

SPARKFISH

England & Wales · Charity number 1139684

Details

Status Registered

Legal form Trust

Registered 2011-01-05

Register [View on the Charity Commission register](#)

Contact

Address St John's Church & Community Centre
Church Road
Redhill
Surrey
RH1 6QA

Phone 01737789100

Email office@sparkfish.org.uk

Website <https://sparkfish.org.uk/>

Activities

Objects: 4. THE OBJECTS OF THE TRUST FOR THE PUBLIC BENEFIT ARE:4.1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN SURREY AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST4.2 TO ADVANCE EDUCATION IN ACCORDANCE WITH CHRISTIAN PRINCIPLES BY SUCH MEANS AS THE TRUSTEES MAY CONSIDER APPROPRIATE IN SURREY AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT

Activities: SparkFish provides schools ministry on behalf of churches and supporters in Redhill, Reigate, Merstham and Horley. Working through skilled staff and volunteers, SparkFish supports local primary and secondary schools in three main educational areas: religious education and collective worship; spiritual, moral and social development; and pastoral care at times of change and challenge.

Classification

- **How:** Provides Human Resources
- **What:** Education/training, Religious Activities
- **Who:** Children/young People

Geography

- **Area of benefit:** THE UNITED KINGDOM OR THE WORLD
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£129,861	£140,843	-	-
2023-12-31	£134,434	£114,315	-	-
2022-12-31	£126,383	£147,938	-	-
2021-12-31	£116,512	£127,967	-	-
2020-12-31	£115,843	£91,878	-	-

Trustees

Name	Role	Appointed
Leslie John Jackson	Chair	2020-09-10
Edward Newton		2021-02-11
Paul Gordon Taylor		
Philipsia Greenway		2023-03-30
Rev Alison Judith Elson		2021-02-11
Rev Leslie John Wells		2025-06-26
SUSAN HERMIONE PUZEY		

Accounts

SPARKFISH

Charity Registration Number: 1139684

31 December 2024

Annual Report and Financial Statements

Tandem Accounting
Chartered Accountants
17 Heathville Road
London N19 3AL

SPARKFISH

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Legal and Administrative Information
For the year ended 31 December 2024

Charity Name	SparkFish
Charity Registration no.	1139684. The Charity was registered with the Charity Commission on 5 th January 2011.
Registered Office	St John's Church Centre, Church Road, Redhill, Surrey RH1 6QA.
Governing Document	Trust Deed dated 4 th November 2010.
Objectives	(a) to advance the Christian faith in accordance with its stated statement of beliefs in Surrey and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Trust. (b) to advance education in accordance with Christian principles by such means as the Trustees may consider appropriate in Surrey and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit
Trustees	The Trustees who served during the year or who were serving at the date of this report were: Paul Taylor Hermione Puzey Leslie Jackson (Chair) Eddie Newton Alison Elson Sue Land (resigned 31 December 2023) Philipsia Greenway
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the Charity are the Director, Deputy Director and the Chair of the Trustees.
Bankers	Lloyds TSB 11 High Street Horley Surrey RH6 7BJ
Independent Examiner	John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL

The Trustees submit their annual report and the financial statements of SparkFish ("the Charity") for the year ended 31 December 2024. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

1. Structure, Governance & Management

1.1. Trustees

The Trustees meet 10 times a year to discuss a full range of matters relating to strategy, project work, recruitment, finance and general administration. Trustees consult regularly with local church ministers. None of the Trustees receives remuneration. Business and pastoral skills are well represented amongst the Trustees. Trustees aim to maintain and, where necessary, expand this range of skills and experience through training.

The induction process for any individual newly appointed to the board of Trustees comprises an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and a written role description, referring to other key documents:

- the Charity Commission's guidance 'The Essential Trustee'
- the Trust Deed of the Charity
- the Charity's financial position

1.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by the Charity, they have established effective systems and procedures to mitigate those risks.

1.3 Staff

During 2024 the Charity employed a Director (returned from maternity leave in January 2024), initially working part-time and then full-time again from September 2024. The Charity also employed a full-time Deputy Director, and one full-time and one part-time Co-ordinator for two of the strands of its ministry. The part-time Co-ordinator left in August 2024. The Deputy Director is also the Learn Co-ordinator. They were supported by one part-time paid sessional school mentor, staff from local churches and a team of regular volunteers. The charity also employs a part-time administrator.

2. Activities, Strategies and the Public Benefit

The Trustees have given due regard to the Charity Commission's guidance on public benefit. The Trustees believe that the Charity provides benefit to the public by providing schools ministry on behalf of local churches. This involves leading and co-ordinating visits to local primary and secondary schools to support and provide:

- Collective worship and religious education;
- Opportunities for spiritual development; and
- Mentoring, group work and support for transition, self-esteem and relationships.

3. Achievements and Performance

In 2024 SparkFish expanded our support to officially include the town of Horley. As of September 2024, our staff team now consists of three full-time workers, one part-time administrator and a sessional school mentor.

The Charity:

- Had contact across all of the strands of its work with approximately 7800 students;
- Worked with 25 of the 31 Primary Schools in Reigate, Redhill, Merstham and Horley; and

Annual Report of the Trustees

For the year ended 31 December 2024

- Worked with 8 out of 9 Secondary Schools in Reigate, Redhill and Merstham;

Achievements under each strand were as follows:

1. **Learn:** RE collective worship

- Led collective worship in 7 Primary Schools, partnering with three 'Open the Book' teams (a Bible Society initiative) and a partner school's worker in Horley;
- Provided in-person RE events for Years 2 and 5 to learn about the key stories of the Christian faith, welcoming 21 schools to 'The Christmas Journey' with 1100 children attending and 12 schools to 'The Easter Experience' with 600 children attending;
- Had our second Horley Christmas Journey, welcoming new Horley volunteers to the team;
- Led additional RE lessons in 3 schools, using 'Walk through the Bible' (a Bible.org initiative), 'RE Inspired' resources and a workshop on 'friendships and social interactions'; and
- Started 3 new Christian Unions in 3 of the main Secondary Schools.

2. **Think:** A special space in the curriculum for reflection, wonder and prayer

- Led Think! Spaces in a total of 14 schools, 10 Primary Schools and 4 Secondary Schools; and continued to support Think Spaces in Caterham School.

3. **Hope:** Student support at times of transition and challenge, through lessons, mentoring, courses and clubs

- Led transitions workshops in 8 Primary Schools, supporting 460 children moving to Secondary School;
- Provided Drawing and Talking Therapy in 2 Primary Schools to support children with their emotional and wellbeing needs; and
- Provided mentoring, lunchtime clubs and group work in 6 Secondary Schools and 1 Primary School, with support from local partner church youth workers.

We continue to have excellent, inspirational feedback from students and staff in schools for all three areas of our work. There are many testimonials and encouraging stories on our website: sparkfish.org.uk

4. Financial Review

Funding for the Charity comes from churches in the Reigate and Redhill area and Horley, donations from individual supporters (regular and one-off), donations from schools, and specific grants or awards.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 8 and 9 respectively. The Charity's reserves decreased by £10,982 during the year (2023: increased by £20,119). The balance sheet shows total net assets of £46,336 (2023: £57,318).

Included in total funds are amounts totalling £14,500 (2023: £14,000) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor-imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, in other words those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Charity's work, free reserves should be equivalent to approximately 3 months' routine general fund expenditure, plus committed future expenditure on other projects, where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2024 the Charity had net free reserves of £31,724 (2023 £43,094) as follows:

	2024 £	2023 £
Total reserves	46,336	57,318
Less: restricted funds	(14,500)	(14,000)
Less: unrestricted fixed assets used for the continuing work of the Charity	(112)	(224)
Free reserves	31,724	43,094
Free reserves requirement: 3 months' budgeted routine expenditure	30,000	30,000

4.3 Investment Policy

Funds not immediately required for operating purposes are placed in a bank deposit account.

5. Plans for Future Periods

Demand for all strands of the Charity's services is strong, and the trustees are committed to energetic fundraising in 2025, to continue to build up the reserves necessary to sustain staffing and meet the needs of local schools and their students. The development of partnership working in Horley will be consolidated and continue in 2025, with wider involvement of local churches in volunteering, hosting events, financial support and governance.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales 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 Charity and of income and expenditure of the Charity for that period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the Charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 26 June 2025 and signed on its behalf by:

A handwritten signature in black ink that reads "Leslie Jackson". The signature is written in a cursive style with a large, looping 'L' and a trailing flourish.

Leslie Jackson
Chair of Trustees

Report of the Independent Examiner to the Trustees of SparkFish

I report on the financial statements of SparkFish for the year ended 31 December 2024, set out on pages 8 to 14.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 ("the Act"). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trust and the Trustees for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees consider that an audit is not required for this year (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the Act); and
- state whether particular matters have come to my attention

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

A handwritten signature in black ink, appearing to read "John Helm".

