REGISTERED CHARITY NUMBER: 1171350

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2026 for

SPARC Trust

Meriden Adventure Playground
Moorend Avenue
Chelmsley Wood
Birmingham
B37 5TE

REGISTERED CHARITY NUMBER: 1171350

SPARC Trust

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SPARC Trust

Report of the Trustees for the Year Ended 31 March 2026

The trustees who present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Charitable purpose

To provide, maintain and improve facilities at Meriden Adventure Playground for children resident in Chelmsley Wood and Smith's Wood through the provision of safe and stimulating play opportunities, helping to develop their physical, social and mental skills.

Objectives and aims

The charity's objectives are to support children, young people, families and the wider community through accessible play, youth work, inclusion, family support and community-based activity. MAPA exists to provide safe, welcoming and trusted spaces where children and young people can play, build relationships, develop confidence, access support and feel a sense of belonging.

The charity's work is delivered through a combination of open-access play, youth provision, holiday activity, inclusive sessions for children and young people with additional needs, detached and outreach youth work, therapeutic and early help support, food provision, volunteering, events and partnership activity. This broad offer enables MAPA to respond flexibly to local need, while maintaining a strong focus on relationships, inclusion and community connection.

In planning and delivering its activities, the trustees have had regard to the Charity Commission's guidance on public benefit. MAPA's work benefits children, young people and families, including those who may experience disadvantage, isolation, poverty, additional needs, reduced access to safe outdoor space, or barriers to wider community participation.

MAPA is currently negotiating with the Charity Commission for editing of its charitable objectives as we transition into the SPARC Trust, so that they better reflect our present and future delivery objectives. These include widening our geographical brief from Chelmsley Wood to North Solihull and wider areas and also a recognition that we regularly offer play, youth and community work provision.

Governance

Meriden Adventure Playground Association (MAPA) – currently in transition to becoming SPARC Trust - is governed by its Board of Trustees, who are responsible for the overall direction, oversight and governance of the charity. The trustees ensure that the organisation is managed in line with its charitable purposes, governing document, legal responsibilities and the expectations of the Charity Commission.

SPARC Trust

Report of the Trustees
for the Year Ended 31 March 2026

OBJECTIVES AND ACTIVITIES - continued

The Board oversees key areas including finance, safeguarding, staffing, risk management, policy development and strategic planning. Day-to-day management of the charity is delegated to the Chief Executive Officer, supported by the wider staff team. Trustees receive updates throughout the year to enable them to monitor delivery, financial sustainability, operational risks and the impact of the charity's work.

During the year, trustees continued to support the organisation through a period of ongoing demand and development. This included oversight of service delivery, funding, staffing structures, safeguarding arrangements, health and safety, and the charity's longer-term direction. The trustees remain committed to ensuring that MAPA is well governed, financially responsible and rooted in the needs of the children, young people, families and communities it serves.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

This year has again demonstrated the importance of MAPA's role as a trusted, community-rooted organisation supporting children, young people and families. The charity has continued to provide safe, welcoming and inclusive spaces where children can play freely, young people can access support, families can build relationships, and the wider community can connect.

Between 1 April 2025 and 31 March 2026, MAPA delivered 457 sessions, recording 18,349 total attendances across its play, youth, family, inclusion, holiday and community provision. These attendances included 10,926 children, 5,926 parents/carers, 1,451 leaders/staff/volunteers, and 46 guests. While these figures do not represent unique individuals, they demonstrate the scale, consistency and regular use of MAPA's provision across the year.

Attendance covered a wide age range, including 3,169 attendances by children under 6, 3,257 by children aged 6–9, 3,032 by young people aged 10–13, and 1,415 by young people aged 14–17, alongside 5,926 adult attendances. This reflects MAPA's role as both an adventure playground and a wider community support space, offering provision from the early years through to teenage youth work, parent/carer engagement and wider community activity.

Throughout the year, MAPA delivered a wide range of play, youth, family and community activity from the adventure playground and through outreach work in local neighbourhoods. Open-access play remained central to the charity's offer, giving children opportunities to express themselves outdoors, take positive risks, be creative, develop friendships and enjoy time in a staffed and supportive environment. For many families, the playground continues to be much more than a place to play; it is a familiar and trusted setting where they can seek advice, access practical support, meet others and feel part of a community.

