

Charity registration No. 1191751
Company registration No. 0CE024183 (England and Wales)

Spark Community Space
Annual Report and Unaudited Accounts
31 March 2025

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Spark Community Space
Legal and Administrative Information

Charity Number	1191751
Company number	CE024183
Principle address	Unit 12, The Pompey Centre Southsea Portsmouth PO4 8SL
Trustees:	Jackie Evans- Chair Rebecca Simmons- Project manager Louise Mant- Secretary Harriet Lunnemann- Safeguarding lead (from Jan 2024)
Independent examiner	BC&A Chartered Accountants 161-163 Elm Grove Southsea Hampshire PO5 1LU

**Spark Community Space
Trustees' annual report
For the period ended 31 March 2025**

Policies and Procedures

All policies and procedures are reviewed annually. They are given to new trustees and volunteers when inducted.

The Volunteer Handbook is given to all new volunteers.

Organisational Structure

4 Trustees
Project Manager – paid.
Partnerships Coordinator – paid.
Admin support – paid.
Events and fundraising coordinator – paid.
Grant coordinator – unpaid
41 volunteers
12 business mentors to support Project Manager

Original founders of the charity became the initial trustees.

As original trustees have stepped down, remaining trustees have selected new trustees who support the charity's objectives.

Summary of the Objectives of the Charity

To promote social inclusion for the public benefit preventing people from becoming socially excluded.

To relieve the needs of people who are socially excluded and assisting them to integrate into society and to do so through the operation of a community facility in Hampshire providing practical opportunities for engagement and reintegration.

Summary of the Main Activities

Pay what you can afford community cafe, which includes other charities and community groups that support our objectives; workshops and small day events open to all users; podcast room for community use. Community shop which provides access to affordable clothes, games and books to all people.

Trustees Statement regarding adherence to the guidance on public benefit.

The trustees have done due diligence regarding all financial expenses, ensuring the objectives of the charity are met for the benefit of the public. Trustees have read Charity Commission guidelines for trustees.

Grants

All grants applied for meet the charity's objectives to make the cafe a 'pay what you can' space and provide workshops for users. They also provide wages for our part-time staff and cover premises rent and services.

As a charity, we do not give grants.

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Contribution made by volunteers.

Volunteers are encouraged to engage with public users, serving and chatting with them. All volunteers are offered training and support; most are first aid trained, and are DBS checked.

Several have helped set up a games area where users can take part in board games during their time in the cafe

Volunteers are trained to use the new kitchen facilities at Fratton Park, and they have hygiene certificates for their role. They manage the space, which includes a coffee shop, areas for users to work quietly using the Wi-Fi, sales of books, games, DVDs and bric -a- brac and space for users to read or play board games, creating social opportunities.

Podcast room is up and running and volunteers can also be trained and upskilled to use this facility.

Achievements and Performance

In the space at Fratton Park, the podcast room is up and running. Community podcasts by Shaping Portsmouth, Bee Well, Southsea Folk arts group, Cat Thorne from Gamechanger, and Belong for the hearing impaired are running regularly alongside Spark's own in-house podcast. Other charities and individuals use the room on a more ad hoc basis.

We have clocked up 5,673 hours worked by 41 volunteers, 18 of whom are Beneficiaries, 6 are "Buddy" volunteers, meaning they have a supporter with them to ensure that they are safe and encouraged to develop their social skills. We have employed 9 staff over the course of the year but as at the year end, we have 5 paid workers. We have delivered 260 wellbeing activities over the last year.

The charity shop in the space is giving lots of people access to clothing and games and books at prices they can afford, thus improving their sense of wellbeing. The shop also brings people into the space and raises an average of £600pw towards the running costs of the charity. Higher value items are sold through online outlets to realise a better return, but the items in the shop are sold at low prices to allow people on limited incomes to access them. Donations of items from the community into the shop are steady.

NHS research programmes have paid for two members of staff this year for 15 hours a week each to conduct research into the impact of poverty on social isolation and loneliness and to assess the effectiveness of projects like Spark in alleviating the isolation of people on lower incomes and lessening the negative impact on their mental health of being unable to afford to access other social spaces such as pubs, coffee shops etc..

The charity space continues to be used by other groups and services to bring clients to. These are: Silkworth Project, Rowans Hospice run a hub and bereavement clinic on Mondays, Solent Mind, NHS Solent, PCC Community Connections, You Trust, Island Network Group, Home Instead, Minstead Trust, Hope Project's Circle of Support.

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10 different Doctor's surgeries are socially prescribing attendance at Spark to patients whose health is being adversely affected by loneliness and isolation, St James' mental health team also bring in patients who are transitioning from hospital to the community to help them with reintegration, and the Job Centre long-term unemployment department are running a Job Club from the cafe.

A Dementia support group, a Pain clinic and an ADHD awareness group all use our space. People using emergency housing in a nearby hotel can use Spark as a safe space as we are officially registered as such with the council.

We are in talks with Stagecoach accessibility to arrange for them to come to Spark and help people to learn about adapted buses and how to be confident in using the bus in the community.