John Helm ACA

26 June 2025

Statement of Financial Activities
For the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income from:	2						
Donations and legacies		92,756	14,500	107,256	109,244	14,000	123,244
Charitable activities		22,605	-	22,605	11,105	-	11,105
Investments		-	-	-	85	-	85
Total Income		115,361	14,500	129,861	120,434	14,000	134,434
Expenditure on:	3						
Charitable activities		126,843	14,000	140,843	110,315	4,000	114,315
Total Expenditure		126,843	14,000	140,843	110,315	4,000	114,315
Net (Expenditure)/Income	4	(11,482)	500	(10,982)	10,119	10,000	20,119
Net movement in funds		(11,482)	500	(10,982)	10,119	10,000	20,119
Total funds brought forward		43,318	14,000	57,318	33,199	4,000	37,199
Total funds carried forward		31,836	14,500	46,336	43,318	14,000	57,318

Balance Sheet**For the year ended 31 December 2024**

	Note	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Fixed Assets					
Tangible Assets	5	112	-	112	224
Current Assets					
Debtors	6	4,661	-	4,661	6,237
Cash at Bank and in Hand		28,480	14,500	42,980	53,754
		33,141	14,500	47,641	59,991
Creditors - Amounts Falling Due Within One Year	7	1,417	-	1,417	2,897
Net Current Assets		31,724	14,500	46,224	57,094
Net Assets		31,836	14,500	46,336	57,318
Represented By:					
Funds					
Restricted Income Funds	8	-	14,500	14,500	14,000
Unrestricted Income Funds		31,836	-	31,836	43,318
Total Funds		31,836	14,500	46,336	57,318

The financial statements were approved by the Trustees on 26 June 2025 and signed on its behalf by:



Leslie Jackson
Chair of Trustees



1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The Charity meets the definition of a public benefit entity under FRS 102.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. The income from trading activities is shown gross, with the associated costs included in fundraising costs.

Grant income is recognised on a receivable basis. Where grant income specifies use over a time period in which the expenditure of resources will take place, grants received in advance of costs incurred are recognised as deferred income.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. These include grants made, governance costs and support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees together with an apportionment of overhead and support costs.

The Charity contributes to certain employees' personal pension plans. These are defined contribution schemes, the assets of which are held separately from those of the Charity. Contributions are charged to the Statement of Financial Activities on an accruals basis.

Tangible fixed assets and depreciation

Tangible fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are, for Equipment, fixtures and fittings: 25% on cost.

Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

1. Accounting Policies (continued)

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Fund accounting

The funds held by the Charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that 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.

2. Income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Donations & legacies				
Donations	72,344	-	72,344	63,796
Income tax reclaimed	5,412	-	5,412	5,983
Grants	15,000	14,500	29,500	53,465
	<u>92,756</u>	<u>14,500</u>	<u>107,256</u>	<u>123,244</u>
Charitable activities				
School income	22,605	-	22,605	11,105
Investment Income				
Bank interest	-	-	-	85
	<u>115,361</u>	<u>14,500</u>	<u>129,861</u>	<u>134,434</u>

3. Expenditure on Charitable Activities

	Staff costs 2024 £	Other costs 2024 £	Depreciation 2024 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Schools' ministry	132,930	6,961	112	126,003	14,000	140,003	113,415
Governance costs	-	840	-	840	-	840	900
	<u>132,930</u>	<u>7,801</u>	<u>112</u>	<u>126,843</u>	<u>14,000</u>	<u>140,843</u>	<u>114,315</u>



3. Expenditure on Charitable Activities (continued)

Staff Costs

Included within expenditure on charitable activities are the following staff costs:

	2024	2023
	£	£
Wages and salaries	108,182	87,608
Social security costs	9,475	6,742
Employer allowance	(5,000)	(5,000)
Pension costs	5,143	6,115
	117,800	95,465
Of which the following relate to Key Management Personnel:		
Wages and salaries	61,879	40,415
Pension costs	1,485	755
	63,364	41,170

The number of employees during the year was 7 (2023: 6), being 3 (2023: 3) full time school workers, 2 part time school workers (2023: 2) and 2 (2023: 1) part time administrator. No employees received payments in excess of £60,000 during the year.

4. Net Expenditure

This is stated after charging:

	2024	2023
	£	£
Depreciation	112	488
Independent examination	840	900



5. Tangible Fixed Assets

	Fixtures, fittings & equipment £
Cost	
Brought forward at 1 January 2024	2,262
Additions	-
Disposals	-
At 31 December 2024	2,262
Depreciation	
Brought forward at 1 January 2024	2,038
Charge for Year	112
Disposals	-
At 31 December 2024	2,150
Net Book Value	
At 31 December 2024	112
At 31 December 2023	224

All of the fixed assets are used for charitable purposes.

6. Debtors

	2024 £	2023 £
Donations Receivable	1,250	-
Gift Aid Tax receivable	2,471	2,934
Prepayments	940	941
Other Debtors	-	2,362
	4,661	6,237

7. Creditors - Amounts Falling Due Within One Year

	2024 £	2023 £
Accruals	1,417	2,896

8. Restricted Funds

8a. Current year

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Bridging the Gap	1000	-	(1,000)	-	0
Hope Strand	0	1,500	-	-	1,500
Draw and Talk Merstham and Redhill	13,000	13,000	(13,000)	-	13,000
	14,000	14,500	(14,000)	0	14,500

8b. Prior year

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Bridging the Gap	0	1,000	-	-	1,000
Draw and Talk Merstham and Redhill	4,000	13,000	(4,000)	-	13,000
	4,000	14,000	(4,000)	0	14,000

Descriptions of the main funds are as follows:

Bridging the Gap. The funds received to support workshops that enable Year 6 pupils move onwards to Year 7.

Draw and Talk Merstham. Funds received for Draw and Talk therapy in a Merstham Primary school and Redhill Primary School.

Hope Strand. Funds received for student support at times of transition and challenge, through lessons, mentoring, courses and clubs.

9. Related Party Transactions and Balances

Trustees made aggregate unrestricted donations of £2,330 (2023: £3,300) during the year.

There are no other related party transactions or balances.

Accounts

SPARKFISH

Charity Registration Number: 1139684

31 December 2023

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Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity are the Director and the Chair of the Trustees.
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1.3 Staff

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2. Activities, Strategies and the Public Benefit

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- Collective worship and religious education;
- Opportunities for spiritual development; and
- Mentoring, group work and support for transition, self-esteem and relationships.

3. Achievements and Performance

In 2023 SparkFish continued to settle back after the challenges of the pandemic and settled back into a more regular pattern of working in person in the schools of Reigate, Redhill and Merstham - and increasingly in Horley, through the charity’s developing partnership with Horley churches.

The charity:

- Had contact across all of the strands of its work with approximately 7164 students;
- Worked with 17 of the 21 Primary Schools in Reigate, Redhill and Merstham;

Annual Report of the Trustees
For the year ended 31 December 2023

- Worked with 7 out of 8 Secondary Schools in Reigate, Redhill and Merstham;
- Had contact with 8 schools to the south, through its Horley partnership; and
- Continued to consider the needs of and develop links with one Primary School in Limpsfield, Oxted and two Caterham Schools.

Achievements under each strand were as follows:

1. Learn: RE collective worship

- Led collective worship in 9 Primary Schools, partnering with three 'Open the Book' teams and a partner school's worker in Horley;
- Provided in-person RE events for Years 2 and 5 to learn about the key stories of the Christian faith, welcoming 21 schools to 'The Christmas Journey' and 13 schools to 'The Easter Experience';
- Piloted Christmas Journey in Horley for the first time with a brand-new team supported by the existing Reigate and Redhill teams; and
- Led additional RE lessons in 4 schools, using 'Walk through the Bible', 'RE Inspired' resources and a brand-new workshop on 'friendships and social interactions'.

2. Think: A special space in the curriculum for reflection, wonder and prayer

- Led Think! Spaces in a total of 18 schools, 13 Primary Schools and 5 Secondary Schools; and
- Developed 'Think! Outside' activities and resources, enabling schools with limited indoor space to have a Think! space for the first time.

3. Hope: Student support at times of transition and challenge, through lessons, mentoring, courses and clubs

- Led transitions workshops in 8 Primary Schools, supporting 460 children moving to Secondary School;
- Provided Drawing and Talking Therapy in 2 Primary Schools to support children with their emotional and wellbeing needs; and
- Provided mentoring, lunchtime clubs and group work in 4 Secondary Schools and 1 Primary School.

4. Financial Review

Funding for the Charity comes from churches in the Reigate and Redhill area, donations from individual supporters (regular and one-off), donations from schools, and specific grants or awards.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 7 and 8 respectively. The Charity's reserves increased by £20,119 during the year (2022: decreased by £21,555). The balance sheet shows total net assets of £57,318 (2022: £37,199).

Included in total funds are amounts totalling £14,000 (2022: £4,000) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor-imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, in other words those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Charity's work, free reserves should be equivalent to approximately 3 months' routine general fund expenditure, plus committed future expenditure on other projects, where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2023 the Charity had net free reserves of £43,094 (2022 £32,487) as follows:

	2023 £	2022 £
Total reserves	57,318	37,199
Less: restricted funds	(14,000)	(4,000)
Less: unrestricted fixed assets used for the continuing work of the Charity	(224)	(712)
Free reserves	43,094	32,487
Free reserves requirement: 3 months' budgeted routine expenditure	30,000	30,000

4.3 Investment Policy

Spare funds are placed in a bank deposit account.