SPARC Trust

Report of the Trustees
for the Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE - continued

Youth work also continued to be an important part of the charity's delivery. Through centre-based sessions, detached youth work and outreach activity, MAPA supported young people to build positive relationships, engage in meaningful activities and access trusted adults when they needed support. This work helped the charity to reach young people who may not naturally access more formal services and enabled staff to respond to issues affecting young people in their own communities.

MAPA continued to strengthen its inclusive provision for children and young people with additional needs and disabilities. The charity recognises that many families face significant barriers to accessing suitable play, social and community opportunities. Through targeted and inclusive sessions, MAPA provided supported spaces where children and young people could participate, build confidence, develop independence and enjoy positive experiences alongside others.

Holiday activity and food provision remained a vital part of the charity's work. During school holidays, families often face increased financial and practical pressures, and children can lose access to routine, activity, food and social connection. MAPA's holiday programmes helped children remain active, engaged and well-fed, while also providing opportunities to try new activities, spend time outdoors and maintain positive relationships with both staff and peers.

The trustees note that attendance levels are affected by a range of external factors. As an outdoor and adventure play setting, MAPA's provision is particularly sensitive to weather conditions. Periods of extreme heat, severe weather warnings or poor weather can reduce attendance, as families may choose to stay at home or sessions may need to be adapted to ensure children, young people, families and staff remain safe. These fluctuations are a normal feature of outdoor community provision and should be understood alongside the overall attendance data.

The trustees also note that holiday activity attendance, particularly during the Summer HAF programme, has been affected by changes in the wider local offer. As HAF provision across Solihull has grown and become more varied, families have had access to a broader range of options during school holidays. MAPA continues to provide an important and valued holiday offer, but this wider growth in provision has contributed to some reduction in Summer HAF numbers compared with previous years. This is not viewed solely as a negative, as it reflects increased choice for families locally; however, it does affect MAPA's attendance patterns and should be considered when reviewing year-on-year figures.

Alongside structured delivery, much of MAPA's impact continued to come through everyday relationship-based support. Staff provided informal early help, signposting, advocacy, emotional support and practical assistance to children, young people and families. Because MAPA is embedded in the local community and has built long-term trust, families and young people often approach staff at an early stage, before difficulties escalate. This preventative role remains one of the charity's key strengths.

SPARC Trust

Report of the Trustees
for the Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE - continued

Partnership working continued to be central to the charity's approach. MAPA worked alongside local authority services, schools, voluntary sector partners, funders, community organisations and local families to respond to need and improve opportunities for children and young people. The charity also contributed to wider conversations around play, youth work, inclusion, safeguarding and community provision.

The trustees recognise that the wider operating environment remains challenging. Demand for support continues to rise, while funding is often short-term, restricted and competitive. Rising staffing, food, utility, maintenance and delivery costs have placed additional pressure on the organisation. Trustees and senior staff have continued to monitor the financial position carefully, review risks and seek funding that supports both direct delivery and the core infrastructure needed to run services safely and effectively.

Safeguarding remained a central priority throughout the year. The charity works with children, young people and families, including those who may be vulnerable or experiencing additional pressures. Trustees and staff continued to maintain safeguarding policies, safer recruitment practice, reporting procedures, staff supervision and training. Health and safety, risk assessments and site management also remained important areas of oversight, particularly given the nature of the adventure playground and the breadth of activity delivered.

The trustees are grateful to the staff, volunteers, funders, partners and community members who have supported the charity during the year. Their contribution has enabled MAPA to continue providing practical, relational and inclusive support at a time when many children, young people and families need it most.

Looking ahead, the charity will continue to focus on sustaining and developing open-access play, youth work, inclusion, therapeutic support, outreach and family provision. Trustees will also continue to prioritise safeguarding, governance, staffing sustainability, financial resilience and the charity's longer-term development, including the planned transition toward The SPARC Trust identity.

Overall, the year has shown the continued value of MAPA's work: providing safe spaces, trusted relationships, practical support, inclusive opportunities and a strong community presence for children, young people and families. The attendance data shows both the volume and breadth of the charity's work, but behind the numbers are children accessing safe outdoor play, young people building trusted relationships, families finding support and connection, and communities benefiting from a consistent and welcoming local organisation.

