

**Registered number: 07984016**  
**Charity number: 1148420**

**Spark Inside**  
**(A company limited by guarantee)**

**Trustees' report and financial statements**  
**for the year ended 31 March 2023**

**Spark Inside**  
**(A company limited by guarantee)**

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**Reference and administrative details of the Charity, its Trustees and advisers  
for the year ended 31 March 2023**

<b>Trustees</b>	R D Ferguson, Vice Chair M Conway (resigned 1 August 2022) K Imafidon (resigned 28 April 2022) M Case (appointed 28 July 2022) H MacLellan S Davin J Lyseight, Treasurer E Handling, Chair S Ruddock (resigned 25 April 2023) S Drysdale (appointed 28 July 2022) P Heardman (appointed 28 July 2022)
<b>Company registered number</b>	07984016
<b>Charity registered number</b>	1148420
<b>Registered office</b>	Unit 386 Salisbury House London Wall London EC2M 5SQ
<b>Chief executive officer</b>	Vicki Cardwell
<b>Independent auditors</b>	Kreston Reeves LLP Chartered Accountants Statutory Auditor Plus X Innovation Hub Lewes Road Brighton East Sussex BN2 4GL
<b>Bankers</b>	CAF Bank Ltd West Malling Kent ME19 4JQ
<b>Solicitors</b>	Arnold & Porter LLP Tower 42 25 Old Broad Street London EC2N 1HQ

**Spark Inside**  
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**Trustees' report**  
**for the year ended 31 March 2023**

The Trustees present their Annual report together with the audited financial statements of the Company for the year 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**A Message from our Board Chair**

In last year's Annual report, I wrote that in 2022/23 we would be "driving forward on delivery so we can continue to make a real difference." I am pleased to say that we have absolutely delivered on that promise. In the face of enormous challenges, Spark Inside has had a stellar year and I am extremely proud of what the team has achieved.

Whilst most of society has moved well beyond Covid restrictions, the prison estate lags behind, with only 18 out of 122 prisons running a full regime of activities. Whilst there are continuing difficulties in accessing people for all charities working in prisons and YOIs, Spark Inside has been able to coach more than 200 young people this year and 80 prison staff to date. This means that we are now operating at pre-Covid levels, and we are seeing the incredible impact that our life-changing coaching support is having on participants.

All of this has been achieved because of the resilience and commitment of our staff and coaches, as well as the young people we are coaching. Their passion and drive is what sustains us, and the ability of our staff and coaches to build and maintain relationships with young people, with prison teams and other partner agencies, is what enables us to facilitate the successful delivery of our programmes. So we thank them wholeheartedly.

As well as increasing delivery we have grown our profile and influence, and made real strides towards our ambitions to drive culture change in the criminal justice system. We were proud to publish our Being Well Being Equal Report – created as part of our very first campaign, which called for the prioritisation of the wellbeing needs of young men, particularly young Black men in prison. We've been so encouraged to see the response to this Report and look forward to taking the next steps to ensure our calls to action are taken forward.

As Spark Inside continues on its own Hero's Journey, aiming to grow and expand our reach in the coming year, we will hold on to our unwavering belief in the power of coaching. In the face of what we know are complex challenges, we will continue to be guided by our mission, to unlock the potential of individuals and drive culture change in the criminal justice system so that rehabilitation is possible. Our direction of travel will be shaped by the voices and experiences of the young people we serve. And the resilience, commitment and passion of our fantastic team will sustain us as we take our next steps.

My sincere thanks to the brilliant Spark Inside team, our amazing coaches, funders and donors and everyone working and living in prison who make what we do possible. We absolutely could not do this without you.

**Erica Handling**  
**Chair, Board of Trustees**

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**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**A Message from our CEO**

This year has been one characterised by growth, exciting milestones and new adventures. Most of all this Annual report demonstrates significant, lasting change in young people's lives made possible by their own commitment, effort and unique strengths. And it truly shows the power of coaching.

An incredible 96% of young people that Spark Inside has coached this year reported making progress in their lives. In real life terms, that meant for one young person: "Every area of my life, [my coach] sat down and helped me realise what I could do better, and I've taken that on board. I've now got my own business, which I'm building, I have the highest paying job I've ever been in by far and I'm in a healthy relationship. Everything is better now." We were keen to make up for lost time after the pandemic, and to reach more people who live and work in prisons. We are proud to have coached many more prison staff including 9 Governors, expanded into a new prison and successfully piloted our innovative programme, Black Hero's Journey.

We were delighted to see the results of an independent Cost Benefit Analysis of our Hero's Journey programme, which found that every £1 invested in the Hero's Journey generates at least £5.94 of benefits, for criminal justice agencies, health services, victims and employers. This means that the savings generated for society significantly outweigh the cost of our programme, which we were very pleased to hear.

This year Spark Inside celebrated turning 10. It's a new decade, with the same spark. We are incredibly grateful to all our donors and supporters. The grant funders, corporates and individuals who have helped us are part of an exciting mission. I hope this report encourages you too.

**Vicki Cardwell**  
**Chief Executive Officer**

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**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Objectives and activities**

Spark Inside runs coaching programmes in prisons and the community primarily across London and the South East. Our programmes unlock the potential of those living and working in prison, encourage rehabilitation, change prison culture, and contribute towards a reduction in reoffending. We are one of the first organisations to offer young people in prison the support of highly qualified, expert coaches and give them access to the same calibre of coaching made available in the corporate world. In addition to the one to one coaching support we offer, every Hero's Journey™ Programme starts with group work that encourages young people to open up and be vulnerable in front of one another in a way that would be extremely difficult outside of the Hero's Journey setting and allows young people to consider the positives qualities they have to draw on and enhances their belief in their ability to make change. This year we completed a pilot of Hero's Journey in HMP Lincoln, our first ever outside of London and the South East.

Black Hero's Journey is our tailored coaching programme, co-designed with young Black men with lived experience, that addresses the specific experiences of young Black men in the prison system, who are over-represented.

Our prison staff coaching was developed during the initial Covid-19 lockdowns to support frontline staff and ultimately the people in their care. Given its impact, we have extended the programme to work with all prison staff grades and will ensure prison staff coaching remains a core delivery, alongside our direct work with young people.

In addition to our coaching programmes, a key part of our work is ensuring that the voices of young people who have come into contact with the criminal justice system are listened to, and that they help to shape our strategy, coaching programmes and campaigns.

We also remain committed to working with parliamentarians and government officials to influence criminal justice policy and shift the perception of people in prison, platforming their voices and highlighting their unlocked potential.

Our main activities and who we provide support to are described in detail below. All our charitable activities focus on encouraging rehabilitation and contributing to a reduction in reoffending through the running of coaching programmes in prisons, and now also in the community, for young people, based mainly in London and the South East.

The Trustees confirm that they have had due regard to Charity Commission guidance on public benefit in setting the Charity's objectives and activities.

**Spark Inside**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Achievements and performance**

This was the second year of delivering our three-year Strategic Plan. While we faced challenges due to the ongoing impact of the pandemic, we are proud of our achievements. We have structured our report under our three pillars of impact: individual, institutional and systemic.

