Telephone	7,823	5,956
Printing, postage and stationery	4,340	1,733
Advertising	564	783
Office and administrative expenses	3,095	3,189
Repairs, maintenance and cleaning	9,689	22,597
Licence and subscription	12,912	761
Computer and IT expenses	20,648	13,972
Bank charges	97	69
Depreciation of tangible assets	12,932	9,184
	77,164	72,767
Governance costs		
Auditors' remuneration	5,400	-
Carried forward	5,400	-

SPARK2LIFE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	2022 £	2021 £
Governance costs		
Brought forward	5,400	-
Accountancy fees	1,547	4,065
Legal and professional fees	41,515	34,875
	48,462	38,940
Total resources expended	1,025,920	710,010
Net income	294,851	249,466

Spark2Life

England & Wales - Charity number 1121557

Accounts

THE GREENLEAF TRUST
TRUSTEE'S REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

REGISTERED COMPANY NUMBER : 05895562 (England and Wales)
CHARITY REGISTRATION NUMBER: 1121557

THE GREENLEAF TRUST
FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2021

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THE GREENLEAF TRUST
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2021

CHARITY REGISTRATION NUMBER:	1121557
COMPANY REGISTRATION NUMBER:	5895562

Registered Office	The Greenleaf Trust 67 -69 Greenleaf Road Walthamstow London E17 6QP	
The Board	Mrs. Christine Giscombe	- Chair
	Mr Fitzroy Andrew	- Treasurer
	Mr Emanuel Gotora	- Member
Trustees:	Mrs Marjorie Price	- Member
	Rev. Douglas Williams	- Member
Bankers:	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ	
Accountant:	Allen Robyn & Associates Ltd Chartered Certified Accountants 367 Caledonian Road London N7 9DQ	

THE GREENLEAF TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

The trustees - who are also directors of the Charity for the purpose of the Companies Act 2006 - present their report with the financial statements of the Charity for the year ended 31st March 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Greenleaf Trust ('the Trust') is a charity registered with the Charity Commission on 9 November 2007, and a Company limited by guarantee incorporated on 3rd August 2006. The Trust was established under a Memorandum of Association which establishes the objects and powers of the Company and is governed under its Articles of Association.

Risk management: The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

APPOINTMENT AND INDUCTION OF TRUSTEES

The Greenleaf Trust appoints Trustees with the relevant skills and experience. They are recruited from within the Church congregation of the Emmanuel Community Church International. The Chair of the Board is appointed by the trustees to serve a three-year renewable term.

New Trustees are provided with an induction pack including the memorandum and articles of association.

Their induction is carried out by the management team and other staff. Trustees are invited to attend relevant external and in-house training events.

OBJECTIVES AND ACTIVITIES

Objectives and performance for the financial year

The Trust's formally stated objects are 'to relieve persons in any part of the world who are in conditions of need, hardship and distress by reasons of their social and economic circumstances and but not exclusively by deploying human and material resources to provide appropriate relief to such persons.'

In practice, the focus of the Trust's work has been with young people, particularly those involved with the criminal justice system or at risk of becoming involved. This work is channeled through Spark2Life, the Trust's principal project.

Spark2Life (Sharing Positive and Relevant Keys To Life) is the public face of the Trust, and is the name most readily associated with the Trust's work. Spark2Life delivers a range of services which address the challenges of contemporary urban youth culture. The focus is on working with disaffected young people in prison, those transitioning out of prison, and with young people in wider community settings such as on the streets and in schools. The aim is to 'reach, relate, and equip' young people to encourage positive lifestyle choices, and through this support the eradication of crime and gang culture.

The Trust's roots lie in the east London borough of Waltham Forest, and the Spark2Life 'brand' is now well-established and well-respected in the borough, leading to strong relationships between key Council officers and elected councilors. From this base, delivery has extended further across Greater London into the boroughs of Barking & Dagenham, Redbridge, Havering, Enfield, and Lewisham, as well as into Essex and more recently Buckinghamshire. Some delivery takes place in schools located in these areas, as well as in the community but mostly working in partnership with statutory services.