SPARC Trust

Report of the Trustees
for the Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE - continued

Financial Overview

As shown in the Statement of Financial Activities the Charity's total income amounted to £299,181 for the year (2024-25: £ 378,345). Total expenditure amounted to £335,361 (2024-25: £353,383), resulting in a deficit of £36,180 (2024-25: £24,962 surplus).

At 31 March 2026 total funds were £278,968 (2024-25: £315,148) including £236,843 of unrestricted funds (2024-25: £260,290) and £42,125 of restricted funds (2024-25: £54,858).

Reserves Policy

A charity's free reserves are its general unrestricted funds (excluding any element represented by fixed assets) less any funds which have been designated for specific future projects by the Trustees. Details of designated funds are given in the notes to the financial

The charity's reserves policy is to hold a minimum level of free reserves equivalent to between six and twelve months expenditure, in order to ensure that any delay in the receipt of income by the charity, caused by the actions of third parties, does not affect the ability of the charity to meet its obligations to its beneficiaries.

As indicated in these financial statements, unrestricted funds at 31 March 2026 amounted to £236,843 (2024–25: £260,290), representing approximately nine months' total expenditure. Free reserves at 31 March 2026 amounted to £163,722 (2024–25: £193,732). These represent unrestricted funds excluding those represented by tangible fixed assets, which are therefore available to support the charity's ongoing activities and manage unforeseen financial pressures.

The Trustees regularly review the appropriateness of the reserves policy with regard to the environment in which the Charity operates and believe the level of reserves to be appropriate.

SPARC Trust

Report of the Trustees
for the Year Ended 31 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number
1171350

Registered Office
Meriden Adventure Playground Association
Moorend Avenue
Chelmsley Wood
Birmingham
B37 5TE

Bankers
The Co-operative Bank PLC
1 Balloon Street
Manchester
M60 4EP

Trustees

Alison Wood	(Chair)
David Wood	
Jeanette Burrows	
John Freeman	
Marcus Brain	(resigned 29 September 2025)
Mark Wilson	
Mccallmont Clarke	

Accountants
SAB Accountancy Services Ltd
102 Hamstead Road
Great Barr
Birmingham
B43 5BN

Independent Examiners
Samantha Jackon
Pearl Accountancy Services Ltd
61 Bridge Street
Kington
HR5 3DJ

SPARC Trust

Report of the Trustees
for the Year Ended 31 March 2026

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

In preparing those financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charity SORP,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 8 August 2026 and signed on its behalf by:

Alison Wood
Trustee

SPARC Trust

Independent Examiner's Report to the Trustees for the Year Ended 31 March 2026

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2026.

Responsibilities and basis of report
As trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Statement of Recommended Practice (SORP).

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

Independent examiner's statement
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants (CIMA), which is one of the listed bodies. In the course of my examination, no matter has come to my attention:

1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2) the accounts do not accord with those records; or
3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.
4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no 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.



Samantha Jackson
Pearl Accountancy Services Limited
61 Bridge Street
Kington
HR5 3DJ

9 August 2026

SPARC Trust

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)

	Notes	Un-restricted funds	Restricted funds	2025-26 Total funds	2024-25 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,371	-	5,371	7,721
Charitable activities	3	4,202	269,474	273,676	366,814
Other trading activities	4	20,134	-	20,134	3,810
Total income		**29,707**	**269,474**	**299,181**	378,345
EXPENDITURE ON					
Charitable activities	5	62,894	267,714	330,608	352,842
Raising funds	6	1,482	3,271	4,753	541
Total expenditure		**64,376**	**270,985**	**335,361**	353,383
Net income/-expenditure		- 34,669	- 1,511	**- 36,180**	24,962
Transfers between funds		11,222	- 11,222	-	-
Net movement in funds	14	**- 23,447**	**- 12,733**	**- 36,180**	24,962
RECONCILIATION OF FUNDS					
Total funds brought forward	14	**260,290**	**54,858**	**315,148**	290,186
Total funds carried forward		**236,843**	**42,125**	**278,968**	315,148

CONTINUING OPERATIONS

The statement of financial activities includes all gains and losses recognised during the year. All incoming resources and resources expended derive from continuing activities.