**Individual change**

***Using coaching to unlock the potential of individuals***

**Hero's Journey**

Hero's Journey™ is our award-winning life coaching programme for young people in contact with the criminal justice system.

The programme consists of group workshops in prison, where our life coaches support young people to identify what they want in life and how they can achieve their goals. In 2022/23 we delivered over 60 workshops across 5 prisons, supporting 117 young people to embark on their Hero's Journey.

After the workshops, young people can choose to receive one-to-one life coaching sessions that can start in prison, and continue on release if they are near the end of their sentences. This year we were able to offer one-to-one coaching to 143 young people, through a total of 416 sessions.

We measure the impact of our coaching with young people using the Youth Outcome Star, a recognised industry tool, where young people assess their progress against a number of metrics including interests and activities, hopes and dreams, health and wellbeing, education and work, communicating, choices and behaviour.

We were delighted that this year, 96% of young people who we have coached reported making progress in at least one area, 88% reported making progress in at least two areas, and 82% made progress in three areas.

*"Now, looking back, I see the difference doing the Hero's Journey made for me. I'm now more open to talking about things - even my mum has noticed the change in me. The one-to-one coaching and Hero's Journey workshops gave me a new perspective. If people who don't know me well can see my potential it gives me hope for the future".* Hero's Journey participant.

Mia Motter, Governing Governor at HMP Brixton said this about Hero's Journey: *"I was honoured to be invited to share in the celebrations of men who bravely shared their commitments for a more positive future, reflecting and exposing some of their most personal mistakes and aspirations before graduating from the Hero's Journey Programme with Spark Inside. Their vulnerability and strength was humbling, inspiring and harder than I think anyone really appreciates. Finding how to articulate their hopes for a future they were always capable of creating was raw and deep.*

*Spark Inside genuinely makes a difference to their perspective and future decisions. I am so passionate about the astounding change and impact that can be achieved in some of the most challenging environments in our society."*

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**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Achievements and performance (continued)**

**Black Hero's Journey**

In 2022/23 we ran the first two pilots of our Black Hero's Journey programme in HMP YOI Isis. Originally developed in 2019, the decision to create this programme came following feedback from young people in prison, who told us that it would be beneficial for our coaching workshops to acknowledge the specific challenges young Black men face. Our initial pilot of the programme had to pause due to Covid, so we were delighted to get it up and running this year, and have been heartened to hear the positive responses so far.

Our 2022/23 pilots, involving 15 participants, have gone brilliantly well and have been enormously valued by the participants. We even saw young men giving up their social time, including choosing to leave an England World Cup match, to attend the workshops – something virtually unheard of in our experience of prisons.

Participants have shared their thoughts on the experience: *"It's like a sense of self-worth...before I'd only see myself in the light of, 'I'm just gonna sell drugs for the rest of my life', in and out of jail. I've been in jail like four or five times...and I never saw a point where I thought 'I need to stop', I just come out, do the same thing. But this made me see that there's other options in life. I'm not just worth selling drugs. I can do other things, put my mind to other things."*

Prison staff also rate the programme: *"We are delighted to be piloting the Black Hero's Journey here in HMPYOI Isis. We have seen brilliant engagement from young people for the programme, as there is really nothing else like it in the prison system. We have also seen - and been impressed by - the positive changes in the attitudes and behaviours of young people after their participation. I would like to see this programme rolled out to many more young Black men in prisons and YOIs".* Emily Thomas, Governor of HMPYOI Isis.

If you would like to know more about the impact Black Hero's Journey has on young people, you can watch a video interview with Jeffrey, one of our longest-serving coaches and Tyrone, a young man who was in the very first pilot group, here: [sparkinside.org/our-impact/participants-stories/tyrone-26](https://sparkinside.org/our-impact/participants-stories/tyrone-26)

**Institutional change**

**Prison Staff Coaching**

In 2022/23 we reached an exciting milestone, having coached more than 80 prison staff, including 9 prison Governors, through a total of 367 sessions. We also began a new project, offering coaching to every member of prison staff in London who went through the most recent Custodial Manager assessment – Custodial Managers being the highest grade of uniformed staff. We are so pleased that 26 staff members chose to take up the offer and are still being coached today, building their skills and confidence as they settle into these new positions.

Ian Bickers, London Prisons Group Director, had this to say about the project: *"Such important work and talking to this group of staff they have been hugely grateful for a brilliant intervention at the start of their next career step - thank you Spark Inside and good to see how we are impacting this vital group! I am proud of this association with such a brilliant organisation."*



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**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Achievements and performance (continued)**

**Alex, Prison Governor and Spark Inside coaching recipient**

*"I think it was that opportunity to step away from day-to-day work and talk with someone independent. It was solely about my development. I liked the fact that I was able to be really honest about my current experience and what I wanted to achieve.*

*I really liked the fact that it was external to prison. Talking about leadership and managing people and career goals almost outside the lens of prison, that was really refreshing. It was the bigger picture issues of 'what kind of a leader do I want to be'? 'What leadership skills do I need to develop'?*

*I recognised that it was a real investment in me as well. And I think that gives people a boost. I feel like people want me to develop and be a great leader and they've put this on for me.*

*If I think about myself, I manage maybe six or seven people who would in turn manage six or seven people, and it kind of spreads. I think that it has value for more than just me. There is a value to the organisation in that if the seven people I manage are developed in terms of their skills, their ability to manage their workloads, their ability to do the jobs that they're employed to do, that can only be a positive thing to the wider organisation."*

We are pleased that next year, we will be working with a team of researchers and academics from the University of Lincoln to evaluate the impact of our prison staff coaching. We will be interviewing a broad sample of our prison staff coaching clients to understand how they benefited from the experience, how our service could be improved and what worked best for them. We look forward to publishing the report in November 2023!

**Systemic change**

**Driving culture change in the criminal justice system so that rehabilitation is possible**

As well as using coaching to unlock the potential of people who live and work in prison, a key part of our mission is to drive culture change in the criminal justice system, so that rehabilitation is possible. We have ambitions to change entire systems, championing equity and opportunity, and we do this through our advocacy, policy and campaigning work.

In 2022/23 we have made some exciting strides towards this mission.

**Being Well Being Equal**

This year we published our Being Well Being Equal Report. Our campaign, calling for the prioritisation of the wellbeing needs of young men, particularly Black men in prison, initially launched in 2020 when young people in prison were telling us about the terrible impacts that Covid restrictions, and the prison environment, was having on their wellbeing. And with 75% of the young people we work with coming from Black and Minority Ethnic backgrounds, a clear theme that emerged through our conversations was that many felt that their identity and heritage played a significant role in how they were being treated.

*"Black people are getting treated unfairly – everyone needs to be thinking about equal rights. On the surface it seems okay, but behind the scenes there is a real problem... are Black young men getting equal access to jobs in prison? Do they have roles like Wing Reps? There is a lot that prisons need to be held to account for".* Young man in custody

It was clear to us that if we want to truly support young people to build a brighter future, that we also have to fight to create a better system and ensure young people's voices are really heard.