5. Plans for Future Periods

Demand for all strands of the Charity's services is strong, and the trustees are committed to energetic fundraising in 2024, to continue to build up the reserves necessary to sustain staffing and meet the needs of local schools and their students. The development of partnership working in Horley will be consolidated and continue in 2024, with wider involvement of local churches in volunteering, hosting events, financial support and governance.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales 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 Charity and of income and expenditure of the Charity for that period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the Charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 27 June 2024 and signed on its behalf by:



Leslie Jackson
Chair of Trustees

Report of the Independent Examiner to the Trustees of SparkFish

I report on the financial statements of SparkFish for the year ended 31 December 2023, set out on pages 8 to 14.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 ("the Act"). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trust and the Trustees for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees consider that an audit is not required for this year (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the Act); and
- state whether particular matters have come to my attention

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

A handwritten signature in black ink, appearing to read "John Helm".

John Helm ACA

June 2024

Statement of Financial Activities
For the year ended 31 December 2023



	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Income from:	2						
Donations and legacies		109,244	14,000	123,244	103,527	11,000	114,527
Charitable activities		11,105	-	11,105	11,856	-	11,856
Investments		85	-	85	-	-	-
Total Income		120,434	14,000	134,434	115,383	11,000	126,383
Expenditure on:	3						
Raising funds		-	-	-	60	-	60
Charitable activities		110,315	4,000	114,315	117,840	30,038	147,878
Total Expenditure		110,315	4,000	114,315	117,900	30,038	147,938
Net Expenditure	4	10,119	10,000	20,119	(2,517)	(19,038)	(21,555)
Net movement in funds		10,119	10,000	20,119	(2,517)	(19,038)	(21,555)
Total funds brought forward		33,199	4,000	37,199	35,716	23,038	58,754
Total funds carried forward		43,318	14,000	57,318	33,199	4,000	37,199

Balance Sheet

For the year ended 31 December 2023

	Note	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Fixed Assets					
Tangible Assets	5	224	-	224	712
Current Assets					
Debtors	6	6,237	-	6,237	2,072
Cash at Bank and in Hand		39,754	14,000	53,754	35,015
		45,991	14,000	59,991	37,087
Creditors - Amounts Falling Due Within One Year	7	2,897	-	2,897	600
Net Current Assets		43,094	14,000	57,094	36,487
Net Assets		43,318	14,000	57,318	37,199
Represented By:					
Funds					
Restricted Income Funds	8	-	14,000	14,000	4,000
Unrestricted Income Funds		43,318	-	43,318	33,199
Total Funds		43,318	14,000	57,318	37,199

The financial statements were approved by the Trustees on 27 June 2024 and signed on its behalf by:



Leslie Jackson
Chair of Trustees



1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The Charity meets the definition of a public benefit entity under FRS 102.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. The income from trading activities is shown gross, with the associated costs included in fundraising costs.

Grant income is recognised on a receivable basis. Where grant income specifies use over a time period in which the expenditure of resources will take place, grants received in advance of costs incurred are recognised as deferred income.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. These include grants made, governance costs and support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees together with an apportionment of overhead and support costs.

The charity contributes to certain employees' personal pension plans. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accruals basis.

Tangible fixed assets and depreciation

Tangible fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Equipment, fixtures and fittings	25% on cost
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Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.



1. Accounting Policies (continued)

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that 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.

2. Income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Donations & legacies				
Donations	63,796	-	63,796	57,298
Income tax reclaimed	5,983	-	5,983	4,979
Grants	39,465	14,000	53,465	52,250
	<u>109,244</u>	<u>14,000</u>	<u>123,244</u>	<u>114,527</u>
Charitable activities				
School income	11,105	-	11,105	11,856
Investment Income				
Bank interest	85	-	85	-
	<u>85</u>	<u>-</u>	<u>85</u>	<u>-</u>
Total	<u>120,434</u>	<u>14,000</u>	<u>134,434</u>	<u>126,383</u>

3. Expenditure

3a. Expenditure – Raising Funds

	Total 2023 £	Total 2022 £
Publicity and professional fees	-	60
	<u>-</u>	<u>60</u>

Notes to the Financial Statements
For the period ended 31 December 2023

3. Expenditure (continued)

3b. Expenditure – Charitable activities

	Staff costs 2023 £	Other costs 2023 £	Depreciation 2023 £	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Schools' ministry	100,251	12,676	488	109,415	4,000	113,415	147,248
Governance costs	-	900	-	900	-	900	630
	100,251	13,576	488	110,315	4,000	114,315	147,878

3c. Staff Costs

Included within expenditure on charitable activities are the following staff costs:

	2023 £	2022 £
Wages and salaries	87,608	108,032
Social security costs	6742	9,265
Employer allowance	(5,000)	(5,000)
Pension costs	6,115	5,115
	95,465	117,412
Of which the following relate to Key Management Personnel:		
Wages and salaries	40,415	23,450
Pension costs	755	1,172
	41,170	24,622

The number of employees during the year was 6 (2022: 10), being 3 (2022: 3) full time school workers, 2 part time school workers (2022: 5) and 1 (2022: 2) part time administrator. No employees received payments in excess of £60,000 during the year.

4. Net Expenditure

This is stated after charging:

	2023 £	2022 £
Depreciation	488	712
Independent examination	900	630

5. Tangible Fixed Assets

	Fixtures, fittings & equipment £
Cost	
Brought forward at 1 January 2023	2,262
Additions	-
Disposals	-
At 31 December 2023	2,262
Depreciation	
Brought forward at 1 January 2023	1,550
Charge for Year	488
Disposals	-
At 31 December 2023	2,038
Net Book Value	
At 31 December 2023	224
At 31 December 2022	712

All of the fixed assets are used for charitable purposes.

6. Debtors

	2023 £	2022 £
Donations Receivable	-	625
Gift Aid Tax receivable	2,934	1,446
Prepayments	941	-
Other Debtors	2,362	-
	6,237	2,071

7. Creditors - Amounts Falling Due Within One Year

	2023 £	2022 £
Accruals	2,896	600

8. Restricted Funds

8a. Current year

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Bridging the Gap	0	1,000	-	-	1,000
Draw and Talk Merstham	4,000	13,000	(4,000)	-	13,000
	4,000	14,000	(4,000)	0	14,000

8b. Prior year

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Draw and Talk Redhill	4,000	-	(4,000)	-	0
Draw and Talk Merstham	4,000	6,000	(6,000)	-	4,000
Think co-ordination	6,666	5,000	(11,666)	-	0
COVID Recovery Fund	6,667	-	(6,667)	-	0
Merstham Park School	1,000	-	(1,000)	-	0
Christmas Journey/ Easter Experience	705	-	(705)	-	0
Self-esteem and relationship training	0	-	-	-	0
	23,038	11,000	(30,038)	0	4,000

Descriptions of the main funds are as follows:

Bridging the Gap. The funds received to support workshops that enable Year 6 pupils move onwards to Year 7.

Draw and Talk Redhill. Funds received for Draw and Talk therapy in a Redhill Primary school.

Draw and Talk Merstham. Funds received for Draw and Talk therapy in a Merstham Primary school.

Think co-ordination. Funds received towards the employment of a co-ordinator for the Think strand.

COVID Recovery Fund. Funds received to support activities through the COVID pandemic.

Self-esteem and relationship training. Funds received in support of self-esteem and relationship training.

Christmas Journey/Easter Experience. Funds received towards the delivery of Christmas Journey/ Easter Experience.

9. Related Party Transactions and Balances

Sue Land, a trustee, is also owner and director of Kemp Marketing. Kemp Marketing carried out a communications review and publicity costing £180 (2022: £654).

Trustees made aggregate unrestricted donations of £3,300 (2022: £1,867) during the year.

There are no other related party transactions or balances.

Accounts

SPARKFISH

Charity Registration Number: 1139684

31 December 2022

Annual Report and Financial Statements

Tandem Accounting
Chartered Accountants
17 Heathville Road
London N19 3AL

SPARKFISH

Annual Report and Financial Statements 2022 Contents

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Statement of financial activities	7
Balance sheet	8
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Legal and Administrative Information