ACHIEVEMENTS AND PERFORMANCE

In our oversight of the Trust's activities, the Trustees have had regard to the public benefit dimension of the Trust's objectives and are satisfied that this has been met.

The COVID-19 pandemic was a major factor in the environment shaping delivery of the Trust's services during the year reviewed in this report. The year commenced with the national 'lockdown' in place, creating unprecedented conditions for staff and service users alike in terms of restricted freedom of movement.

The Trust's services remained available throughout the year, and this required considerable adaptation and flexibility from staff in order to ensure that vulnerable clients and service users receive the necessary support. The review of the year's activity which follows shortly provides an indication of the practical impact. Whilst the lifting of restrictions during the summer and autumn of 2020 provided some temporary relief, their reintroduction through November and December covering the end-of year holiday period again posed challenges.

Whilst the early months of 2021 and the emergence of COVID vaccines provided some hope of a less restricted future, there remains a level of uncertainty as society adjusts to living with COVID and its variants. The impact on patterns of work, travel, and general social interaction has yet to be seen, and it is again expected that reports in subsequent years will take account of the practical effect.

It is again appropriate to place on record the Trustees' deepest thanks and appreciation for the staff team for their commitment, adaptability, and persistence in ensuring that we continued to reach and support young people in need. The team worked through an environment for which there is no comparison in living memory, with risk to safety and wellbeing at the absolute forefront. Trustees have consistently sought to ensure that appropriate safeguards were in place in terms of working conditions and maintains a watching brief over any potential long-term implications given the unique stresses present over the past year.

Service portfolio

Working through the challenges posed by the pandemic during the operating year, S2L has consolidated its reputation across London as a highly credible and respected agency, continuing the growth in activities witnessed over the previous four years

Some well-established programmes – specifically High-Level Mentoring, detached street work, and work in schools – continued throughout the year. This activity was supplemented by new programmes coming on stream during the year, including the Ending Gang & Youth Violence programme in Barking & Dagenham, and the Alter Locus programme delivered in Waltham Forest. Other activity was significantly impacted during the year, including the Music & mentoring programme, and the Prison In-Reach programme.

The table shown on the following pages provides a summary of the range of service provision and levels of engagement during the year, along with a brief commentary on other factors affecting delivery where relevant.

Measuring impact

S2L's work is focused on one of the most complex social policy challenges in the UK, particularly in London. Beyond the immediate financial costs – borne by local authorities, the police service, and the prison service – there are the social costs in terms of the impact on families (those of offenders as well as those affected by offending behaviour), and the damage done to the future life chances of those who progress through the system. The opportunity costs here are potentially incalculable.

It follows, therefore, that any success achieved in preventing reoffending and diversion away from criminal behaviour towards positive life choices represents significant added value. Public authorities commissioning S2L services report satisfaction with the outcomes and impact achieves, and steps will be taken in future years to develop a more systematic and coherent framework for reporting on impact.

Programme	Where delivered	What was delivered	Comments
High-Level Mentoring	Barking & Dagenham YOS &EGYV	• 39 young people engaged and supported • 584 sessions delivered	Impact of COVID pandemic: • Some sessions were delivered via phone calls where direct face-to-face engagement was not possible. • Challenges in finding employment and training opportunities and diversionary activities, given that many employers were operating on a limited basis if at all, as well as the general restrictions on movement imposed through lockdown
North Meets South Big Local	Marks Gate and Chadwell Heath North (Barking & Dagenham)	• Overall aim is to deliver developmental, fun, and safe activities for young people • Minimum of 40 young people attended at least one activity on a regular basis ○ 71 children and young people participated in TFC • Thursday Football and Chips (TFC) activity established • Links with local schools established • Funding secured from local Co-op to support local purchases	Impact of COVID pandemic: • TFC activity could only operate in between lockdowns • Music project planned had to be suspended due to lockdown • Links with local youth club/church groups limited due to lockdown
Havering Youth Offending Services	LB Havering	• Worked with 19 young people for the year • Delivered 417 1:1 mentoring sessions • 58% of clients did not reoffend whilst working with S2L	Impact of COVID pandemic: • Sessions delivered by phone due to lockdown initially, some return to face-to-face from June 2020