In addition to this, many people pass by the cafe and attend regularly, either with other family members and friends or because they have met and made friends in the cafe. Our social media (Twitter, Facebook, Instagram) and media presence (newspapers, radio, blogs, podcasts) also attracts people to the project both locally and nationally. Our e-newsletter goes out bimonthly to an average of 200 recipients.

The charity continues to have a huge impact on the users and volunteers. It has increased self-worth and confidence of its beneficiaries, allowing several to apply for other jobs for the first time. It has provided a safe place for users to make connections and supported those facing both mental, emotional and physical challenges.

The increasing number of group users have found the space to be a guaranteed safe place to meet, allowing their clients to spark back into life.

The charity has continued to support users in workshops run through PCC, attending a pantomime, and a Christmas dinner at the Spark venue paid for by donations from local businesses.

Volunteers were treated to appreciation days within the venue; this includes a meal and wellbeing activity as a thankyou from the project.

The Partnerships Coordinator has taken over networking across the city with a vast number of groups, including: BNI Southsea and Hampshire, Portsmouth Business Enterprise, B2B, LinkedIn Portsmouth, Together We Can Portsmouth, The Lark Network, Love Southsea, The Hive, the Mental Health Hub, QA Hospital Women's Awareness. These connections have supported the charity's activities, donating time, resources and expertise to further the objectives and support our beneficiaries and users.

Achievements against objectives set.

We are seeing the space continue to provide people in the community with a safe space to be and to make connections. The links we have made with other charities and PCC have been strengthened over the last year and the staff in the Spark space have consolidated their knowledge and experience in running the coffee shop, charity shop and wellbeing activities. Spark is well known in the city and is building a reputation.

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Our next objective is to create a buddy system for young people who suffer with anxiety and who are struggling to access employment and social contacts after leaving school and college. We are applying for lottery funding and looking to put together a team of well-trained buddies to get this project working.

Performance of fundraising activities against objectives set.

Fundraising is ongoing, we aimed to build up a reserve fund of six months running costs in line with Charity Commission guidelines. This has been achieved in this financial year.

We are putting together a bid for National lottery funding to create a “buddy in the community” project.

Summer ball held £8,700

Ambassador Programme (£50 per month) - 14 people, 4 @ £100 per month

Portsmouth Property Association £9,900

Transformation Portsmouth City Council £75,689

Great South Run £3,200

Investment performance against objectives

Money raised has been spent on the Space, on staffing and running costs and running creative wellbeing sessions.

A reserve fund has also been created.

Financial Review

The charity now holds 3 month's running costs in reserve; this will be monitored over the year to make sure there is enough in the reserve account.

The amount of reserve held is £30,136.

Principal sources of funds

The charity's principal sources of funds are Funding pots from Grant Making bodies, donations from local businesses and public, fundraising activities and business ambassador programme.

Principal risks facing the charity.

Risks created by the Covid pandemic are now receding and our long-term lease and financial security means that there are no current particular risks.

**Spark Community Space
Trustees' annual report
For the period ended 31 March 2025**

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Jackie Evans

Chair

Date:

**Spark Community Space
Independent Examiner's Report
For the year ended 31 March 2025**

To The Trustees of Spark Community Space

I report on the accounts of the charity for the year ended 31 March 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission
- under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's qualified statement

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that in the course of my examination, no matter has come to my attention.



Name: Tahir Ahmed, *FCA, ACMA, BSc (Hons)*

BC&A Chartered Accountants
161-163 Elm Grove, Southsea, Hampshire, PO5 1LU
08 August 2025

Spark Community Space
Statement of Financial Activities
For the year ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	2025 £	2025 £	2025 £	2024 £
<u>Income and endowments:</u>					
Charitable activities	3	68,676	28,304	96,981	222,009
Other trading activities	4	34,467	-	34,467	23,817
Other income	5	22,642	7,920	30,562	19,351
Total income and endowments		125,785	36,224	162,009	265,177
<u>Expenditure</u>					
Direct cost of generating funds	6	17,793	1,998	19,791	20,364
Charitable activities	7	124,500	22,886	147,387	115,745
Total charitable expenditure		142,293	24,884	167,178	136,109
Net movement in funds		-16,509	11,340	-5,168	129,068
Fund balances at 1 April 2024		30,849	169,250	200,099	71,031
Fund balances at 31 March 2025		14,340	180,590	194,931	200,099

**Spark Community Space
Balance Sheet
As at 31 March 2025**

	Notes	£	2025 £	£	2024 £
Fixed assets:					
Tangible assets	10	45,111			24,238
Current assets:					
Debtors	11	11,987		6,756	
Cash at bank and hand	12	230,475		172,232	
Total current assets		242,462		178,987	
Creditors falling due within 1 year	13	92,642		3,126	
Net current assets					175,861
Net assets			194,931		200,099
The funds of the charity:					
Unrestricted funds:					
General funds	14	14,340		30,849	
Total unrestricted funds					30,849
Restricted income funds			180,590		169,250
Total charity funds			194,931		200,099

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The trustees acknowledge their responsibility for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

Jackie Evans

Chair

Approved by the Trustees on

Spark Community Space
Notes to the accounts
For the year ended 31st March 2025

1 Accounting policies

Charity information

Spark Community Space is a private company limited by guarantee incorporated in England and Wales. The registered office is 161 - 163 Elm Grove, Southsea, Hampshire, PO5 1LU

Accounting convention.

