

# 'SPECTRUM WASP'

England & Wales · Charity number 1146664

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2012-03-29

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Spectrum W A S P  
Ransom Hall  
Southwell Road West  
Rainworth  
Mansfield  
NG21 0HJ

**Phone** 07746185394

**Email** [info@spectrumwasp.org](mailto:info@spectrumwasp.org)

**Website** [www.spectrumwasp.org](http://www.spectrumwasp.org)

## Activities

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**Objects:** 1) TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF CHILDREN AND YOUNG ADULTS ON THE AUTISTIC SPECTRUM AND THEIR FAMILIES AND CARERS THROUGH THE PROVISION OF RECREATIONAL ACTIVITIES, SUPPORT, EDUCATION AND PRACTICAL ADVICE. 2) TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN ALL AREAS RELATING TO AUTISTIC SPECTRUM DISORDERS.

**Activities:** We offer a comprehensive schedule of structured events and activities, including residential breaks, cinema outings, arts and craft sessions, family day trips, music therapy sessions, wall climbing, biking, cooking, swimming, trampolining etc. This helps to develop confidence, coordination, interaction, life and learning skills for Children/Young People on the Autistic Spectrum.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Animals, Environment/conservation/heritage, Economic/community Development/employment, Armed Forces/emergency Service Efficiency, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Derbyshire
- Nottingham City
- Nottinghamshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£194,017	£261,340	-	-
2024-03-31	£300,133	£245,829	-	-
2023-03-31	£253,958	£183,031	-	-
2022-03-31	£141,114	£127,756	-	-
2021-03-31	£157,326	£114,249	-	-

## Trustees

Name	Role	Appointed
<b>Nikki Dickinson</b>	Chair	2024-04-24
ANDREA MELLORS		2012-03-06
JUDI RADFORD		2012-03-06
Jill Savage		2024-04-24
Kate Richmond		2023-04-26
Kate Wightman		2024-04-24
REBECCA HERWARD		2012-03-06

**'SPECTRUM WASP'**

England & Wales - Charity number 1146664

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# Accounts

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Charity registration number: 1146664

# Spectrum WASP

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

**Spectrum WASP**  
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## **Spectrum WASP**

### **Reference and Administrative Details**

<b>Trustees</b>	Andrea Mellors Rebecca Herward Judi Radford Kate Wightman Jill Savage Nikki Dickinson
<b>Secretary</b>	Kate Richmond
<b>Charity Registration Number</b>	1146664
<b>Principal Office</b>	First Floor Ransom Hall Ransom Wood Mansfield Nottinghamshire NG21 0HJ
<b>Independent Examiner</b>	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

## **Spectrum WASP**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Heather Johnstone (resigned 30 April 2025)
- Jessica Mason, Secretary (resigned 24 April 2024)
- Andrea Mellors
- Rebecca Herward
- Nicola Bowers (resigned 24 April 2024)
- Judi Radford
- Kate Wightman (appointed 24 April 2024)
- Jill Savage (appointed 24 April 2024)
- Nikki Dickinson (appointed 24 April 2024)

Secretary: Kate Richmond

#### **Structure, governance and management**

##### *Nature of governing document*

The charity is operated under the rules of its constitution adopted 29th March 2012 and most recently amended April 2021.

#### **Objectives and activities**

##### *Objects and aims*

SPECTRUM WASP – is a ‘Not for Profit’ Organisation. The aims and objectives are to raise funds for the sole benefit of children and young people in the community, to access ‘Spectrum Wasp’ causes, and goals.

1. To provide support, guidance and information for Parents/Carers and siblings of children and young people on the Spectrum.
2. To raise awareness of the effects of Autism, ADHD and Asperger Spectrum Disorder, Disabilities and Special Needs with children and young people in our community.
3. To provide training opportunities for Parents/Carers to support them in caring for their children and young people who can sometimes be incredibly challenging.
4. To provide a varied menu of activities for our special children in order to enhance their quality of life.

## **Spectrum WASP**

### **Trustees' Report (continued)**

#### ***Objectives, strategies and activities***

Spectrum WASP is dedicated to supporting Children and Young People with Autism, Disabilities, and a range of Special or Additional Needs, along with their siblings and families. Our work reaches across Rainworth, Blidworth, Mansfield, the surrounding Nottinghamshire communities and beyond.

Many of the families we support face significant challenges, including financial hardship and limited access to external help. Our mission is to create a safe, inclusive environment where young people can thrive through structured activities, workshops, and learning sessions that promote personal development, life skills, social inclusion and fun.

In addition to supporting children and young people, we offer a tailored programme of training and guidance for parents and carers, many of whom are navigating complex behavioural challenges. These sessions are designed to build resilience, confidence, and a stronger support network.

Over the past 16 years, Spectrum WASP has supported more than 600 children, their families, and carers. Our community-driven approach ensures that siblings are actively included in activities and social events, helping to strengthen family bonds and reduce feelings of isolation.

Through ongoing learning opportunities, peer support, and a culture of compassion and understanding, we continue to make a meaningful difference in the lives of the families we support, empowering them to face daily challenges with confidence and hope.

#### ***Public benefit***

Our charity's activities and services play a crucial role in delivering meaningful support to Children, Young People, and their Parents and Carers. Beyond the direct support we provide to families, our work also has a positive ripple effect throughout the wider community by promoting inclusion, raising awareness, and helping to build a more understanding and supportive environment for individuals with additional needs.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### ***Achievements and performance***

Over the past 16 years, Spectrum WASP has supported over 600 Children, Young People, and their Siblings, a number that continues to grow as more families face crisis and turn to us for support. We are continually experiencing a high number of referrals to join Spectrum WASP with families being directed to our services by Local GPs, Social Workers, Specialist Nurses, Paediatric Consultants, Local Hospitals, Schools, Family Services, and CAMHS, among others.

While many of the disabilities we support may not be immediately visible, the majority of the children and young people we work with have a diagnosis of Autism, alongside a variety of other complex medical conditions.

Alongside our comprehensive activity program we also offer Short Breaks respite care under a 10-year contract with Nottinghamshire County Council, currently running until 2028.

Our home base is located within the peaceful surroundings of Ransom Wood in Mansfield. This vibrant outdoor setting allows us to deliver a diverse programme of indoor and outdoor workshops and training activities, which we've proudly been running for the past 10 years.

There is a high demand for our services within the local community, and sustained funding is essential to meet the increasing need and allow us to continue expanding.

## **Spectrum WASP**

### **Trustees' Report (continued)**

Our charity offers a wide range of Learning, Life Skills, and Activity Workshops, including Paediatric First Aid, online training through Blue Stream Academy, and collaborative programmes with Vision West Nottinghamshire College.

Our regular after-school activities (e.g. cooking, football and music) have gone from strength to strength, becoming a core part of our overall programme. They provide consistent, reliable support throughout term time and have become a valued part of many Children and Young People's weekly routines. This continuity carries through into the school holidays, where we offer a dynamic and inclusive schedule of activities-including Football, Bowling, Swimming, Bike Club, Family Days Out, Residential Breaks, and life skills and learning sessions-benefiting not only the Children and Young People, but also their Siblings, Parents, and Carers.

The weekly term time Friday evening 'Teens Club' for our 11-18 years are the highlight of the week for our Young People, Siblings, Staff and Parent/Carers. These sessions focus on social interaction, creativity, friendship-building, life skills, and fun through a mix of out-and-about activities and group-based experiences. It's become a safe, inclusive, and welcoming space where young people feel valued and connected.