		• 75% of clients now engaged in education, training or employment • Engagement levels (% of sessions attended by clients) maintained at 90% or greater through the year	• Client meetings managed virtually
Redbridge YOS	LB Redbridge	• 15 young people engaged in mentoring (out of 20 referrals) • 88 mentoring sessions delivered • Successful diversion from reoffending for all participants except one	• Mentoring sessions delivered by phone during lockdown • Caseworker working at 75% capacity throughout period of delivery
Buckinghamshire YOS – Coaching/Advocating & Mentoring Racially Minoritised Young People	Buckinghamshire County Council	• Recruitment of local co-ordinator to provide training for volunteer mentors • Engagement with 4 schools, via delivery of PHSE session • 8 volunteers recruited and trained	• Delivery commenced 1 September 2020 • Engagement through staff training and extension of work with schools to continue into 2021-22
Lewisham – mentoring offer	LB Lewisham	• 43 young people supported via various referral channels • 10 volunteer mentors recruited and trained	• Commencement of lockdown adversely affected community mentoring – no capacity to network • Mentoring training delivered online via Zoom
Community Mentoring - connecting local volunteer mentors with local young people	LB Waltham Forest	• 28 volunteer mentors trained • 16 mentoring pairings established	• Lockdown created significant adverse impact in terms of engagement with mentors and Schools • Mentor training delivered virtually, though less effective than face-to-face engagement
Detached Street Work (Leyton, Walthamstow, Chingford): street-level engagement with young people to encourage exit from pressures that could lead to offending behaviour	LB Waltham Forest	• 559 engagements with new clients • 146 progressive engagements • 8 client's case-worked at end of year	• Social distancing measures in place during pandemic had significant adverse impact on street-level casework with young people/adults

		• 40 young people supported with outcomes related education, training, employment, housing	
Alter Locus (PRU delivery)	Waltham Forest (funded via Greater London Authority Violence Reduction Unit)	• 58 young people engaged • 1:1 and group mentoring, and music production programme delivered • 29 students achieved AQA accreditation for their work • 145 AQA's awarded	• Initial period of lockdown adversely affected attendance, also affected delivery of IT programme
Work in schools	Various locations	• Davenant Foundation – work with 10 young people, two days per week • Drapers Academy – 17 young people, two days per week • Whitefield Academy – four group sessions to five young people • Enfield Grammar – phone mentoring sessions, 6 students	• Lockdowns/social distancing adversely affected delivery to schools – proposed Epping Forest delivery did not take place, delivery days reduced in other locations

Future developments

The 2020-21 operating year posed unique challenges for delivery; despite these, the Trust's operations remained active and relationships with commissioning bodies remained positive. The growth in income and activity experienced in recent years has been sustained.

The 2019-20 Annual Report brought into focus a significant strategic choice. S2L is the Trust's sole income earner, and is the name by which the Trust is known in the wider world. From humble beginnings, it has grown to become one of few Black-led social enterprises working in the Criminal Justice System with income of more than £500,000 annually. The significance of this achievement should not be underestimated.

The potential for further growth and consolidation of S2L's position in the market remains, and it is the view of the Board that this will be best achieved through evolving the status of S2L such that it becomes an independent legal entity, rather than a project of the Greenleaf Trust. Achieving this in practice requires extensive discussion with the elders of Emmanuel Community Church International, who hold a constitutional position as Members of the Trust. These discussions continue.

There is an absolute conviction that the Trust will remain as an operating entity, and consideration will be given to exploring alternative avenues for income generation and service delivery once S2L has been 'spun out' as an independent entity.

Safeguarding

Through S2L, the Trust works with some of the most vulnerable young people and young adults in the communities in which we operate. Thus, the highest priority is given to minimising the risk of harm through our engagement with clients; to preserving the confidentiality of the information we receive about S2L clients; and to providing safe and secure systems of work for the benefit of our clients and our staff.

Our engagement with the local authorities and schools we work with necessitates ongoing engagement with the relevant structures operating within specific institutions (e.g., school safeguarding leads) and at borough-wide level (e.g., Local Children's Safeguarding Boards).