SPARC Trust

Balance Sheet
At 31 March 2026

	Notes	Un-restricted funds	Restricted funds	2025-26 Total funds	2024-25 Total funds
FIXED ASSETS		£	£	£	£
Tangible Fixed Assets	17	81,543	-	**81,543**	77,327
CURRENT ASSETS					
Cash at bank and in hand		141,432	29,008	**170,440**	244,964
Debtors	8	18,324	13,117	**31,441**	37,602
		159,756	**42,125**	**201,881**	282,566
CREDITORS					
Amounts falling due within one year	7	4,456	-	**4,456**	44,745
NET CURRENT ASSETS / - LIABILITIES		**155,300**	**42,125**	**197,425**	237,821
TOTAL ASSETS LESS CURRENT LIABILITIES		**236,843**	**42,125**	**278,968**	315,148
NET ASSETS		**236,843**	**42,125**	**278,968**	315,148
FUNDS OF THE CHARITY	14				
Unrestricted funds		**236,843**	**-**	**236,843**	260,290
Restricted funds		**-**	**42,125**	**42,125**	54,858
		236,843	**42,125**	**278,968**	315,148

The trustees acknowledge their responsibilities for keeping adequate accounting records and for preparing financial statements that give a true and fair view in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted

The charity's trustees consider that an audit is not required for this year, under Section 144 of the Charities Act 2011 (the 2011 Act) - in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner.

The financial statements were approved by the Board of Trustees on 8 August 2026 and were signed on its behalf by:

Alison Wood
Trustee

SPARC Trust

Notes to the Financial Statements
for the Year Ended 31 March 2026

1 ACCOUNTING POLICIES

Legal Status

SPARC Trust is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales under registered charity number 1171350.

Basis of preparation

The financial statements have been prepared in accordance with 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 Charities SORP (FRS 102)"), Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on the accrual basis using the historic cost concept.

Going Concern assumption

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate. The charity's business plan shows that the charity will be able to operate in the foreseeable future. Based on this understanding the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Charitable Status

SPARC Trust is a registered charity and is exempt from corporation tax and capital gains tax provided its income and gains are applied for charitable purposes.

Income

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income from trading activities includes income earned from the sale of food and drinks. Income is received in exchange for supplying goods, in order to raise funds and is recognised when entitlement occurs.

SPARC Trust

Notes to the Financial Statements
for the Year Ended 31 March 2026

1 ACCOUNTING POLICIES - continued

Expenditure

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

Expenditure on charitable activities comprise the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which expenditure was incurred.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event where it is probable that there will be an outflow of economic resources to settle the obligation and where creditors can be estimated or measured reliably.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tangible Fixed Assets

Depreciation is calculated so as to write off the cost of each asset, less its residual value, over its estimated useful economic life. The depreciation charge recognised each year relates to the class of the asset, the rates and classes are as follows:

Playground Equipment - *5 years straight line*
Container Structure - *15 years straight line*
Computer Equipment - *3 years straight line*

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

SPARC Trust

Notes to the Financial Statements
for the Year Ended 31 March 2026

1 ACCOUNTING POLICIES - continued

Trustees remuneration and benefits
There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor the year ended 31 March 2025.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 March 2026 nor the year ended 31 March 2025 except for reasonable out of pocket expenses.

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2025-26	Total 2024-25
	£	£	£	£
Donations	5,371	-	**5,371**	7,721

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2025-26	Total 2024-25
	£	£	£	£
Events	261	-	261	4,673
Grants	3,941	269,474	273,415	362,141
	4,202	**269,474**	**273,676**	366,814

4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2025-26	Total 2024-25
	£	£	£	£
Home education	1,209	-	1,209	121
Private hire	656	-	656	
Staff secondment	9,416		9,416	
Training	4,558	-	4,558	
Café Sales	4,294	-	4,294	3,689
	20,134	-	**20,134**	3,810

