

ANNUAL REPORT & ACCOUNTS 2020-21

Trustees' report and financial statements
for the year ending 31 March 2021



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NOTES TO THE FINANCIAL STATEMENTS

This year we reviewed and launched our fresh new Vision and Mission:

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.

Registered number: 07984016
Charity number: 1148420
A company limited by guarantee

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References

Reference and administrative details of the Company, its trustees and advisers for the year ended 31 March 2021

Trustees

R Hooper, Chair (resigned 23 July 2020)
T Akinlemibola, Treasurer (resigned 29 October 2020)
R D Ferguson, Vice Chair
M Conway
T Currie
K Imafidon
H MacLellan
S Davin (appointed 29 October 2020)
J Lyseight, Treasurer (appointed 29 October 2020)
E Handling, Chair (appointed 29 October 2020)
S Ruddock (appointed 29 October 2020)

Company registered number

07984016

Charity registered number

1148420

Registered office

Free Churches Group
27 Tavistock Square
London
WC1H 9HH

Chief executive officer

Vicki Cardwell

Independent auditors

Kreston Reeves LLP Chartered Accountants
Plus X Innovation Hub
Lewes Road Brighton
East Sussex
BN2 4GL

Bankers

CAF Bank Ltd
West Malling
Kent
ME19 4JQ

Solicitors

Arnold & Porter LLP
Tower 42
25 Old Broad Street
London
EC2N 1HQ

Trustees' report

The Trustees present their Annual report together with the audited financial statements of the Company for the year 1 April 2020 to 31 March 2021. 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 Company 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



As I reflect on my time at Spark Inside so far as the new Chair, I am so grateful to both present and former “Spark Insiders”, from our founder Baillie Aaron and our former Chair Roma Hooper and the legacy they created to the current Spark Inside team, who have shown such strength, commitment and ingenuity this year. It has been a pleasure getting to know the team, coaches, the Trustees and friends of Spark Inside, who have all made me feel really welcome and who all share my unwavering belief in the potential for coaching in the criminal justice system and in the need for meaningful rehabilitation.

As everyone has said many times over, these are unprecedented times which initially raised the fear that all delivery of our programmes would have to stop as prisons closed their doors. The team, however, quickly pivoted, ensuring that we continued to be able coach young people,

now in the community. We also extended our coaching programme to prison staff recognising the beneficial effects of coaching on the staff themselves but also the potential indirect benefits for those they look after in prison and for facilitating Spark Inside’s future reach within prisons and demonstrating the transformative effects of coaching to a new cohort of participants. The team also continued to drive forward our influencing work, to ensure that our income generation remained stable and spent time preparing for the future by finalising a new strategic plan. We have been able to celebrate some successes and have maintained a solid foundation to kick-start work next year, but we remain mindful of the complex prison environment, and the challenges that people living and working in prison face.

I want to take this opportunity to thank everybody that has supported us this year. To the grant funders, individual donors, advocates, friends and partners – my deepest thanks. The impact that we are able to make is because of you.

Coaching works. It’s transformative and it’s powerful. I’m delighted to be on this journey of embedding it in the criminal justice system, and I look forward to bringing others along with us.

Erica Handling
Chair, Board of Trustees

Welcome

A Message from our CEO

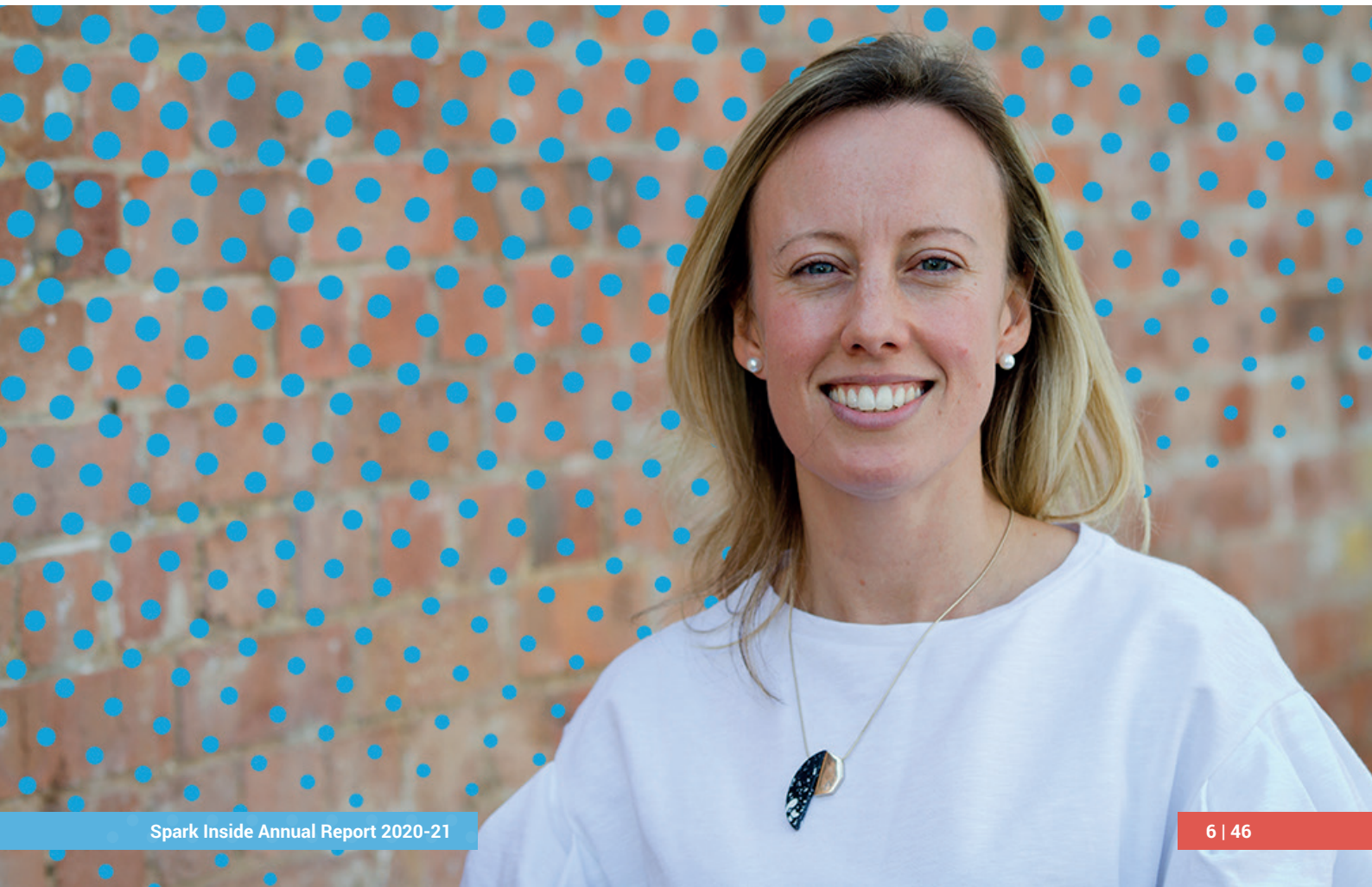
In common with everybody else, lockdown has been one of the biggest challenges we've had to face – and as a small but mighty charity, we have drawn on the resilience and creativity of the team to continue unlocking potential and driving culture change in the justice system. Reaching young people, even when direct access to prisons stopped, was our first priority. Together, we fast-tracked our innovation and set up two new coaching programmes, with a team of determined life coaches at the heart. Coaching prison staff and coaching young people in the community are now part of our wider coaching offer to make even more of an impact.

It has also been an honour to be a part of the effort to publicly advocate for young people in prison, not only during the pandemic, but during the Black Lives Matter movement, working with others across the criminal justice system to shine a light on what really needs to change.

