

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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FOR THE YEAR ENDED 31ST MARCH 2025

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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.

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

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.

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

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

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

- 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.

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

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.

SPARK2LIFE

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

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, on17/12/2025..... 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.

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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SPARK2LIFE

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

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

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		<u>617,103</u>	<u>709,005</u>
		933,163	937,776
CREDITORS			
Amounts falling due within one year	13	(9,059)	(9,892)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>924,104</u>	<u>927,884</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>949,694</u>	<u>946,830</u>
		<u> </u>	<u> </u>
NET ASSETS		<u>949,694</u>	<u>946,830</u>
FUNDS	15		
Unrestricted funds:			
General fund		390,198	319,096
Designated Fund		<u>52,000</u>	<u>62,000</u>
		<u>442,198</u>	<u>381,096</u>
Restricted funds:			
Restricted funds		<u>507,496</u>	<u>565,734</u>
TOTAL FUNDS		<u>949,694</u>	<u>946,830</u>

The financial statements were approved by the Board of Trustees and authorised for issue on17/12/2025..... 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	<u>(69,084)</u>	<u>148,634</u>
Net cash (used in)/provided by operating activities		<u>(69,084)</u>	<u>148,634</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(24,213)	(8,071)
Sale of tangible fixed assets		-	1,412
Interest received		<u>1,395</u>	<u>1,102</u>
Net cash used in investing activities		<u>(22,818)</u>	<u>(5,557)</u>
 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		<u>709,005</u>	<u>565,928</u>
 Cash and cash equivalents at the end of the reporting period		 <u>617,103</u>	 <u>709,005</u>

The notes form part of these financial statements

SPARK2LIFE

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	<u>(69,084)</u>	<u>148,634</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

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.

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

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
	<u>208,209</u>	<u>1,250,866</u>	<u>1,459,075</u>	<u>1,321,603</u>

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	-
	<u>117,500</u>	<u>60,079</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Deposit account interest	<u>1,395</u>	<u>-</u>	<u>1,395</u>	<u>1,102</u>

4. CHARITABLE ACTIVITIES COSTS

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

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	-
	<u>1,198,286</u>	<u>1,145,599</u>

6. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
Charitable activities	<u>115,569</u>	<u>143,751</u>	<u>259,320</u>

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

	2025	2024
	Charitable	Total
	activities	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	-
	<u>259,320</u>	<u>139,021</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

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	<u>850</u>	<u>(1,412)</u>

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	<u>13,572</u>	<u>13,878</u>
	<u>974,282</u>	<u>884,890</u>

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

	2025	2024
employees	<u>36</u>	<u>29</u>

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

	2025	2024
£70,001 - £80,000	<u>1</u>	<u>1</u>

SPARK2LIFE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

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	<u>1,102</u>	<u>-</u>	<u>1,102</u>
Total	<u>207,447</u>	<u>1,115,258</u>	<u>1,322,705</u>
 EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>171,351</u>	<u>1,113,269</u>	<u>1,284,620</u>
 NET INCOME	 36,096	 1,989	 38,085
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>345,000</u>	<u>563,745</u>	<u>908,745</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>381,096</u>	 <u>565,734</u>	 <u>946,830</u>

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	<u>(31,909)</u>	<u>(6,628)</u>	<u>(38,537)</u>
At 31st March 2025	<u>66,876</u>	<u>-</u>	<u>66,876</u>
 DEPRECIATION			
At 1st April 2024	55,626	6,628	62,254
Charge for year	16,719	-	16,719
Eliminated on disposal	<u>(31,059)</u>	<u>(6,628)</u>	<u>(37,687)</u>
At 31st March 2025	<u>41,286</u>	<u>-</u>	<u>41,286</u>
 NET BOOK VALUE			
At 31st March 2025	<u>25,590</u>	<u>-</u>	<u>25,590</u>
At 31st March 2024	<u>18,946</u>	<u>-</u>	<u>18,946</u>

SPARK2LIFE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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	<u>1,926</u>	<u>1,980</u>
	<u>9,059</u>	<u>9,892</u>

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	<u>(9,059)</u>	<u>-</u>	<u>(9,059)</u>	<u>(9,892)</u>
	<u>442,198</u>	<u>507,496</u>	<u>949,694</u>	<u>946,830</u>

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	<u>62,000</u>	<u>(10,000)</u>	<u>52,000</u>
	381,096	61,102	442,198
Restricted funds			
Restricted funds	565,734	(58,238)	507,496
	<u>946,830</u>	<u>2,864</u>	<u>949,694</u>
TOTAL FUNDS			
	<u>946,830</u>	<u>2,864</u>	<u>949,694</u>

SPARK2LIFE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

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	<u>-</u>	<u>(10,000)</u>	<u>(10,000)</u>
	209,604	(148,502)	61,102
Restricted funds			
Restricted funds	1,250,866	(1,309,104)	(58,238)
	<u>1,460,470</u>	<u>(1,457,606)</u>	<u>2,864</u>
TOTAL FUNDS			

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	<u>-</u>	<u>-</u>	<u>62,000</u>	<u>62,000</u>
	345,000	36,096	-	381,096
Restricted funds				
Restricted funds	563,745	1,989	-	565,734
	<u>908,745</u>	<u>38,085</u>	<u>-</u>	<u>946,830</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	207,447	(171,351)	36,096
Restricted funds			
Restricted funds	1,115,258	(1,113,269)	1,989
	<u>1,322,705</u>	<u>(1,284,620)</u>	<u>38,085</u>
TOTAL FUNDS			

SPARK2LIFE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

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	<u>908,745</u>	<u>40,949</u>	<u>-</u>	<u>949,694</u>

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	<u>2,783,175</u>	<u>(2,742,226)</u>	<u>40,949</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

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
	<u>£507,496</u>	<u>£565,734</u>

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	<u>2,000</u>
	<u>52,000</u>

SPARK2LIFE**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

This page does not form part of the statutory financial statements

SPARK2LIFE

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	<u>850</u>	<u>-</u>	<u>850</u>	<u>(1,412)</u>
	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	<u>971</u>	<u>-</u>	<u>971</u>	<u>-</u>
	<u>8,781</u>	<u>134,970</u>	<u>143,751</u>	<u>68,454</u>
Total resources expended	<u>148,502</u>	<u>1,309,104</u>	<u>1,457,606</u>	<u>1,284,620</u>
Net income	<u>61,102</u>	<u>(58,238)</u>	<u>2,864</u>	<u>38,085</u>

This page does not form part of the statutory financial statements