In February 2023 we published our report which included the expertise and insights of our Being Well Being Equal Alliance, made up of Wipers CIC, Zahid Mubarek Trust, Race Equality Foundation, Centre for Mental Health and Clinks.

The report presents a consolidation of the research, policy and practice concerned with the wellbeing of young

## **Spark Inside**

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#### **Trustees' report (continued)**

##### **for the year ended 31 March 2023**

#### **Achievements and performance (continued)**

men in custody, as well as insight from expert organisations and, most importantly, young men themselves.

*"I think it would be better if they looked at people to see what their strengths are, see what their talents are, see where they shine!"* Young man in custody

We were encouraged to see the report met with great enthusiasm and support from policymakers, senior HMPPS leaders and the wider sector.

*"I think it's brilliant! Particularly in thinking about how to promote this work and ensure that prisons understand how to practically implement the learning from the Report to produce better outcomes for young adults from black and minority ethnic backgrounds".* Lisa Short, HMPPS Young Adults Team Lead

"There is lots within this report for us to consider in terms of our future activities across HMPPS". Alana Ajani, HMPPS Race Action Programme Director

We were delighted that Leroy Logan, MBE - Chair of Transition to Adulthood, former Chair and founder of the Black Police Association and subject of the Steve McQueen film series Small Axe, published a blog in support of our Report.

He wrote: *"Spark Inside's recommendations could not be more timely when we consider the scale of the challenges young adults face...Right now, with organisations like Spark Inside working directly with young adults, we have a chance to create a criminal justice system that focuses on rehabilitation rather than punishment. A system where young adults can gain the skills and confidence they need to thrive. A system where every young adult can unlock their full potential. But we need to grab this chance with both hands if we are to ever make it a reality".*

We hosted a Roundtable event, to discuss the findings of the Report and ensure our calls to action are implemented. The event was chaired by Leroy Logan MBE, and guest speakers included Alana Ajani Director of HMPPS Race Action Programme, Lisa Short HMPPS Young Adults Team Lead, alongside our CEO. We were pleased to welcome some fantastic guests from the London Probation Service, MOPAC, HMPPS, NHS England as well as representatives from the Alliance. We saw such interest in the event that we are now hosting a follow-up online event, in collaboration with the HMPPS Race Action Programme, which will be open to all prison staff.

#### **Empowering young people to have their voices heard**

This year we focused our efforts on developing our Champions Group and In-Prison Advisory Boards – two initiatives that empower young people with lived experience of imprisonment to have their voices heard, to shape and influence our work and to speak truth to power.

Our Champions Group consists of 5 young people, who have spent time in prison and who have been coached by Spark Inside, either through our Hero's Journey Programme or one-to-one coaching. The Champions meet online every 6-8 weeks, and have group discussions facilitated by our Participation and Engagement Manager, on a range of topics which have included informing our policy strategy, feeding back on our business plan, our 10 year vision and more. We also offer the Champions opportunities to develop professionally and personally, and have been pleased to team up with our corporate sponsors, PwC, whose staff have hosted tailored workshops for the group on admin, business, as well as a session on Neurodiversity.

In 2022/23 we held our first In-Prison Advisory Board in HMP Isis. Our model involves recruiting a small group (typically 2-4) of young people in prison as Spark Inside Ambassadors. We equip them with the skills, tools and confidence to survey and interview their peers on the wings, on a topic that relates to Spark Inside's work, in this case, *'What would enable you to participate in a programme that brings together prison staff and young people in prison, with the aim of building trust, empathy and respect?'* The Ambassadors gather the insights and present their findings back to a member of our Senior Management Team and two members of our Board, who come into the prison to meet the group. The Ambassador role is a paid role, and young people are given the chance to build skills in communication, interviewing and research that they can draw on in the future.

## **Spark Inside**

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### **Trustees' report (continued)** **for the year ended 31 March 2023**

#### **Achievements and performance (continued)**

Our first In-Prison Advisory Board was a great success, and Ambassadors gathered the opinions of 35 other young people on the wings. The Ambassadors thoroughly valued the experience – they told us that it had encouraged them to push their own boundaries and to try new things. One person spoke of never having given a presentation before but now felt that they had a better sense of what is needed to deliver a good presentation, including planning and preparation.

Cecilia Cappel, Spark Inside Participation and Engagement Manager said: *"They spoke of being heard and feeling listened to. They said it was one of the few times they felt equal to those they were sharing the space with. They also felt comfortable and human. They said that they felt Spark Inside would create change and follow through on things"*.

#### **A visit from the Prisons Minister**

In February 2023 we were delighted to meet Prisons Minister Damian Hinds who came to visit our programme at HMP Wormwood Scrubs. The Minister met with members of our team working in the prison, as well as a group of young people who have embarked on their Hero's Journey, who shared with him the impact that coaching has had on their lives. The Minister also learned more about our work coaching staff in the prison. He heard from the Governor about how valuable it is to have an organisation in the prison that works with both staff and prisoners, and one that doesn't shy away from working with remand prisoners who make up a large proportion of the population at Scrubs, but who are often overlooked.

The young people were our greatest ambassadors, with one person saying: *"The one-to-one coaching gives you the space to be emotionally vulnerable. I can't tell you what a relief that is"*.

Our fantastic coach Michael Roper took the Minister and three young people through a bitesize session of our Hero's Journey life coaching programme, and we were pleased to hear that the experience made an impact.

The Minister said: *"I was delighted to meet with young people who had completed the Hero's Journey, and to have the opportunity to talk with them at length about how it helped and encouraged them; it was really uplifting"*.

#### **Financial review**

##### **a. Financial review**

The statement of financial activities is shown on page 19. The surplus for the year was £39,804 (2022: £95,934) and net assets amounted to £855,356 (2022: £815,552) at the year end.

This year we delivered coaching across five prisons, with face-to-face coaching work taking place in all of them. As expected, with Covid restrictions lifting, our delivery within prisons significantly increased this year. We also maintained some community coaching, both online and face-to-face. We began a new programme of prison staff coaching, encouraging institutional change and we continued to advocate for coaching and culture change within the criminal justice sector. To meet the increased demand for our services, we expanded our staff team, spent more on our coaches and direct programmes but, with careful management, kept other overhead costs broadly unchanged. The growth in activity this year was primarily funded from grants and donations. With such committed support from our funders and staff, together with sound financial management, the charity generated a positive financial outcome with a modest surplus for the year.

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**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**b. Principal funding sources**

Spark Inside is primarily grant-funded and this income stream has remained largely stable. We have attracted several new funders this year and continue to receive grants from previous or existing funders, many of whom support us with multi-year grants, providing stability and enabling us to plan ahead for the future. Details of funders providing restricted grants can be found in note 18 to the financial statements, they fund some wonderful projects and we are very grateful. We are also very grateful to those funders who give unrestricted grants and donations, supporting our whole organisation, allowing us flexibility, security and enabling us to deliver on our mission.

Our commissioned income has grown again this year as planned. We continue our contract with the Forward Trust to deliver Hero's Journey in the community. We are delighted to have completed a contract and then been recommissioned by Practice Plus Group to coach in HMP Wormwood Scrubs. We have also won a significant new contract with CNWL Healthcare to coach young men in HMP High Down and HMP Coldingley (starts 1 April 2023).