Ending this year with our new three-year strategic plan, and a new vision and mission in place, I am excited about what more we can achieve, as we navigate the new post-Covid world.

We believe in the potential of people in the criminal justice system and we know that coaching is a powerful tool to unlock it. Those with lived experience will continue to guide us in our decisions as we grow, and we are hugely grateful to our funders and supporters who have made our work possible.

Vicki Cardwell
CEO



Objectives and activities

A. POLICIES AND OBJECTIVES

Spark Inside runs coaching programmes in prisons across London and the South East, to unlock the potential of those living and working in prison, encourage rehabilitation and change prison culture; to contribute towards a reduction in reoffending. We are one of the first organisations to take life coaching to 15-to-25-year-old young men in prison and to use systems coaching to bring together officers/staff and prisoners in UK prisons, and we have more recently taken our coaching offer into the community. Our expert coaches are qualified and trained professionals.

The Hero's Journey™ is our award-winning structured life coaching programme for young men in prison and 'through-the-gates' into the community, that encourages them to change their lives and create a crime-free future.

The Hero's Journey from a Black Perspective is our tailored life 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.

The Conversation is our award-winning systems coaching programme that brings together large groups of prison staff and prisoners in a facilitated group coaching process to enhance their relationships, improve empathy, and support sustained, positive cultural change on prison wings.

In addition to our coaching programmes, a core part of our work is our In-Prison Advisory Boards, which ensures young people in prison are listened to, as the experts, and help to shape our strategy, coaching programmes and our 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.

COVID-19 AND INNOVATION

The Covid-19 pandemic resulted in us having to pause our coaching delivery in prisons due to lockdown and social distancing, which lasted all year. In order to use this time effectively (after reaching out to the young people in prison, to ensure they knew they weren't forgotten about), we began to innovate.

Inspired by a health-sector pilot where frontline healthcare staff received free coaching in the pandemic, Spark Inside took the decision to offer prison staff coaching during the lockdown. We wanted to both support staff working in prisons at this difficult time and, in turn, impact positively on young people in their care.

In addition, we pivoted our service to coach young people in the community, by establishing partnerships with Youth Offending Teams in London and other organisations, such as Leaders Unlocked. This work is growing and we will be expanding to work with young adults in contact with probation over the next three years.

We also designed digital coaching resources to reach young people in a Cookham Wood YOI, via laptops that were being trialled by the Ministry of Justice. This included an interactive, narrated PDF version of the Hero's Journey, animations and podcasts.

As well as innovating, the team ramped-up our communications and influencing work, to shine a light on prisons being in 'double lockdown' and the exacerbated issues that young people in prison faced during Covid-19.

B. STRATEGIES FOR ACHIEVING OBJECTIVES

Although we aimed to deliver the final year's work from the three-year Business Plan, the year did not go as anybody expected. However, we are very proud of our achievements during the pandemic across the five strategic aims:

1 **Innovation** – *create and pilot new programmes using coaching in prison*

We developed and piloted two new coaching programmes this year – Prison Staff Coaching and Community Coaching.

2 **Influence** – *influence others to recognise and value coaching approaches in prison*

With a stronger emphasis on influencing this year, we recruited a Policy and Campaigns Manager to develop our policy function, in order to deliver campaigns to shift perception and policy. In support of this aim, we delivered our first online event ('In Conversation with Rory Stewart: Is there hope for our prisons?'), which was a huge success. We also strengthened key stakeholder relationships, gained some excellent media coverage and grew our social media following.

3 **Reach** – *reach people in prison using coaching interventions, changing lives and achieving proof of impact*

We coached six young people in Cookham Wood and Isis Young Offender Institutions (YOIs) and through-the-gates this year (the fewest we've ever reached, due to the pandemic). When lockdown began, three of these young people (in YOI Isis) moved over to remote coaching in the community. Through our new community coaching programme (which was piloted towards the end of the year) we reached our first nine young people, coaching them remotely. We sent letters to 58 young people in prisons and reached 72 young people via 'Email a Prisoner'. We also reached young people around the country through a three-month Prison Radio campaign, voiced by our life coaches, giving messages of motivation and hope.

4 **Replication** – *expand beyond our own delivery by inspiring and enabling others to deliver our proven coaching programmes motivated and sustainable organisation*

We have spent time this year nurturing the relationship with the Lincolnshire Action Trust (LAT), who were set to pilot the Hero's Journey life coaching programme at HMP Lincoln. The pilot has pushed to the next financial year due to pandemic, but our two lead coaches are ready, and our team has been working with the LAT prison-based team to ensure they are well-equipped to engage with the young people. We have revised our earlier plans for replication and are now pleased to be piloting a partnership approach. Spark Inside coaches will be delivering the programme, with our partners leading on engaging young people before and after the programme.

5 **Sustainability** – *be a strong, motivated and sustainable organisation*

We recruited key members of the team, including a new Head of Programmes, and four new members of the Board, including our new Chair, Erica Handling, a new Treasurer, Josephine Lyseight and two former Board Fellows, who are now Trustees – Sophie Ruddock and Stephanie Davin. In addition, we launched our new three-year Strategic Plan (and subsequently began developing the new Business Plan), which includes our new Vision and Mission. Designed in collaboration with the Board and team, we are looking forward to getting back into prisons, with this new strategy.

Objectives and activities

CHALLENGES

Covid-19 presented the biggest challenge many organisations in the criminal justice system have ever experienced. Spark Inside, however, were able to respond quickly and creatively, ensuring that our pool of skilled coaches was able to make a meaningful difference to two different groups of people – prison staff and young people in the community.

Despite our achievements this year, due to the lockdown, we were sadly unable to:

- Coach our target number of 100 young people (via Hero's Journey and Hero's Journey from a Black Perspective)
- Pilot Hero's Journey at HMP Lincoln
- Access and therefore embed our In-Prison Advisory Boards, following the successful pilot
- Establish a new Champions programme with young people who have spent time in prison or who have come into contact with the criminal justice system, to shape our policy and advocacy work
- Conduct impact evaluations, due to a pause in delivery

Our income has remained stable, as our grant funders were flexible and reassuring during the pandemic and we generated income via the Christmas Big Give fundraising campaign and individual donors.

However, we lost the majority of our expected in-year commissioned income, and we were unable to attract as much new grant funding, as many Trusts and Foundations understandably prioritised their existing grantees. However, we were proactive in nurturing new partnerships in the year which have subsequently led to new commissioned income for 2021/22.

Finally, in addition to us not being able to fully evaluate impact (due to limited delivery), we remain in the same position as last year regarding obtaining our reoffending rate via the Ministry of Justice's 'Justice Data Labs' team. Our data has been submitted and we have received a timeline, which outlines that we can expect to receive our statistics by the end of 2021.



Activities undertaken to achieve objectives

HERO'S JOURNEY™

Our innovative and award winning Hero's Journey™ programme for 15-to-25-year-old young men builds their motivation to create a positive future-self, away from crime, reducing in-prison violence, and contributing towards a reduction in reoffending post release.

It is a structured life coaching programme, consisting of group workshops for up to eight young people, followed by one to-one coaching sessions. The coaching sessions start in prison and can continue in the community on participants' release through-the-gates. Our life coaches don't tell participants what to do; instead the young people are empowered to make different choices for themselves.

Hero's Journey life coaching has been proven to improve vital life skills, such as confidence, decision making, problem-solving, resilience and empathy, as well as participant wellbeing and future outlook.

Our key achievements this year include:

- **Hero's Journey review conducted, to launch a new and improved version**
- **HMP Lincoln pilot ready**
- **Two new coach supervisors recruited**
- **Virtual taster sessions with two Youth Offending Teams delivered**
- **Hero's Journey digital coaching resources produced and delivered to Cookham Wood YOI**

HERO'S JOURNEY FROM A BLACK PERSPECTIVE

Co-designed with young black men with lived experience of prison, this programme was adapted to address the specific experiences of young black men in the prison system. Three of our specially-trained coaches delivered a successful pilot in HMPYOI Isis before the Covid-19 crisis, and anecdotally, we know that the young men found it hugely impactful and were eager to sign up.