Over the past three years, the generous funding from The National Lottery Community Fund (TNLCF) has played a crucial role in establishing Spectrum WASP as a trusted and valued presence within our local community. This support has enabled us to reach more Children and Young People than ever before, providing vital services to families who often have nowhere else to turn. We are deeply thankful for the opportunities this funding has created, helping us expand our impact and become a lifeline for so many.

We are proud to share that Spectrum WASP has been awarded further funding from The National Lottery Community Fund (as of April 2025), securing support for the next three years. This renewed funding offers us the stability to plan ahead, strengthen our long-term sustainability, and continue delivering the essential support network that so many families depend on, not only within our immediate area, but increasingly from neighbouring communities as well. Our reach is growing, and so is the need for what we do.

A heartfelt thank you to all our supporters - Grant Providers, Donors, Volunteer Fundraisers, Trustees, Parents, Carers, Children, and Young People. Your involvement and belief in our mission are the reason we're here.

Without you, there would be no us.

#### **Financial review**

Thanks to the ongoing support from The National Lottery Community Fund (TNLCF), which helps sustain our seven core areas, along with continued fundraising efforts from our team, supporters, and volunteers, we have successfully maintained our reserves at £60,000 for the upcoming financial year.

To help safeguard these funds, a portion has been placed into a Nationwide Savings Account, ensuring protection under the FCA's £85,000 deposit guarantee. This not only secures our finances but also allows us to generate interest, which can be reinvested to help offset future costs.

#### ***Policy on reserves***

Spectrum WASP maintains a reserve fund of £60,000.00, with a target level set at 6 to 8 months' worth of operating costs. Our approach to reserves is outlined in our Financial Controls Policy, which is reviewed annually. The reserve itself is also reviewed each year to ensure it remains appropriate and aligned with the charity's ongoing financial responsibilities and long-term sustainability objectives.

## Spectrum WASP

### Trustees' Report (continued)

#### *Major risks and management of those risks*

##### *Funding*

Spectrum WASP's core costs are currently secured through funding from The National Lottery Community Fund until March 2028. However, the growing demand for our services presents an ongoing financial risk. With more families reaching out to join us on a regular basis, we must continually assess our capacity and resources to ensure we can meet the increasing need. Looking ahead, the end of our TNLCF funding will mark a critical turning point. To ensure continuity of our services beyond 2028, we recognise the importance of having a robust sustainability plan in place. Without strong and proactive fundraising initiatives to increase donations and diversify income, it would be extremely challenging to maintain the level of support we currently provide.

Planning for the future and securing long-term financial stability is essential if we are to continue being a vital lifeline for the Children, Young People, and Families we support across Mansfield and the wider Nottinghamshire area.

#### **Statement of Trustees' Responsibilities**

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 27.8.25 and signed on its behalf by:



Nikki Dickinson  
Trustee

## Spectrum WASP

### Independent Examiner's Report to the trustees of Spectrum WASP

#### Independent examiner's report to the trustees of Spectrum WASP

I report to the trustees on my examination of the accounts of Spectrum WASP (the Charity) for the year ended 31 March 2025.

#### Responsibilities and basis of report

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

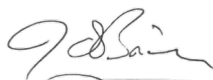
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

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 accounting 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.

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



John O'Brien MSc, FAIA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 27/08/2025

## Spectrum WASP

### Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	32,195	-	32,195	32,051
Charitable activities	3	-	148,795	148,795	261,798
Other trading activities	4	9,106	-	9,106	6,284
Investment income	5	3,921	-	3,921	-
<b>Total Income</b>		<u>45,222</u>	<u>148,795</u>	<u>194,017</u>	<u>300,133</u>
<b>Expenditure on:</b>					
Charitable activities	8	(54,254)	(207,086)	(261,340)	(245,829)
<b>Total Expenditure</b>		<u>(54,254)</u>	<u>(207,086)</u>	<u>(261,340)</u>	<u>(245,829)</u>
Net (expenditure)/income		(9,032)	(58,291)	(67,323)	54,304
Gross transfers between funds		(3,767)	3,767	-	-
Net movement in funds		(12,799)	(54,524)	(67,323)	54,304
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>94,012</u>	<u>131,087</u>	<u>225,099</u>	<u>170,795</u>
Total funds carried forward	16	<u>81,213</u>	<u>76,563</u>	<u>157,776</u>	<u>225,099</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 16.

## Spectrum WASP

### Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	32,051	-	32,051
Charitable activities	3	-	261,798	261,798
Other trading activities	4	6,284	-	6,284
Total Income		<u>38,335</u>	<u>261,798</u>	<u>300,133</u>
<b>Expenditure on:</b>				
Charitable activities	8	<u>(24,647)</u>	<u>(221,182)</u>	<u>(245,829)</u>
Total Expenditure		<u>(24,647)</u>	<u>(221,182)</u>	<u>(245,829)</u>
Net income		13,688	40,616	54,304
Gross transfers between funds		<u>(262)</u>	<u>262</u>	<u>-</u>
Net movement in funds		13,426	40,878	54,304
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>80,586</u>	<u>90,209</u>	<u>170,795</u>
Total funds carried forward	16	<u><u>94,012</u></u>	<u><u>131,087</u></u>	<u><u>225,099</u></u>

The notes on pages 10 to 20 form an integral part of these financial statements.

## Spectrum WASP

(Registration number: 1146664)  
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	10	437	1,181
Cash at bank and in hand	11	<u>161,109</u>	<u>228,079</u>
		161,546	229,260
<b>Creditors: Amounts falling due within one year</b>			
	12	<u>(3,770)</u>	<u>(4,161)</u>
<b>Net assets</b>		<u>157,776</u>	<u>225,099</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	16	76,563	131,087
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>81,213</u>	<u>94,012</u>
<b>Total funds</b>	16	<u>157,776</u>	<u>225,099</u>

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 27/08/25 and signed on their behalf by:



.....  
Andrea Mellors  
Trustee

The notes on pages 10 to 20 form an integral part of these financial statements.

# Spectrum WASP

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Spectrum WASP 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 notes.

#### Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Computer equipment	33.3% straight line basis

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds and resources set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	-	5,500
Donations from individuals	32,195	32,195	26,551
	32,195	32,195	32,051
	32,195	32,195	32,051

#### 3 Income from charitable activities

	Restricted funds £	Total 2025 £	Total 2024 £
Short Breaks	47,419	47,419	76,259
Grants	101,376	101,376	185,539
	148,795	148,795	261,798
	148,795	148,795	261,798

#### 4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2024 £
Local fundraising	9,106	9,106	6,284
	9,106	9,106	6,284
	9,106	9,106	6,284

#### 5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	3,921	3,921	-
	3,921	3,921	-
	3,921	3,921	-

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 6 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
B C Whiteley Trust	-	5,000	5,000
Team Vinyl	-	600	600
Russell Scanlan	-	4,241	4,241
Notts Festival of Science	-	500	500
Freemasons	-	5,000	5,000
The National Lottery Fund	-	70,674	70,674
Youth Music Grant	-	13,361	13,361
Coalfields Regeneration Trust	-	2,000	2,000
Parent Donations	20,717	-	20,717
Recycling	777	-	777
Coin boxes	274	-	274
Local Giving	682	-	682
Robin Hood Lottery	250	-	250
General Donations	9,495	-	9,495
	<u>32,195</u>	<u>101,376</u>	<u>133,571</u>

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	149,123	150,441
Social security costs	11,470	5,120
Pension costs	1,453	1,355
	<u>162,046</u>	<u>156,916</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Number of employees	<u>15</u>	<u>18</u>

5 (2024 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,453 (2024 - £1,355).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £Nil (2024 - £66,433).