SPARC Trust

Notes to the Financial Statements
for the Year Ended 31 March 2026

5 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2025-26	Total 2024-25
	£	£	£	£
Accountancy	4,702	-	4,702	4,836
Casual Labour	180	3,558	3,738	4,774
Consultancy support	1,230	656	1,886	9,000
Depreciation	7,006	-	7,006	7,822
Insurance	21,485	8,309	29,794	25,071
Legal & professional	4,075	2,429	6,504	5,882
Low value tools & equipment	-	447	447	2,548
Office supplies & sundries	2,307	4,066	6,373	14,737
Play Resources	22	47	69	6,767
Site Development	3,595	5,268	8,863	6,103
Staff costs	17,671	242,010	259,681	263,092
Training	103	924	1,027	1,707
Travel	518	-	518	503
	62,894	**267,714**	**330,607**	352,842

6 EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2025-26	Total 2024-25
	£	£	£	£
Cost of goods sold	1,482	3,271	**4,753**	541

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2025-26	Total 2024-25
	£	£
Trade creditors	2,369	36,307
Accrued expenditure	2,087	1,650
Taxes and social Security	-	6,788
	4,456	44,745

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2025-26	Total 2024-25
	£	£
Trade debtors	14,738	7,500
Prepaid expenditure	3,586	29,936
Accrued Income	13,117	166
	31,441	37,602

SPARC Trust

Notes to the Financial Statements
for the Year Ended 31 March 2026

9 STAFF COSTS AND ASSOCIATED EXPENSES

	Total 2025-26	Total 2024-25
	£	£
Wages and salaries	259,681	263,092

The average number of employees during the year was as follows:

	2025-26	2024-25
Full time	2	4
Part time	13	12

These numbers are based on full time equivalents assuming that a full time employee works 37.5 hours per week.

No employee received emoluments in excess of £60,000

10 COMMITMENTS

There were no operating lease payments committed beyond the year ended 31 March 2026 nor for the year ended 31 March 2025.

11 RELATED PARTY DISCLOSURES

There were no transactions with related parties in this reporting period.

12 CONTROLLING INTEREST

The Charity is controlled by its Trustees.

13 SUPPORT COSTS

	2025-26	2024-25
	£	£
Governance	**1,700**	1,650

SPARC Trust

Notes to the Financial Statements
for the Year Ended 31 March 2026

14 MOVEMENT IN FUNDS

	Balance at 01.04.25 £	Income £	Exp-enditure £	Transfers between funds £	Balance at 31.03.26 £
UNRESTRICTED FUNDS					
General funds					
General Funds	143,732	29,707	58,117	- 1,600	113,722
Designated funds					
Fixed assets	66,558	-	6,258	12,822	73,121
Site dilapidation	20,000	-	-	-	20,000
Service development	30,000	-	-	-	30,000
	116,558	-	6,258	12,822	123,121
Total Unrestricted funds	**260,290**	**29,707**	**64,375**	**11,222**	**236,843**
RESTRICTED FUNDS					
Connected Care Network	-	7,500	7,500	-	-
HAF Programme	-	41,648	40,432	-	1,216
Henry Smith	30,000	65,640	70,640	-	25,000
Million Hours Fund	-	3,985	3,985	-	-
Inclusion Fusion	-	2,510	2,510	-	-
National Lottery Reaching Con	7,139	75,776	77,092	-	5,823
Grantham Yorke	-	5,000	2,917	-	2,083
HS2	-	22,916	22,583	-	333
Harry Payne	-	1,000	-	- 648	352
Jaguar Land Rover	-	1,000	1,000	-	-
WMCA Environment Fund	-	2,500	2,500	-	-
Community Building Fund	10,714	-	140	- 10,574	-
Children In Need	6,255	40,000	38,936	-	7,319
Sport Solihull	750	-	750	-	-
Total Restricted funds	**54,858**	**269,474**	**270,985**	**- 11,222**	**42,125**
TOTAL FUNDS	**315,148**	**299,181**	**335,360**	**-**	**278,968**

SPARC Trust

Notes to the Financial Statements
for the Year Ended 31 March 2026

14 MOVEMENT IN FUNDS - continued

Our **Unrestricted funds** come from public donations or income we generate via a) sale of refreshments, b) entry fees at seasonal community events we run, c) our community swapshop and d) hiring out the playground and our staff to other organisations, including running targeted sessions for groups who cannot access the site in open busier sessions.

