

# **SPARKFISH**

**Charity Registration Number: 1139684**

**31 December 2023**

**Annual Report and Financial Statements**

Tandem Accounting  
Chartered Accountants  
17 Heathville Road  
London N19 3AL

# **SPARKFISH**

## **Annual Report and Financial Statements 2023 Contents**

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**Legal and Administrative Information**  
**For the year ended 31 December 2023**

<b>Charity Name</b>	SparkFish
<b>Charity Registration no.</b>	1139684. The Charity was registered with the Charity Commission on 5 <sup>th</sup> January 2011.
<b>Registered Office</b>	St John's Church Centre, Church Road, Redhill, Surrey RH1 6QA.
<b>Governing Document</b>	Trust Deed dated 4 <sup>th</sup> November 2010.
<b>Objectives</b>	<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>
<b>Trustees</b>	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <p>Paul Taylor  Hermione Puzey  Leslie Jackson (Chair)  Ven. Moira Astin (resigned 13<sup>th</sup> July 2023)  Sue Land  Eddie Newton  Alison Elson  Philipsia Greenway (appointed 30<sup>th</sup> March 2023)</p>
<b>Key Management Personnel</b>	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.
<b>Bankers</b>	<p>Lloyds TSB  11 High Street  Horley  Surrey RH6 7BJ</p>
<b>Independent Examiner</b>	<p>John Helm ACA  Tandem Accounting Limited  17 Heathville Road  London N19 3AL</p>

The Trustees submit their annual report and the financial statements of SparkFish (“the Charity”) for the year ended 31 December 2023. 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 2023 the Charity employed a full time Director (on maternity leave during 2023), a full-time Deputy Director and a Co-ordinator for two of the strands of its ministry. The Deputy Director is also the Learn Co-ordinator. One co-ordinator is full-time and one is 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; 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**

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

## 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.

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## 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 £
<b>Income from:</b>	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	-	-	-
<b>Total Income</b>		<b>120,434</b>	<b>14,000</b>	<b>134,434</b>	<b>115,383</b>	<b>11,000</b>	<b>126,383</b>
<b>Expenditure on:</b>	3						
Raising funds		-	-	-	60	-	60
Charitable activities		110,315	4,000	114,315	117,840	30,038	147,878
<b>Total Expenditure</b>		<b>110,315</b>	<b>4,000</b>	<b>114,315</b>	<b>117,900</b>	<b>30,038</b>	<b>147,938</b>
<b>Net Expenditure</b>	4	<b>10,119</b>	<b>10,000</b>	<b>20,119</b>	<b>(2,517)</b>	<b>(19,038)</b>	<b>(21,555)</b>
<b>Net movement in funds</b>		<b>10,119</b>	<b>10,000</b>	<b>20,119</b>	<b>(2,517)</b>	<b>(19,038)</b>	<b>(21,555)</b>
<b>Total funds brought forward</b>		<b>33,199</b>	<b>4,000</b>	<b>37,199</b>	<b>35,716</b>	<b>23,038</b>	<b>58,754</b>
<b>Total funds carried forward</b>		<b>43,318</b>	<b>14,000</b>	<b>57,318</b>	<b>33,199</b>	<b>4,000</b>	<b>37,199</b>

**Balance Sheet**

For the year ended 31 December 2023

	Note	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
<b>Fixed Assets</b>					
Tangible Assets	5	224	-	224	712
<b>Current Assets</b>					
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
<b>Creditors - Amounts Falling Due Within One Year</b>	7	2,897	-	2,897	600
<b>Net Current Assets</b>		43,094	14,000	57,094	36,487
<b>Net Assets</b>		<b>43,318</b>	<b>14,000</b>	<b>57,318</b>	<b>37,199</b>
<b>Represented By:</b>					
<b>Funds</b>					
Restricted Income Funds	8	-	14,000	14,000	4,000
Unrestricted Income Funds		43,318	-	43,318	33,199
<b>Total Funds</b>		<b>43,318</b>	<b>14,000</b>	<b>57,318</b>	<b>37,199</b>

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


Leslie Jackson  
Chair of Trustees

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**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>
<b>Total</b>	<b><u>120,434</u></b>	<b><u>14,000</u></b>	<b><u>134,434</u></b>	<b><u>126,383</u></b>

## 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
	<b>100,251</b>	<b>13,576</b>	<b>488</b>	<b>110,315</b>	<b>4,000</b>	<b>114,315</b>	<b>147,878</b>

**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
	<b>95,465</b>	<b>117,412</b>
Of which the following relate to Key Management Personnel:		
Wages and salaries	40,415	23,450
Pension costs	755	1,172
	<b>41,170</b>	<b>24,622</b>

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 £
<b>Cost</b>	
Brought forward at 1 January 2023	2,262
Additions	-
Disposals	-
	<hr/>
At 31 December 2023	2,262
	<hr/>
<b>Depreciation</b>	
Brought forward at 1 January 2023	1,550
Charge for Year	488
Disposals	-
	<hr/>
At 31 December 2023	2,038
	<hr/>
<b>Net Book Value</b>	
At 31 December 2023	224
	<hr/>
At 31 December 2022	712
	<hr/>

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	-
	<hr/>	<hr/>
	6,237	2,071
	<hr/>	<hr/>

## 7. Creditors - Amounts Falling Due Within One Year

	2023 £	2022 £
Accruals	2,896	600
	<hr/>	<hr/>

## 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
	<b>4,000</b>	<b>14,000</b>	<b>(4,000)</b>	<b>0</b>	<b>14,000</b>

### 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
	<b>23,038</b>	<b>11,000</b>	<b>(30,038)</b>	<b>0</b>	<b>4,000</b>

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.