This year, we have been unable to complete the pilot, but are ready to re-start the pilot at the end of lockdown. To support this area of work, we have been helping to shine a light on racial disparity in the criminal justice system, through our influencing and advocacy work.



Activities undertaken to achieve objectives

THE CONVERSATION

A safe and decent prison environment provides the foundation for people in prison to turn their lives around, making them less likely to reoffend. Our systems coaching programme, The Conversation focuses on creating systemic change in prison, where large groups of prison staff and prisoners come together to build a more rehabilitative prison environment.

The Conversation promotes positive interactions between prisoners and prison staff. It has been proven to improve their empathy, understanding, and ultimately, their relationship and wing culture. Importantly, it also helps to improve the wellbeing and job satisfaction of prison staff.

The programme gives all people living and working in a prison wing a voice and creates the space for open and honest conversations about how daily life can improve for everyone. Prisoners and prison staff decide what issues they want to prioritise and commit to solving them together during the workshops, ending with tangible actions that they can implement.

We paused the delivery of the programme after feedback, primarily from The Conversation participants in prison, showed that there were aspects of the programme that needed to change. We have begun the process of a full review, so that we can redesign the content and pilot an upgraded and more effective version of The Conversation in the next financial year.



New programmes

PRISON STAFF COACHING

We have delivered two phases of our new prison staff coaching programme at HMP Wormwood Scrubs, HMPYOI Isis and Cookham Wood YOI. The clients held various job titles (both operational and non-operational) and had worked in the prison service for a wide variety of time – from someone who had recently completed training to someone with over 20 years of service.

Over 150 hours of coaching has been provided by Spark Inside coaches to prison staff, of which 81% completed their coaching sessions. An impressive 94% of clients reported making progress in their lives and surveys showed that every client (100%) said they would recommend coaching for people living or working in prison.

Furthermore, some staff reported that the coaching had impacted on the way they work in prisons, and directly on their interactions and support for people who live in prison. We are delighted that our coaching clients in the next financial year includes three prison Governors.

COMMUNITY COACHING

This year we initiated collaborations with partner organisations and statutory bodies in the community to offer coaching to young people at risk of entering prison and those on release from prison.

We secured partnerships with four London Youth Offending Teams – Southwark, Newham, Lewisham and Greenwich, and have started delivering coaching to young people as we pilot and then build on this new approach.

We have also started delivering coaching (remotely) with Leaders Unlocked, who give young adults and service users a stronger voice on criminal justice reform. Finally, we developed a partnership with The Forward Trust (who empower people to break the cycles of addiction or crime to move forward with their lives), to deliver coaching to young adults in the community who are under probation supervision. This will commence in the next financial year. This partnership, commissioned by the Ministry of Justice, will enable our Hero's Journey programme to be run in the community on a sustainable basis for the next three years.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE COMPANY'S PURPOSES FOR THE PUBLIC BENEFIT

Our main activities and who we try to help are described on pages 10-12. All our charitable activities focus on the encouragement of rehabilitation and contribution towards a reduction in reoffending through the running of coaching programmes in prisons. Spark Inside provides coaching to young people aged 15 to 25 in prisons and in the community who are in contact with the criminal justice system. The services are provided 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.

OUR IMPACT

Understanding our impact is at the very heart of what we do. Although we have not delivered our core coaching programmes due to the pandemic this year, we are pleased to have ongoing evidence of the change our coaching makes, including for our new programmes. In the next financial year, when we have re-started our coaching programmes in prisons, and we can independently and externally evaluate our established and new programmes, we will provide full impact reports. For this year, we are delighted with the following feedback from clients who have participated in our programmes:

"This has all translated into me being better at my job also, which is so important when working in a stressful environment."

~ Prison Officer

"I've learned how to manage myself and be more positive."

~ Prison Officer

"My experience of life coaching is that it builds people's ability to change, and helps them make better choices, in a way that just forcing the 'right' answer down someone's throat doesn't. It also teaches you how to lead through behaving in a particular way, rather than just telling people what to do. That's really important in a prison because you need to have more than one approach in your locker! But it takes time, and an investment to build that sort of relationship with someone. I've actually decided to pursue training as a life coach because I've seen first-hand how effective this way of working with people can be." ~ James Kurszewski, Prison Officer

"My coach would ask me questions to probe me and to have conversations that I needed to get off my chest. I was holding it in for so long. Coaching felt good, much better. My head had been all over the place and I wanted to get my head right. I had so much stress going on and I didn't talk to anyone about it. Where I feel coaching helps because you're not being given the answers but asked questions to find the answers yourself. The Hero's Journey™ has made me more determined to go for my goals. It has changed my thought process as before it was irrational and now it is a more well thought out process."

– Hero's Journey participant

"It made me a bit more confident. It gave me self-value and self-worth. It did change me. It made me think and not to think impulsively. To not rush into or out of things. Just to take your time. It's trying to help, to open your eyes to things you might not have seen, open your eyes to new things." ~

Hero's Journey participant

"This is a very remarkable programme that is doing fantastic work which has been properly validated to have a real impact."

~ Rory Stewart, Former Minister of State for Prisons (2018 - 2019)

Achievements and performance

"I came up with ideas myself to know where I am and where I want to be. It wasn't like a normal teaching method. He doesn't tell you what you should do, he gives you little pushes to see what ideas you have, what skillset you have so basically what you want to do in your life. We discuss how to create a business plan as I want to start my own business. I want to bring my qualifications into my business plan to build an empire." ~ Hero's Journey participant

"Before I didn't listen... Now I listen and play it out in my head. I've learned how to use the Hero's Journey™ pattern. It helps confirm what is the right thing to do. When I've got a situation, I will check the pattern and see if I am going backwards or forwards. I run the test in my head and play it out how things might go.

I think I now will be a lot more patient;
I believe in the process and see it through.
My thinking pattern has changed."

~ Hero's Journey participant

"I coach young men in prisons so that they feel empowered and are given the tools to develop a growth mindset, helping them to turn their lives around. Like all of the team, I was deeply saddened by having to pause the coaching programmes due to the national lockdown. So, when Spark Inside made the decision to stand with the prison staff and support these essential key workers by offering them life coaching sessions, I was at the front of the sign-up queue. In fact, all of Spark Inside's life coaches wanted to take part, in solidarity with those who continue to put their lives on the line."

~ Spark Inside Life Coach, Dorottya Szuk



"There's no doubt about it that working in the prison system is challenging, but it is always immensely rewarding. It is a powerful and humbling moment when clients realise that their past does not define them and they have the power to take control of the possibilities in their future."

~ Mark Bixter, Hero's Journey™ coach

Achievements and performance

FACTORS RELEVANT TO ACHIEVE OBJECTIVES

This year Spark Inside placed an even greater emphasis on strengthening our influencing activity, so that we are able to advocate effectively for the people in prison, during a pause on prison delivery.

POLICY AND ADVOCACY

We seek change both through direct engagement with Government and through collaborating with sector partners. During the course of the year we met a range of political and policy stakeholders, including Ministry of Justice officials responsible for key outcomes, including reducing reoffending, prisoner outcomes, resettlement, and racial disparity. Through our work on a number of voluntary sector membership forums, we have influenced policy impacting young people in prisons and the wider criminal justice system. For example, our work with the Youth Justice Board's voluntary and community sector leadership group and Youth Advisory Network and our Chief Executive Vicki Cardwell's position on the Reducing Reoffending Third Sector Advisory Group for Covid-19 led by Clinks. Our engagement with these bodies allows us to influence systems, as well as individuals and institutions.