For the year ended 31 December 2022

Charity Name	SparkFish																				
Charity Registration no.	1139684. The Charity was registered with the Charity Commission on 5 th January 2011.																				
Registered Office	St John's Church Centre, Church Road, Redhill, Surrey RH1 6QA.																				
Governing Document	Trust Deed dated 4 th November 2010																				
Objectives	(a) to advance the Christian faith in accordance with its stated statement of beliefs in Surrey and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Trust. (b) to advance education in accordance with Christian principles by such means as the Trustees may consider appropriate in Surrey and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit																				
Trustees	The Trustees who served during the year or who were serving at the date of this report were: <table> <tr> <td>Paul Taylor</td><td></td></tr> <tr> <td>Rev. George Watt</td><td>(resigned and Chair until 11 March 2022)</td></tr> <tr> <td>Hermione Puzey</td><td></td></tr> <tr> <td>Vivien Hawes</td><td>(resigned 11 March 2022)</td></tr> <tr> <td>Clare Horsfall</td><td>(resigned 11 March 2022)</td></tr> <tr> <td>Leslie Jackson</td><td>(Chair from 11 March)</td></tr> <tr> <td>Ven. Moira Astin</td><td></td></tr> <tr> <td>Sue Land</td><td></td></tr> <tr> <td>Eddie Newton</td><td>(appointed 11 March 2022)</td></tr> <tr> <td>Alison Elson</td><td>(appointed 11 March 2022)</td></tr> </table>	Paul Taylor		Rev. George Watt	(resigned and Chair until 11 March 2022)	Hermione Puzey		Vivien Hawes	(resigned 11 March 2022)	Clare Horsfall	(resigned 11 March 2022)	Leslie Jackson	(Chair from 11 March)	Ven. Moira Astin		Sue Land		Eddie Newton	(appointed 11 March 2022)	Alison Elson	(appointed 11 March 2022)
Paul Taylor																					
Rev. George Watt	(resigned and Chair until 11 March 2022)																				
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Vivien Hawes	(resigned 11 March 2022)																				
Clare Horsfall	(resigned 11 March 2022)																				
Leslie Jackson	(Chair from 11 March)																				
Ven. Moira Astin																					
Sue Land																					
Eddie Newton	(appointed 11 March 2022)																				
Alison Elson	(appointed 11 March 2022)																				
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity are the Director and the Chair of the Trustees.																				
Bankers	Lloyds TSB 11 High Street Horley Surrey RH6 7BJ																				
Independent Examiner	John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL																				

The Trustees submit their annual report and the financial statements of SparkFish ("the Charity") for the year ended 31 December 2022. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

1. Structure, Governance & Management

1.1. Trustees

The Trustees meet 10 times a year to discuss a full range of matters relating to strategy, project work, recruitment, finance and general administration. Trustees consult regularly with local church ministers. None of the Trustees receives remuneration. Business and pastoral skills are well represented amongst the Trustees. Trustees aim to maintain and, where necessary, expand this range of skills and experience through training.

The induction process for any individual newly appointed to the board of Trustees comprises an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and a written role description, referring to other key documents:

- the Charity Commission's guidance 'The Essential Trustee'
- the Trust Deed of the Charity
- the Charity's financial position

1.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by the Charity, they have established effective systems and procedures to mitigate those risks.

1.3 Staff

During 2022 the Charity employed a Director, and a Co-ordinator for each of the three strands of its ministry. Two Co-ordinators were full-time and one part-time. They were supported by two part-time paid mentors, staff from local churches and a team of regular volunteers. The Charity also employs a part-time Administrator.

2. Activities, Strategies and the Public Benefit

The Trustees have given due regard to the Charity Commission's guidance on public benefit. The Trustees believe that the Charity provides benefit to the public by providing schools ministry on behalf of local churches. This involves leading and co-ordinating visits to local primary and secondary schools to support and provide:

- Collective worship and religious education
- Opportunities for spiritual development
- Mentoring and support for transition, self-esteem and relationships

3. Achievements and Performance

In 2022 SparkFish quickly settled back after the challenges of the pandemic to working in person in the schools of Reigate, Redhill and Merstham – and increasingly in Horley, through the charity's developing partnership with Horley churches.

The charity:

- Had contact across all of the strands of its work with approximately 6000 students
- Worked with 23 of the 27 Primary and Secondary Schools in Reigate, Redhill and Merstham
- Had contact with 7 schools to the south, through its Horley partnership
- Began to consider the needs of the Oxted area to the east and how they might be met in the future

Achievements under each strand were as follows:

1. Learn: RE and collective worship
 - Led collective worship in 9 Primary and 2 Secondary schools, partnering with two 'Open the Book' teams and a schools worker in Horley
 - Provided in-person RE events for Years 2 and 5 to learn about key stories of the Christian faith, welcoming 20 schools to 'The Christmas Journey' and 16 schools to 'The Easter Experience'
 - Led additional RE lessons in 5 schools, using 'Walk through the Bible' and 'RE Inspired' resources
2. Think: A special space in the curriculum for reflection, wonder and prayer
 - Led Think! Spaces in 15 Primary and 6 Secondary schools
 - Added to the team of volunteers who help to staff these events
3. Hope: Student support at times of transition and challenge, through lessons, mentoring, courses and clubs
 - Led transitions workshops in 9 Primary Schools to support 500 children moving to Secondary School
 - Provided Drawing and Talking therapy in 3 Primary schools to support children with emotional needs
 - Provided mentoring, lunchtime clubs and self-esteem courses in 4 Secondary schools

4. Financial Review

Funding for the Charity comes from churches in the Reigate and Redhill area, donations from individual supporters (regular and one-off), donations from schools, and specific grants or awards.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 7 and 8 respectively. The Charity's reserves decreased by £21,555 during the year (2021: decreased by £13,201). The balance sheet shows total net assets of £37,199 (2021: £58,754).

Included in total funds are amounts totalling £4,000 (2021: £23,038) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor-imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, in other words those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Charity's work, free reserves should be equivalent to approximately 3 months' routine general fund expenditure, plus committed future expenditure on other projects, where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2022 the Charity had net free reserves of £32,487 (2021 £34,964) as follows:

	2022 £	2021 £
Total reserves	37,199	58,754
Less: restricted funds	(4,000)	(23,038)
Less: unrestricted fixed assets used for the continuing work of the Charity	(712)	(752)
Free reserves	32,487	34,964
Free reserves requirement: 3 months' budgeted routine expenditure	30,000	30,000

4.3 Investment Policy

Spare funds are placed in a bank deposit account.

5. Plans for Future Periods

Post-pandemic demand for all strands of the Charity's services is strong, and the trustees are committed to energetic fundraising in 2023, to build up the reserves necessary to sustain staffing and meet the needs of schools and their students. The development of partnership working in Horley will continue in 2023, with wider involvement of local churches in volunteering, hosting events, financial support and governance. A potential partnership in the Oxted area is in mind and may take initial steps in 2023.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales 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 Charity and of income and expenditure of the Charity for that period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the Charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 30 March 2023 and signed on its behalf by:

A handwritten signature in black ink that reads "Leslie Jackson". The signature is written in a cursive, flowing style.

Leslie Jackson
Chair of Trustees

Report of the Independent Examiner to the Trustees of SparkFish

I report on the financial statements of SparkFish for the year ended 31 December 2022, set out on pages 7 to 14.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 ("the Act"). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trust and the Trustees for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees consider that an audit is not required for this year (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the Act); and
- state whether particular matters have come to my attention

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

A handwritten signature in black ink, appearing to read "John Helm".

John Helm ACA
30 March 2023

Statement of Financial Activities
For the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Income from:	2						
Donations and legacies		103,527	11,000	114,527	72,514	35,000	107,514
Charitable activities		11,856	-	11,856	8,998	-	8,998
Total Income		115,383	11,000	126,383	81,512	35,000	116,512
Expenditure on:	3						
Raising funds		60	-	60	1,746	-	1,746
Charitable activities		117,840	30,038	147,878	83,320	44,647	127,967
Total Expenditure		117,900	30,038	147,938	85,066	44,647	129,713
Net gains/(losses) on investments		-	-	-	-	-	-
Net Expenditure	4	(2,517)	(19,038)	(21,555)	(3,554)	(9,647)	(13,201)
Transfers between funds		-	-	-	-	-	-
Other recognised gains and losses		-	-	-	-	-	-
Net movement in funds		(2,517)	(19,038)	(21,555)	(3,554)	(9,647)	(13,201)
Total funds brought forward		35,716	23,038	58,754	39,270	32,685	71,955
Total funds carried forward		33,199	4,000	37,199	35,716	23,038	58,754

Balance Sheet
For the year ended 31 December 2022

	Note	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Fixed Assets					
Tangible Assets	5	712	-	712	752
Current Assets					
Debtors	6	2,072	-	2,072	10,265
Cash at Bank and in Hand		31,015	4,000	35,015	48,337
		33,087	4,000	37,087	58,602
Creditors - Amounts Falling Due Within One Year	7	600	-	600	600
Net Current Assets		32,487	4,000	36,487	58,002
Net Assets		33,199	4,000	37,199	58,754
Represented By:					
Funds					
Restricted Income Funds		-	4,000	4,000	23,038
Unrestricted Income Funds	8	33,199	-	33,199	35,716
Total Funds		33,199	4,000	37,199	58,754

The financial statements were approved by the Trustees on 30 March 2023 and signed on its behalf by:



Leslie Jackson
Chair of Trustees

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The Charity meets the definition of a public benefit entity under FRS 102.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. The income from trading activities is shown gross, with the associated costs included in fundraising costs.

Grant income is recognised on a receivable basis. Where grant income specifies use over a time period in which the expenditure of resources will take place, grants received in advance of costs incurred are recognised as deferred income.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. These include grants made, governance costs and support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees together with an apportionment of overhead and support costs.

The charity contributes to certain employees' personal pension plans. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accruals basis.

Tangible fixed assets and depreciation

Tangible fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Equipment, fixtures and fittings	25% on cost
----------------------------------	-------------

Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Notes to the Financial Statements

For the period ended 31 December 2022



1. Accounting Policies (continued)

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that 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.

