

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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FOR THE YEAR ENDED 31ST MARCH 2023

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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

SPARK2LIFE

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.

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

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, detached 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.

SPARK2LIFE

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

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

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

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 outreach/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

SPARK2LIFE

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

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

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

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.

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

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.

SPARK2LIFE

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

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.

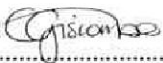
In so far as the trustees are aware:

- 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:



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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.

**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 – *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

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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

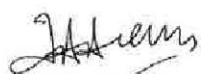
	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	149,889	1,370,272	1,520,161	1,320,071
Other trading activities	3	<u>3,774</u>	<u>-</u>	<u>3,774</u>	<u>700</u>
Total		<u>153,663</u>	<u>1,370,272</u>	<u>1,523,935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

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		<u>565,928</u>	<u>486,979</u>
		914,263	818,956
CREDITORS			
Amounts falling due within one year	13	(31,361)	(88,190)
NET CURRENT ASSETS		<u>882,902</u>	<u>730,766</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>908,745</u>	<u>758,850</u>
NET ASSETS		<u>908,745</u>	<u>758,850</u>
FUNDS	15		
Unrestricted funds:			
General fund		283,000	348,947
Designated funds		<u>62,000</u>	=
		345,000	348,947
Restricted funds:			
Restricted funds		<u>563,745</u>	<u>409,903</u>
TOTAL FUNDS		<u>908,745</u>	<u>758,850</u>

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	<u>93,481</u>	<u>152,198</u>
Net cash provided by operating activities		<u>93,481</u>	<u>152,198</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(14,532)</u>	<u>(23,217)</u>
Net cash used in investing activities		<u>(14,532)</u>	<u>(23,217)</u>
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		<u>486,979</u>	<u>357,998</u>
Cash and cash equivalents at the end of the reporting period		<u>565,928</u>	<u>486,979</u>

The notes form part of these financial statements

SPARK2LIFE

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	<u>(56,829)</u>	<u>42,709</u>
Net cash provided by operations	<u>93,481</u>	<u>152,198</u>

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	<u>486,979</u>	<u>78,949</u>	<u>565,928</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

2. DONATIONS AND LEGACIES

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

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	<u>8,718</u>	<u>-</u>
	<u><u>1,370,272</u></u>	<u><u>1,237,416</u></u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>3,774</u>	<u>700</u>

4. CHARITABLE ACTIVITIES COSTS

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

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
	<u>1,216,430</u>	<u>900,294</u>

6. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
Charitable activities	<u>70,993</u>	<u>86,617</u>	<u>157,610</u>

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

	2023	2022
	Charitable	Total
	activities	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	<u>75,385</u>	<u>41,515</u>
	<u>157,610</u>	<u>125,626</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

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	<u>16,700</u>	<u>12,679</u>
	<u>914,076</u>	<u>681,154</u>

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

<u>2023</u>	<u>2022</u>
30	26

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

	2023	2022
	£	£
£60,001 - £70,000	<u>1</u>	<u>1</u>

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	<u>700</u>	<u>-</u>	<u>700</u>
Total	<u>83,355</u>	<u>1,237,416</u>	<u>1,320,771</u>
 EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>120,510</u>	<u>905,410</u>	<u>1,025,920</u>
 NET INCOME	 (37,155)	 332,006	 294,851
 RECONCILIATION OF FUNDS	 <u>386,102</u>	 <u>77,897</u>	 <u>463,999</u>
Total funds brought forward			
TOTAL FUNDS CARRIED FORWARD	<u>348,947</u>	<u>409,903</u>	<u>758,850</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

11. TANGIBLE FIXED ASSETS

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u>348,335</u>	<u>331,977</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

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	<u>(31,361)</u>	<u>-</u>	<u>(31,361)</u>	<u>(88,190)</u>
	<u>345,000</u>	<u>563,745</u>	<u>908,745</u>	<u>758,850</u>

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	-	-	<u>62,000</u>	<u>62,000</u>
	348,947	(3,947)	-	345,000
Restricted funds				
Restricted funds	409,903	153,842	-	563,745
	<u>758,850</u>	<u>149,895</u>	<u>-</u>	<u>908,745</u>

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	<u>1,370,272</u>	<u>(1,216,430)</u>	<u>153,842</u>
TOTAL FUNDS	<u>1,523,935</u>	<u>(1,374,040)</u>	<u>149,895</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

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
	<u>463,999</u>	<u>294,851</u>	<u>758,850</u>
TOTAL FUNDS			

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	<u>1,237,416</u>	<u>(905,410)</u>	<u>332,006</u>
TOTAL FUNDS	<u>1,320,771</u>	<u>(1,025,920)</u>	<u>294,851</u>

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	-	-	<u>62,000</u>	<u>62,000</u>
	386,102	(41,102)	-	345,000
Restricted funds				
Restricted funds	77,897	485,848	-	563,745
	<u>463,999</u>	<u>444,746</u>	<u>-</u>	<u>908,745</u>
TOTAL FUNDS				

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

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	<u>2,607,688</u>	<u>(2,121,840)</u>	<u>485,848</u>
TOTAL FUNDS	<u>2,844,706</u>	<u>(2,399,960)</u>	<u>444,746</u>

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	<u>2,000</u>
	<u>62,000</u>

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

This page does not form part of the statutory financial statements

SPARK2LIFE**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
	<u>11,232</u>	<u>75,385</u>	<u>86,617</u>	<u>48,462</u>
Total resources expended	<u>157,610</u>	<u>1,216,430</u>	<u>1,374,040</u>	<u>1,025,920</u>
Net income	<u>(3,947)</u>	<u>153,842</u>	<u>149,895</u>	<u>294,851</u>

This page does not form part of the statutory financial statements