In September, as part of a coalition with four other small, specialist charities supporting resettlement, we called on Government to improve provision for prison leavers, including by increasing the prison leavers discharge grant. Following wider lobbying work by the criminal justice voluntary sector, the grant was increased in for the first time in 25 years. In August, we joined a coalition led by the Revolving Doors Agency that included Police and Crime Commissioners, academics and voluntary sector organisations calling for a smarter criminal justice system; the campaign received national media coverage, spurring debate on a critical topic. In addition, we delivered high-quality written briefings to members of the House of Commons Justice Select Committee, developing relationships with key political stakeholders and building our profile as a credible, critical friend to decision-makers.



Achievements and performance

EVENTS

A particular highlight this year was our event activity, which included hosting our very first event online. During 'In Conversation with Rory Stewart: Is there hope for our prisons?' we talked to the former prisons minister about his concerns about prisoners being out of sight and out of mind, and the resulting need for Government to lead public opinion on investing in prisons. The event was watched by 362 people and involved a lively Q&A session and lots of social media interactions, setting the tone for more Spark Inside hosted events next year to help increase profile and influence.

We also took part in our very first 'Digital Think-In', where our CEO joined Frances Crook, Chief Executive of the Howard League for Penal Reform, and others, to discuss what a world without prisons would be like. Vicki used the opportunity to highlight to the audience of almost 100 people the challenges faced by young people in prison during Covid-19.

In addition, our Head of Programmes and a Spark Inside life coach hosted a session on coaching in prisons at the Unlocked Graduates Conference. During this online session the graduates were told more about how coaching can transform the culture in prisons, and gave an insight into the mindsets of those living and working there. The attendees were particularly interested to hear about how our new prison staff coaching programme could help them reflect, and develop personally and professionally.

PRESS AND DIGITAL MEDIA

The media coverage this year was primarily to advocate for young people in prison during the pandemic, including: two articles in Byline Times by our CEO about the effects of lockdown on people remaining in prison and how we can keep hope alive; a published letter in The Telegraph about worrying inspection reports from three UK prisons during COVID-19; an opinion piece for The Justice Gap describing the unique moment of opportunity we are at for a lasting change in prisons; and an article in Children & Young People Now about our new community life coaching programme.

Social media activity grew this year by an impressive amount: Twitter followers increased by almost 25%, with impressions up by almost 70% since last year. LinkedIn followers increased by over 35% and Instagram followers increased by over 131%. We have a strong foundation to build our advocacy work next year.



GOING CONCERN

As we emerge from COVID-19, we have an established model of coaching delivery in the community and online, enabling us to fulfil our mission during periods of restrictions. We will retain these innovations, and have secured new forms of grant and contract income to deliver this work in 2021/22. We are also returning to prisons; and will be running our full Hero's Journey programme in HMP Lincoln in July 2021.

Our commissioned income was impacted in 2020/21 dropping to only 2% of our income (from a predicted 5%). However, we have seen this income begin to rise, as new commissioning opportunities emerge, and have secured a new contract with the Forward Trust to deliver Hero's Journey on the community over the new 3 years.

Spark Inside is primarily grant-funded and this income stream has remained largely stable. We have attracted new funders this year including the National Lottery Community Fund, PWC and the Barrow Cadbury Trust. Several of our funds are multi-year offering us some stability. At this point, we do not anticipate COVID-19 will impact further on our ability to fundraise from grants and foundations.

All staff have been returned from furlough as we start to see our delivery levels increase. All of our coaches are freelance and therefore they are only paid for coaching work they undertake, thus enabling the charity to manage its finances effectively as we manage ongoing uncertain delivery, flexing our costs to match our delivery.

After assessing the impact of COVID-19, 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.

RESERVES POLICY

It is the aim of the Trustees to hold reserves on the unrestricted general fund equivalent to between three to six months of operating expenditure (based on budgeted expenditure for the following year). 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 programme expenditure 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.

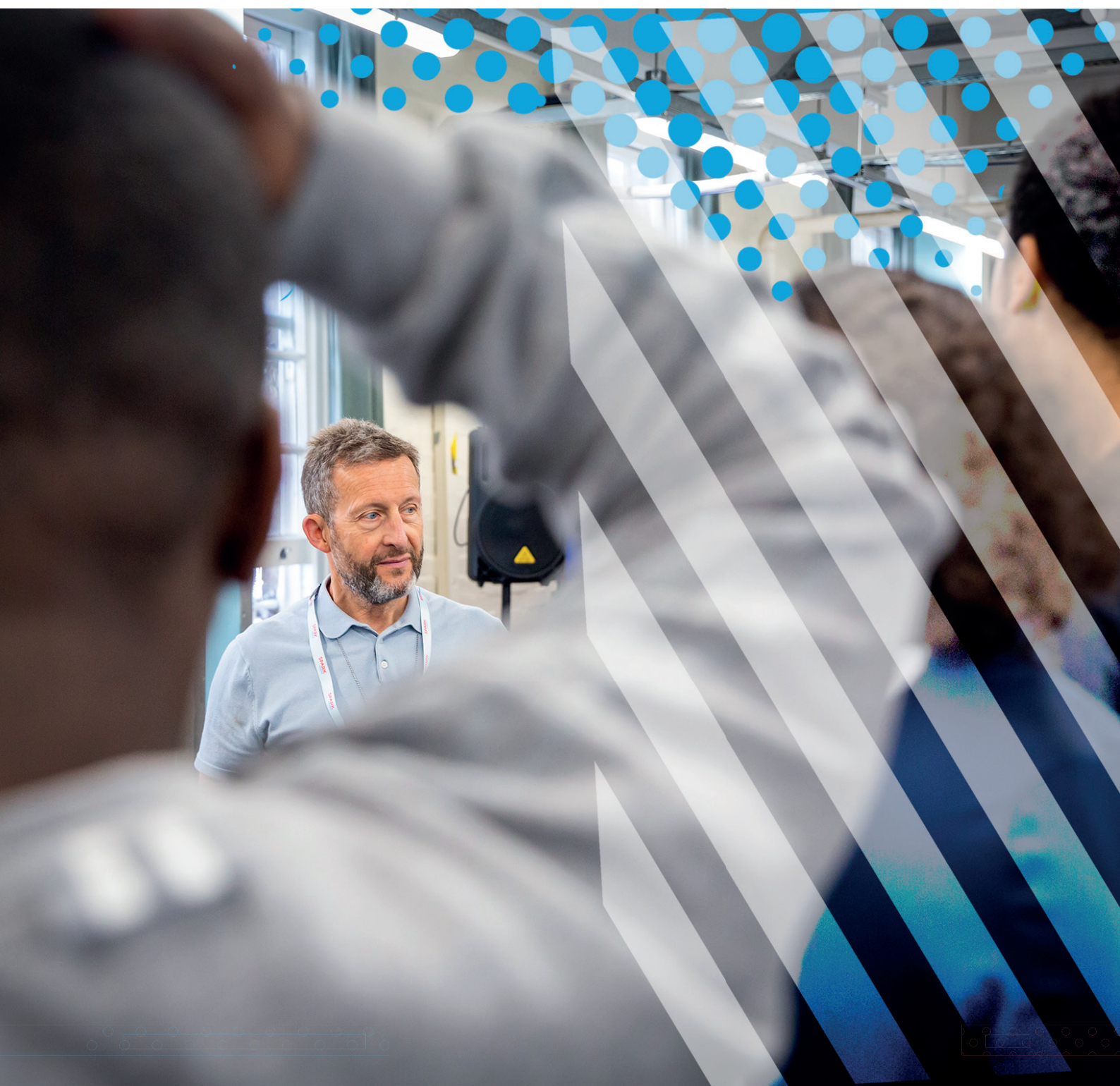
Unrestricted funds amounted to £412,312 at the year end (2020: £396,034) including unrestricted designated funds of £19,760 (2020: £43,500). The free reserves of Spark Inside consist of those reserves which aren't already tied up to other costs and are freely available for the general purposes of the charity. The free reserves at 31 March 2021 amounted to £392,552 (2020: £348,600). The free reserves at the year end represented 5 months' reserves based on budgeted expenditure for the following year. Restricted funds amounted to £307,306 at the year end (2020: £207,022). These are held in order to further the charity's objectives; descriptions of these can be found in note 17 to the accounts.

