



SUPPORTING ORPHANS
BUILDING BRIGHTER FUTURES

Annual Report

for the year ended
31 December 2025



Providing care,
community and
opportunity for
orphans to **thrive**.



COMPASSION
We care deeply
for every child



COMMUNITY
Together we
are stronger



HOPE
Creating brighter
tomorrows



INTEGRITY
We act with
honesty and love



Registered Charity No.
1207946



Every spark of kindness lights the way to a brighter future.



Charity Registration No. 1207946

**SPARKS
ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025**

SPARKS
TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report together with the financial statements of the Charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2019, and applicable UK Accounting Standards and the Charities Act of 2011.

Reference and Administrative Details

Trustees	Mrs H Alter Mrs R S Halpert Mrs R Reichberg
Charity Registration No	1207946
Registered Office	9 Egerton Road London N16 6UE
Independent Examiner	Jacob J Jakobovits FMAAT Kyver & Dale Consultants Ltd Suite 101, Pride House Shanklin Road London N15 4FB

Structure and Objectives

Sparks was registered as a charity with the Charity Commission on 22 April 2024, and is constituted as a Charitable Incorporated Organisation (CIO).

The above trustees served throughout the period. The Board has the power to appoint additional trustees, as it considers fit based on personal competence, specialist skills and experience. None of the trustees have any beneficial interest in the charity and did not receive any remuneration. The trustees are involved in the running of the charity.

The objects of the charity are for the public benefit to relieve the charitable needs of female orphans of the Orthodox Jewish faith who are resident in the London postcode areas of N16, N15 and E5 in particular but not exclusively through the provision of counselling, emotional support and recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life.

Developments and Activities

The trustees consider that the performance of the charity during the period has been most satisfactory. The trustees have identified the risks to which the charity may be exposed and systems have been established to mitigate these risks. The trustees have had due regard to guidance published by the Charity Commission, including public benefit guidance, as outlined in the statement below.

During the year, the charity received donations of £25,629 (2024 - £1,180) and expensed £22,950 (2024 - £906) through charitable expenditure and support costs.

To ensure the continued growth and sustainability of the charity's activities, the trustees continued to secure funding pledges during the year and progressed plans to expand the charity's programmes. These efforts support the charity's long-term objectives and enhance its ability to deliver positive outcomes for young people in the community.

SPARKS
TRUSTEES REPORT (continued)
YEAR ENDED 31 DECEMBER 2025

Public Benefit Statement

Sparks is a charity established to relieve the charitable needs of female orphans of the Orthodox Jewish faith residing in London by providing care, support, and opportunities for personal development. The charity delivers a programme of enriching activities, therapeutic groups, social events, and day trips designed to promote emotional well-being, personal growth, and a sense of belonging among its beneficiaries.

Through the continuation and development of these activities during the year, Sparks has supported girls who might otherwise face significant disadvantage within a nurturing and empowering environment. The charity's work helps to build resilience, encourage social inclusion, and equip beneficiaries with the confidence and life skills needed to flourish. In doing so, Sparks continues to deliver clear public benefit by supporting a defined group of young people in need and helping them achieve positive outcomes for their future.

During the year, the trustees focused on consolidating the charity's activities and strengthening its ability to deliver sustainable support. Funding pledges were maintained and further plans were developed to enhance and expand the charity's programmes in line with demand. These efforts are intended to ensure the charity's long-term sustainability and to increase its positive impact within the community it serves.

All of the charity's activities are carried out in furtherance of its charitable objectives, and no private individual receives benefit beyond what is incidental to the achievement of those aims. The trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reserves

The reserves of £2,953 (2024 - £274) at the year-end, are unrestricted and available for general charitable purposes. The present level of funding is adequate to support the continuation of the charity's activities.

Responsibilities of the Trustees

Charity Law requires the trustees to prepare a report and financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the end of the year. These must be in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP).

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 surplus or deficit for that period.

In preparing these financial statements, the trustees are required to select suitable accounting policies, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records which 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 to enable them to ensure that the financial statements comply with Charity Law. The trustees are also responsible for safeguarding the assets and activities of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on _____ and signed on their behalf by:

Mrs H Alter
Trustee

SPARKS
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SPARKS
YEAR ENDED 31 DECEMBER 2025

I report to the trustees on my examination of the financial statements of Sparks for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

Respective Responsibilities of the trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under the Charities Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting record 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 the seeking of explanations from the trustees concerning any such matter. 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 that report is limited to those matters set out in the statement below.