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Activities, residential, workshops & events	10,448	41,892	52,340	37,421
Food	-	731	731	-
Bank charges	106	-	106	117
Cleaning	-	-	-	252
Communications & postage	633	-	633	698
Donations given	209	-	209	1,019
Fundraising costs	1,036	-	1,036	1,908
Gifts & medals	2,887	966	3,853	3,775
Insurance	1,807	-	1,807	1,101
Legal and professional fees	2,227	3,800	6,027	2,026
Marketing & publicity	388	-	388	68
Materials, equipment & craft	2,551	5,273	7,824	20,752
Memberships & subscriptions	1,203	-	1,203	815
Office/ general admin costs	557	-	557	1,140
Payroll fees	160	-	160	590
Rates	155	243	398	461
Refreshments & hospitality	1,722	153	1,875	2,521
Rents & amenities	4,758	10,801	15,559	9,438
Sports kits	1,771	249	2,020	1,862
Sundry expense	20	-	20	10
Travel, training & volunteers	722	1,826	2,548	2,939
Wages, sessional, NI & pension	20,894	141,152	162,046	156,916
	54,254	207,086	261,340	245,829

#### 9 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	810	775
Other financial services	-	817
	810	1,592

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 10 Debtors

	2025 £	2024 £
Prepayments	437	1,181

#### 11 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	273	33
Cash at bank	160,836	228,046
	<u>161,109</u>	<u>228,079</u>

#### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,738	3,134
Accruals	1,032	1,027
	<u>3,770</u>	<u>4,161</u>

#### 13 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 14 Related party transactions

There were no related party transactions in the year.

#### 15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	34,012	45,222	(54,254)	(3,767)	21,213
<i>Designated</i>					
Designated	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
<b>Total unrestricted funds</b>	<u>94,012</u>	<u>45,222</u>	<u>(54,254)</u>	<u>(3,767)</u>	<u>81,213</u>
<b>Restricted funds</b>					
BC Whiteley Trust	2,858	5,000	(3,061)	-	4,797
Ben Nevis Fundraiser	11,681	-	(7,924)	-	3,757
The National Lottery Community Fund	43,353	70,674	(117,695)	3,668	-
Levelling Up Fund	10,110	-	(4,176)	-	5,934
Short breaks	52,458	47,419	(52,554)	-	47,323
Youth Music Grant	10,168	13,361	(16,848)	-	6,681
Renfest/Team Vinyl	459	600	(229)	-	830
Coalfields Trust	-	2,000	(2,099)	99	-
Freemasons	-	5,000	(2,000)	-	3,000
Notts Science Festival	-	500	(500)	-	-
Russell Scanlan	<u>-</u>	<u>4,241</u>	<u>-</u>	<u>-</u>	<u>4,241</u>
<b>Total restricted funds</b>	<u>131,087</u>	<u>148,795</u>	<u>(207,086)</u>	<u>3,767</u>	<u>76,563</u>
<b>Total funds</b>	<u>225,099</u>	<u>194,017</u>	<u>(261,340)</u>	<u>-</u>	<u>157,776</u>

## **Spectrum WASP**

### **Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

The specific purposes for which the funds are to be applied are as follows:

The National Lottery Community Fund has played a vital role in sustaining Spectrum WASP over the past three years by covering essential core costs. This funding has supported three full-time roles, one part-time role, sessional staff, as well as key areas such as activities and workshops, rent, rates, equipment, travel, and training.

Levelling Up Fund (Cooking) - Through support from Mansfield District Council and Mansfield CVS, Spectrum WASP is proud to have successfully secured funding from the UKSPF 'Levelling Up' Fund. This grant has enabled us to continue to deliver Life and Learning Skills through our vibrant and engaging Cooking Programme, led by our tutor Steph.

Youth Music Grant - We're proud to continue delivering our well-established after-school Music Workshops for Children and Young People, thanks to ongoing funding from Youth Arts. This grant supports the continuation of a highly successful programme that has already made a lasting impact, helping participants deepen their knowledge and confidence in using a wide range of musical instruments and equipment.

Renfest/Team Vinyl - A heartfelt thank you to Nicky, Dawn, and all the incredible volunteers at Team Vinyl for their generous £600.00 donation, raised during Rainworth's annual Renfest. This amazing contribution from the Rainworth community helped us provide Christmas selection boxes for all of our Children and Young People and also supported our Christmas Party in December 2024.

Coalfields Regeneration Trust (CRT) – A huge thank you to Steve Abson and the team at CRT for their incredible support. Spectrum WASP was fortunate to be awarded £2,000, which has enabled us to upgrade the kitchen facilities at our base, Pine House A, and purchase much-needed cooking equipment to enhance our ongoing Cooking Project.

Freemasons (Masonic Charitable Foundation - MCF) – We are pleased to have received the first of three annual instalments of £5,000 from MCF. This generous funding has been specifically granted to support our annual residential trips, providing valuable opportunities for our Children, Young People, and their families to come together, relax, and create lasting memories in a safe and supportive environment. These trips play a vital role in promoting social interaction, personal development, and family bonding, and we are incredibly grateful to MCF for helping make these experiences possible year after year.

Notts Science Festival – Thanks to a generous £500 donation from the Notts Science Festival, we were able to run engaging and hands-on science workshops during the February half-term for our Children and Young People. These sessions were expertly led by our own parent/carer tutor, Emma, who is a skilled science technician at a local secondary school, and brought her unique creativity and passion to the workshops. Partnering with the festival allowed us to combine their expertise with Emma's professional knowledge and personal touch, making each session exciting and immersive. Our goal is to inspire curiosity and fun, ensuring that learning happens naturally while the children enjoy exploring science in a lively and interactive way.

Ben Nevis - We are thrilled to celebrate an outstanding achievement by Nathan and his friends John-Joe, Billy, and Steve, who raised an astonishing amount for Spectrum WASP by conquering Ben Nevis. Trekking through all four seasons in just one day - sunshine, wind, rain, and even 6ft of snow at the summit. They pushed through an epic 9-hour climb to reach the peak together. This challenge now holds the title as the biggest fundraiser in Spectrum WASP's history, and we couldn't be prouder of their determination and teamwork.

The transfer from the General fund to the Coalfields Trust and the National Lottery Community fund is to cover the deficit on these activities.

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	30,586	38,335	(24,647)	(10,262)	34,012
<i>Designated</i>					
Designated	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>60,000</u>
<b>Total unrestricted funds</b>	<u>80,586</u>	<u>38,335</u>	<u>(24,647)</u>	<u>(262)</u>	<u>94,012</u>
<b>Restricted</b>					
BC Whiteley Trust	(189)	5,000	(1,953)	-	2,858
Ben Nevis Fundraiser	-	17,527	(5,846)	-	11,681
2024 The National Lottery Community Fund	21,514	-	-	(21,514)	-
The National Lottery Community Fund	41,150	122,567	(141,878)	21,514	43,353
Levelling Up Fund	-	15,000	(4,890)	-	10,110
Short breaks	27,734	76,259	(51,535)	-	52,458
Youth Music Grant	-	14,845	(4,677)	-	10,168
Sunshine Warmth Melts Winter Blues	-	10,000	(10,262)	262	-
Renfest/Team Vinyl	<u>-</u>	<u>600</u>	<u>(141)</u>	<u>-</u>	<u>459</u>
<b>Total restricted funds</b>	<u>90,209</u>	<u>261,798</u>	<u>(221,182)</u>	<u>262</u>	<u>131,087</u>
<b>Total funds</b>	<u>170,795</u>	<u>300,133</u>	<u>(245,829)</u>	<u>-</u>	<u>225,099</u>

