Charity registration No. 1191751
A Charitable Incorporated Organisation (CIO)

Spark Community Space

Trustee's Annual Report & Financial Statements

31 March 2026

Spark Community Space
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Spark Community Space
Legal and Administrative Information

Charity Number	1191751
CIO Registered Number	CE024183
Principal address	Unit 12, The Pompey Centre Southsea Portsmouth PO4 8SL
Trustees:	Jackie Evans- Chair Rebecca Simmons- Project manager Louise Mant- Secretary Harriet Lunnemann- Safeguarding lead (from Jan 2026)
Independent examiner	BC&A Chartered Accountants 24 Landport Terrace Portsmouth Hampshire PO1 2RG

Spark Community Space
Trustees' annual report
For the period ended 31 March 2026

Policies and Procedures

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

The Volunteer Handbook is given to all new volunteers.

Organisational Structure

4 Trustees
Project Manager – paid.
Partnerships Coordinator – paid.
Revenue and Operations coordinator - paid
Nurture Pathway Coordinator - paid.
42 volunteers + 5 nurture volunteers
12 business mentors to support Project Manager

Original founders of the charity became the initial trustees.

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

Summary of the Objectives of the Charity

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

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

Summary of the Main Activities

Pay what you can afford community cafe, which includes other charities and community groups that support our objectives; workshops and small day events open to all users; podcast room for community use.

Trustees Statement regarding adherence to the guidance on public benefit.

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

Grants

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

As a charity, we do not give grants.

Contribution made by volunteers.

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

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

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

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

Achievements and Performance

In the space at Fratton Park, the podcast room is up and running. Community podcasts by Shaping Portsmouth, Southsea Folk arts group, MAKE and Biscoes Solicitors run regularly alongside Spark's own in-house podcast. Other charities and individuals use the room on a more ad hoc basis.

We have clocked up 9,072 hours worked by 41 volunteers all of whom are Beneficiaries, 5 are "Nurture" volunteers meaning they are attending the pilot training scheme to ensure that they are safe and encouraged to develop their social skills and confidence.

We have employed 5 staff over the course of the year and at the year-end have 5 paid staff. We have delivered 260 wellbeing activities over the last year.

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

The charity space continues to be used by other groups and services to bring clients to. These are: Rowans Hospice run a hub and bereavement clinic on Mondays, Cross Cultural Women's group, Fairways Care Leavers Support, Balfour Beatty Care Leavers Support, Noah Mapalo, NHS Cancer Support group, Social Prescribers Clinic, NHS Solent, PCC Community Connections, You Trust, Island Network Group, Home Instead, Minstead Trust, Hope Project's Circle of Support. 10 different Doctor's surgeries are socially prescribing attendance at Spark to patients whose health is being adversely affected by loneliness and isolation, St James' mental health team also bring in patients who are transitioning from hospital to the community to help them with reintegration, and the Job Centre long-term unemployment department are running a Job Club from the cafe. Local police service have a monthly drop in in the space to promote community connections. People using emergency housing in a nearby hotel are able to use Spark as a safe space as we are officially registered as such with the council. Stagecoach accessibility come to Spark and help people to learn about adapted buses and how to be confident in using the bus in the community.

In addition to this, many people pass by the cafe and attend regularly, either with other family members and friends or because they have met and made friends in the cafe. Our social media (LinkedIn, Facebook, Instagram and Tik Tok) and media presence (newspapers, radio, blogs, podcasts) also attracts people to the project both locally and nationally. Our e-newsletter goes out bimonthly to an average of 200 recipients, changing to quarterly this year. The charity continues to have a huge impact on the users and volunteers. It has increased self-worth and confidence of its beneficiaries, allowing several to apply for other jobs for the first time. It has provided a safe place for users to make connections and supported those facing both mental, emotional and physical challenges. The increasing number of group users have found the space to be a guaranteed safe place to meet, allowing their clients to spark back into life. The charity has continued to support users in workshops run through PCC, attending a pantomime, and a Christmas event and quiz at a local pub paid for by donations from local businesses.

Volunteers were treated to appreciation days within the venue; this includes a meal and wellbeing activity as a thankyou from the project. The Partnerships Coordinator has taken over networking across the city with a vast number of groups, including Portsmouth Business Enterprise, B2B, LinkedIn Portsmouth, Together We Can Portsmouth, Love Southsea, The Hive, the Mental Health Hub, Rok Marsh networking. These connections have supported the charity's activities, donating time, resources and expertise to further the objectives and support our beneficiaries and users.

Achievements against objectives set.

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

We are creating a buddy system for young people who suffer with anxiety and who are struggling to access employment and social contacts after leaving school and college through our "Nurture" pilot scheme. We have applied for lottery funding and started to put together a team of well-trained buddies to get this project working.

Performance of fundraising activities against objectives set.

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

We have put together a bid for National lottery funding to create a "buddy in the community" project.