2. Income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Donations & legacies				
Donations	57,298	-	57,298	45,638
Income tax reclaimed	4,979	-	4,979	3,674
Grants	41,250	11,000	52,250	58,202
	103,527	11,000	114,527	107,514
Charitable activities				
School income	11,856	-	11,856	8,998
Total	115,383	11,000	126,383	116,512

3. Expenditure

3a. Expenditure – Raising Funds

	Total 2022 £	Total 2021 £
Publicity and professional fees	60	1,746

3. Expenditure (continued)

3b. Expenditure – Charitable activities

	Staff costs 2022 £	Other costs 2022 £	Depreciation 2022 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Schools' ministry	91,579	24,919	712	117,210	30,038	147,248	127,367
Governance costs	-	630	-	630	-	630	600
	<u>91,579</u>	<u>25,549</u>	<u>712</u>	<u>117,840</u>	<u>30,038</u>	<u>147,878</u>	<u>127,967</u>

3c. Staff Costs

Included within expenditure on charitable activities are the following staff costs:

	2022 £	2021 £
Wages and salaries	108,032	100,628
SMP recovered	-	-
Social security costs	9,265	7,752
Employer allowance	(5,000)	(4,000)
Pension costs	5,115	4,556
	<u>117,412</u>	<u>108,936</u>
Of which the following relate to Key Management Personnel:		
Wages and salaries	23,450	24,327
Pension costs	1,172	1,216
	<u>24,622</u>	<u>25,543</u>

The average number of employees during the year was 10 (2021: 6), being 3 (2021: 2) full time schools' worker, 5 part time schools' workers (2021: 3) and 2 (2021: 1) part time administrators. No employees received payments in excess of £60,000 during the year.

4. Net Expenditure

This is stated after charging:

	2022 £	2021 £
Depreciation	712	574
Independent examination	630	600
	<u>1,342</u>	<u>1,174</u>

5. Tangible Fixed Assets

	Fixtures, fittings & equipment £
Cost	
Brought forward at 1 January 2022	1,813
Additions	449
Disposals	-
At 31 December 2022	2,262
Depreciation	
Brought forward at 1 January 2022	1,061
Charge for Year	489
Disposals	-
At 31 December 2022	1,550
Net Book Value	
At 31 December 2022	712
At 31 December 2021	752

All of the fixed assets are used for charitable purposes.

6. Debtors

	2022 £	2021 £
Fees receivable	-	1,666
Gift Aid Tax receivable	1,446	628
Prepayments	-	4,222
Grants receivable	-	3,750
Donations Receivable	625	-
	2,071	10,266

7. Creditors - Amounts Falling Due Within One Year

	2022 £	2021 £
Accruals	600	600

Notes to the Financial Statements

For the period ended 31 December 2022



8. Restricted Funds

8a. Current year

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Staff training Reigate & Banstead	0			-	0
Draw and Talk Redhill	4,000		(4,000)	-	0
Draw and Talk Merstham	4,000	6,000	(6,000)	-	4,000
Think co-ordination	6,666	5,000	(11,666)	-	0
COVID Recovery Fund	6,667	-	(6,667)	-	0
Merstham Park School	1,000	-	(1,000)	-	0
Christmas Journey/ Easter Experience	705	-	(705)	-	0
Self-esteem and relationship training	0	-	-	-	0
	23,038	11,000	(30,038)	0	4,000

8b. Prior Year

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Staff training Reigate & Banstead	0	1,000	(1,000)	-	0
Draw and Talk Redhill	4,000	6,000	(6,000)	-	4,000
Draw and Talk Merstham	4,000	6,000	(6,000)	-	4,000
Think co-ordination	3,300	10,000	(6,634)	-	6,666
COVID Recovery Fund	18,180	10,000	(21,513)	-	6,667
Merstham Park School	1,000	-	-	-	1,000
Christmas Journey/ Easter Experience	705	-	-	-	705
Self-esteem and relationship training	1,500	2,000	(3,500)	-	0
	32,685	35,000	(44,647)	0	23,038

Descriptions of the main funds are as follows:

Draw and Talk Redhill. Funds received for Draw and Talk therapy in a Redhill Primary school.

Draw and Talk Merstham. Funds received for Draw and Talk therapy in a Merstham Primary school.

Think co-ordination. Funds received towards the employment of a co-ordinator for the Think strand.

COVID Recovery Fund. Funds received to support activities through the COVID pandemic.

Self-esteem and relationship training. Funds received in support of self-esteem and relationship training.

Christmas Journey/Easter Experience. Funds received towards the delivery of Christmas Journey/ Easter Experience.

9. Related Party Transactions and Balances

Sue Land, a trustee, is also owner and director of Kemp Marketing. Kemp Marketing carried out a communications review and publicity costing £654 (2021: £1,746).

Trustees made aggregate unrestricted donations of £1,867 (2021: £1,827) during the year.

There are no other related party transactions or balances.

Accounts

SPARKFISH

Charity Registration Number: 1139684

31 December 2021

Annual Report and Financial Statements

Simply Churches
Chartered Accountants
17 Heathville Road
London N19 3AL

SPARKFISH

Annual Report and Financial Statements 2021 Contents

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Statement of financial activities	8
Balance sheet	9
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**Legal and Administrative Information
For the year ended 31 December 2021**

Charity Name	SparkFish																				
Charity Registration no.	1139684. The Charity was registered with the Charity Commission on 5 th January 2011.																				
Registered Office	St John's Church Centre, Church Road, Redhill, Surrey RH1 6QA.																				
Governing Document	Trust Deed dated 4 th November 2010																				
Objectives	(a) to advance the Christian faith in accordance with its stated statement of beliefs in Surrey and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Trust. (b) to advance education in accordance with Christian principles by such means as the Trustees may consider appropriate in Surrey and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit																				
Trustees	The Trustees who served during the year or who were serving at the date of this report were: <table> <tr> <td>Paul Taylor</td><td></td></tr> <tr> <td>Rev. George Watt</td><td>(resigned and Chair until 11 March 2021)</td></tr> <tr> <td>Hermione Puzey</td><td></td></tr> <tr> <td>Vivien Hawes</td><td>(resigned 11 March 2021)</td></tr> <tr> <td>Clare Horsfall</td><td></td></tr> <tr> <td>Leslie Jackson</td><td>(Chair from 11 March)</td></tr> <tr> <td>Ven. Moira Astin</td><td></td></tr> <tr> <td>Sue Land</td><td></td></tr> <tr> <td>Eddie Newton</td><td>(appointed 11 March 2021)</td></tr> <tr> <td>Alison Elson</td><td>(appointed 11 March 2021)</td></tr> </table>	Paul Taylor		Rev. George Watt	(resigned and Chair until 11 March 2021)	Hermione Puzey		Vivien Hawes	(resigned 11 March 2021)	Clare Horsfall		Leslie Jackson	(Chair from 11 March)	Ven. Moira Astin		Sue Land		Eddie Newton	(appointed 11 March 2021)	Alison Elson	(appointed 11 March 2021)
Paul Taylor																					
Rev. George Watt	(resigned and Chair until 11 March 2021)																				
Hermione Puzey																					
Vivien Hawes	(resigned 11 March 2021)																				
Clare Horsfall																					
Leslie Jackson	(Chair from 11 March)																				
Ven. Moira Astin																					
Sue Land																					
Eddie Newton	(appointed 11 March 2021)																				
Alison Elson	(appointed 11 March 2021)																				
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity are the Director and the Chair of the Trustees.																				
Bankers	Lloyds TSB 11 High Street Horley Surrey RH6 7BJ																				
Independent Examiner	John Helm ACA Simply Churches Limited 17 Heathville Road London N19 3AL																				

The Trustees submit their annual report and the financial statements of SparkFish ("the Charity") for the year ended 31 December 2021. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

1. Structure, Governance & Management

1.1. Trustees

The Trustees meet 10 times a year to discuss a full range of matters relating to strategy, project work, recruitment, finance and general administration. Trustees consult regularly with local church ministers. None of the Trustees receives remuneration. Business and pastoral skills are well represented amongst the Trustees. Trustees aim to maintain and, where necessary, expand this range of skills and experience through training.

The induction process for any individual newly appointed to the board of Trustees comprises an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and a written role description, referring to other key documents:

- the Charity Commission's guidance 'The Essential Trustee'
- the Trust Deed of the Charity
- the Charity's financial position

1.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by the Charity, they have established effective systems and procedures to mitigate those risks.

1.3 Staff

The Charity employs a Director and four schools workers (2 full-time and 2 part-time) to co-ordinate and support the three strands of its ministry. This team works in partnership with staff from local churches and a team of regular volunteers. The Charity also employs a part-time Administrator.

2. Activities, Strategies and the Public Benefit

The Trustees have given due regard to the Charity Commission's guidance on public benefit. The Trustees believe that the Charity provides benefit to the public by providing schools ministry on behalf of local churches. This involves leading and co-ordinating visits to local primary and secondary schools to support and provide:

- Collective worship and religious education
- Opportunities for spiritual development
- Mentoring and support for transition, self-esteem and relationships

3. Achievements and Performance

During 2021 SparkFish continued to adapt its work to meet the needs of local schools and students during the continuing Covid-19 pandemic. In early 2021 SparkFish staff worked from home and arranged to continue their schools work online - delivering online support to students who were taking part in home schooling. When the national lockdown was lifted SparkFish staff resumed their schools work delivery in person in schools where possible.