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 17 Analysis of net assets between funds

	Unrestricted			2025
	General £	Designated £	Restricted £	Total funds £
Current assets	24,983	60,000	76,563	161,546
Current liabilities	<u>(3,770)</u>	<u>-</u>	<u>-</u>	<u>(3,770)</u>
Total net assets	<u><u>21,213</u></u>	<u><u>60,000</u></u>	<u><u>76,563</u></u>	<u><u>157,776</u></u>
	Unrestricted			2024
	General £	Designated £	Restricted £	Total funds £
Current assets	38,173	60,000	131,087	229,260
Current liabilities	<u>(4,161)</u>	<u>-</u>	<u>-</u>	<u>(4,161)</u>
Total net assets	<u><u>34,012</u></u>	<u><u>60,000</u></u>	<u><u>131,087</u></u>	<u><u>225,099</u></u>

**'SPECTRUM WASP'**

England & Wales - Charity number 1146664

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# Accounts

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Charity registration number: 1146664

# Spectrum WASP

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

## **Spectrum WASP**

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Notes to the Financial Statements	10 to 19

# **Spectrum WASP**

## **Reference and Administrative Details**

<b>Trustees</b>	Heather Johnstone, Chair Andrea Mellors Becky Herward Judi Radford Kate Wightman Gill Savage Nikki Dickinson
<b>Charity Registration Number</b>	1146664
<b>Principal Office</b>	First Floor Ransom Hall Ransom Wood Mansfield Nottinghamshire NG21 0HJ
<b>Independent Examiner</b>	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

# **Spectrum WASP**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Heather Johnstone, Chair
	Jessica Mason, Secretary (resigned 24 April 2024)
	Andrea Mellors
	Becky Herward
	Nicola Bowers (resigned 24 April 2024)
	Judi Radford
	Kate Wightman (appointed 24 April 2024)
	Gill Savage (appointed 24 April 2024)
	Nikki Dickinson (appointed 24 April 2024)

### **Structure, governance and management**

#### ***Nature of governing document***

The charity is operated under the rules of its constitution adopted 29th March 2012 and most recently amended April 2021.

### **Objectives and activities**

#### ***Objects and aims***

SPECTRUM WASP – is a ‘Not for Profit’ Organisation. The aims and objectives are to raise Funds for the Sole benefit of Children and Young People in the Community, to access ‘Spectrum Wasp’ causes, and goals.

1. To provide Support, Guidance and information for Parents/Carers and Siblings of Children and Young People on the Spectrum.
2. To raise Awareness of the effects of Autism, ADHD and Asperger Spectrum Disorder, Disabilities and Special Needs with Children and Young People in our Community.
3. To provide Training opportunities for Parents/Carers to support them in caring for their Children and Young People who can sometimes be incredibly Challenging.
4. To provide a varied menu of Activities for our Special Children in order to enhance their quality of life.

## **Spectrum WASP**

### **Trustees' Report (continued)**

#### ***Objectives, strategies and activities***

The Spectrum WASP charity aims to assist local Children and Young People on the Autistic Spectrum with Disabilities, Special and Additional Needs, along with supporting siblings and families in Rainworth, Blidworth, Mansfield, and surrounding areas.

The charity supports some families who are disadvantaged, have low incomes, and have no outside support. Through weekly activities and workshops, Spectrum WASP strives to support with health and wellbeing, life skills, learning, social interactions, friendship groups, and fun. Additionally, a comprehensive training program aids parents and carers in managing children/young people with challenging behaviours.

Spectrum WASP benefits Children/Young People on the Autistic Spectrum, their siblings, and families/carers in Nottinghamshire through support networks, training, meetings, and inclusive social events. Over the past 15 years, the charity has supported over 500+ Children, families, and carers, offering learning opportunities, activities, and life skills programs. The group's support, kindness, and understanding have proven invaluable, enhancing the quality of life for both parents/carers and children/young people.

#### ***Public benefit***

The activities and services our charity bring to the public is invaluable for the support that is offered to Children, Young People, Parents and Carers.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **Spectrum WASP**

### **Trustees' Report (continued)**

#### **Achievements and performance**

On our register we have currently supported over 500+ children/young people/siblings over the last 15 years, this figure is constantly increasing due to Families finding themselves in crisis and requiring outside support. We are receiving large amounts of referrals coming through from Local GPs, Social Services, Specialist Nurses, Paediatric Consultants, Local Hospitals, Schools, Family Services and CAMHS to name but a few. We also provide Short Breaks respite care which we offer through a ten-year tender with Nottinghamshire County Council, which is due to end in 2028.

We have our base Pine House at Ransom Wood Mansfield, which is set in a wonderful outdoor space/environment giving us the opportunity to provide a varied programme of indoor/outdoor training and learning activities/workshops which we have now been providing over the last six years. We need to sustain funding to continue growing within our local community as the need for our service is highly in demand.

We provide Activities/Learning and Life Skills Workshops which includes Paediatric First Aid, Online Training with Blue Stream academy also working alongside our local College Vision West Notts. Throughout the year we run our School Holiday programmes which includes activities such as Football, Bowling, Swimming, Bike Club, Residential Breaks and Training Workshops etc. for our children/young people/siblings, parents and carers. Some Children/Young Peoples disabilities are not always visibly identifiable, but the majority of our Children/Young people have a diagnosis of Autism, we also cover a wide range of medical conditions. We have expanded our events programme in line with requests from our young people to incorporate our "Teens Club" on a Friday evening for our 11-18 years old, which consists of out and about activities encouraging creativity, social interaction, team building, friendship groups, life/learning skills and fun. These sessions encourage social engagement and helps friendships to form, making it a safe environment and welcoming place to be.

The National Lottery Community Fund Grant has helped to sustain Spectrum WASP over the last two years, we are now in our final year of our funding grant. This has given growth towards Spectrum WASP 'Moving forward into the future'.

We strive as a team to maintain the hard work and dedication needed to help our Charity, Spectrum WASP, provide ongoing support for our wonderful Children, Young People, Siblings and their Families. Our care, passion and dedication to Spectrum WASP serves as our inspiration and motivation for future growth and development. Through partnership working and securing funding, we aim to develop, enhance and uphold community engagement - Moving Spectrum WASP into the future.

A Big "Thank you" to all support from our Grants/Donations/Volunteer Fundraisers/Steering Group/Parent/Carers/Children and young people. Without you there would be no us.

#### **Financial review**

Through TNLCF supporting a 10% cost of living crisis over the last two years, this grant has sustained several core areas. Along with our own Fundraising to develop Spectrum WASP, we have been able to increase our reserve pot which gives us sustainability by another £10,000.

#### ***Policy on reserves***

Spectrum WASP have put together a £60,000 Reserve Pot.

# Spectrum WASP

## Trustees' Report (continued)

### *Major risks and management of those risks*

#### *Funding*

Spectrum WASP's funding has been secured until December 2024 for core expenses through TNLCF. Nevertheless, with a fourfold increase in children, young people, and families utilising our services in the past three years, it is crucial to proactively seek additional funding to address this surge. Failing to secure future funding could have a detrimental impact on children and families in Mansfield and the surrounding areas of Nottinghamshire.

### **Statement of Trustees' Responsibilities**

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

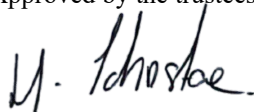
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on .....<sup>19/06/2024</sup> and signed on its behalf by:



.....  
Heather Johnstone  
Trustee

## Spectrum WASP

### Independent Examiner's Report to the trustees of Spectrum WASP

#### Independent examiner's report to the trustees of Spectrum WASP

I report to the trustees on my examination of the accounts of Spectrum WASP (the Charity) for the year ended 31 March 2024.

#### Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

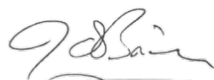
#### Independent examiner's statement

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 and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

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 accounting 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.

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



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 19/06/2024

## Spectrum WASP

### Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	32,051	-	32,051	31,208
Charitable activities	3	-	261,798	261,798	221,483
Other trading activities	4	6,284	-	6,284	1,267
Total Income		<u>38,335</u>	<u>261,798</u>	<u>300,133</u>	<u>253,958</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>(24,647)</u>	<u>(221,182)</u>	<u>(245,829)</u>	<u>(183,031)</u>
Total Expenditure		<u>(24,647)</u>	<u>(221,182)</u>	<u>(245,829)</u>	<u>(183,031)</u>
Net income		13,688	40,616	54,304	70,927
Gross transfers between funds		<u>(262)</u>	<u>262</u>	-	-
Net movement in funds		13,426	40,878	54,304	70,927
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>80,586</u>	<u>90,209</u>	<u>170,795</u>	<u>99,868</u>
Total funds carried forward	15	<u><u>94,012</u></u>	<u><u>131,087</u></u>	<u><u>225,099</u></u>	<u><u>170,795</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 15.

## Spectrum WASP

### Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	31,208	-	31,208
Charitable activities	3	-	221,483	221,483
Other trading activities	4	1,267	-	1,267
Total Income		<u>32,475</u>	<u>221,483</u>	<u>253,958</u>
<b>Expenditure on:</b>				
Charitable activities	7	<u>(18,748)</u>	<u>(164,283)</u>	<u>(183,031)</u>
Total Expenditure		<u>(18,748)</u>	<u>(164,283)</u>	<u>(183,031)</u>
Net income		13,727	57,200	70,927
Gross transfers between funds		<u>(110)</u>	<u>110</u>	<u>-</u>
Net movement in funds		13,617	57,310	70,927
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>66,969</u>	<u>32,899</u>	<u>99,868</u>
Total funds carried forward	15	<u><u>80,586</u></u>	<u><u>90,209</u></u>	<u><u>170,795</u></u>

The notes on pages 10 to 19 form an integral part of these financial statements.

## Spectrum WASP

### (Registration number: 1146664) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	9	1,181	514
Cash at bank and in hand	10	<u>228,079</u>	<u>173,602</u>
		229,260	174,116
<b>Creditors: Amounts falling due within one year</b>	11	<u>(4,161)</u>	<u>(3,321)</u>
<b>Net assets</b>		<u>225,099</u>	<u>170,795</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	15	131,087	90,209
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>94,012</u>	<u>80,586</u>
<b>Total funds</b>	15	<u>225,099</u>	<u>170,795</u>

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 19/06/2024 and signed on their behalf by:



.....  
Andrea Mellors  
Trustee

# Spectrum WASP

## Notes to the Financial Statements for the Year Ended 31 March 2024

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Spectrum WASP 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 notes.

#### Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

# Spectrum WASP

## Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33.3% straight line basis

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds and resources set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donations and legacies;			
Donations from companies, trusts and similar proceeds	5,500	5,500	15,054
Donations from individuals	26,551	26,551	16,154
	32,051	32,051	31,208
	32,051	32,051	31,208

#### 3 Income from charitable activities

	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Short Breaks	76,259	76,259	66,353
Grants	185,539	185,539	155,130
	261,798	261,798	221,483
	261,798	261,798	221,483

#### 4 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>	<b>Total 2023 £</b>
Local fundraising	6,284	6,284	1,267
	6,284	6,284	1,267
	6,284	6,284	1,267

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
National Lottery Community Fund	-	122,567	122,567
Mansfield District Council	-	15,000	15,000
The National Foundation	-	14,845	14,845
National Grid	-	10,000	10,000
BC Whiteley Trust	-	5,000	5,000
Elizabeth Heath Charity	2,500	-	2,500
Mansfield Hospital Theatre Troupe	1,500	-	1,500
Linneys	1,500	-	1,500
Parent donations	19,912	-	19,912
Sundry donations	2,999	18,127	21,126
Local Giving	1,561	-	1,561
Recycling (Oliver Hobson)	1,052	-	1,052
Coin boxes	709	-	709
Robin Hood Lottery	318	-	318
	32,051	185,539	217,590
	32,051	185,539	217,590

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 6 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	150,441	123,086
Social security costs	5,120	3,202
Pension costs	1,355	1,222
	<u>156,916</u>	<u>127,510</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Number of employees	<u>18</u>	<u>17</u>

2 (2023 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,355 (2023 - £1,222).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £66,433 (2023 - £64,037).

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Bank charges	117	-	117	98
Cleaning	252	-	252	242
Communications & postage	694	4	698	615
Donations given	1,019	-	1,019	143
Fundraising costs	1,908	-	1,908	1,077
Gifts & medals	3,355	420	3,775	2,179
Insurance	1,101	-	1,101	830
Legal and professional fees	2,026	-	2,026	1,666
Marketing & publicity	68	-	68	757
Materials, equipment & craft	3,826	16,926	20,752	4,773
Memberships & subscriptions	651	164	815	390
Office/ general admin costs	1,140	-	1,140	382
Payroll fees	590	-	590	134
Rates	-	461	461	323
Refreshments & hospitality	2,448	73	2,521	1,479
Rents & amenities	86	9,352	9,438	9,081
Sports kits	1,862	-	1,862	2,085
Sundry expense	10	-	10	33
Travel, training & volunteers	60	2,879	2,939	2,180
Wages, sessional, NI & pension	1,174	155,742	156,916	127,510
Depreciation	-	-	-	490
Activities, residential, workshops & events	2,260	35,161	37,421	26,564
	24,647	221,182	245,829	183,031

#### 8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024 £	2023 £
Independent examination	775	840
Other financial services	817	612
	1,592	1,452

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 9 Debtors

	2024 £	2023 £
Prepayments	<u>1,181</u>	<u>514</u>

#### 10 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	33	134
Cash at bank	<u>228,046</u>	<u>173,468</u>
	<u>228,079</u>	<u>173,602</u>

#### 11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	3,134	2,481
Accruals	<u>1,027</u>	<u>840</u>
	<u>4,161</u>	<u>3,321</u>

#### 12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 13 Related party transactions

There were no related party transactions in the year.

#### 14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	30,586	38,335	(24,647)	(10,262)	34,012
<i>Designated</i>					
Designated	50,000	-	-	10,000	60,000
<b>Total unrestricted funds</b>	<u>80,586</u>	<u>38,335</u>	<u>(24,647)</u>	<u>(262)</u>	<u>94,012</u>
<b>Restricted funds</b>					
2024 The National Lottery Community Fund	21,514	-	-	(21,514)	-
BC Whiteley Trust	(189)	5,000	(1,953)	-	2,858
Core Costs - National Lottery Community Fund	41,150	122,567	(141,878)	21,514	43,353
Short breaks	27,734	76,259	(51,535)	-	52,458
Ben Nevis fundraiser	-	17,527	(5,846)	-	11,681
Cook Stars	-	15,000	(4,890)	-	10,110
Music Project	-	14,845	(4,677)	-	10,168
Sunshine Warmth Melts Winter Blues	-	10,000	(10,262)	262	-
Renfest/Team Vinyl	-	600	(141)	-	459
<b>Total restricted funds</b>	<u>90,209</u>	<u>261,798</u>	<u>(221,182)</u>	<u>262</u>	<u>131,087</u>
<b>Total funds</b>	<u><u>170,795</u></u>	<u><u>300,133</u></u>	<u><u>(245,829)</u></u>	<u><u>-</u></u>	<u><u>225,099</u></u>

The specific purposes for which the funds are to be applied are as follows:

2024 National Lottery Community Fund / Core Costs – funding from the National Lottery Community Fund to sustain Spectrum WASP for 3 years, covering core costs in several areas, and to cover the cost of living increase. This funding has given us the sustainability to grow and develop over the last three years. Spectrum WASP would not be here today without having this Core funding. It has been amazing to work alongside The National Lottery Community Fund, 'Moving Spectrum WASP into the Future'.

