

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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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	<p>(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.</p> <p>(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</p>																				
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <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)
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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	<p>Lloyds TSB</p> <p>11 High Street</p> <p>Horley</p> <p>Surrey RH6 7BJ</p>																				
Independent Examiner	<p>John Helm ACA</p> <p>Tandem Accounting Limited</p> <p>17 Heathville Road</p> <p>London N19 3AL</p>																				

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, reading "Leslie Jackson", with a stylized flourish at the end.

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
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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 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
	<u>103,527</u>	<u>11,000</u>	<u>114,527</u>	<u>107,514</u>
Charitable activities				
School income	11,856	-	11,856	8,998
	<u>11,856</u>	<u>-</u>	<u>11,856</u>	<u>8,998</u>
Total	<u>115,383</u>	<u>11,000</u>	<u>126,383</u>	<u>116,512</u>

3. Expenditure

3a. Expenditure – Raising Funds

	Total 2022 £	Total 2021 £
Publicity and professional fees	<u>60</u>	<u>1,746</u>

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	-
	<hr/>
At 31 December 2022	2,262
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Depreciation	
Brought forward at 1 January 2022	1,061
Charge for Year	489
Disposals	-
	<hr/>
At 31 December 2022	1,550
	<hr/>
Net Book Value	
At 31 December 2022	712
	<hr/>
At 31 December 2021	752
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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	-
	<hr/>	<hr/>
	2,071	10,266
	<hr/>	<hr/>

7. Creditors - Amounts Falling Due Within One Year

	2022 £	2021 £
Accruals	600	600
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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.