OVERALL REVIEW OF ACTIVITIES

The statement of financial activities is shown on page 30. The surplus for the year was £116,562 (2020: £148,859) and net assets amounted to £719,618 (2020: £603,056) at the year end. The net assets were made up of: restricted funds of £307,306, designated funds of £19,760 and general unrestricted funds of £392,552.

CONTRACTED INCOME POLICY

Wherever a contract is completed and there are funds remaining, any outstanding funds are transferred to unrestricted general funds, if the donor approves such a transfer.



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.

B. METHODS OF APPOINTMENT OR ELECTION OF TRUSTEES

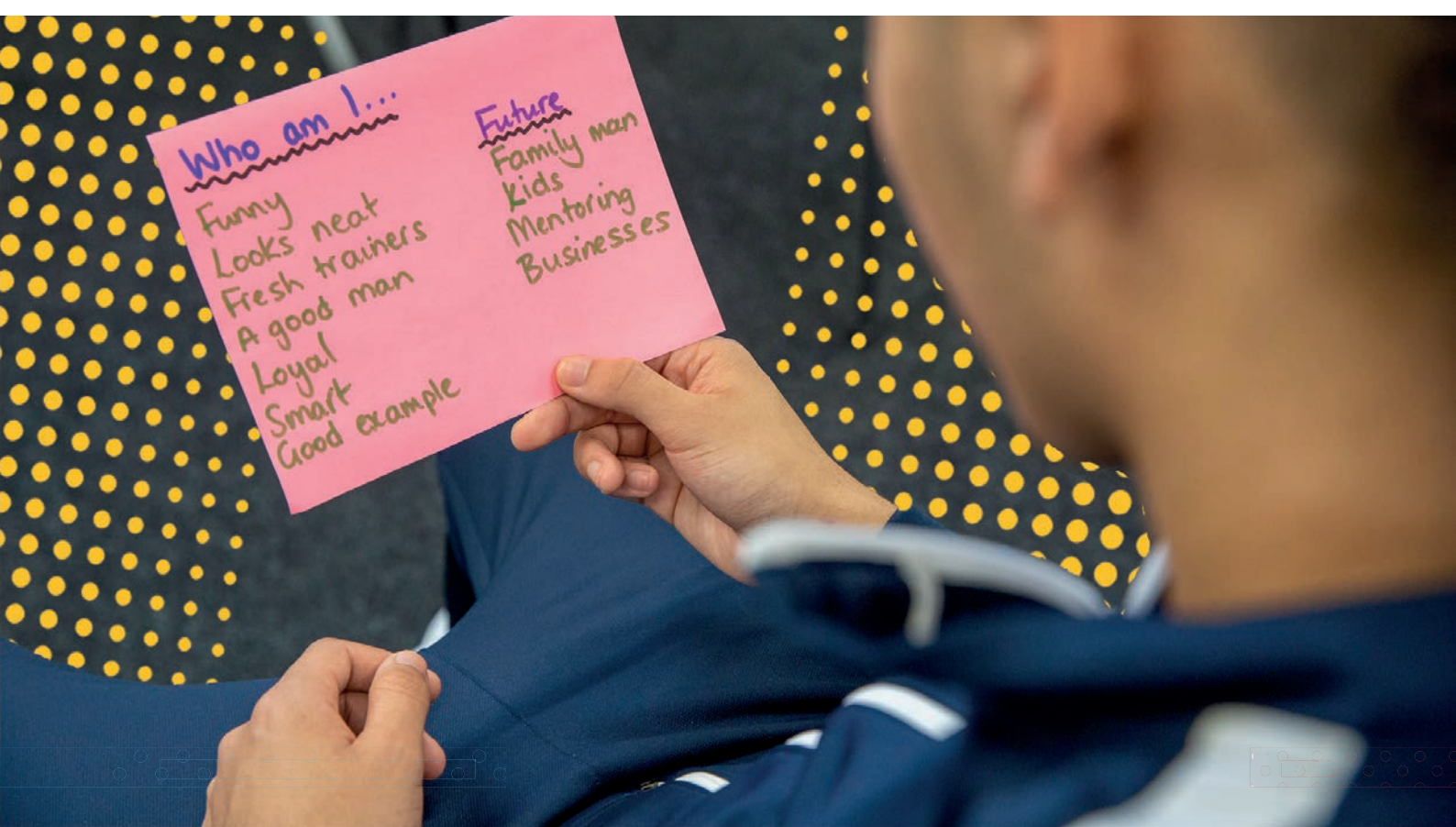
Board members are appointed by majority vote for three-year terms. They can be re-appointed once, by majority vote.

C. ORGANISATIONAL STRUCTURE AND DECISION-MAKING POLICIES

In March 2021 Spark Inside had 9 Trustees. There are three Board Committees: the Finance Committee, the Programmes Committee and the Philanthropy Board.

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 and the scope of decisions are delegated to the Chief Executive. In addition, the charity has a Finance Policy which sets out limits and conditions whereby the Chief Executive and senior staff are 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. Trustees are recruited through a range of methods including online advertising on Trustee recruitment websites.



Structure, governance and management

D. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Trustees are introduced to the work of the charity through meetings with staff and taking part in a taster session of The Hero's Journey™. New Trustees have an induction day run by the Senior Leadership Team and other Trustees. An induction pack containing the Memorandum and Articles of Association, strategy, vision, mission, budgets and other relevant information including minutes of recent Trustees' meetings is provided.

In an effort to maintain the broad skills mix, a review is regularly undertaken to ensure that should a member resign, an appropriate replacement is found. All Trustees are appraised by the Chair on a biennial basis.

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 Committee, plus the Chair. 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



Our priorities for the future

With our new Strategic Plan in place for 2012-2024, we have a solid direction of travel and 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.

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.



PRIORITIES FOR 2021-22

- Embed our in-prison advisory boards into Spark Inside core work, ensuring voices of young people in prisons shape all of our work and co-design new programmes.
- Deliver our reviewed version of the Hero's Journey programme.
- Undertake research and scope the potential for a 'peer to peer' coaching programme in prisons.
- Review and establish our coaching prison staff scheme.
- Coach over 100 people this year through our two existing coaching programmes, plus a specialist version of our Hero's Journey™ focusing on young Black men.
- Review and establish our work with partner organisations and statutory bodies in the community to offer coaching to young people at risk of entering prison and on release.
- Pilot and evaluate the Hero's Journey™ at HMP Lincoln with Lincolnshire Action Trust.
- Continue to influence public perception and prison policy through our wider comms and influencing work, including events and stakeholder engagement.
- Advocate for the wellbeing of young people in prison and racial equity in the criminal justice system.
- Implement media and social media strategy – increase our profile and make case for rehabilitation and coaching as an approach.
- Establish a new Champions programme with young people formerly in prison to shape our policy and advocacy work; amplify young people's voices.
- Engage new donors, supporters and influencers.
- Maintain funder relationships and continuing our outreach to potential new funders.
- Invest in business development function 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 and funders

We are grateful to the support of our funders and supporters every year, but this year more than ever, we have greatly valued the vital backing and care from our grant funders, who have been proactively flexible and understanding. Reaching out to us and offering reassurances about the funding allowed us to take the time to reflect and then innovate. Thank you all of the grant-giving Trusts and Foundations who stood by us – you can see a list in the financial section.