BC Whiteley Trust - funds go towards the cost of residential, activities and food.

Short Breaks – respite care funded by Nottinghamshire County Council.

## **Spectrum WASP**

### **Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)**

Ben Nevis - fundraising has now reached new Heights, with Nathan and friends John-Joe, Billy and Steve raising an almighty amount of over £17,000. What a phenomenal accomplishment for the four friends to reach the peak together, trekking through all 4 seasons in one day, from sunshine, to wind, rain and 6ft of snow at the pinnacle of their climb after a long 9hrs. Ben Nevis is officially the BIGGEST Fundraiser to date for Spectrum WASP.

Cook Stars - through Mansfield District Council, and the Mansfield CVS we have been successful in our application for the UKSPF 'Levelling UP Fund', with this we are able to bring in Life & Learning Skills with colourful fun cooking sessions, through our cooking programme with Steph at 'Cook Stars' over the next 3 years. We will be making 'Cooking Fun with Healthy and Nutritious Meals' for all Children/Young People, Parents and Carers at Spectrum WASP. We have received £5,000 per year totalling £15,000 over the three years. Our sessions include after school cooking for all ages (5-18yrs) this also includes school holiday cooking each year. This is going to be amazing for everyone involved so let's get back to 'Making Cooking Fun'.

Music Project - an application was put through to Youth Arts for £29,690, in which we were successful, to continue with our after school Music Workshop for our Children and Young People to carry on the outstanding project that has been taking place, developing their knowledge and understanding of a wide variety of musical instruments and equipment. The Children and Young People started this project with no knowledge of musical instruments and have gone on to play multiple live performances as our very own Spectrum WASP Music Band.

Sunshine Warmth Melts Winter Blues - funding from National Grid, that all started with a funding bid put forward in November asking for an innovative idea with the current cost of living crisis... "How can we keep our Families, Children/Young People warm without having the use of any Money/Gas/Electric???" Oodies that's how! Within days we received the e-mail we had all been anticipating. The National Grid was so impressed with our idea they granted the bid immediately and we received the funding of £10,000. This funding would also enable Spectrum WASP to provide Warm Packs, to include, Warm Blankets, Draft Excluders, Socks, Slippers, Hats, Scarves, Radiator Foil, etc.. The feedback and photos that have been received in the Spectrum WASP office have been invaluable, with Parents/Carers able to cut down on their heating, Children/Young people putting there Oodies on as soon as they get home and so much Gratitude and Thanks being received. Spectrum WASP would just like to say a BIG Thank You to The National Grid for making this idea possible.

Renfest/Team Vinyl - thanks to Nicky, Dawn and all the Volunteers at Team Vinyl for the 'Amazing Donation' of £600 following Rainworth's annual Renfest. The community of Rainworth came together and celebrated the festival. This was a wonderful donation that supported all of our Christmas selection boxes for all Children and Young People and also monies went towards our Christmas Party in December 2023.

SJP Residential - funds go towards the cost of residential, activities and food.

Skegness Meals for children - funds go towards the cost of residential, activities and food.

The designated fund is a ring-fenced reserve to cover core costs if required.

The transfer from the General fund to the Sunshine Warmth Melts Winter Blues fund covers the deficit on this activity.

The transfer from the 2024 National Lottery Community Fund to the Core Costs fund was to combine funds for the same purpose.

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	36,969	32,475	(18,748)	(20,110)	30,586
<i>Designated</i>					
Designated	30,000	-	-	20,000	50,000
<b>Total unrestricted funds</b>	<u>66,969</u>	<u>32,475</u>	<u>(18,748)</u>	<u>(110)</u>	<u>80,586</u>
<b>Restricted</b>					
2024 The National Lottery Community Fund	-	21,514	-	-	21,514
BC Whiteley Trust	-	-	(189)	-	(189)
Core Costs - National Lottery Community Fund	32,899	130,796	(122,545)	-	41,150
Short breaks	-	66,353	(38,619)	-	27,734
SJP residential	-	2,420	(2,490)	70	-
Skegness meals for children	-	400	(440)	40	-
<b>Total restricted funds</b>	<u>32,899</u>	<u>221,483</u>	<u>(164,283)</u>	<u>110</u>	<u>90,209</u>
<b>Total funds</b>	<u>99,868</u>	<u>253,958</u>	<u>(183,031)</u>	<u>-</u>	<u>170,795</u>

#### 16 Analysis of net assets between funds

	Unrestricted			2024
	General £	Designated £	Restricted £	Total funds £
Current assets	38,173	60,000	131,087	229,260
Current liabilities	(4,161)	-	-	(4,161)
<b>Total net assets</b>	<u>34,012</u>	<u>60,000</u>	<u>131,087</u>	<u>225,099</u>
	Unrestricted			2023
	General £	Designated £	Restricted £	Total funds £
Current assets	33,907	50,000	90,209	174,116
Current liabilities	(3,321)	-	-	(3,321)
<b>Total net assets</b>	<u>30,586</u>	<u>50,000</u>	<u>90,209</u>	<u>170,795</u>

**'SPECTRUM WASP'**

England & Wales - Charity number 1146664

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# Accounts

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Charity registration number: 1146664

# Spectrum WASP

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# Spectrum WASP

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# Spectrum WASP

## Reference and Administrative Details

**Trustees**  
Heather Johnstone, Chair  
Jessica Mason, Secretary  
Andrea Mellors  
Becky Herward  
Nicola Bowers  
Judi Radford

**Charity Registration Number** 1146664

**Principal Office**  
First Floor  
Ransom Hall  
Ransom Wood  
Mansfield  
Nottinghamshire  
NG21 0HJ

**Independent Examiner**  
John O'Brien, employee of  
Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

## **Spectrum WASP**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Heather Johnstone, Chair
	Jessica Mason, Secretary (appointed 2 November 2022)
	Andrea Mellors
	Becky Herward
	Nicola Bowers
	Judi Radford
	Sally Townsend (resigned 2 November 2022)
	Julie Harper (resigned 2 November 2022)

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is operated under the rules of its constitution adopted 29th March 2012 and most recently amended April 2021.

#### **Objectives and activities**

##### ***Objects and aims***

SPECTRUM WASP – is a 'Not for Profit' Organisation. The aims and objectives are to raise Funds for the Sole benefit of Children and Young People in the Community, to access 'Spectrum Wasp' causes, and goals.

1. To provide Support, Guidance and information for Parents/Carers and Siblings of Children and Young People on the Spectrum.
2. To raise Awareness of the effects of Autism, ADHD and Asperger Spectrum Disorder, Disabilities and Special Needs with Children and Young People in our Community.
3. To provide Training opportunities for Parents/Carers to support them in caring for their Children and Young People who can sometimes be incredibly Challenging.
4. To provide a varied menu of Activities for our Special Children in order to enhance their quality of life.