The charity:

- Had contact across all of the strands of its work with approximately 3000 students
- Worked with 23 of the 27 Primary and Secondary Schools in Reigate, Redhill and Merstham

Annual Report of the Trustees For the year ended 31 December 2021

- Sparkfish increased the role of the part time administrator from 9 hours a week to 14 hours a week. In May 2021 our new administrator started in the new role
- SparkFish continued to employ a part time Director, full time Learn and Think! Coordinator, part time Hope Coordinator and part time Secondary Schools Worker

Achievements under each strand were as follows:

1. Learn: RE and collective worship, with special RE events for Primary Schools before Christmas and Easter
 - Involvement in leading Collective Worship virtually in 10 Primary Schools
 - Provided (in partnership with local churches) an 'in person' RE event before Christmas with 13 Primary Schools
 - Provided (in partnership with local churches) a digital RE event at Easter time for 13 Primary Schools
2. Think: A special space in the curriculum for reflection, wonder and prayer
 - Led 'in person' Think! spaces for spiritual development in 2 schools as well as an 'at home' Think! space during the third national lockdown (early 2021)
3. Hope: Student support at times of transition and challenge, through lessons, mentoring, courses and clubs
 - Provided a virtual transitions workshop for 6 Primary Schools to support children transitioning from Primary to Secondary School
 - Provided mentoring, drawing and talking therapy, lunchtime clubs and self-esteem courses in 6 schools

4. Financial Review

Funding for the Charity comes from churches in the Reigate and Redhill area, donations from individual supporters (regular and one-off), donations from schools, and specific grants or awards.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 7 and 8 respectively. The Charity's reserves decreased by £13,201 during the year (2020: increased by £23,965). The balance sheet shows total net assets of £58,754 (2020: £71,955).

Included in total funds are amounts totalling £23,038 (2020: £32,685) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, in other words those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Charity's work, free reserves should be equivalent to approximately 3 months' routine general fund expenditure, plus committed future expenditure on other projects, where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2021 the Charity had net free reserves of £34,964 (2020 £37,944) as follows:

	2021 £	2020 £
Total reserves	58,754	71,955
Less: restricted funds	(23,038)	(32,685)
Less: unrestricted fixed assets used for the continuing work of the Charity	(752)	(1,326)
Free reserves	34,964	37,944
Free reserves requirement: 3 months' budgeted routine expenditure	30,000	21,000

The excess of free reserves over the free reserves requirement is expected to be used up by funding planned budgeted deficits for the years 2022-2023.

4.3 Investment Policy

Spare funds are placed in a bank deposit account.

5. Plans for Future Periods

During 2022, the trustees hope to sustain and further develop staffing and volunteering to meet the requests of schools for the Charity's services, especially in the Hope and Learn strands. Due to Covid-19 there are high needs in schools for our Hope strand, in supporting children and young people grappling with the pandemic and change to their regular schooling. In the Learn strand, research is planned into the needs of schools at this time and there are ongoing plans to develop some new resources such as Walk through the bible and Godly Play. In our Think! strand we hope to sustain our work in local schools, developing a package of Think! outside spaces. There will be ongoing support and resource given to future developments of schools' ministry in Horley, to the south of our area of work.

6. Going concern review

From March 2021 until the time of signing this report the operation of SparkFish has been greatly impacted by COVID-19. Each year it is the trustees' responsibility to state whether or not the annual accounts have been drawn up on a going concern basis (see the accounting note on page 10). Going concern is the assumption that an entity, in this case the charity, has the resources (financial or otherwise) needed to continue operating for the foreseeable future and, in particular, for at least 12 months from the date of approval by the trustees of these annual accounts. If the going concern principle did not apply then the accounts would be drawn up on an insolvent basis.

The Trustees continued to meet throughout the year remotely, with the impact of COVID-19 taking up much of their agenda. This included closely monitoring the charity's income. Income from individuals was maintained. Income from churches, with the exception of 3, was maintained. All 3 have subsequently made substantial donations, albeit that there was a drop in two instances. The significant change in income came from the drop in donations given by schools because of not being able to put on the usual activities.

The trustees have endeavoured to save costs where possible. In particular from April 2021 until the present staff who were eligible have been placed on furlough as part of the Job Retention Scheme (in line with the relevant regulations) when they were not able to plan, prepare and deliver activities in schools.

Against the ever-changing background, the trustees will continue to keep the financial forecast for 2022 under review, aware that if the charity incurs a deficit in 2021, its cash reserves are more than adequate to absorb that deficit. Accordingly it has concluded that it is appropriate to prepare the 2022 accounts on a going concern basis and that it is not necessary to make any adjustment to these accounts as a result of the current situation.

7. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales 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 Charity and of income and expenditure of the Charity for that period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

-
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the Charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

8. Approval

The report of the Trustees was approved by the Trustees on 10th March 2022 and signed on its behalf by:

A handwritten signature in black ink that reads "Leslie Jackson".

Leslie Jackson
Chair of Trustees

Report of the Independent Examiner to the Trustees of SparkFish

I report on the financial statements of SparkFish for the year ended 31 December 2021, set out on pages 8 to 15.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 ("the Act"). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trust and the Trustees for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees consider that an audit is not required for this year (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the Act); and
- state whether particular matters have come to my attention

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

A handwritten signature in black ink, appearing to read "John Helm".

John Helm ACA
10 March 2022

Statement of Financial Activities
For the year ended 31 December 2021



	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Income from:	2						
Donations and legacies		72,514	35,000	107,514	70,561	41,950	112,511
Charitable activities		8,998	-	8,998	3,332	-	3,332
Total Income		81,512	35,000	116,512	73,893	41,950	115,843
Expenditure on:	3						
Raising funds		1,746	-	1,746	4,250	-	4,250
Charitable activities		83,320	44,647	127,967	63,825	23,803	87,628
Total Expenditure		85,066	44,647	129,713	68,075	23,803	91,878
Net gains/(losses) on investments		-	-	-	-	-	-
Net Income	4	(3,554)	(9,647)	(13,201)	5,818	18,147	23,965
Transfers between funds		-	-	-	-	-	-
Other recognised gains and losses		-	-	-	-	-	-
Net movement in funds		(3,554)	(9,647)	(13,201)	5,818	18,147	23,965
Total funds brought forward		39,270	32,685	71,955	33,452	14,538	47,990
Total funds carried forward		35,716	23,038	58,754	39,270	32,685	71,955

Balance Sheet
For the year ended 31 December 2021

	Note	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Fixed Assets					
Tangible Assets	5	752	-	752	1,326
Current Assets					
Debtors	6	10,265	-	10,265	9,278
Cash at Bank and in Hand		25,299	23,038	48,337	63,451
		35,564	23,038	58,602	72,729
Creditors - Amounts Falling Due Within One Year	7	600	-	600	2,100
Net Current Assets		34,964	23,038	58,002	70,629
Net Assets		35,716	23,038	58,754	71,955
Represented By:					
Funds					
Restricted Income Funds		-	23,038	23,038	32,685
Unrestricted Income Funds	8	35,716	-	35,716	39,270
Total Funds		35,716	23,038	58,754	71,955

The financial statements were approved by the Trustees on 10th March 2022 and signed on its behalf by:



Leslie Jackson
Chair of Trustees

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The Charity meets the definition of a public benefit entity under FRS 102.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. The income from trading activities is shown gross, with the associated costs included in fundraising costs.

Grant income is recognised on a receivable basis. Where grant income specifies use over a time period in which the expenditure of resources will take place, grants received in advance of costs incurred are recognised as deferred income.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. These include grants made, governance costs and support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees together with an apportionment of overhead and support costs.

The charity contributes to certain employees' personal pension plans. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accruals basis.

Tangible fixed assets and depreciation

Tangible fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Equipment, fixtures and fittings	25% on cost
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Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Notes to the Financial Statements

For the period ended 31 December 2021

1. Accounting Policies (continued)

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that 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.

2. Income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Donations & legacies				
Donations	45,638	-	45,638	47,218
Income tax reclaimed	3,674	-	3,674	4,837
Grants	23,202	35,000	58,202	60,456
	72,514	35,000	107,514	112,511
Charitable activities				
School income	8,998	-	8,998	3,332
Total	81,512	35,000	116,512	115,843

Grants include £15,661 paid under the Job Retention Scheme.

3. Expenditure

3a. Expenditure – Raising Funds

	Total 2021 £	Total 2020 £
Publicity and professional fees	1,746	4,250

3. Expenditure (continued)

3b. Expenditure – Charitable activities

	Staff costs 2021 £	Other costs 2021 £	Depreciation 2021 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Schools ministry	108,936	17,677	754	82,720	44,647	127,367	87,028
Governance costs	-	600	-	600	-	600	600
	108,936	18,277	754	83,320	44,647	127,967	87,628

3c. Staff Costs

Included within expenditure on charitable activities are the following staff costs:

	2021 £	2020 £
Wages and salaries	100,628	69,883
SMP recovered	-	-
Social security costs	7,752	5,234
Employer allowance	(4,000)	(4,132)
Pension costs	4,556	2,864
	108,936	73,849
Of which the following relate to Key Management Personnel:		
Wages and salaries	24,327	15,613
Pension costs	1,216	761
	25,543	16,374

The average number of employees during the year was 6 (2020: 7), being 2 (2020: 1) full time schools' worker, 3 part time schools workers (2020: 3) and 1 (2020: 1) part time administrator. No employees received payments in excess of £60,000 during the year.