Unrestricted funds cover our bills, our day to day expenses and the ongoing repair and maintenance of the site and buildings.

We have **Designated funds** for service development – which includes strategic planning and development and also for site dilapidation so that there are sufficient funds to cover the costs of electricians, plumbers or roofers as required.

The fixed asset fund within **Designated funds** represents funds utilised for the purpose of capital expenditure, depreciation is charged against the designated fund for each asset purchased. Transfers relate to restricted funding used for the purchase of fixed assets.

Funds from **Connected Care Network** was restricted funding to support VCSFE referral pathways, practical support and partnership working with children, young people and families.

Funding for the **HAF Programme** was for holiday provision for eligible children and young people, including free holiday places, food, staffing, activities and reporting. Funding is received through different local authority routes depending on whether children attend from Solihull or Birmingham.

Funding from **Henry Smith is c**ontinuation funding towards MAPA's running costs as an organisation providing an adventure playground and community centre space for people from disadvantaged communities in Chelmsley Wood. This includes staffing, sessional staff, utilities and general overheads.

Funds from ***Million Hours Fund*** was for detached and outreach youth work in Chelmsley Wood and Marston Green, including youth engagement, open-access youth provision, staffing, resources, travel, refreshments, evaluation and reporting.

Funding for **Inclusion Fusion** was for inclusive provision for children and young people with additional needs, including Saturday Inclusion Fusion and Monday holiday provision. Funding supports staffing, planning, delivery, resources, coordination and safe inclusive access.

National Lottery Reaching Communities funding was to support Therapeutic play, Forest School, targeted support and the organisational infrastructure needed to deliver this work well, including core staffing, finance and administration, reflective practice, parent/carer support, and systems that help children build confidence, emotional regulation, resilience, social skills and wellbeing through play, outdoor learning and trusted relationships.

Funds from **Grantham Yorke** was for additional sessional provision to support wider opening, including dads and children sessions, Family Forest School, Monday SEND provision for children not attending school, and after-school therapeutic play.

SPARC Trust

Notes to the Financial Statements
for the Year Ended 31 March 2026

14 MOVEMENT IN FUNDS - continued

Funds from **HS2** were used towards our youth work provision for young people aged 11–18, including evening youth sessions, outreach/detached youth work and sessional youth worker salaries/on-costs.

Funds from **Harry Payne** paid for storage racking and containers for the Swapshop, helping MAPA reorganise its resource bank and provide clothing and other practical resources to local families in need. The storage boxes also help keep clothing and donated items clean, organised and in good condition.

Jaguar Land Rover *funds covered the cost of play equipment and site updates, donated* following Jaguar Land Rover work days at the playground.

Funds from **WMCA Environment Fund** were used towards environmental and nature-based activity and resources.

Funds from **Community Building Fund** paid for the for the refurbishment of the kitchen and toilet areas, improving the facilities available to children, young people, families, staff and volunteers.

Grant funding from **Children In Need** was used towards core costs and delivery support, including utilities, admin, monitoring systems, evaluation, legal/HR, volunteer travel, contribution toward senior playworker salary and sessional staff costs. The funding supports children's mental health, emotional regulation, social skills and skills for life through volunteering and ambassador opportunities.

Funding from **Sport Solihull** paid for sporting activities for young people, including support for an outdoor activity residential in the Peak District.

15 EMPLOYEE BENEFIT OBLIGATIONS

The pension costs charged to the Statement of Financial Activities represent the amount of the contributions payable to the schemes in respect of the accounting period.