# Spectrum WASP

## Trustees' Report (continued)

### *Objectives, strategies and activities*

The aim of our Spectrum WASP charity is to support local Children and Young People on the Autistic Spectrum with Disabilities, Special and Additional Needs. We also support siblings and families within Rainworth, Blidworth, Mansfield and surrounding areas. Some of our families are disadvantaged, on low income with no outside support. Through our monthly activities and workshop/learning programme, our objectives are to provide support in health and wellbeing, life skills, learning, social interactions, friendship groups and fun. We also provide help for our parents and carers through a comprehensive training programme that supports in caring for their children/young people who frequently demonstrate very challenging behaviour. Children/Young People in the local and wider community of Nottinghamshire who are on the Autistic Spectrum along with their siblings and families/carers will benefit from our project. We provide a network of support for all families through training opportunities, meetings and social events where siblings are included in many of our activities. Over the last 14 years we have currently supported over 550 Children, as well as their families and carers, who all benefit from the learning opportunities, activities and life skills programme. The support, kindness and understanding that our group provides to both parents/carers and children/young people has become invaluable to them and improved the quality of their lives.

### *Public benefit*

The activities and services our charity bring to the public is invaluable for the support that is offered to Children, Young People, Parents and Carers.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### *Achievements and performance*

On our register we have currently supported over 550 children/young people over the last 14 years, this figure is constantly increasing through our Short Breaks respite care which we offer through a ten-year tender with Nottinghamshire County Council, this is due to end in 2028. We have our base Pine House at Ransom Wood Mansfield, which is set in a wonderful outdoor space/environment giving us the opportunity to provide a varied programme of indoor/outdoor training and learning activities/workshops which we have now been providing over the last eight years. We need to sustain funding to continue growing within our local community as this need is very much shown to be there.

We provide Activities/Learning and Life Skills Workshops which includes Paediatric First Aid, Online Training with Blue Stream academy also working alongside our local College Vision West Notts. Throughout the year we run our School Holiday programmes which includes activities such as Football, Bowling, Swimming, Bike Club, Residential Breaks and Training Workshops etc. for our children/young people/siblings, parents and carers. Some Children/Young Peoples disabilities are not always visibly identifiable, but the majority of our Children/Young people have a diagnosis of Autism, we also cover a wide range of medical conditions. We have expanded our events programme in line with requests from our young people to incorporate our "Teens Club" on a Friday evening for our 11-18 years old, which consists of out and about activities encouraging creativity, social interaction, team building, friendship groups and life/learning skills. These sessions encourage social engagement and helps friendships to form, making it a safe environment and welcoming place to be.

The National Lottery Community Fund Grant has helped to sustain Spectrum WASP over the last year, we are now in our second year of a three-year funding grant. This is giving growth towards Spectrum WASP 'Moving forward into the future'. A Big 'Thank you' for all the support from our Grants/ Donations/ Volunteers/ Fundraisers/ Trustees/ Parent/ Carers/ Children and young people. "Without you there would be no us."

# Spectrum WASP

## Trustees' Report (continued)

### Financial review

Due to the TNLCF supporting a 10% cost of living crisis Grant for the 2023 & 2024 in our several core areas and our own fundraising to develop Spectrum WASP, we have been able to increase our reserve pot by £20,000 which gives us sustainability.

### Policy on reserves

Spectrum WASP have put together a £50,000 Reserve Pot.

### Plans for future periods

#### *Aims and key objectives for future periods*

Spectrum WASP are now sustained until December 2024 with our core costs from TNLCF, however, due to the rise in Children, Young People and Families accessing our services who are in crisis (our numbers have grown fourfold), we will need to start looking for future funding to support this need.

## Spectrum WASP

### Trustees' Report (continued)

#### Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 13.09.2023... and signed on its behalf by:



Heather Johnstone  
Trustee

## Spectrum WASP

### Independent Examiner's Report to the trustees of Spectrum WASP

#### Independent examiner's report to the trustees of Spectrum WASP

I report to the trustees on my examination of the accounts of Spectrum WASP (the Charity) for the year ended 31 March 2023.

#### Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

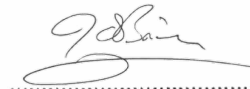
#### Independent examiner's statement

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 and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

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 accounting 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.

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



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 14.09.2023

## Spectrum WASP

### Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	31,208	-	31,208	16,426
Charitable activities	3	-	221,483	221,483	121,411
Other trading activities	4	1,267	-	1,267	3,277
<b>Total Income</b>		<u>32,475</u>	<u>221,483</u>	<u>253,958</u>	<u>141,114</u>
<b>Expenditure on:</b>					
Charitable activities	7	(18,748)	(164,283)	(183,031)	(130,841)
<b>Total Expenditure</b>		<u>(18,748)</u>	<u>(164,283)</u>	<u>(183,031)</u>	<u>(130,841)</u>
Net income		13,727	57,200	70,927	10,273
Gross transfers between funds		(110)	110	-	-
<b>Net movement in funds</b>		13,617	57,310	70,927	10,273
<b>Reconciliation of funds</b>					
Total funds brought forward		66,969	32,899	99,868	89,595
Total funds carried forward	14	<u>80,586</u>	<u>90,209</u>	<u>170,795</u>	<u>99,868</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 14.

## Spectrum WASP

### Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	16,426	-	16,426
Charitable activities	3	46,284	75,127	121,411
Other trading activities	4	3,277	-	3,277
Total Income		<u>65,987</u>	<u>75,127</u>	<u>141,114</u>
<b>Expenditure on:</b>				
Charitable activities	7	<u>(57,968)</u>	<u>(72,873)</u>	<u>(130,841)</u>
Total Expenditure		<u>(57,968)</u>	<u>(72,873)</u>	<u>(130,841)</u>
Net income		8,019	2,254	10,273
Gross transfers between funds		<u>(10,096)</u>	<u>10,096</u>	-
Net movement in funds		(2,077)	12,350	10,273
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>69,046</u>	<u>20,549</u>	<u>89,595</u>
Total funds carried forward	14	<u><u>66,969</u></u>	<u><u>32,899</u></u>	<u><u>99,868</u></u>


The notes on pages 10 to 18 form an integral part of these financial statements.

## Spectrum WASP

### (Registration number: 1146664) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	-	490
<b>Current assets</b>			
Debtors	11	514	1,355
Cash at bank and in hand	12	173,602	101,974
		<u>174,116</u>	<u>103,329</u>
<b>Creditors: Amounts falling due within one year</b>	13	<u>(3,321)</u>	<u>(3,951)</u>
<b>Net current assets</b>		<u>170,795</u>	<u>99,378</u>
<b>Net assets</b>		<u>170,795</u>	<u>99,868</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	14	90,209	32,899
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>80,586</u>	<u>66,969</u>
<b>Total funds</b>	14	<u>170,795</u>	<u>99,868</u>

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on ...13.09.2023 and signed on their behalf by:

  
 .....  
 Andrea Mellors  
 Trustee

Type text here

The notes on pages 10 to 18 form an integral part of these financial statements.