4. Net Income/(Expenditure)

This is stated after charging:

	2021 £	2020 £
Depreciation	574	692
Independent examination	600	600

5. Tangible Fixed Assets

	Fixtures, fittings & equipment £
Cost	
Brought forward at 1 January 2021	2,293
Additions	-
Disposals	(480)
At 31 December 2021	1,813
Depreciation	
Brought forward at 1 January 2021	967
Charge for Year	574
Disposals	(480)
At 31 December 2021	1061
Net Book Value	
At 31 December 2021	752
At 31 December 2020	1,326

All of the fixed assets are used for charitable purposes.

6. Debtors

	2021 £	2020 £
Fees receivable	1,666	3,145
Gift Aid Tax receivable	628	870
Prepayments	4,222	877
Grants receivable	3,750	4,386
	10,266	9,278

7. Creditors - Amounts Falling Due Within One Year

	2021 £	2020 £
Accruals	600	2,100

Notes to the Financial Statements

For the period ended 31 December 2021

8. Restricted Funds

8a. Current year

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Staff training Reigate & Banstead	0	1,000	(1,000)	-	0
Draw and Talk Redhill	4,000	6,000	(6,000)	-	4,000
Draw and Talk Merstham	4,000	6,000	(6,000)	-	4,000
Think co-ordination	3,300	10,000	(6,634)	-	6,666
COVID Recovery Fund	18,180	10,000	(21,513)	-	6,667
Merstham Park School	1,000	-	-	-	1,000
Christmas Journey/ Easter Experience	705	-	-	-	705
Self-esteem and relationship training	1,500	2,000	(3,500)	-	0
	32,685	35,000	(44,647)	0	23,038

8b. Prior year

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Draw and Talk Redhill	4,000	6,000	(6,000)	-	4,000
Draw and Talk Merstham	4,000	6,000	(6,000)	-	4,000
Think co-ordination	3,333	4,950	(4,983)	-	3,300
COVID Recovery Fund	0	25,000	(6,820)	-	18,180
Merstham Park School	2,500	(1,500)	-	-	1,000
Christmas Journey/ Easter Experience	705	-	-	-	705
Self-esteem and relationship training	0	1,500	-	-	1,500
	14,538	41,950	(23,803)	0	32,685

Descriptions of the main funds are as follows:

Draw and Talk Redhill. Funds received for Draw and Talk therapy in a Redhill Primary school.

Draw and Talk Merstham. Funds received for Draw and Talk therapy in a Merstham Primary school.

Think co-ordination. Funds received towards the employment of a co-ordinator for the Think strand.

COVID Recovery Fund. Funds received to support activities through the COVID pandemic

Self-esteem and relationship training. Funds received in support of self-esteem and relationship training.

Christmas Journey/Easter Experience. Funds received towards the delivery of Christmas Journey/ Easter Experience.

9. Related Party Transactions and Balances

Sue Land, a trustee, is also owner and director of Kemp Marketing. Kemp Marketing carried out a communications review and publicity costing £1,746.

Trustees made aggregate unrestricted donations of £1,827 (2020: £1,980) during the year.

There are no other related party transactions or balances.

Accounts

SPARKFISH

Charity Registration Number: 1139684

31 December 2020

Annual Report and Financial Statements

Simply Churches
Chartered Accountants
17 Heathville Road
London N19 3AL

SPARKFISH

Annual Report and Financial Statements 2020 Contents

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Statement of financial activities	7
Balance sheet	8
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**Legal and Administrative Information
For the year ended 31 December 2020**

Charity Name	SparkFish
Charity Registration no.	1139684. The Charity was registered with the Charity Commission on 5 th January 2011.
Registered Office	St John's Church Centre, Church Road, Redhill, Surrey RH1 6QA.
Governing Document	Trust Deed dated 4 th November 2010
Objectives	(a) to advance the Christian faith in accordance with its stated statement of beliefs in Surrey and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Trust. (b) to advance education in accordance with Christian principles by such means as the Trustees may consider appropriate in Surrey and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit
Trustees	The Trustees who served during the year or who were serving at the date of this report were: Paul Taylor Rev. George Watt (Chair) Hermione Puzey Vivien Hawes Clare Horsfall Leslie Jackson Ven. Moira Astin Sue Kemp
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity are the Leader of Schools Ministry/Coordinator of Schools Ministry (during the Leader's maternity leave) and the Chair of the Trustees.
Bankers	Lloyds TSB 11 High Street Horley Surrey RH6 7BJ
Independent Examiner	John Helm ACA Simply Churches Limited 17 Heathville Road London N19 3AL

The Trustees submit their annual report and the financial statements of SparkFish ("the Charity") for the year ended 31 December 2020. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

1. Structure, Governance & Management

1.1. Trustees

The Trustees meet 10 times a year to discuss a full range of matters relating to strategy, project work, recruitment, finance and general administration. Trustees consult regularly with local church ministers. None of the Trustees receives remuneration. Business and pastoral skills are well represented amongst the Trustees. Trustees aim to maintain and, where necessary, expand this range of skills and experience through training.

The induction process for any individual newly appointed to the board of Trustees comprises an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and a written role description, referring to other key documents:

- the Charity Commission's guidance 'The Essential Trustee'
- the Trust Deed of the Charity
- the Charity's financial position

1.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by the Charity, they have established effective systems and procedures to mitigate those risks.

1.3 Staff

The Charity employs a Leader of Schools Ministry (full-time) and three part-time schools workers to co-ordinate the three strands of its ministry. This team works in partnership with staff from local churches and a team of regular volunteers. The Charity also employs a part-time Administrator.

2. Activities, Strategies and the Public Benefit

The Trustees have given due regard to the Charity Commission's guidance on public benefit. The Trustees believe that the Charity provides benefit to the public by providing schools ministry on behalf of local churches. This involves leading and co-ordinating visits to local primary and secondary schools to support and provide:

- Collective worship and religious education
- Opportunities for spiritual development
- Mentoring and support for transition, self-esteem and relationships

3. Achievements and Performance

During 2020 SparkFish adapted its work to meet the needs of local schools and students during the Covid-19 pandemic. Unfortunately, due to the closure of schools for part of the year the Sparkfish staff team were furloughed from April-July 2020 and returned to work in September 2020.

The charity:

- Had contact across all of the strands of its work with approximately 3000 students
- Worked with 23 of the 27 Primary and Secondary Schools in Reigate, Redhill and Merstham

Annual Report of the Trustees For the year ended 31 December 2020

- Continued maternity cover for the Director of SparkFish until July 2020 by continuing the employment of the part time temporary Coordinator of Schools Ministry
- Reshaped its staffing and increased the hours for the Coordinator of the Learn strand of the Charity's work
- Sparkfish also employed a temporary Secondary Schools Worker and a Sessional Relational Youth Worker

Achievements under each strand were as follows:

1. Learn: RE and collective worship, with special RE events for Primary Schools before Christmas and Easter
 - Involvement in leading collective worship both in person and virtually in 10 Primary Schools
 - Provided (in partnership with local churches) a digital RE event before Christmas with 14 Primary Schools
2. Think: A special space in the curriculum for reflection, wonder and prayer
 - Led THINK spaces for the spiritual development in 7 schools – before and after the first national lockdown
3. Hope: Student support at times of transition and challenge, through lessons, mentoring, courses and clubs
 - Provided a virtual transitions workshop for 6 Primary Schools to support children transitioning from Primary to Secondary School
 - Provided mentoring, drawing and talking therapy, lunchtime clubs and self-esteem courses in 7 schools

4. Financial Review

Funding for the Charity comes from churches in the Reigate and Redhill area, donations from individual supporters (regular and one-off), donations from schools, and specific grants or awards.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 7 and 8 respectively. The Charity's reserves increased by £23,965 during the year (2019: increased by £6,547). The balance sheet shows total net assets of £71,955 (2019: £47,990).

Included in total funds are amounts totalling £32,685 (2019: £14,538) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, in other words those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Charity's work, free reserves should be equivalent to approximately 3 months' routine general fund expenditure, plus committed future expenditure on other projects, where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2020 the Charity had net free reserves of £37,944 (2019 £32,938) as follows:

	2020 £	2019 £
Total reserves	71,955	47,990
Less: restricted funds	(32,685)	(14,538)
Less: unrestricted fixed assets used for the continuing work of the Charity	(1,326)	(514)
Free reserves	37,944	32,938
Free reserves requirement: 3 months' budgeted routine expenditure	21,000	21,000

The excess of free reserves over the free reserves requirement is expected to be used up by funding planned budgeted deficits for the years 2020-2021.

4.3 Investment Policy

Spare funds are placed in a bank deposit account.