**c. Reserves**

It is now the aim of the Trustees to hold reserves on the unrestricted general fund equivalent to between four to eight months of operating expenditure (based on budgeted expenditure for the following year). Our previous policy was to hold unrestricted reserves of between three to six months but, as we grow, the financial risks increase, and so we implemented a more prudent policy, building our reserves to ensure future financial stability.

Any reserves on restricted funds are set aside to fund the specific project or programmes for which the funds were granted. It is common for income to be received in one year, yet for programme expenditure to straddle several years. Reserves for restricted funds therefore represent monies for programmes that are currently on-going or due to start. In the unlikely event that at the end of the programme a surplus exists we will contact the donor to confirm whether funds should be returned or whether they can be re-designated.

Unrestricted funds amounted to £523,158 at the year end (2022: £474,867) including unrestricted designated funds of £nil (2022: £17,413). The free reserves of Spark Inside consist of those reserves which are not already allocated to other costs and are freely available for the general purposes of the charity. The free reserves at 31 March 2023 amounted to £523,158 (2022: £474,867). The free reserves at the year end represented 5 months' reserves based on budgeted expenditure for the following year. Restricted funds amounted to £332,198 at the year end (2022: £340,685).

**d. Going concern**

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies..

**Structure, governance and management**

**a. Constitution**

Spark Inside is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 24/02/2012.

The company is constituted under a Memorandum of Association dated 24/02/2012 and is a registered charity number 1148420.

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**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Structure, governance and management (continued)**

**b. Methods of appointment or election of Trustees**

Board members are appointed by majority vote for three-year terms. Trustees may serve on the Board for two consecutive terms or following discussion and approval by the Board for an additional term of up to 3 years. In exceptional circumstances, following discussion and approval by the Board and subject to disclosure of the rationale for the extension of term in the charity's Annual report, such additional terms as the Board determines are appropriate.

**c. Organisational structure and decision-making policies**

In March 2023 Spark Inside had nine Trustees. There are three Board Committees currently operating: the Finance and Risk Committee, the Philanthropy Board and the newly created Coaching Committee. We established the Coaching Committee to support Spark Inside with recommendations and advice on coaching quality.

Spark Inside has a Delegation of Authority Policy in place which outlines how the charity makes decisions. The Policy covers decision making in all areas of the charity, clarifying which decisions are reserved to the Board or the Chief Executive, and which decisions, if any, are delegated further through the organisation. In addition, the charity has a Finance Policy which sets out limits and conditions to the Chief Executive and senior staff being authorised to commit the charity to incur expenditure within the approved annual budget plan.

Spark Inside's Trustees have a fiduciary responsibility for Spark Inside and provide strategic oversight and direction. Trustees are volunteers and receive no remuneration or financial benefits. They convene every three months for Board meetings and annually for a strategy away day. Trustees are recruited through a range of methods including online advertising on Trustee recruitment websites. All Trustee roles are advertised, and subject to a competitive process.

The Chair receives an annual appraisal, conducted by the Vice-Chair with the opportunity for all Trustees and the CEO to input. The Board reflects regularly on its performance and specifically at the annual away day.

**d. Policies adopted for the induction and training of Trustees**

Trustees are introduced to the work of the charity through meetings with the Chair, the CEO and staff and by taking part in a taster session of the Hero's Journey™. New Trustees have an induction day run by the Senior Leadership Team. New Trustees are also offered governance training. An induction pack containing the Memorandum and Articles of Association, strategy, vision, mission, budgets, key policies and other relevant information, including minutes of recent Trustees' meetings is provided. These documents, along with the papers and minutes of all Board and Committee meetings are made available to the Trustees through a shared secure internet site.

To maintain a broad and appropriate skills mix, a review is regularly undertaken to ensure that should a member resign, an appropriate replacement is found. The Board also review its diversity with particular regard to lived experience similar to that of our participants. We encourage Trustee applicants with lived experience of prison or the criminal justice system. We also actively encourage applications from people from Black or racially minoritized backgrounds and groups who are under-represented on Boards.

This year we welcomed two new Board Fellows (open to people under the age of 30) to ensure greater age diversity of our Board and to provide meaningful development opportunities for first time Board members. We have been running this programme since 2014 with several Fellows going on to become Trustees with Spark Inside or elsewhere.

**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Structure, governance and management (continued)**

**e. Pay policy for key management personnel**

An annual Remuneration Committee is held to review staff pay and proposed increases. The Remuneration Committee is made up of the Trustees who sit on the Finance and Risk Committee, plus the Chair and the lead Trustee for Equality, Diversity and Inclusion. The CEO submits a proposal to the Remuneration Committee with recommendations for salary increases in line with salary bandings.

**f. Risk management**

Trustees have implemented a risk management strategy that comprises:

- A quarterly review by the Trustees of the risks that the charity may face
- A monthly review by the Senior Management Team
- The establishment of systems and procedures, designed to minimise any potential impact on the charity should any of those risks materialise.

**Plans for future periods**

Our Strategic Plan 2021-2024 provides our solid direction of travel, and we have a skilled and passionate team to deliver our crucial coaching and advocacy work. Our ambition for Spark Inside over the next three years is to grow both the reach of our work, and the impact we have on individuals, institutions and the justice system.

**Vision**

The futures of people affected by the criminal justice system are determined by their potential, not their past.

**Mission**

We use coaching to unlock the potential of individuals and drive culture change in the criminal justice system so that rehabilitation is possible.

**Strategic Aims**

- Increase the number of young people who access coaching at more points on their journey.
- Change prison culture through coaching people who work and live there.
- Champion coaching as a transformational tool in the justice system.
- Build a robust evidence base for coaching in the criminal justice system.
- Fortify Spark Inside's foundations.

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**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Plans for future periods (continued)**

**Priorities for 2023-24**

- Deliver at least 30 Hero's Journey programmes to over 200 young people across six prisons.
- Complete our Black Hero's Journey final pilot programme in HMPYOI Isis and evaluate its impact, so we are ready to expand the programme to more prisons.
- Complete the external evaluation of our prison staff coaching programme to determine its long-term impact; and continue coaching prison staff.
- Run two In-Prison Advisory Boards, ensuring the voices of young people in prison shape all of our work and co-design new programmes. One In-Prison Advisory Board will focus on how we can better coach more young people through the gate on release.
- Explore more long-term sustainable partnerships outside of London to coach in new prisons.
- Continue to coach young people in the community in partnership with the Forward Trust, Women in Prison, the Criminal Justice Alliance and others.
- Continue to influence public perception and prison policy through our wider comms and influencing work, including events and stakeholder engagement.
- Continue to advocate for the wellbeing of young people in prison and racial equity in the criminal justice system through our Being Well Being Equal campaign.
- Expand the work of our 'Champions' programme with young people formerly in prison to shape our policy and advocacy work; amplify young people's voices.
- Research, design and pilot an enhanced version of The Conversation – bringing people who live and work in prison together for deeper cultural change.