A nominated safeguarding lead has been identified at staff team level and at Board level, and we have invested in the necessary training for staff, Trustees, and volunteers. We keep our own policy framework under annual review to ensure that we keep abreast of best practice.

FINANCIAL REVIEW

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets. The free reserves held by the charity should be 3 months of annual expenditure. At this level, the trustees feel that would be able to continue the current activities of the church in the event of significant drop in funding.

The Charity has implemented robust budgetary controls and continue to monitor costs to maintain its financial stability.

Total incoming resources for the twelve months under review was £959,476 (2020: £656,307) an increase of 46% over prior year. Expenditures for the year amounted £710,010 (2020: £490,720); while net income over expenditures for the year is a surplus of £249,466 (2020: £165,587) and restricted reserves were £77,897 (2020: £42,092), whilst unrestricted reserves were £386,102 (2020: £212,44)

During the year the Trustees continued to place emphasis on financial management to ensure that the funds within the organisation are properly managed.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law applicable to charities in England and Wales, the Charities Act 2011, Charity Regulations 2008, and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charity SORP;

- make judgements and estimates that are reasonable and prudent;

- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustee on 10/01/2022 ..and signed:

ON BEHALF OF THE BOARD:

.....

Director/ Trustee

REPORT OF THE INDEPENDENT EXAMINERS
TO THE TRUSTEES OF THE GREENLEAF TRUST
FOR THE YEAR ENDED 31ST MARCH 2021

I report to the trustees on my examination of the accounts of the above named charity for the year ended 31st March 2021 set out on pages 10 to 15.

Responsibility and basis of the report

As the charity's trustees of the company (who are also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act).

Having satisfied myself that the charity is not subject to audit for this year under Part 16 of the 2006 Act and is eligible for independent examination, I report :

- In respect to the examination of your charity's accounts as carried out under section 145 of the Charities Act 2011:
- In carrying out my examination, I have followed The Direction given by the Charity Commission (under section 148 (5) (b) of the 2011 Act.

Independent examiner's statement

The company's gross income is above £250,000 and I am qualified to undertake the examination.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that

- accounting records were not kept in accordance with Section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination: or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

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



Roiston Allen FCCA
Allen Robyn & Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9DQ

Date: 11.1.2022

THE GREENLEAF TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

INCOMING RESOURCES	Notes	Restricted Funds	Unrestricted Funds	2021	2020
Incoming resources from generated funds					
Voluntary Income charitable activities	2	200,809	758,667	959,476	656,307
RESOURCES EXPENDED					
Charitable Activities	3	106,737	491,566	598,303	454,275
Governance Costs	4	12,146	26,794	38,940	12,828
Support Costs	5	6,121	66,577	72,698	23,549
Finance Charges	6	-	69	69	68
TOTAL RESOURCES EXPENDED		125,004	585,006	710,010	490,720
NET INCOME/EXPENDITURE		75,805	173,661	249,466	165,587
RECONCILIATION OF FUNDS					
Total funds brought forward		2,092	212,441	214,533	48,946
TOTAL FUND CARRIED FORWARD		**£77,897**	**£386,102**	**£463,999**	**£214,533**

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2021 or 2020 other than those included in the statement of financial activities.

The notes on pages 13 to 15 form part of these accounts.

THE GREENLEAF TRUST
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Restricted Funds	Unrestricted Funds	2021	2020
FIXED ASSETS					
Tangible assets	9	17,799	-	**17,799**	**5,604**
CURRENT ASSETS					
Debtors	10	-	133,683	**133,683**	**111,560**
Cash at bank and in hand		-	357,998	**357,998**	**107,087**
		-	491,681	**491,681**	**218,647**
CREDITORS					
Amounts due within one year	11	-	**(45,481)**	**(45,481)**	**(9,718)**
NET CURRENT ASSESTS/(LIABILITIES)		-	**446,200**	**446,200**	**208,929**
NET ASSETS/(LIABILITIES)		**17,799**	**446,200**	**463,999**	**214,533**