Summer ball held £13,500

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

Portsmouth Property Association £10,000

Summer Ball for 2026 is sponsored £5,000 from Hayes Plumbing

Great South Run £3,200

CEO Sleepout £4,800

Sip'n'Social Bingo Night £1,200

Ian Hedges Ultra Marathon £4,000

Half Marathon £1,500.

We have signed up to The Fundraising Regulator Code of Practice.

Investment performance against objectives

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

A reserve fund has also been created.

Spark Community Space
Trustees' annual report
For the period ended 31 March 2026

Financial Review

The charity now holds 6 month's running costs in reserve; this will be monitored over the year to make sure there is enough in the reserve account.

The amount of reserve held is £63,336.72.

Principal sources of funds

The charity's principal sources of funds are funding pots from grant making bodies, fees from local groups for using the space, donations from local businesses and public, fundraising activities, business ambassador programme. Spark on the Go - a new venture for fundraising in the community is being piloted as a non-profit trading venture.

Principal risks facing the charity.

Our long-term lease and financial security mean that there are no current particular risks.

Declaration

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

Signed on behalf of the charity's trustees.

J. D. Evans

Jackie Evans

Chair

Date: 02/10/2026

Spark Community Space
Independent Examiner's Report
For the year ended 31 March 2026

To The Trustees of Spark Community Space

I report on the accounts of the charity for the year ended 31 March 2026.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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



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

BC&A Chartered Accountants
24 Landport Terrace, Portsmouth. PO1 2RG
Date :

Spark Community Space
Statement of Financial Activities
For the year ended 31 March 2026

	Notes	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Income and endowments:					
Charitable activities	3	78,960	105,295	184,255	96,981
Other trading activities	4	72,476	-	72,476	34,467
Other income	5	10,100	-	10,100	29,881
Total income and endowments		161,537	105,295	266,831	161,329
Expenditure					
Direct cost of generating funds	6	20,195	8,654	28,849	19,791
Charitable activities	7	93,002	84,838	177,840	147,387
Total charitable expenditure		113,197	93,491	206,689	167,178
Net movement in funds		48,339	11,803	60,143	-5,849
Fund balances at 1 April 2025		13,660	180,590	194,250	200,099
Fund balances at 31 March 2026		61,999	192,393	254,393	194,250

Spark Community Space
Balance Sheet
As at 31 March 2026

	Notes		2026		2025
		£	£	£	£
Fixed assets:					
Tangible assets	10	71,675		45,111	
Current assets:					
Debtors	11	6,705		11,987	
Cash at bank and hand	12	187,801		230,475	
Total current assets		194,506		242,462	
Creditors falling due within 1 year	13	11,787		92,642	
Net current assets					
Net assets			254,393		194,931
The funds of the charity:					
Unrestricted funds:					
General funds	14	61,999		14,340	
Total unrestricted funds					
Restricted income funds					180,590
			192,393		
Total charity funds			254,393		194,931

The trustees consider that the CIO is entitled to an exemption from the requirement to have an audit for the year ended 31 March 2026 under section 144(2) of the Charities Act 2011, and that an independent examination is needed.

The trustees acknowledge their responsibilities for ensuring that the CIO keeps accounting records which comply with the Charities Act 2011, and for preparing financial statements which give a true and fair view of the state of affairs of the CIO as at the end of the financial year and of its incoming resources and application of resources for the financial year.

The financial statements have been prepared in accordance with the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

J. D. Evans

Jackie Evans
Chair
Approved by the Trustees on

Spark Community Space
Notes to the accounts

1 Accounting policies

Charity information
Spark Community Space is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales (Charity Number 1191751). The principal address is Unit 12, The Pompey Centre, Southsea, Portsmouth, PO4 8SL.

1.1 Accounting convention.

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

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

Donated services and facilities are included in income at their estimated fair value when receivable, where the benefit to the charity is reasonably quantifiable and the amount is material. A corresponding amount is recognised as expenditure in the period of receipt. In accordance with the Charities SORP (FRS 102), the general value of volunteer time is not recognised in the financial statements. Pro bono professional services that are immaterial to the overall accounts are disclosed within the notes but not quantified on the face of the financial statements.

1.5 Resources expended.

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

1.6 Tangible Fixed Assets

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

Depreciation is recognised to write off the cost of assets less their residual values over their useful lives on a reducing balance basis at the following annual rate:

- Computer equipment: 20%
- Fixtures, fittings & equipment: 20%
- Renovations: 20%
- Plant & machinery: 20%

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

2 Critical accounting estimates and judgements

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

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

3 Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2026	2026	2026	2025
	£	£		£
Ambassador donations	4,000	-	4,000	5,570
Crowdfunding	17,702	-	17,702	13,040
Donations from businesses	18,897	-	18,897	14,981
Donations via CAF bank	12,441	-	12,441	20,824
Grants	25,920	105,295	131,215	42,565
	78,960	**105,295**	**184,255**	**96,981**