**Engage new donors, supporters and influencers with a focus on corporates.**

- Maintain funder relationships and continuing our outreach to potential new funders.
- Invest in business development and seek to increase our commissioned income in a sustainable way.
- Further strengthening our organisational infrastructure and improve our monitoring, CRM and office systems.

**Our supporters & funders**

We are hugely grateful for the support of our funders and supporters. The vital backing and care from our grant funders, who were proactively flexible and understanding during the pandemic, have enabled us to get back into prison quickly this year and to rapidly increase our coaching of young people, as evidenced in this Report. Thank you to all of the grant-giving Trusts and Foundations – you can see a list in the financial section.

We are equally thankful to our other supporters, friends and philanthropists, including the individuals who donated through our Big Give match-funding campaign at Christmas, which raised £73,930 to empower young people to thrive after prison. We were also delighted to receive a further donation from PwC for our work and first ever donations from Artemis Charitable Trust amongst others.

**Other ways you can support our work**

In addition to making a financial donation, there are many ways you can support Spark Inside to coach young people in prison, such as:

- Donating meeting space for our team meetings
- Advocating for our work within your networks
- Introducing influential people to our work
- Hosting a fundraising event/dinner
- Inviting staff to deliver presentations and workshops about our work
- Providing pro-bono specialist services, including print/production and event support. For example, we are grateful to receive pro bono consultancy from Arnold & Porter LLP
- Donating new equipment and office supplies
- Donating advertising space
- Featuring articles within your publication/ newsletter/journal

**Spark Inside**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

**Disclosure of information to auditors**

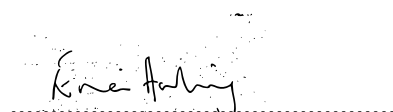
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

Kreston Reeves LLP was re-appointed as the charitable company's auditors during the year and has expressed its willingness to continue in that capacity.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**E Handling**  
Chair of Trustees

Date: 26 October 2023



**Spark Inside**  
**(A company limited by guarantee)**

**Independent auditors' report to the Members of Spark Inside**

**Opinion**

We have audited the financial statements of Spark Inside (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its income and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Spark Inside**  
**(A company limited by guarantee)**

**Independent auditors' report to the Members of Spark Inside (continued)**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Independent auditors' report to the Members of Spark Inside (continued)**

**Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

*Capability of the audit in detecting irregularities, including fraud*

Based on our understanding of the charity and sector, and through discussion with the trustees and other management (as required by auditing standards), we identified that the principal risks of non compliance with laws and regulations. We considered the extent to which non compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, Statement of Recommended Practice, taxation and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risk was related to posting inappropriate journal entries. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non compliance with laws and regulations and fraud, and review of the reports made by management and;
- Assessment of identified fraud risk factors; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non compliance.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness

**Spark Inside**  
**(A company limited by guarantee)**

**Independent auditors' report to the Members of Spark Inside (continued)**

- of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

*Kreston Reeves LLP*

**Kreston Reeves LLP**  
Chartered Accountants  
Statutory Auditor  
Brighton

Date: 9 November 2023

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**Spark Inside**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 March 2023**

	<b>Note</b>	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
<b>Income from:</b>					
Donations and legacies	4	320,073	486,035	806,108	786,407
Charitable activities	6	109,745	-	109,745	46,420
Investments	7	7,394	-	7,394	1,697
Other income	8	4,541	-	4,541	-
<b>Total income</b>		<b>441,753</b>	<b>486,035</b>	<b>927,788</b>	<b>834,524</b>
<b>Expenditure on:</b>					
Raising funds	9	31,985	1,269	33,254	30,084
Charitable activities	10	345,502	509,228	854,730	708,506
<b>Total expenditure</b>		<b>377,487</b>	<b>510,497</b>	<b>887,984</b>	<b>738,590</b>
<b>Net income/(expenditure)</b>		<b>64,266</b>	<b>(24,462)</b>	<b>39,804</b>	<b>95,934</b>
Transfers between funds	19	(12,975)	12,975	-	-
<b>Net movement in funds</b>		<b>51,291</b>	<b>(11,487)</b>	<b>39,804</b>	<b>95,934</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		474,867	340,685	815,552	719,618
Net movement in funds		51,291	(11,487)	39,804	95,934
<b>Total funds carried forward</b>		<b>526,158</b>	<b>329,198</b>	<b>855,356</b>	<b>815,552</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 22 to 41 form part of these financial statements.

**Spark Inside**  
**(A company limited by guarantee)**  
**Registered number: 07984016**

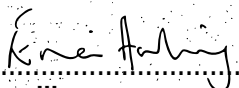
**Balance sheet**  
**as at 31 March 2023**

	<b>Note</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	16	<b>1,196</b>	1,915
<b>Current assets</b>			
Debtors	17	<b>21,896</b>	53,799
Cash at bank		<b>907,380</b>	803,071
		<b>929,276</b>	856,870
Creditors: amounts falling due within one year	18	<b>(75,116)</b>	(43,233)
<b>Net current assets</b>		<b>854,160</b>	813,637
<b>Total net assets</b>		<b>855,356</b>	815,552
<b>Charity funds</b>			
Restricted funds	19	<b>332,198</b>	340,685
Unrestricted funds	19	<b>523,158</b>	474,867
<b>Total funds</b>		<b>855,356</b>	815,552

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
**E Handling**  
Chair of Trustees  
Date: 26 October 2023

The notes on pages 22 to 41 form part of these financial statements.

**Spark Inside**  
**(A company limited by guarantee)**

**Statement of cash flows**  
**for the year ended 31 March 2023**

	<b>2023</b> £	2022 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities (note 22)	<b>96,914</b>	69,251
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	<b>7,395</b>	1,697
Purchase of tangible fixed assets	-	(2,155)
<b>Net cash provided by/(used in) investing activities</b>	<b>7,395</b>	<b>(458)</b>
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	-	-
<b>Change in cash and cash equivalents in the year</b>	<b>104,309</b>	<b>68,793</b>
Cash and cash equivalents at the beginning of the year	<b>803,071</b>	734,278
<b>Cash and cash equivalents at the end of the year (note 23)</b>	<b>907,380</b>	803,071

The notes on pages 22 to 41 form part of these financial statements

**Spark Inside**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**1. General information**

The charity is a private company limited by guarantee incorporated in England and Wales. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The registered office and principal place of business of the charity is:

Unit 386  
Salisbury House  
London Wall  
London  
EC2M 5SQ

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Spark Inside meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, the charity's functional currency, and rounded to the nearest pound.

**2.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.



**Notes to the financial statements**  
**for the year ended 31 March 2023**

**2. Accounting policies (continued)**

**2.4 Expenditure (continued)**

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Government grants**

Grants of a revenue nature are recognised in the statement of comprehensive income in the same period as the related expenditure.

**2.6 Interest receivable**

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.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets costing £2,000 or more are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives. .