FUNDS:		**2021**	**2020**
Restricted Funds	12	**77,897**	**2,092**
Unrestricted Funds	12	**386,102**	**212,441**
TOTAL FUNDS		**£463,999**	**£214,533**

The charitable company is entitled to exemption from audit under Section 477 Act 2006 for year ended 31st March 2021.
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

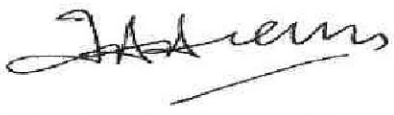
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by, the Board of Trustee and were signed on its behalf by:

ON BEHALF OF THE BOARD:



.....

Director/ Treasuer

The notes on pages 13 to 15 form part of these accounts.

THE GREENLEAF TRUST
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31ST MARCH 2021

DETAILS		2021	2020
Cash flows provided by operating activities	13	**272,290**	**(15,420)**
Cash flows from investment activities			
Purchase of fixed assets		(21,380)	(7,132)
Cash provided by (used in) investment activities		**(21,380)**	**(7,132)**
Increase (Decrease) in cash and cash equivalents in the year		**250,910**	**(22,552)**
Cash and cash equivalent at the beginning of the year		107,087	129,639
Total cash and cash equivalent at the end of the year		**£357,997**	**£107,087**

THE GREENLEAF TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

Accounting convention

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

The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared in sterling, which is the functional currency of the Charity. Monetary values have been rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going Concern

At the time of approaval of the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Therefore, the Trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

Incoming resources - Grants, Donations and Contract Fees

All incoming resources are recognised when the Charity is legally entitled to them and after performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received. Donations, fees and other income are recognised on the accruals basis, unless conditions require deferral of the amount. These are all included on the Statement of Financial Activities.

Resources expended

All expenditure is accounted for on an accrual basis and has been included under expense categories that aggregate all costs for allocation to activities.
Where costs cannot be directly attributed to oarticular activities they have been allocated on a basis consistent with the use of the resources.
Governance costs include those incurred in the governance of the charity in particular those costs associated with constitutional and statutory requirements.
Fundraising costs are those incurred in seeking voluntary contributions and do not include costs disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the organisation. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery	25%	Straight line method
Motor vehicles	25%	Straight line method

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes of the financial statements.

THE GREENLEAF TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

2. VOLULTARY INCOME	Restricted Funds	Unrestricted Funds	2021	2020
Grants - Restricted	150,809	520	151,329	161,686
Donations	50,000	179,123	229,123	35,584
Contract and SLA Fees	-	577,658	577,658	452,662
Fundraising & other income	-	1,366	1,366	6,375
Total incoming resources	£200,809	£758,667	£959,476	£656,307

3.TOTAL CHARITABLE ACTIVITIES	Direct cost	Support cost	Total
Charitable cost	598,303	-	598,303
Support cost - management	-	72,698	72,698
Governance cost		38,940	38,940
Finance cost	-	69	69
	£598,303	£111,707	£710,010

4. SUPPORT COST	Management cost	Finance cost	Total
Support cost - management	72,698	-	72,698
Finance cost	-	69	69
	£72,698	£69	£72,767

5. GOVERNANCE COSTS	2021	2020
Accountancy Fees	4,065	3,288
Legal and professional fess	34,875	9,540
	£38,940	£12,828

6. FINANCE CHARGES	2021	2020
Bank Charges	69	68
	£69	£68

7. TRUSTEES AND KEY MANAGEMENT REMUNERATION AND EXPENSES

There were no trustees (nor any related parties connected with them) who received remuneration or benefits from the Charity during the year.

8. STAFF COST	2021	2020
Salaries & wages	482,321	335,465
Social security	38,808	28,020
Defined contributions pension cost	9,289	6,797
	£530,418	£370,282
The average number of employees analysed by function :	24	18

No employee received remuneration of more than £60,000.