5. Plans for Future Periods

During 2021, the trustees hope to sustain and further develop staffing and volunteering to meet the requests of schools for the Charity's services, especially in the Hope and Learn strands. Due to Covid-19 there are high needs in schools for our Hope strand, in supporting children and young people grappling with the pandemic and change to their regular schooling. In the Learn strand, research is planned into the needs of schools at this time and there are ongoing plans to develop the use of digital contributions to the RE curriculum in schools. In our Think! strand we hope to sustain our work in local schools, developing a package of Think! at home whilst children are being home-schooled. There will be ongoing support and resource given to future developments of schools ministry in Horley, to the south of our area of work.

6. Going concern review

From March 2020 until the time of signing this report the operation of SparkFish has been greatly impacted by COVID-19. Each year it is the trustees' responsibility to state whether or not the annual accounts have been drawn up on a going concern basis (see the accounting note on page 10). Going concern is the assumption that an entity, in this case the charity, has the resources (financial or otherwise) needed to continue operating for the foreseeable future and, in particular, for at least 12 months from the date of approval by the trustees of these annual accounts. If the going concern principle did not apply then the accounts would be drawn up on an insolvent basis.

The Trustees continued to meet throughout the year remotely, with the impact of COVID-19 taking up much of their agenda. This included closely monitoring the charity's income. Income from individuals was maintained. Income from churches, with the exception of 3, was maintained. All 3 have subsequently made substantial donations, albeit that there was drop in two instances. The significant change in income came from the drop in donations given by schools because of not being able to put on the usual activities.

The trustees have endeavoured to save costs where possible. In particular from April 2020 until the present staff who were eligible have been placed on furlough as part of the Job Retention Scheme (in line with the relevant regulations) when they were not able to plan, prepare and deliver activities in schools.

Against the ever-changing background, the trustees will continue to keep the financial forecast for 2021 under review, aware that if the charity incurs a deficit in 2021, its cash reserves are more than adequate to absorb that deficit. Accordingly it has concluded that it is appropriate to prepare the 2020 accounts on a going concern basis and that it is not necessary to make any adjustment to these accounts as a result of the current situation.

7. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales 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 Charity and of income and expenditure of the Charity for that period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the Charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

8. Approval

The report of the Trustees was approved by the Trustees on 11 March 2021 and signed on its behalf by:



Rev George Watt
Chair of Trustees

Report of the Independent Examiner to the Trustees of SparkFish

I report on the financial statements of SparkFish for the year ended 31 December 2020, set out on pages 7 to 13.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 ("the Act"). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trust and the Trustees for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees consider that an audit is not required for this year (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the Act); and
- state whether particular matters have come to my attention

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

A handwritten signature in black ink, appearing to read "John Helm".

John Helm ACA

11 March 2021

Statement of Financial Activities
For the year ended 31 December 2020



	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
Income from:	2						
Donations and legacies		70,561	41,950	112,511	57,353	21,000	78,353
Charitable activities		3,332	-	3,332	4,998	-	4,998
Total Income		73,893	41,950	115,843	62,351	21,000	83,351
Expenditure on:	3						
Raising funds		4,250	-	4,250	290	-	290
Charitable activities		63,825	23,803	87,628	58,052	18,462	76,514
Total Expenditure		68,075	23,803	91,878	58,342	18,462	76,804
Net gains/(losses) on investments		-	-	-	-	-	-
Net Income	4	5,818	18,147	23,965	4,009	2,538	6,547
Transfers between funds		-	-	-	-	-	-
Other recognised gains and losses		-	-	-	-	-	-
Net movement in funds		5,818	18,147	23,965	4,009	2,538	6,547
Total funds brought forward		33,452	14,538	47,990	29,443	12,000	41,443
Total funds carried forward		39,270	32,685	71,955	33,452	14,538	47,990

Balance Sheet
For the year ended 31 December 2020

	Note	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Fixed Assets					
Tangible Assets	5	1,326	-	1,326	514
Current Assets					
Debtors	6	9,278	-	9,278	7,365
Cash at Bank and in Hand		30,766	32,685	63,451	40,711
		40,044	32,685	72,729	48,076
Creditors - Amounts Falling Due Within One Year	7	2,100	-	2,100	600
Net Current Assets		37,944	32,685	70,629	47,476
Net Assets		39,270	32,685	71,955	47,990
Represented By:					
Funds					
Restricted Income Funds		-	32,685	32,685	14,538
Unrestricted Income Funds	8	39,270	-	39,270	33,452
Total Funds		39,270	32,685	71,955	47,990

The financial statements were approved by the Trustees on 11 March 2021 and signed on its behalf by:



Rev George Watt
Chair of Trustees

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The Charity meets the definition of a public benefit entity under FRS 102.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. The income from trading activities is shown gross, with the associated costs included in fundraising costs.

Grant income is recognised on a receivable basis. Where grant income specifies use over a time period in which the expenditure of resources will take place, grants received in advance of costs incurred are recognised as deferred income.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. These include grants made, governance costs and support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees together with an apportionment of overhead and support costs.

The charity contributes to certain employees' personal pension plans. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accruals basis.

Tangible fixed assets and depreciation

Tangible fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Equipment, fixtures and fittings	25% on cost
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Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Notes to the Financial Statements

For the period ended 31 December 2020



1. Accounting Policies (continued)

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that 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.

2. Income

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
Donations & legacies				
Donations	47,218	-	47,218	52,423
Income tax reclaimed	4,837	-	4,837	3,930
Grants	18,506	41,950	60,456	22,000
	<u>70,561</u>	<u>41,950</u>	<u>112,511</u>	<u>78,353</u>
Charitable activities				
School income	3,332	-	3,332	4,998
Total	<u>73,893</u>	<u>41,950</u>	<u>115,843</u>	<u>83,351</u>

Grants include £15,661 paid under the Job Retention Scheme.

3. Expenditure

3a. Expenditure – Raising Funds

	Total 2020 £	Total 2019 £
Publicity and professional fees	<u>4,250</u>	<u>290</u>

3. Expenditure (continued)
3b. Expenditure – Charitable activities

	Staff costs 2020 £	Other costs 2020 £	Depreciation 2020 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Schools ministry	73,849	12,487	692	63,225	23,803	87,028	75,944
Governance costs	-	600	-	600	-	600	570
	73,849	13,087	692	63,825	23,803	87,628	76,514

3c. Staff Costs

Included within expenditure on charitable activities are the following staff costs:

	2020 £	2019 £
Wages and salaries	69,883	60,993
SMP recovered	-	(5,775)
Social security costs	5,234	3,664
Employer allowance	(4,132)	(3,664)
Pension costs	2,864	2,065
	73,849	57,283
Of which the following relate to Key Management Personnel:		
Wages and salaries	15,613	25,399
Pension costs	761	1,270
	16,374	26,669

The average number of employees during the year was 5 (2019: 5), being 1 (2019: 1) full time schools' worker, 3 part time schools workers (2019: 3) and 1 (2019: 1) part time administrator. No employees received payments in excess of £60,000 during the year.

4. Net Income/(Expenditure)

This is stated after charging:

	2020 £	2019 £
Depreciation	692	318
Independent examination	600	570

5. Tangible Fixed Assets

	Fixtures, fittings & equipment £
Cost	
Brought forward at 1 January 2020	2,758
Additions	1,504
Disposals	(1,969)
At 31 December 2020	2,293
Depreciation	
Brought forward at 1 January 2020	2,244
Charge for Year	692
Disposals	(1,969)
At 31 December 2020	967
Net Book Value	
At 31 December 2020	1,326
At 31 December 2019	514

All of the fixed assets are used for charitable purposes.

6. Debtors

	2020 £	2019 £
Fees receivable	3,145	1,666
Gift Aid Tax receivable	870	871
Prepayments	877	828
Grants receivable	4,386	-
	9,278	3,365

7. Creditors - Amounts Falling Due Within One Year

	2020 £	2019 £
Accruals	2,100	600

8. Restricted Funds

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Draw and Talk Redhill	4,000	6,000	(6,000)	-	4,000
Draw and Talk Merstham	4,000	6,000	(6,000)	-	4,000
Think co-ordination	3,333	4,950	(4,983)	-	3,300
COVID Recovery Fund	0	25,000	(6,820)	-	18,180
Merstham Park School	2,500	(1,500)	-	-	1,000
Christmas Journey/ Easter Experience	705	-	-	-	705
Self-esteem and relationship training	0	1,500	-	-	1,500
	14,538	41,950	(23,803)	0	32,685

Descriptions of the main funds are as follows:

Draw and Talk Redhill. Funds received for Draw and Talk therapy in a Redhill Primary school.

Draw and Talk Merstham. Funds received for Draw and Talk therapy in a Merstham Primary school.

Think co-ordination. Funds received towards the employment of a co-ordinator for the Think strand.

COVID Recovery Fund. Funds received to support activities through the COVID pandemic

Self-esteem and relationship training. Funds received in support of self-esteem and relationship training.

Christmas Journey/Easter Experience. Funds received towards the delivery of Christmas Journey/ Easter Experience.

9. Related Party Transactions and Balances

Trustees made aggregate unrestricted donations of £1,980 (2019: £2,120) during the year.

There are no other related party transactions or balances.