SPARC Trust

Notes to the Financial Statements
for the Year Ended 31 March 2026

16 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Un-restricted funds £	Restricted funds £	2024-25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,721	-	7,721
Charitable activities	21,274	345,540	366,814
Other trading activities	3,810	-	3,810
Total income	**32,805**	**345,540**	**378,345**
EXPENDITURE ON			
Charitable activities	14,018	338,824	352,842
Raising funds	541	-	541
Total expenditure	**14,559**	**338,824**	**353,383**
Net income/-expenditure	18,246	6,716	**24,962**
Transfers between funds	41,938	- 41,938	-
Net movement in funds	**60,184**	**- 35,222**	**24,962**
RECONCILIATION OF FUNDS			
Total funds brought forward	*200,106*	*90,080*	*290,186*
Total funds carried forward	**260,290**	**54,858**	**315,148**

17 TANGIBLE FIXED ASSETS

Cost	Leasehold *Improvements* £	Container *Structure* £	Office *Equipment* £	Playground *Equipment* £	*Total* £
At 1st April 2025	25,000	74,031	3,137	3,253	105,421
Additions	11,222	-	-	-	11,222
At 31 March 2026	36,222	74,031	3,137	3,253	116,643
Depreciation					
At 1st April 2025	1,190	21,206	3,137	2,561	28,094
Charge for the year	1,725	4,935	-	346	7,006
At 31 March 2026	2,915	26,141	3,137	2,907	35,100
Net Book Value					
At 31 March 2026	**33,307**	**47,890**	**-**	**346**	**81,543**
At 31 March 2025	23,810	52,825	-	692	77,327

SPARC Trust

Notes to the Financial Statements
for the Year Ended 31 March 2026

18 COMPARATIVE BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2025

	Un-restricted funds	Restricted funds	2024-25 Total funds	2023-24 Total funds
FIXED ASSETS	£	£	£	£
Tangible Fixed Assets	77,327	-	77,327	52,204
CURRENT ASSETS				
Cash at bank and in hand	190,106	54,858	244,964	206,896
Debtors	37,602	-	37,602	38,010
	227,708	**54,858**	**282,566**	244,906
CREDITORS				
Amounts falling due within one year	44,745	-	44,745	6,924
NET CURRENT ASSETS / - LIABILITIES	***182,963***	***54,858***	***237,821***	237,982
TOTAL ASSETS LESS CURRENT LIABILITIES	260,290	54,858	315,148	290,186
NET ASSETS	**260,290**	**54,858**	**315,148**	290,186
FUNDS OF THE CHARITY				
Unrestricted funds	260,290	-	260,290	200,106
Restricted funds	-	54,858	54,858	90,080
	260,290	**54,858**	**315,148**	290,186

SPARC Trust

Notes to the Financial Statements
for the Year Ended 31 March 2026

19 COMPARATIVE MOVEMENT IN FUNDS FOR THE YEAR ENDED 31 MARCH 2025

	Balance at 01.04.24 £	Income £	Exp-enditure £	Transfers between funds £	Balance at 31.03.25 £
UNRESTRICTED FUNDS					
General funds					
General Funds	*101,779*	*32,805*	*7,790*	*16,938*	*143,732*
Designated funds					
Fixed assets	48,327	-	6,769	25,000	66,558
Site dilapidation	20,000	-	-	-	20,000
Service development	30,000	-	-	-	30,000
	98,327	-	6,769	25,000	116,558
Total Unrestricted funds	**200,106**	**32,805**	**14,559**	**41,938**	**260,290**
RESTRICTED FUNDS					
Airport Community Trust	2,811	-	2,811	-	-
Eveson Trust	2,192	-	2,192	-	-
HAF Programme	5,370	30,943	31,288	- 5,025	-
Henry Smith	*19,475*	*60,000*	*49,475*	-	*30,000*
ICS Fund	5,829	18,250	15,000	- 9,079	-
Inclusion Fusion	1,310	-	1,310	-	-
National Lottery Reaching Commun	11,852	74,633	79,346	-	7,139
Masonic Charitable Foundation	-	5,000	5,000	-	-
Fairer Futures	-	9,998	9,998	-	-
Short Breaks	-	9,002	9,002	-	-
Saintbury	-	2,000	2,000	-	-
Inclusive Communities Fund	-	30,000	30,000	-	-
Garfield Weston	-	30,000	27,166	- 2,834	-
Community Building Fund	-	35,714	-	- 25,000	10,714
Children In Need	-	40,000	33,745	-	6,255
Sport Solihull	750	-	-	-	750
Tudor Trust	40,491	-	40,491	-	-
Total Restricted funds	**90,080**	**345,540**	**338,824**	**- 41,938**	**54,858**
TOTAL FUNDS	**290,186**	**378,345**	**353,383**	**-**	**315,148**