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bullet 1 not to prepare a Statement of Cash flows.

The financial statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The Principle accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions required deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is unknown, the legacy is treated as a contingent asset.

Grants are credited as income in the year in which they are receivable. Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipts have been complied with.

1.5 Resources expended.

All expenditure is accounted for on an accruals basis and includes VAT which cannot be recovered.

1.6 Tangible Fixed Assets

Tangible Fixed Assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment -- reducing balance method @ 20%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Spark Community Space
Notes to the accounts
For the year ended 31 March 2025

3 Charitable activities	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Ambassador donations	5,570	-	5,570	5,090
Crowdfunding	13,040	-	13,040	20,772
Donations from businesses	14,981	-	14,981	49,944
Donations via CAF bank	20,824	-	20,824	10,352
Grants	14,261	28,304	42,565	135,851
	68,676	28,304	96,981	222,009

4 Other trading activities	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Sales	34,467	-	34,467	23,817
	34,467	-	34,467	23,817

5 Other income	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Other revenue	17,282	7,920	25,202	12,877
Interest income	308	-	308	252
Rental income	5,052	-	5,052	6,341
	22,642	7,920	30,562	19,470

6 Direct cost of generating funds	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Cost of goods sold	5,867	1,998	7,865	7,660
Other direct expenses	5,195	-	5,195	8,365
Charitable activity expenses	4,918	-	4,918	2,663
Charitable expenses	1,813	-	1,813	1,676
	17,793	1,998	19,791	20,364

7 Administrative Costs	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Advertising & Marketing	8,334	-	8,334	5,339
Audit & Accountancy fees	60	-	60	1,173
Bank Fees	144	-	144	77
Building insurance	434	-	434	-
Casual wages	-	-	-	391
Charitable Taxis	143	-	143	-
Cleaning	609	-	609	581
Consultancy	3,743	-	3,743	-
Depreciation Expense	9,796	-	9,796	1,698
Entertainment-100% business	909	-	909	693
Equipment expensed	7,272	-	7,272	1,770
General Expenses	148	-	148	130
Insurance	1,405	-	1,405	1,347
IT Software and Consumables	816	-	816	309
Legal & professional expenses	148	-	148	2,787
Light, Power, Heating	3,152	-	3,152	3,290
Operating Lease Payments	13,155	5,000	18,155	16,665
PA services	1,084	-	1,084	2,863
Pensions Costs	560	425	985	704
Postage, Freight & Courier	8	-	8	-
Printing & Stationery	661	-	661	319
Rates	513	-	513	2,370
Repairs & Maintenance	9,443	-	9,443	1,307
Salaries	56,246	17,461	73,708	67,059
Service charge	1,656	-	1,656	2,837
Staff Training	779	-	779	1,603
Staff uniform	2,946	-	2,946	241
Storage	-	-	-	72
Stripe Fees	107	-	107	-
Subscriptions	159	-	159	18
Travel and subsistence	71	-	71	99
	124,500	22,886	147,387	115,745

8 Employees	2025	2024
Average number of employees	Number	Number
	7	6
	7	6

Employment costs	2025	2024
	£	£
Wages and salaries	73,708	67,059
Social security costs	5,576	8,614
	79,284	75,673

There were no employees whose annual remuneration was £60,000 or more.

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualified employees.

9 Trustees

Rebecca Simmons received remuneration totalling £24,878.50 during the year.

10	Fixed assets: tangible assets	Computer equipment	Fixture, fittings & equipment	Renovation	Plant and machinery	Total
	Cost		£	£	£	£
	As at 1 April 2025	-	16,772	4,785	5,000	26,557
	Addition	2326	23,018	5,325	-	30,669
	Disposals	-	-	-	-	-
	At 31 March 2025	2,326	39,790	10,110	5,000	57,226
	Depreciation					
	As at 1 April 2025	-	1,896	340	83	2,319
	Charge for the year	39	6,820	1954.11	983	9,796
	Disposals	-	-	-	-	-
	At 31 March 2025	39	8,716	2,294	1,067	12,116
	Net book value					
	At 31 March 2025	2,287	31,073	7,816	3,933	45,111
	At 31 March 2024	-	14,876	4,446	4,917	24,238

11 Debtors falling due within 1 year	2025
	£
Accounts receivables	1,665
Crowdfunding account	1,082
Prepayments	9,240
	11,987

12 Analysis of cash movement	2025
	£
Balance b/fwd 1 April 2024	172,232
Income	162,009
Depreciation	9,796
Taxation and social security	-300
Asset purchase	-30,669
Debtors/ prepayments	-5,231
Expenses	-167,178
Creditors/ accruals	89,815
Balance at 31 March 2025	230,475

13 Creditors falling due within 1 year	2025
	£
Income in advance	89,815
Taxation and social security	1,916
Other creditor	911
	92,642