Depreciation is provided on the following bases:

Computer equipment	- 3 years straight line
CRM Software	- 3 years straight line

**2.8 Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**2. Accounting policies (continued)**

**2.9 Cash at bank**

Cash at bank includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

**2.11 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.12 Operating leases**

Rentals paid under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

**2.13 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.14 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Notes to the financial statements  
for the year ended 31 March 2023**

**3. Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**4. Income from donations and legacies**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Donations	65,073	55,000	<b>120,073</b>	117,140
Grants	255,000	431,035	<b>686,035</b>	666,033
Government grants	-	-	-	3,234
<b>Total 2023</b>	<b>320,073</b>	<b>486,035</b>	<b>806,108</b>	<b>786,407</b>
<b>Total 2022</b>	<b>301,374</b>	<b>485,033</b>	<b>786,407</b>	

**Spark Inside**  
(A company limited by guarantee)

**Notes to the financial statements  
for the year ended 31 March 2023**

**5. List of grants (listed in order of donation date)**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Garfield Weston Foundation	30,000	-	<b>30,000</b>	-
The Goldsmiths Company Charity	22,000	-	<b>22,000</b>	35,000
Confidential Donor	1,000	-	<b>1,000</b>	500
29th May 1961 Charitable Trust	5,000	-	<b>5,000</b>	-
Highway One Trust	10,000	-	<b>10,000</b>	10,000
Colyer Fergusson Charitable Trust	-	36,000	<b>36,000</b>	-
Paul Hamlyn Foundation	-	100,000	<b>100,000</b>	140,000
1772 The Debtors Relief Funds Charity	2,000	-	<b>2,000</b>	-
Prudential PLC	-	1,500	<b>1,500</b>	3,000
The Portal Trust	-	25,000	<b>25,000</b>	-
The Stephen Clark Charitable Settlement 1965	1,000	-	<b>1,000</b>	-
AB Charitable Trust	20,000	-	<b>20,000</b>	-
The Tokien Trust	-	25,000	<b>25,000</b>	25,000
DCR Allen Charitable Trust	5,000	-	<b>5,000</b>	-
Barrow Cadbury Trust	-	27,000	<b>27,000</b>	28,000
Bernard Lewis Family Charitable Trust	30,000	-	<b>30,000</b>	30,000
Drapers Charitable Fund	-	15,000	<b>15,000</b>	-
Esmée Fairbairn	84,000	5,000	<b>89,000</b>	60,000
The Field Family Charitable Trust	-	3,000	<b>3,000</b>	-
Fidelity UK	-	41,828	<b>41,828</b>	67,622
St James' Place Charitable Foundation	-	30,000	<b>30,000</b>	-
Charles Hayward Foundation	-	25,000	<b>25,000</b>	20,000
The Henry Smith Charity	-	25,000	<b>25,000</b>	-
Groundworks	-	(3,293)	<b>(3,293)</b>	47,000
Porticus UK	-	45,000	<b>45,000</b>	45,000
Swire Charitable Trust	15,000	-	<b>15,000</b>	-
PHF Expert Support	-	30,000	<b>30,000</b>	4,636
Leathersellers	-	-	-	10,000
Dawes Trust	-	-	-	60,000
Treebeard Trust	-	-	-	20,000
Aurum Charitable Trust	30,000	-	<b>30,000</b>	30,000
The Listening Fund	-	-	-	23,400
City Bridge Trust	-	-	-	6,875
<b>Total 2023</b>	<b>255,000</b>	<b>431,035</b>	<b>686,035</b>	<b>666,033</b>
<b>Total 2022</b>	<b>256,500</b>	<b>409,533</b>	<b>666,033</b>	

**Notes to the financial statements  
for the year ended 31 March 2023**

**6. Income from charitable activities**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Charitable activities	109,745	<b>109,745</b>	46,420
	<hr/>	<hr/>	<hr/>
Total 2022	46,420	46,420	
	<hr/>	<hr/>	

**7. Investment income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Interest received	7,394	<b>7,394</b>	1,697
	<hr/>	<hr/>	<hr/>
Total 2022	1,697	1,697	
	<hr/>	<hr/>	

**8. Other income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2022 £</b>
Other income	4,541	<b>4,541</b>	-
	<hr/>	<hr/>	<hr/>
	4,541	<b>4,541</b>	-
	<hr/>	<hr/>	<hr/>

**Spark Inside**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**9. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Costs of raising voluntary income	31,985	1,269	<b>33,254</b>	30,084
Total 2022	27,084	3,000	30,084	

**10. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Charitable activities	345,502	509,228	<b>854,730</b>	708,506
Total 2022	248,346	460,160	708,506	

**Spark Inside**  
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**Notes to the financial statements  
for the year ended 31 March 2023**

**11. Analysis of expenditure by activities**

	<b>Direct costs 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Charitable activities	791,582	63,148	<b>854,730</b>	708,506
Total 2022	618,283	90,223	708,506	

**Analysis of direct costs**

	<b>Charitable activities 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Staff costs	520,034	<b>520,034</b>	449,993
Training and events	9,306	<b>9,306</b>	5,173
Coaching and programme	164,911	<b>164,911</b>	66,467
Evaluation	20,216	<b>20,216</b>	10,816
Marketing	7,241	<b>7,241</b>	15,736
Travel expenses	535	<b>535</b>	108
Rent and office costs	33,960	<b>33,960</b>	23,481
Sundry and subscriptions	8,745	<b>8,745</b>	10,995
User involvement costs	1,584	<b>1,584</b>	1,419
Subcontractor costs	24,800	<b>24,800</b>	23,490
Charitable and political donations	250	<b>250</b>	-
Redundancy costs	-	-	10,605
	791,582	<b>791,582</b>	618,283
Total 2022	618,283	618,283	

**Notes to the financial statements  
for the year ended 31 March 2023**

**11. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Charitable activities 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Depreciation	718	<b>718</b>	240
Legal and professional	21,071	<b>21,071</b>	34,664
Recruitment	1,460	<b>1,460</b>	24,676
Computer costs	15,208	<b>15,208</b>	19,882
Insurance	3,215	<b>3,215</b>	3,055
Bank fees	78	<b>78</b>	102
Other staff costs	8,028	<b>8,028</b>	(39)
Licencing	-	-	73
Entertaining	20	<b>20</b>	-
Governance costs	13,350	<b>13,350</b>	7,570
	<u>63,148</u>	<u><b>63,148</b></u>	<u>90,223</u>
Total 2022	<u>90,223</u>	<u>90,223</u>	

**12. Auditors' remuneration**

	<b>2023 £</b>	<b>2022 £</b>
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts (inclusive of irrecoverable VAT)	<b>10,200</b>	6,480
Fees payable to the Charity's auditor in respect of: All non-audit services not included above	<u><b>3,150</b></u>	<u>1,920</u>



**Spark Inside**  
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**Notes to the financial statements  
for the year ended 31 March 2023**

**13. Staff costs**

	<b>2023</b> £	2022 £
Wages and salaries	<b>451,413</b>	392,090
Social security costs	<b>46,091</b>	38,652
Pension costs	<b>22,530</b>	19,251
	<b>520,034</b>	449,993

The average number of persons employed by the Charity during the year was as follows:

	<b>2023</b> No.	2022 No.
Staff	<b>11</b>	8
Directors	<b>9</b>	10
	<b>20</b>	18

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

	<b>2023</b> No.	2022 No.
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	<b>1</b>	-

The one employee disclosed above was a Director of the Company until August 2022.