We are equally thankful to our other supporters, friends and philanthropists, including the individuals that donated through our Big Give match-funding campaign at Christmas, which raised £57,793 to help young people in and on release from prison to build brighter futures for themselves as they recover from the impact of the pandemic. We were also delighted to receive donations from new supporters, including a \$65,000 donation from Jefferies Financial Group, and we aim to strengthen relationships with these generous individuals and organisations in a more structured way.

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:

- 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

Statement of trustees' responsibilities

The Trustees (who are also the directors of the Company 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 Company 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 judgments 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

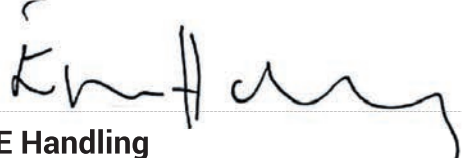
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- 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)

20 September 2021
Date

Independent auditors' report

OPINION

We have audited the financial statements of Spark Inside (the 'charitable company') for the year ended 31 March 2021 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 2021 and of its incoming resources 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 Companies Act 2006.

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.

Independent auditors' 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.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are
- prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

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.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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 related to health and safety, anti-bribery and employment law. 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 to increase revenue or reduce expenditure.

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 (including health and safety) 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, reviewing internal audit reports and reviewing correspondence with relevant tax and regulatory authorities; 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 judgment 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 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.

Independent auditors' report

- 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 Chapter 3 of Part 16 of the Companies Act 2006. 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

12 October 2021

**Alison Jones FCA)
(Senior statutory auditor)**

Date:

for and on behalf of

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor, Brighton

Statement of financial activities

(incorporating income and expenditure account) for the year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	4	334,467	435,520	769,987	888,414
Charitable activities	5	-	14,546	14,546	45,454
Investments	6	2,282	-	2,282	5,712
Other income	7	21	-	21	252
Total income		336,770	450,066	786,836	939,832
Expenditure on:					
Raising funds	8	28,500	-	28,500	30,458
Charitable activities	9	277,870	363,904	641,774	760,515
Total expenditure		306,370	363,904	670,274	790,973
Net income		30,400	86,162	116,562	148,859
Transfers between funds	17	(14,122)	14,122	-	-
Net movement in funds		16,278	100,284	116,562	148,859
Reconciliation of funds:					
Total funds brought forward		396,034	207,022	603,056	454,197
Net movement in funds		16,278	100,284	116,562	148,859
Total funds carried forward		412,312	307,306	719,618	603,056

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

The notes on pages 25 to 46 form part of these financial statements

Balance sheet

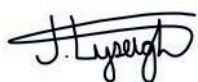
as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	-	3,934
		<u>-</u>	<u>3,934</u>
Current assets			
Debtors	15	23,692	10,914
Cash at bank		734,278	698,153
		<u>757,970</u>	<u>709,067</u>
Creditors: amounts falling due within one year	16	(38,352)	(109,945)
Net current assets		<u>719,618</u>	<u>599,122</u>
Total assets less current liabilities		<u>719,618</u>	<u>603,056</u>
Total net assets		<u><u>719,618</u></u>	<u><u>603,056</u></u>
Charity funds			
Restricted funds	17	307,306	207,022
Unrestricted funds	17	412,312	396,034
Total funds		<u><u>719,618</u></u>	<u><u>603,056</u></u>

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:



20/09/2021

J Lyseight
(Treasurer)

Date

The notes on pages 25 to 46 form part of these financial statements

Statement of cashflows

for year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	33,843	86,410
Cash flows from investing activities		
Dividends, interests and rents from investments	2,282	5,712
Net cash provided by investing activities	2,282	5,712
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	36,125	92,122
Cash and cash equivalents at the beginning of the year	698,153	606,031
Cash and cash equivalents at the end of the year	734,278	698,153

GOVERNMENT GRANTS RECEIVED

Included within cashflow from operating activities is £15,627 from HMRC in relation to the Coronavirus Job Retention Scheme.

The notes on pages 25 to 46 form part of these financial statements

Notes to the financial statements

for year ended 31 March 2021

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:

Free Churches Group
27 Tavistock Square
London
WC1H 9HH

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.

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.

Whilst the continued and future impact of the COVID 19 pandemic has been assessed by the trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the charity's future activities. However, taking into consideration the charity's level of reserves, the trustees believe that the charity will be able to continue in operational existence for the foreseeable future.

2.3 Income

All income is recognised once the Company 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.

for year ended 31 March 2021

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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

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 company's operations, including support costs and costs relating to the governance of the company 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. During the year the company received assistance from the coronavirus job retention scheme.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; 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.

Notes to the financial statements

for year ended 31 March 2021

2.7 Tangible fixed assets and depreciation *continued*

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 after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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

Notes to the financial statements

for year ended 31 March 2021

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 Company 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 Company 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.

3. LIST OF GRANTS (LISTED IN ORDER OF DONATION DATE)

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Paul Hamlyn Foundation (£4,636 deferred to 21/22)	20,000	125,364	145,364
Esmee Fairbairn	74,163	-	74,163
City Bridge Trust	-	28,125	28,125
Henry Smith Charity	-	50,000	50,000
Bernard Lewis	20,000	10,000	30,000
Big Lottery Fund	-	50,000	50,000
AB Charitable Trust	15,000	-	15,000
Fat Beehive	-	2,500	2,500
Colyer Fergusson	-	36,000	36,000
St James Place	-	79,169	79,169
PWC	-	10,000	10,000
Thomas Sivewright Catto Charitable Trust	1,000	-	1,000
Barrow Cadbury Trust	-	14,000	14,000
Blagrove Trust	-	23,000	23,000
Dawes Trust	60,000	-	60,000
Charles Hayward Foundation	-	1,667	1,667
Leathersellers	5,835	-	5,835
Goldsmiths Company	20,000	-	20,000
Ghandi	-	5,695	5,695
Total 2021	215,998	435,520	651,518

Notes to the financial statements

for year ended 31 March 2021

3. LIST OF GRANTS (LISTED IN ORDER OF DONATION DATE) CONTINUED

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Dawes Trust	60,000	-	60,000
Bernard Lewis	-	74,229	74,229
Blagrave Trust	-	20,000	20,000
Comic Relief	-	2,917	2,917
Futures Lab	-	26,531	26,531
City Bridge Trust	-	37,500	37,500
Triangle Trust	22,084	-	22,084
Paul Hamlyn Foundation	100,000	30,000	130,000
Esmee Fairbairn (£4,163 deferred to 20/21)	50,420	-	50,420
Charles Hayward Foundation (£1,667 deferred to 20/21)	-	20,000	20,000
AB Charitable Trust	15,000	-	15,000
Garfield Weston	-	50,000	50,000
Henry Smith Charity (£10,000 deferred to 20/21)	-	40,000	40,000
29th May 1961 Charitable Trust	5,000	-	5,000
Leathersellers (£5,835 deferred to 20/21)	9,998	-	9,998
DCR Allen Trust	4,000	-	4,000
Thomas Sivewright Catto Charitable Trust	750	-	750
Prudential PLC	1,500	-	1,500
St James Place (£29,169 deferred to 20/21)	-	49,997	49,997
Tony and Sheelagh Wiliam Trust	10,000	-	10,000
Goldsmiths Company	20,000	-	20,000
Highway One Trust	10,000	-	10,000
Ghandi (£5,695 deferred to 20/21)	-	68,333	68,333
Total 2020	308,752	419,507	728,259

Notes to the financial statements

for year ended 31 March 2021

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	102,842	-	102,842
Grants	215,998	435,520	651,518
Government grants	15,627	-	15,627
Total 2021	334,467	435,520	769,987
	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	93,218	66,937	160,155
Grants	308,752	419,507	728,259
Total 2020	401,970	486,444	888,414

5. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2021 £	Total funds 2021 £
Charitable activities	14,546	14,546
	Restricted funds 2020 £	Total funds 2020 £
Charitable activities	45,454	45,454

Notes to the financial statements

for year ended 31 March 2021

6. INVESTMENT INCOME

	Unrestricted funds 2021 £	Total funds 2021 £
Interest received	2,282	2,282

	Unrestricted funds 2020 £	Total funds 2020 £
Interest received	5,712	5,712

7. OTHER INCOMING RESOURCES

	Unrestricted funds 2021 £	Total funds 2021 £
Other income	21	21

	Unrestricted funds 2020 £	Total funds 2020 £
Other income	252	252

Notes to the financial statements

for year ended 31 March 2021

8. EXPENDITURE ON RAISING FUNDS

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £
Costs of raising voluntary income	28,500	28,500

Costs of raising voluntary income (continued)

	Unrestricted funds 2020 £	Total funds 2020 £
Costs of raising voluntary income	30,458	30,458

9. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Charitable activities	277,870	363,904	641,774

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Charitable activities	354,966	405,549	760,515

Notes to the financial statements

for year ended 31 March 2021

10. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable activities	555,237	86,537	641,774

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Charitable activities	689,993	70,522	760,515

Analysis of direct costs

	Charitable activities 2021 £	Total funds 2021 £
Staff costs	435,934	435,934
Training and events	4,862	4,862
Coaching and programme	36,814	36,814
Evaluation	7,477	7,477
Marketing	14,697	14,697
Travel expenses	28	28
Rent and office costs	12,344	12,344
Sundry and subscriptions	4,256	4,256
Subcontractor costs	25,002	25,002
Redundancy costs	13,823	13,823
	555,237	555,237

Notes to the financial statements

for year ended 31 March 2021

10. ANALYSIS OF EXPENDITURE BY ACTIVITIES CONTINUED

	Charitable activities 2020 £	Total funds 2020 £
Staff costs	456,001	456,001
Training and events	3,670	3,670
Coaching and programme	101,434	101,434
Evaluation	22,616	22,616
Marketing	15,844	15,844
Travel expenses	1,808	1,808
Rent and office costs	20,649	20,649
Sundry and subscriptions	4,091	4,091
User involvement costs	17,502	17,502
Subcontractor costs	46,378	46,378
	689,993	689,993

Analysis of support costs

	Charitable activities 2021 £	Total funds 2021 £
Depreciation	3,934	3,934
Legal and professional	12,435	12,435
Recruitment	7,605	7,605
Computer costs	28,981	28,981
Insurance	3,152	3,152
Bank fees	82	82
Other staff costs	17,111	17,111
Governance costs	13,237	13,237
	86,537	86,537

Notes to the financial statements

for year ended 31 March 2021

10. ANALYSIS OF EXPENDITURE BY ACTIVITIES CONTINUED

Analysis of support costs (continued)	Charitable	Total
	Charitable activities 2020 £	Total funds 2020 £
Depreciation	7,161	7,161
Legal and professional	7,440	7,440
Recruitment	25,622	25,622
Computer costs	11,490	11,490
Insurance	3,194	3,194
Bank fees	65	65
Other staff costs	7,019	7,019
Licencing	877	877
Governance costs	7,654	7,654
	<u>70,522</u>	<u>70,522</u>

11. AUDITORS' REMUNERATION

	2021 £	2020 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	6,120	5,400
Fees payable to the Company's auditor in respect of: All non-audit services not included above	7,117	3,154

12. STAFF COSTS

	2021 £	2020 £
Wages and salaries	378,008	394,135
Social security costs	37,393	39,225
Contribution to defined contribution pension schemes	20,533	22,641
	<u>435,934</u>	<u>456,001</u>

Notes to the financial statements

for year ended 31 March 2021

12. STAFF COSTS CONTINUED

	2021 No.	2020 No.
Staff	9	10

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

	2021 No.	2020 No.
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	1	-

In 2021 Spark Inside consider their key management personnel to consist of:

Vicki Cardwell, Chief Executive; Ihona Hirving, Head of Programme Operations to May 2020; Indy Cross, Head of Communications; Nic Shoults, Head of Finance and Resources and acting head of programmes from May 2020 to January 2021; Karen Graham, Head of programmes from January 2021 onwards.

In 2020 Spark Inside consider their key management personnel to consist of:

Baillie Aaron, Chief Executive to February 2020; Vicki Cardwell, Chief Executive from January 2020; Ihona Hirving, Head of Programme Operations; Indy Cross, Head of Communications; David Fisher, Head of Finance to October 2019; Nic Shoults, Head of Finance and Resources from September 2019; Omar Mehtar, Interim Head of HR to October 2019.

These five (2020: 7) key management personnel received total aggregate remuneration of £256,054 (2020: £267,014) made up of salaries of £219,874 (2020: £227,668), employers national insurance £24,128 (2020: £25,218) and employers pension contributions of £12,052 (2020: £14,128).

13. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £250).

Notes to the financial statements

for year ended 31 March 2021

14. TANGIBLE FIXED ASSETS

	Computer equipment £	CRM software £	Total £
Cost or valuation			
At 1 April 2020	9,682	11,800	21,482
At 31 March 2021	9,682	11,800	21,482
Depreciation			
At 1 April 2020	9,682	7,866	17,548
Charge for the year	-	3,934	3,934
At 31 March 2021	9,682	11,800	21,482
Net book value			
At 31 March 2021	-	-	-
At 31 March 2020	-	3,934	3,934

15. DEBTORS

	2021 £	2020 £
Prepayments and accrued income	23,692	10,914
	23,692	10,914

Notes to the financial statements

for year ended 31 March 2021

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	1,118	20,586
Other taxation and social security	12,397	11,782
Other creditors	2,715	5,355
Accruals and deferred income	22,122	72,222
	38,352	109,945
	2021 £	2020 £
Deferred income at 1 April 2020	56,529	134,862
Resources deferred during the year	4,636	50,839
Amounts released from previous periods	(56,529)	(129,172)
	4,636	56,529

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

Notes to the financial statements

for year ended 31 March 2021

17. STATEMENT OF FUNDS

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Project specific designated funds	-	60,000	(60,000)	4,889	4,889
Coaching prison officers	12,000	-	(12,000)	-	-
Office move IT	11,000	-	(1,214)	-	9,786
upgrade Recruitment of Chair	14,500	-	(9,415)	-	5,085
	6,000	-	(7,200)	1,200	-
	<u>43,500</u>	<u>60,000</u>	<u>(89,829)</u>	<u>6,089</u>	<u>19,760</u>
General funds					
General Funds - all funds	<u>352,534</u>	<u>276,770</u>	<u>(216,541)</u>	<u>(20,211)</u>	<u>392,552</u>
Total Unrestricted funds	<u>396,034</u>	<u>336,770</u>	<u>(306,370)</u>	<u>(14,122)</u>	<u>412,312</u>

Notes to the financial statements

for year ended 31 March 2021

17. STATEMENT OF FUNDS CONTINUED

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Restricted funds					
Bernard Lewis	42,925	10,000	(34,481)	4,787	23,231
Black Perspective	57,481	-	(23,628)	2,130	35,983
Gandhi	9,499	5,695	(15,194)	-	-
Big Give December	58,803	-	(5,639)	781	53,945
City Bridge Trust	-	28,125	(27,778)	-	347
Henry Smith	9,866	50,000	(16,397)	-	43,469
Hero's Journey™	2,885	1,667	(4,552)	-	-
Listening Fund	2,472	23,000	-	-	25,472
Paul Hamlyn Foundation	30,000	125,364	(120,718)	521	35,167
St James Foundation	-	79,169	(51,215)	1,738	29,692
Care UK Feltham	(181)	9,546	(9,365)	-	-
Care UK Scrubs	(6,728)	5,000	-	1,728	-
Big Lottery	-	50,000	(50,000)	-	-
Barrow Cadbury	-	14,000	-	-	14,000
Colyer Ferguson	-	36,000	-	-	36,000
Fat Beehive	-	2,500	(4,937)	2,437	-
PWC	-	10,000	-	-	10,000
	<u>207,022</u>	<u>450,066</u>	<u>(363,904)</u>	<u>14,122</u>	<u>307,306</u>
Total of funds	<u>603,056</u>	<u>786,836</u>	<u>(670,274)</u>	<u>-</u>	<u>719,618</u>

Notes to the financial statements

for year ended 31 March 2021

17. STATEMENT OF FUNDS CONTINUED

Designated funds

Project specific designated funds - fund to ensure coaching in prisons was maintained for the 2019/20 financial year.