Independent Examiner's Statement

Following my examination, I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act;
or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of the 2011 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Jacob Jakobovits FMAAT
Independent Examiner
For Kyver & Dale Consultants Ltd
Suite 101, Pride House, Shanklin Road
London N15 4FB

Date:

SPARKS
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2025

		2025	2024
	Notes	Unrestricted Funds £	Total Funds £
Income			
Donations and grants	3	25,611	25,611
Investment income	4	18	18
Total Income		<u>25,629</u>	<u>25,629</u>
Expenditure			
Expenditure on charitable activities	5 , 6	(22,950)	(22,950)
Total Expenditure		<u>(22,950)</u>	<u>(22,950)</u>
Net Income/ expenditure and net movement in funds		<u>2,679</u>	<u>2,679</u>
Reconciliation of funds			
Total funds brought forward		<u>274</u>	<u>274</u>
Total funds carried forward		<u>2,953</u>	<u>2,953</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes form part of these financial statements

SPARKS
STATEMENT OF FINANCIAL POSITION
YEAR ENDED 31 DECEMBER 2024

	Notes	2025 Total Funds £	2024 Total Funds £
Current Assets			
Cash at bank and in hand		<u>3,733</u>	<u>574</u>
		<u>3,733</u>	<u>574</u>
Creditors			
Amounts falling due within one year	6	<u>(780)</u>	<u>(300)</u>
Net current assets		<u>2,953</u>	<u>274</u>
Total assets less current liabilities		<u>2,953</u>	<u>274</u>
Net Assets		<u>2,953</u>	<u>274</u>
Reconciliation of funds			
Unrestricted funds		<u>2,953</u>	<u>274</u>
Total Funds		<u>2,953</u>	<u>274</u>

These financial statements were approved by the board of trustees and authorised for issue on _____, and are signed on their behalf by:

Mrs H Alter
Trustee

SPARKS
NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2025

1) General Information

Sparks is a Charitable Incorporated Organisation (CIO), registered in England and Wales. The registered office is located at 9 Egerton Road London N16 6UE.

2) Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Charities Act and applicable accounting standards including the SORP (FRS 102) subject to the revaluation of certain fixed assets and the non-provision of depreciation thereon.

The presentation currency is sterling.

Going Concern

The accounts have been prepared on a going concern basis as there are no material uncertainties about the charity's ability to continue.

Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds. It is probable that the income will be received, and the amount can be measured reliably.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

		2025		2024
		Unrestricted Funds £	Total Funds £	Total Funds £
3)	Income			
	Donations and grants	25,611	25,611	1,180
4)	Investment income			
	Bank interest received	18	18	-

SPARKS
NOTES TO THE ACCOUNTS (continued)
YEAR ENDED 31 DECEMBER 2025

5) Expenditure on charitable activities by activity

	Activities undertaken	Support costs	Total Funds 2025	Total Funds 2024
	£	£	£	£
General Activities	22,460	-	22,460	606
Support Costs	-	490	490	300
	<u>22,460</u>	<u>490</u>	<u>22,950</u>	<u>906</u>

6) Analysis of Support Costs

	2025	2024
	£	£
General office	10	-
Governance costs	480	300
	<u>490</u>	<u>300</u>

7) Creditors: amount falling due within one year

	2025	2024
	£	£
Accruals	<u>780</u>	<u>300</u>

8) Net movement in funds

It is the policy of the charity to move restricted funds to unrestricted funds once it has been spent unless there are restricting conditions even after the income has been spent.

	Unrestricted Funds	Total
	£	£
At 31 December 2024	274	274
Incoming resources	25,629	25,629
Expended resources	(22,950)	(22,950)
Total funds available for future activities		
At 31 December 2025	<u>2,953</u>	<u>2,953</u>

Comparatives for movements in funds;

	Unrestricted Funds	Total
	£	£
At 22 April 2024	-	-
Incoming resources	1,180	1,180
Expended resources	(906)	(906)
Total funds available for future activities		
At 31 December 2024	<u>274</u>	<u>274</u>

9) Related party transactions

There were no related party transactions made during the year.