THE GREENLEAF TRUST
FOR THE YEAR ENDED 31ST MARCH 2021
NOTES TO THE ACCOUNTS

9. FIXED ASSETS	Motor Vehicles	Equipments & Furniture	Total
COST			
Opening and closing balance	-	15,354	15,354
Additions	6,628	14,751	21,379
Closing balance	6,628	30,105	36,733
DEPRECIATION			
Opening Balance	-	9,750	9,750
Charge for the year	1,657	7,527	9,184
Closing balance	=	17,277	18,934
NET BOOK VALUE			
As at 31st March 2021	**£6,628**	**£12,828**	**£17,799**
As at 31st March 2020	**£0**	**£5,604**	**£5,604**

10. DEBTORS :	2021	2020
Accrued income and other debtors	**£133,683**	**£111,560**

11. CREDITORS : Amounts due within one year	2021	2020
Deferred grants payable	32,061	1,680
Trade creditors	10,423	1,499
Accruals	2,640	2,160
Other creditors	357	4,379
	£45,481	**£9,718**

12a. MOVEMENTS IN FUNDS	At 01/04/2020	Net Movement in funds	At 31/03/2021
Restricted Funds	2,092	75,805	77,897
Unrestricted Funds	212,441	173,661	386,102
(General Fund)	**£214,533**	**£249,466**	**£463,999**

12b. MOVEMENTS IN FUNDS	Incoming Resources	Resources Expended	Movement in Funds
Restricted	200,809	125,004	75,805
Unrestricted Funds - General fund	758,667	585,006	173,661
General Fund	**£959,476**	**£710,010**	**£249,466**

13. RECONCILIATION TO NET CASH FLOWS TO OPERATING ACTIVITIES	2021	2020
Net movement in funds	249,466	165,587
Depreciation	9,184	3,839
Decrease / (increase) in Debtors	(22,123)	(103,895)
Decrease / (increase) in Creditors	35,763	(80,951)
	£272,290	**(£15,420)**

THE GREENLEAF TRUST
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2021

Incoming Resources:	**Restricted**	**Unrestricted**	**2021**	**2020**
Voluntary income:	**Funds**	**Funds**	**£**	**£**
Grants - Restricted	150,809	520	151,329	161,686
Donations	50,000	179,123	229,123	35,584
Contract and SLA Fees	-	577,658	577,658	452,662
Fundraising & other income	-	1,366	1,366	6,375
Total incoming resources	**£200,809**	**£758,667**	**£959,476**	**£656,307**
RESOURCES EXPENDED:				
Charitable activities				
Salaries and wages	86,315	434,815	521,130	370,282
Staff Pension	1,826	7,463	9,289	6,797
Volunteers and support cost	607	14,435	15,042	27,170
Hospitality and welfare	-	2,885	2,885	1,741
Charitable donations	-	396	396	360
Travel, subsistence and accommodation	923	5,971	6,894	16,006
Training	16,976	6,966	23,942	20,827
Rental cost	90	18,635	18,725	11,092
	106,737	**491,566**	**598,303**	**454,275**
GOVERNANCE COSTS				
Accountancy Fees	201	3,864	4,065	3,288
Legal and professional fees	11,945	£22,930	34,875	9,540
	12,146	**26,794**	**38,940**	**12,828**
MANAGEMENT AND SUPPORT COSTS				
Advertisement and promotional	72	711	783	838
Office and administrative expenses	171	3,018	3,189	562
Insurance	3,589	10,934	14,523	4,497
Telephone	832	5,124	5,956	3,062
Printing, postage and stationery	126	1,607	1,733	3,264
Repairs, maintenance and cleaning	227	22,370	22,597	169
Memberships and subscriptions	-	761	761	182
Computer cost and IT expenses	1,104	12,868	13,972	7,090
Sundries	-	-	-	46
Depreciation - Equipments and furniture	-	7,527	7,527	3,839
Depreciation - Motor vehicle	-	1,657	1,657	-
	6,121	**66,577**	**72,698**	**23,549**
FINANCE CHARGES				
Bank Charges	-	69	69	68
	-	**69**	**69**	**68**
Total Resources Expensed	**£125,004**	**£585,006**	**£710,010**	**£490,720**
Net Income/(Expenditure)	**£75,805**	**£173,661**	**£249,466**	**£165,587**