Employer pension contributions of £4,008 (2022: £3,919) were paid on behalf of the above staff.

In 2023 Spark Inside consider their key management personnel to consist of:

Vicki Cardwell Chief Executive, Luke Carey, Head of Service Delivery, Tom Currie, Head of Impact and Innovation, Louise Potter, Head of Communications and Advocacy, Julia Ross, Head of Finance and Operations.

In 2022 Spark Inside consider their key management personnel to consist of:

Vicki Cardwell Chief Executive, Luke Carey, Head of Service Delivery, appointed 1 February 2022, Tom Currie, Head of Impact and Innovation, appointed 1 December 2021, Louise Potter, Head of Communications and Advocacy, appointed 7 March 2022, Julia Ross, Head of Finance and Operations appointed 1 Jan 2022, Nic Shoults, Head of Finance and Resources, resigned 1 September 2021, Karen Graham, Head of Programmes, resigned 31 December 2021, Indy Cross, Head of Communications, resigned 20 January 2022.

These 5 (2022: 8) key management personnel received total aggregate remuneration of £304,001 (2022: £246,935) made up of salaries of £259,894 (2022: £212,022), employers national insurance £31,112 (2022: £24,312) and employers pension contributions of £12,995 (2022: £10,601).

**Notes to the financial statements  
for the year ended 31 March 2023**

**14. Directors' remuneration**

	<b>2023</b> £	2022 £
Directors' emoluments	<b>26,520</b>	78,390
Company contributions to defined contribution pension schemes	<b>1,326</b>	3,920
	<b>27,846</b>	82,310

During the year retirement benefits were accruing to 1 director (2022: 1) in respect of defined contribution pension schemes.

**15. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

**16. Tangible fixed assets**

	<b>Computer equipment £</b>	<b>CRM software £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2022	<b>11,837</b>	<b>11,800</b>	<b>23,637</b>
Disposals	-	(11,800)	(11,800)
At 31 March 2023	<b>11,837</b>	-	<b>11,837</b>
<b>Depreciation</b>			
At 1 April 2022	<b>9,922</b>	<b>11,800</b>	<b>21,722</b>
Charge for the year	<b>719</b>	-	<b>719</b>
On disposals	-	(11,800)	(11,800)
At 31 March 2023	<b>10,641</b>	-	<b>10,641</b>
<b>Net book value</b>			
At 31 March 2023	<b>1,196</b>	-	<b>1,196</b>
At 31 March 2022	1,915	-	1,915

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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**17. Debtors**

	<b>2023</b> £	2022 £
Trade debtors	<b>11,754</b>	2,936
Prepayments and accrued income	<b>10,142</b>	50,863
	<u><b>21,896</b></u>	<u>53,799</u>

**18. Creditors: Amounts falling due within one year**

	<b>2023</b> £	2022 £
Trade creditors	<b>31,392</b>	8,188
Other taxation and social security	<b>14,593</b>	12,662
Other creditors	<b>3,039</b>	2,519
Accruals and deferred income	<b>26,092</b>	19,864
	<u><b>75,116</b></u>	<u>43,233</u>

	<b>2023</b> £	2022 £
Deferred income at 1 April 2022	-	4,636
Resources deferred during the year	<b>9,200</b>	-
Amounts released from previous periods	-	(4,636)
	<u><b>9,200</b></u>	<u>-</u>

Deferred income arises from grants received in the financial year that also relate to subsequent financial years.

**Spark Inside**  
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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**19. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 April 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2023 £</b>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Project specific designated funds	4,889	-	-	(4,889)	-
Office move	7,639	-	(3,236)	(4,403)	-
IT upgrade	4,885	-	(210)	(4,675)	-
	<u>17,413</u>	<u>-</u>	<u>(3,446)</u>	<u>(13,967)</u>	<u>-</u>
<b>General funds</b>					
General funds	<u>457,454</u>	<u>438,753</u>	<u>(374,041)</u>	<u>992</u>	<u>523,158</u>
<b>Total Unrestricted funds</b>	<u>474,867</u>	<u>438,753</u>	<u>(377,487)</u>	<u>(12,975)</u>	<u>523,158</u>

**Spark Inside**  
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**Notes to the financial statements  
for the year ended 31 March 2023**

**19. Statement of funds (continued)**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b>Restricted funds</b>					
Charles Hayward Foundation	-	25,000	(8,333)	-	16,667
Black Perspective	25,049	-	(7,187)	-	17,862
St James's Place Charitable Foundation	-	30,000	(12,541)	-	17,459
Big Give The Conversation	52,808	-	-	-	52,808
Colyer Fergusson Charitable Trust	36,000	36,000	(27,092)	-	44,908
Esmée Fairbairn Foundation Fund	-	5,000	(5,000)	-	-
The Field Family Trust	-	3,000	(1,250)	-	1,750
Listening Fund	25,223	-	(25,223)	-	-
Paul Hamlyn Foundation	47,422	100,000	(104,908)	-	42,514
The Henry Smith Charity	-	25,000	(10,370)	-	14,630
Prudential PLC	-	16,500	(7,750)	-	8,750
Porticus UK	30,361	45,000	(54,497)	-	20,864
The Tolkien Trust	12,712	25,000	(30,947)	-	6,765
Barrow Cadbury Trust	14,315	27,000	(29,823)	-	11,492
Portal Trust	-	25,000	(19,919)	-	5,081
Champions for Children	15,500	58,000	(29,959)	21	43,562
Groundworks	19,523	(3,293)	(18,856)	2,626	-
PWC	9,900	-	(9,900)	-	-
PHF Expert Support	-	30,000	(40,328)	10,328	-
Fidelity UK Foundation	51,872	41,828	(66,614)	-	27,086
	<b>340,685</b>	<b>489,035</b>	<b>(510,497)</b>	<b>12,975</b>	<b>332,198</b>
<b>Total of funds</b>	<b>815,552</b>	<b>927,788</b>	<b>(887,984)</b>	<b>-</b>	<b>855,356</b>

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**19. Statement of funds (continued)**

**Designated funds**

Project specific designated funds - fund to ensure coaching in prisons was maintained for the financial year.

Office move - fund for office move.

IT upgrade - fund for IT upgrade.

At the end of the financial year, the Trustees made the decision to undesignate all three of the charity's designated funds, and therefore they have each been transferred back in to general unrestricted funds at the Balance sheet date.

**Restricted funds**

Bernard Lewis Family Charitable Trust - a fund from The Bernard Lewis Family Charitable Trust towards developing the expansion of our programmes via a social licensing or partnership approach.

Black Perspective - a fund for development of a culturally-specific version of our Hero's Journey™ life coaching programme for Black and Minority Ethnic young men in prison.

Groundworks - a fund from the London Community Response Fund to fund our community coaching programmes working with young people in contact with Youth Offending Services or criminal justice charities in London.

Big Give - a restricted fund for the project 'The Conversation'.

Henry Smith Charity - a fund to contribute to the running costs of the charity including salaries of the management team.