4 Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2026	2026	2026	2025
	£	£	£	£
Sales	72,476	-	72,476	34,467
	72,476	**-**	**72,476**	**34,467**

5 Other income

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2026	2026	2026	2025
	£	£	£	£
Other revenue	54	-	54	25,202
Interest income	291	-	291	308
Rental income	9,755	-	9,755	4,371
	10,100	**-**	**10,100**	**29,881**

6 Direct cost of generating funds

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2026	2026	2026	2025
	£	£	£	£
Cost of goods sold	2,002	8,654	10,656	7,865
Other direct expenses	-	-	-	5,195
Charitable activity expenses	1,319	-	1,319	4,918
Charitable expenses	16,874	-	16,874	1,813
	20,195	**8,654**	**28,849**	**19,791**

7 Support and Governance Costs

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Advertising & marketing	7,573	-	7,573	8,334
Independent examiner's fees	-	-	-	60
Bank fees	258	-	258	144
Building insurance	266	-	266	434
Charitable taxis	366	-	366	143
Cleaning	1,343	-	1,343	609
Consultancy	4,730	-	4,730	3,743
Depreciation expense	12,690	-	12,690	9,796
Entertainment-100% business	1,091	-	1,091	909
Equipment expensed	2,045	-	2,045	7,272
General expenses	91	-	91	148
Insurance	1,436	-	1,436	1,405
IT Software and consumables	2,842	-	2,842	816
Legal & professional expenses	-	-	-	148
Light, power, heating	5,751	-	5,751	3,152
Operating lease payments	14,322	12,208	26,530	18,155
PA services	720	-	720	1,084
Pensions costs	1,528	-	1,528	985
Postage, freight & courier	30	-	30	8
Printing & stationery	583	-	583	661
Rates	838	1,677	2,515	513
Repairs & maintenance	2,689	-	2,689	9,443
Salaries	21,749	70,953	92,702	73,708
Service charge	1,569	-	1,569	1,656
Staff training	2,844	-	2,844	779
Staff uniform	2,603	-	2,603	2,946
Staff welfare	2,409	-	2,409	-
Stripe fees	94	-	94	107
Subscriptions	189	-	189	159
Travel and subsistence	352	-	352	71
	93,002	**84,838**	**177,840**	**147,387**

8 Employees

Average number of employees	2026 Number	2025 Number
	6	7
	6	**7**

Employment costs	2026 £	2025 £
Wages and salaries	92,702	73,708
Social security costs	-	-
	92,702	**73,708**

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

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

9 Trustees

Rebecca Simmons received remuneration totalling £28,280 during the year.

10 Fixed assets: tangible assets	Computer equipment	Fixture, fittings & equipment	Renovation	Plant and machinery	Total
Cost		£	£	£	£
As at 1 April 2025	2,326	39,790	10,110	5,000	57,226
Addition	2877.8	36,345	-	-	39,223
Disposals	-	-	-	-	-
At 31 March 2026	5,204	76,135	10,110	5,000	96,449
Depreciation					
As at 1 April 2025	39	8,716	2,294	1,067	12,116
Charge for the year	539	9,770	1563.3	787	12,659
Disposals					
At 31 March 2026	578	18,486	3,857	1,854	24,775
Net book value					
At 31 March 2026	4,626	57,649	6,253	3,146	71,675
At 31 March 2025	2,287	31,074	7,816	3,933	45,110

11 Debtors falling due within 1 year	2026
	£
Accounts receivables	3,955
Prepayments	2,750
	6,705

12 Analysis of cash movement	2026
	£
Balance b/fwd 1 April 2025	230,476
Income	266,831
Depreciation	12,659
Asset purchase	-39,223
Debtors/ prepayments	4,602
Expenses	-206,689
Creditors/ accruals	-80,856
Balance at 31 March 2026	**187,801**

13 Creditors falling due within 1 year	2026
	£
Income in advance	6,142
Taxation and social security	4,393
Other creditor	1,251
	11,787

14 Analysis of charitable funds

Analysis of fund movement	Balance b/f	Incoming resources	Resources expended	Transfers	Balance c/f
	£	£	£	£	£
Unrestricted funds:					
Unrestricted general funds	13,660	161,537	113,197	-	61,999
	13,660	161,537	113,197	-	61,999

	Balance b/f	Incoming resources	Resources expended	Transfers	Balance c/f
Restricted funds:	£	£	£	£	£
Restricted general funds	180,590	105,295	93,491	-	192,393
	180,590	105,295	93,491	-	192,393

Purposes of Restricted Funds

Grant received from Portsmouth City Council was restricted for payment of rent, rates, light and heat and wages and salaries for 3 employees.

Grant from National lottery was restricted to 1/4 of one employee's wages, tea coffee and running costs of spark general.

Grant from Eisner foundation was restricted to be used for one employee's full year's wages.

NHS research programmes has paid wages for two members of staff (15 hours a week each).

15 Related Party Transactions

There were no disclosable related party transactions during the period (2025 – None)