Coaching prison officers - fund to ensure coaching prison officers is maintained for the 2020/21 financial year.

Office move - fund for office move.

IT upgrade - fund for IT upgrade.

Recruitment of Chair - fund for recruitment of a new Chair of trustees in the 2020/21 financial year. A new Chair was recruited in 2020/21, and the overspend was transferred to unrestricted funds as no further expenditure required.

Restricted funds

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

Gandhi Statue Memorial Fund - a fund to support management salaries and external evaluation costs across three years.

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

City Bridge Trust - a fund to contribute to infrastructure costs of the charity and to contribute to the salary of the Chief Executive.

Comic Relief - a fund to contribute to the salaries of the management team of the charity.

Futures Lab - a fund from the Comic Relief Futures Lab project for projects to develop the sustainability of the charity.

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 Blagrave Trust's Listening Fund for development of mechanisms for listening to feedback and ideas from our participants.

Paul Hamlyn Foundation - a fund to support access to an Expert Support Package.

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

Care UK Feltham - a fund to provide the Hero's Journey™ programme and life coaching sessions at Feltham prison. At the year end the fund balance is £nil (2020: £181 deficit) due to timing differences between income and expenditure.

Notes to the financial statements

for year ended 31 March 2021

17. STATEMENT OF FUNDS CONTINUED

Care UK Scrubs - a fund to provide the Hero's Journey™ programme and life coaching sessions at Wormwood Scrubs prison. At the year end the fund balance is £nil (2020: £6,728) due to timing differences between income and expenditure. The project finished in June 2020, no further income or expenses anticipated in relation to this fund therefore overspend transferred to unrestricted funds.

Big Lottery - a fund to coach young people in prisons and in the community with Hero's Journey™ Life Coaching Programme and 1-1 coaching.

Barrow Cadbury – this grant is for our policy work to advocate for the wellbeing of young people in prison and to champion racial inequity in the criminal justice system. This is three years of funding and will total £70k across the years.

Colyer Ferguson - £36k per year for three years for work in Cookham Wood.

Fat Beehive – this is to fund our digital resources development which has been completed during the year 2020/21. The project finished during the year, no further income or expenses anticipated in relation to this fund therefore overspend transferred to unrestricted funds.

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

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
Designated funds					
Project specific designated funds	341	60,000	(60,379)	38	-
Coaching prison officers	-	-	-	12,000	12,000
Office move IT	-	-	-	11,000	11,000
upgrade Recruitment	-	-	-	14,500	14,500
of Chair	-	-	-	6,000	6,000
	<u>341</u>	<u>60,000</u>	<u>(60,379)</u>	<u>43,538</u>	<u>43,500</u>
General funds					
General Funds - all funds	<u>373,183</u>	<u>347,934</u>	<u>(325,045)</u>	<u>(43,538)</u>	<u>352,534</u>
Total Unrestricted funds	<u>373,524</u>	<u>407,934</u>	<u>(385,424)</u>	<u>-</u>	<u>396,034</u>

Notes to the financial statements

for year ended 31 March 2021

17. STATEMENT OF FUNDS CONTINUED

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Restricted funds					
Bernard Lewis	33,818	74,229	(65,122)	-	42,925
Black Perspective	44,984	50,000	(37,503)	-	57,481
Gandhi	1,871	68,333	(60,705)	-	9,499
Big Give December	-	66,937	(8,134)	-	58,803
City Bridge Trust	-	37,500	(37,500)	-	-
Henry Smith	-	40,000	(30,134)	-	9,866
Hero's Journey™	-	20,000	(17,115)	-	2,885
Listening Fund	-	20,000	(17,528)	-	2,472
Paul Hamlyn Foundation	-	30,000	-	-	30,000
St James Foundation	-	49,997	(49,997)	-	-
Care UK Feltham	-	20,454	(20,635)	-	(181)
Care UK Scrubs	-	25,000	(31,728)	-	(6,728)
Comic Relief	-	2,917	(2,917)	-	-
Futures Lab	-	26,531	(26,531)	-	-
	<u>80,673</u>	<u>531,898</u>	<u>(405,549)</u>	<u>-</u>	<u>207,022</u>
Total of funds	<u>454,197</u>	<u>939,832</u>	<u>(790,973)</u>	<u>-</u>	<u>603,056</u>

18. SUMMARY OF FUNDS

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	43,500	60,000	(89,829)	6,089	19,760
General funds	352,534	276,770	(216,541)	(20,211)	392,552
Restricted funds	207,022	450,066	(363,904)	14,122	307,306
	<u>603,056</u>	<u>786,836</u>	<u>(670,274)</u>	<u>-</u>	<u>719,618</u>

Notes to the financial statements

for year ended 31 March 2021

18. SUMMARY OF FUNDS CONTINUED

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	341	60,000	(60,379)	43,538	43,500
General funds	373,183	347,934	(325,045)	(43,538)	352,534
Restricted funds	80,673	531,898	(405,549)	-	207,022
	<u>454,197</u>	<u>939,832</u>	<u>(790,973)</u>	<u>-</u>	<u>603,056</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	438,309	319,661	757,970
Creditors due within one year	(25,997)	(12,355)	(38,352)
Total	<u>412,312</u>	<u>307,306</u>	<u>719,618</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	3,934	-	3,934
Current assets	426,984	282,083	709,067
Creditors due within one year	(34,884)	(75,061)	(109,945)
Total	<u>396,034</u>	<u>207,022</u>	<u>603,056</u>

Notes to the financial statements

for year ended 31 March 2021

20. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	116,562	148,859
Adjustments for:		
Depreciation charges	3,934	7,161
Dividends, interests and rents from investments	(2,282)	(5,712)
(Increase)/decrease in debtors	(12,778)	3,500
Decrease in creditors	(71,593)	(67,398)
Net cash provided by operating activities	33,843	86,410

21. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash at bank	734,278	698,153
Total cash and cash equivalents	734,278	698,153

22. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank	698,153	36,125	734,278
	698,153	36,125	734,278

23. 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 £20,533 (2020: £22,641). At the Balance sheet date there were contributions of £2,715 due to the fund (2020: £5,355).

Notes to the financial statements

for year ended 31 March 2021

24. OPERATING LEASE COMMITMENTS

At 31 March 2021 the Company had commitments to make future minimum lease payments under non- cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	-	8,523

25. RELATED PARTY TRANSACTIONS

Roma Hooper is also a trustee of Clinks. During the year the charity paid Clinks £nil (2020: £120) for membership to Clinks. There are no amounts due to Clinks at the Balance Sheet date.

Roma Hooper is also a trustee of Prison Radio Association. During the year the charity paid Prison Radio Association £3,600 (2020: £nil) for marketing campaign. There are no amounts due to Prison Radio Association at the Balance Sheet date.

There were no other disclosable related party transactions during the year.

26. CONTROLLING PARTY

The trustees who are also directors control the charity.



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To find out more about Spark Inside and the work we do,
please visit our website or contact us below.

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