Hero's Journey™ - a fund (supported by multiple grant funders) for delivery of the Hero's Journey™ Life Coaching Programme in prisons.

Listening Fund - a fund from the Blgrave Trust's Listening Fund for development of mechanisms for listening to feedback and ideas from our participants.

Paul Hamlyn Foundation – a growth fund to support our strategic development and help fund our management team.

St James' Place Foundation - a fund from the St James' Place Charitable Foundation to contribute to the salaries of Spark Inside's Service Delivery Managers.

PHF Expert Support - an additional fund from Paul Hamlyn Foundation supporting access to expert support and advice.

Porticus - a fund for the coaching of young people and staff based at HMPYOI ISIS.

Tolkien Trust – a fund from The Tolkien Trust to provide a life coaching programme for prison staff.

Barrow Cadbury – a three-year grant for our policy work to advocate for the wellbeing of young people in prison and to champion racial inequity in the criminal justice system.

Colyer-Fergusson – a fund from Colyer Fergusson Charitable Trust for £36,000 per year for three years for work in HMP Cookham Wood.

**Spark Inside**  
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**Notes to the financial statements  
for the year ended 31 March 2023**

**19. Statement of funds (continued)**

Champions for Children - two donations received in the year. £3,000 will help fund our work with young people affected by Covid and £12,500 will help us deliver our life coaching programmes to young people.

Field Family Trust - supporting life coaching for vulnerable young people in HMP Wormwood Scrubs.

Portal Trust - supporting the Hero's Journey programme, transforming the lives of vulnerable and disadvantaged young people in HMPYOI Isis.

Charles Hayward - supporting the delivery of Hero's Journey, Black Hero's Journey and Hero's Journey in the community.

PWC – this is to fund our Hero's Journey™ Black Perspective pilot.

Fidelity – a fund from Fidelity UK Foundation to support our impact and innovation work, including funding the salary cost of Head of Impact and Innovation.

Esmée Fairbairn - funding a consultant providing expert advice on income growth.

**Statement of funds - prior year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Project specific designated funds	4,889	-	-	-	4,889
Office move	9,786	-	(2,147)	-	7,639
IT upgrade	5,085	-	(200)	-	4,885
	<u>19,760</u>	<u>-</u>	<u>(2,347)</u>	<u>-</u>	<u>17,413</u>
<b>General funds</b>					
General funds	<u>392,552</u>	<u>349,491</u>	<u>(273,083)</u>	<u>(11,506)</u>	<u>457,454</u>
<b>Total Unrestricted funds</b>	<u>412,312</u>	<u>349,491</u>	<u>(275,430)</u>	<u>(11,506)</u>	<u>474,867</u>

**Spark Inside**  
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**Notes to the financial statements  
for the year ended 31 March 2023**

**19. Statement of funds (continued)**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Restricted funds</b>					
Confidential Donor	23,231	-	(23,700)	469	-
Black Perspective	35,983	-	(10,934)	-	25,049
Groundworks	-	47,500	(27,977)	-	19,523
Big Give The Conversation	53,945	-	(1,137)	-	52,808
City Bridge Trust	347	6,875	(7,222)	-	-
The Henry Smith Charity	43,469	-	(43,469)	-	-
Prudential PLC	-	1,500	(1,500)	-	-
Listening Fund	25,472	23,400	(23,649)	-	25,223
Paul Hamlyn Foundation	35,167	110,000	(97,745)	-	47,422
St James' Place Charitable Foundation	29,692	-	(29,692)	-	-
PHF Expert Support	-	34,636	(43,687)	9,051	-
Porticus UK	-	45,000	(14,639)	-	30,361
The Tolkien Trust	-	25,000	(12,288)	-	12,712
Barrow Cadbury Trust	14,000	28,000	(27,685)	-	14,315
Colyer Fergusson Charitable Trust	36,000	-	-	-	36,000
Champions for Children	-	15,500	-	-	15,500
Charles Hayward Foundation	-	20,000	(20,000)	-	-
PWC	10,000	-	(100)	-	9,900
Dawes Trust	-	60,000	(61,986)	1,986	-
Fidelity UK Foundation	-	67,622	(15,750)	-	51,872
	<u>307,306</u>	<u>485,033</u>	<u>(463,160)</u>	<u>11,506</u>	<u>340,685</u>
<b>Total of funds</b>	<u>719,618</u>	<u>834,524</u>	<u>(738,590)</u>	<u>-</u>	<u>815,552</u>



**Notes to the financial statements  
for the year ended 31 March 2023**

**20. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	17,413	-	(3,446)	(13,967)	-
General funds	457,454	438,753	(374,041)	992	523,158
Restricted funds	340,685	489,035	(510,497)	12,975	332,198
	<u>815,552</u>	<u>927,788</u>	<u>(887,984)</u>	<u>-</u>	<u>855,356</u>

**Summary of funds - prior year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	19,760	-	(2,347)	-	17,413
General funds	392,552	349,491	(273,083)	(11,506)	457,454
Restricted funds	307,306	485,033	(463,160)	11,506	340,685
	<u>719,618</u>	<u>834,524</u>	<u>(738,590)</u>	<u>-</u>	<u>815,552</u>

**21. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,196	-	1,196
Current assets	597,078	332,198	929,276
Creditors due within one year	(75,116)	-	(75,116)
<b>Total</b>	<u>523,158</u>	<u>332,198</u>	<u>855,356</u>

**Notes to the financial statements  
for the year ended 31 March 2023**

**21. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,915	-	1,915
Current assets	516,185	340,685	856,870
Creditors due within one year	(43,233)	-	(43,233)
<b>Total</b>	<b>474,867</b>	<b>340,685</b>	<b>815,552</b>

**22. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2023 £</b>	<b>2022 £</b>
Net income for the year (as per Statement of Financial Activities)	<b>39,804</b>	95,934
<b>Adjustments for:</b>		
Depreciation charges	<b>718</b>	240
Dividends, interests and rents from investments	<b>(7,394)</b>	(1,697)
(Increase) in debtors	<b>31,903</b>	(30,107)
Increase in creditors	<b>31,883</b>	4,881
<b>Net cash provided by operating activities</b>	<b>96,914</b>	69,251

**23. Analysis of cash and cash equivalents**

	<b>2023 £</b>	<b>2022 £</b>
Cash at bank	<b>907,380</b>	803,071
<b>Total cash and cash equivalents</b>	<b>907,380</b>	803,071

**Notes to the financial statements  
for the year ended 31 March 2023**

**24. Analysis of changes in net debt**

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank	803,071	104,309	907,380
	<u>803,071</u>	<u>104,309</u>	<u>907,380</u>

**25. Pension commitments**

The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £22,530 (2022: £19,251). At the balance sheet date there were contributions of £3,039 due to the fund (2022: £2,519).

**26. Operating lease commitments**

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	-	11,710
	<u>-</u>	<u>11,710</u>

**27. Related party transactions**

There were no disclosable related party transactions during the year (2022 - £Nil) and there are no balances outstanding with any related parties at the Balance sheet date (2022 - £Nil).

**28. Controlling party**

The trustees who are also directors control the charity.