

CHARITY REGISTRATION NUMBER: SC042880

SPARCS SCIO
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025

Armstrong Watson LLP
Caladonia House
89 Seaward Street
Glasgow
G41 1HJ

**SPARCS SCIO
TRUSTEES ANNUAL REPORT AND ACCOUNTANTS
FOR THE YEAR ENDED 31 MARCH 2025**

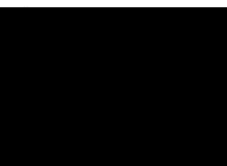
Scottish Charity No: SC042880

Current Trustees

The Trustees in Office on 31 March 2025 were:



Contact Address



Recruitment and Appointment of Trustees

All of the Organisation's trustees are appointed or reappointed by the members at our Annual General Meeting, which is held in August each year. In the event of mid-term resignation, people can be co-opted by the Trustees and ratified at the next Annual General Meeting.

Governing Document

The Organisation is a Scottish Charitable Incorporated Organisation (SCIO) and the purposes and administration arrangements are set out in our constitution.

Charitable Purposes

The charitable purposes of the organisation are:

- . The prevention or relief of poverty
- . The advancement of education
- . The advancement of health
- . The advancement of citizenship or community development
- . The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended
- . The promotion of equality and diversity
- . The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage without distinction of race, religion, political or other opinion.

Activities and Achievements

The Children's Activity programme has 3 distinguished clubs, Alsorts, Blaze and Champs. The children from the 3 clubs have all enjoyed learning a variety of life skills and all of the children have been introduced to healthy eating by the provision of 6 different fruits and snacks at break time within the clubs. The children have enjoyed a variety of activities and 45 participated in a full day trip to Springfield Quay where they enjoyed a movie at The Odeon Cinema, lunch at Firepit & Kiln then onto Hollywood Bowl to finish off the day with a fun game of bowling. We have also enjoyed Easter, Halloween & Christmas parties.

We have been supporting the families who are finding themselves struggling financially by providing a variety of every day essentials.

As we look ahead into 2025/2026 we are in a strong position to continue to support the children and families enabling them to come together to play and thrive in a safe and friendly environment.

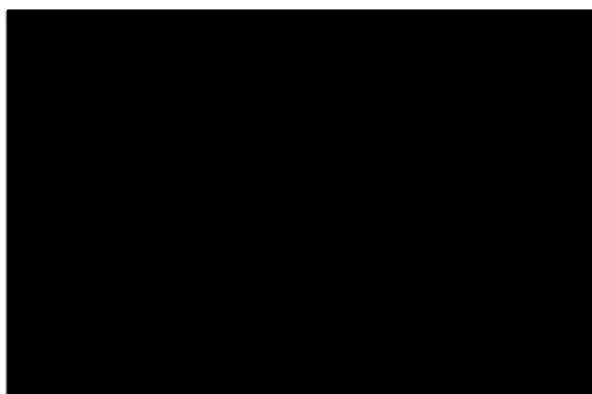
Trustee Remuneration and Expenses

The trustees did not receive any remuneration or expenses during the year.

Surplus/Deficit

There was a surplus of £11,717 (2024: £3,708 deficit) during the year. The total funds carried forward were £30,549 (2024: £18,832).

Approved by the Trustees and signed on their behalf



SPARCS SCIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SPARCS SCIO

FOR THE YEAR ENDED 31 MARCH 2025

I report to the trustees on my examination of the financial statements of SPARCS SCIO ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

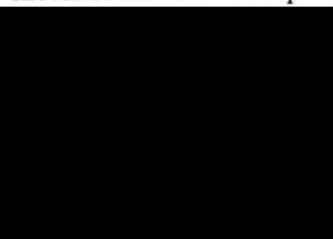
I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 9 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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.



Armstrong Watson LLP
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Date: 19/11/2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS	Notes				
Donations/GCVS	1	-	100	100	400
Grant Income	2	-	39,275	39,275	21,688
Total Receipts		<u>-</u>	<u>39,375</u>	<u>39,375</u>	<u>22,088</u>
EXPENDITURE					
Staff costs	3	-	17,965	17,965	16,815
Payment relating to charitable activities	4	-	5,667	5,667	5,544
Travel/Outings	5	-	1,251	1,251	849
Rent/Hall Hire	6	-	2,415	2,415	2,288
Governance Costs	7	-	360	360	300
Total Payments		<u>-</u>	<u>27,658</u>	<u>27,658</u>	<u>25,796</u>
NET MOVEMENTS IN FUNDS		<u>-</u>	<u>11,717</u>	<u>11,717</u>	<u>- 3,708</u>
Total Funds Brought Forward		<u>4,759</u>	<u>14,073</u>	<u>18,832</u>	<u>22,540</u>
TOTAL FUNDS CARRIED FORWARD		<u>4,759</u>	<u>25,790</u>	<u>30,549</u>	<u>18,832</u>

STATEMENT OF BALANCE AS AT 31 MARCH 2025

Funds at start of year	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Cash at Bank	4,759	14,073	18,832	22,540
Surplus/Deficit for Year	-	11,717	11,717	- 3,708
Bank Balance as at 31 March 2025	<u>4,759</u>	<u>25,790</u>	<u>30,549</u>	<u>18,832</u>
Current Assets				
Other Debtors	-	13	13	-
Cash at bank	4,759	25,784	30,543	18,832
	<u>4,759</u>	<u>25,797</u>	<u>30,556</u>	<u>18,832</u>
Creditors				
Social security and other tax	-	7	7	-
	<u>-</u>	<u>7</u>	<u>7</u>	<u>-</u>
NET ASSETS	<u>4,759</u>	<u>25,790</u>	<u>30,549</u>	<u>18,832</u>

Approved by the Trustees and signed on their behalf

Signed

Designation

Date



NOTES TO THE FINANCIAL STATEMENTS

Note	Receipts	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
1	Donations	-	100	100	400
		-	100	100	400
2	Grant Income				
	Main Grants Big Lottery	-	17,600	17,600	-
	The Robertson Trust	-	7,000	7,000	7,000
	Bank of Scotland Foundation	-	14,675	14,675	14,675
	Amazon	-	-	-	13
		-	39,275	39,275	21,688
3	Payments				
	Staff costs				
	Session Staff	-	17,965	17,965	16,815
		-	17,965	17,965	16,815
4	Payment relating to charitable activities				
	Children's Clubs	-	5,247	5,247	5,209
	General	-	330	330	335
	Domain	-	55	55	-
	ICO	-	35	35	-
		-	5,667	5,667	5,544
5	Travel/Outings	-	1,251	1,251	849
6	Rent/Hall Hire	-	2,415	2,415	2,288
7	Governance Costs	-	360	360	300
		-	4,026	4,026	3,437