# Spectrum WASP

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Spectrum WASP 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 notes.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33.3% straight line basis

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds and resources set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Donations and legacies;			
Donations from companies, trusts and similar proceeds	15,054	15,054	9,054
Donations from individuals	16,154	16,154	7,372
	<u>31,208</u>	<u>31,208</u>	<u>16,426</u>

#### 3 Income from charitable activities

	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Short Breaks	66,353	66,353	46,284
Grants	155,130	155,130	75,127
	<u>221,483</u>	<u>221,483</u>	<u>121,411</u>

#### 4 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>	<b>Total 2022 £</b>
Local fundraising	1,267	1,267	3,277
	<u>1,267</u>	<u>1,267</u>	<u>3,277</u>

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Barratt Developments	1,500	-	1,500
Blagg Plant Hire	-	400	400
Coin boxes	350	-	350
Events donations	3,365	-	3,365
Local Giving	4,773	-	4,773
National Lottery Community Fund	-	152,309	152,309
Nottinghamshire County Council	-	66,354	66,354
Other donations from companies	1,145	-	1,145
Parent donations	15,804	-	15,804
Parkin Contractors	515	-	515
Park Retail LTD	1,250	-	1,250
Robin Hood Lottery	266	-	266
Rotary Mansfield	1,000	-	1,000
St Jame's Place	-	2,420	2,420
Savanna Rags (Recycling)	1,240	-	1,240
	<u>31,208</u>	<u>221,483</u>	<u>252,691</u>

#### 6 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	118,086	85,595
Social security costs	8,202	5,615
Pension costs	1,222	1,390
	<u>127,510</u>	<u>92,600</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Number of employees	<u>17</u>	<u>15</u>

3 (2022 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,222 (2022 - £1,390).

No employee received emoluments of more than £60,000 during the year

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

The total employee benefits of the key management personnel of the charity were £64,037 (2022 - £62,393).

#### 7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Bank charges	98	-	98	106
Cleaning	242	-	242	-
Communications & postage	615	-	615	-
Donations given	143	-	143	246
Fundraising costs	1,077	-	1,077	526
Gifts & medals	2,179	-	2,179	1,352
Insurance	830	-	830	698
Legal and professional fees	1,666	-	1,666	1,675
Marketing & publicity	757	-	757	510
Materials, equipment & craft	2,171	2,602	4,773	4,845
Memberships & subscriptions	390	-	390	645
Office/ general admin costs	382	-	382	759
Payroll fees	134	-	134	320
Rates	-	323	323	296
Refreshments & hospitality	1,479	-	1,479	1,176
Rents & amenities	705	8,376	9,081	6,857
Sports kits	2,085	-	2,085	864
Sundry expense	33	-	33	40
Travel, training & volunteers	10	2,170	2,180	1,005
Wages, sessional, NI & pension	-	127,510	127,510	92,600
Depreciation	490	-	490	490
Activities, residential, workshops & events	3,262	23,302	26,564	15,631
Supervision	-	-	-	200
	18,748	164,283	183,031	130,841

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 9 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023 £	2022 £
Independent examination	840	528
Other financial services	612	396
	1,452	924

#### 10 Tangible fixed assets

	Computer equipment £	Total £
<b>Cost</b>		
At 1 April 2022	1,468	1,468
At 31 March 2023	1,468	1,468
<b>Depreciation</b>		
At 1 April 2022	978	978
Charge for the year	490	490
At 31 March 2023	1,468	1,468
<b>Net book value</b>		
At 31 March 2023	-	-
At 31 March 2022	490	490

#### 11 Debtors

	2023 £	2022 £
Prepayments	514	1,127
Other debtors	-	228
	514	1,355

#### 12 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	134	72
Cash at bank	173,468	101,902
	173,602	101,974

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,481	3,300
Other creditors	840	651
	3,321	3,951

#### 14 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	36,969	32,475	(18,748)	(20,110)	30,586
<i>Designated</i>					
Designated	30,000	-	-	20,000	50,000
<b>Total unrestricted funds</b>	<b>66,969</b>	<b>32,475</b>	<b>(18,748)</b>	<b>(110)</b>	<b>80,586</b>
<b>Restricted funds</b>					
2024 The National lottery community fund	-	21,514	-	-	21,514
BC Whiteley Trust	-	-	(189)	-	(189)
SJP residential	-	2,420	(2,490)	70	-
Skegness meals for children	-	400	(440)	40	-
Core Costs - National lottery community fund	32,899	130,796	(122,545)	-	41,150
Short breaks	-	66,353	(38,619)	-	27,734
<b>Total restricted funds</b>	<b>32,899</b>	<b>221,483</b>	<b>(164,283)</b>	<b>110</b>	<b>90,209</b>
<b>Total funds</b>	<b>99,868</b>	<b>253,958</b>	<b>(183,031)</b>	<b>-</b>	<b>170,795</b>

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

The specific purposes for which the funds are to be applied are as follows:

2024 National lottery community fund – Funding from the National Lottery Community Fund to sustain Spectrum WASP for 3 years, covering core costs in several areas, and to cover the cost of living increase. Received in advance for 2024.

BC Whiteley Trust - Funds go towards the cost of residential, activities and food.

SJP Residential - Funds go towards the cost of residential, activities and food. Skegness Meals for children - Funds go towards the cost of residential, activities and food.

Core costs - Funding from the National Lottery Community Fund to sustain Spectrum Wasp for a further 2 years, covering core cost in several areas.

Short Breaks – respite care funded by Nottinghamshire County Council.

The designated fund is a ring-fenced reserve to cover core costs if required.

The transfer from the general fund to the restricted funds is to cover the deficit on these activities.

The transfer from the general fund to the designated fund is to increase the reserves.

**These are the figures for the previous accounting period and are included for comparative purposes**

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	48,067	65,987	(56,989)	(20,096)	36,969
<i>Designated</i>					
Designated	20,000	-	-	10,000	30,000
<b>Total unrestricted funds</b>	<u>68,067</u>	<u>65,987</u>	<u>(56,989)</u>	<u>(10,096)</u>	<u>66,969</u>
<b>Restricted</b>					
Core Costs - National lottery community fund	-	54,187	(21,288)	-	32,899
Activities & residential trips (CIN)	141	20,940	(31,108)	10,027	-
Salaries (Boots)	10,000	-	(10,000)	-	-
Salaries (NLCF)	7,044	-	(7,044)	-	-
NCC LIS	1,364	-	(1,379)	15	-
Activities (ST)	2,000	-	(2,054)	54	-
<b>Total restricted funds</b>	<u>20,549</u>	<u>75,127</u>	<u>(72,873)</u>	<u>10,096</u>	<u>32,899</u>
<b>Total funds</b>	<u><u>88,616</u></u>	<u><u>141,114</u></u>	<u><u>(129,862)</u></u>	<u><u>-</u></u>	<u><u>99,868</u></u>

## Spectrum WASP

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 15 Analysis of net assets between funds

	Unrestricted			2023
	General £	Designated £	Restricted £	Total funds £
Current assets	33,907	50,000	90,209	174,116
Current liabilities	<u>(3,321)</u>	<u>-</u>	<u>-</u>	<u>(3,321)</u>
Total net assets	<u>30,586</u>	<u>50,000</u>	<u>90,209</u>	<u>170,795</u>

	Unrestricted			2022
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	490	-	-	490
Current assets	40,430	30,000	32,899	103,329
Current liabilities	<u>(3,951)</u>	<u>-</u>	<u>-</u>	<u>(3,951)</u>
Total net assets	<u>36,969</u>	<u>30,000</u>	<u>32,899</u>	<u>99,868</u>

#### 16 Related party transactions

There were no related party transactions in the year.

#### 17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

**'SPECTRUM WASP'**

England & Wales - Charity number 1146664

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# Accounts

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**Spectrum WASP**  
(Registered charity, number 1146664)  
**Financial statements**  
**for the year ended 31 March 2022**

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**Spectrum WASP**  
**Trustees' annual report**  
**for the year ended 31 March 2022**

**Full name** Spectrum WASP

**Registered charity number** 1146664

**Principal address** First Floor, Ransom Hall, Ransom Wood, Mansfield, NG21 0HJ

**Trustees**

Heather Johnstone, Chair

Becky Herwood

Judi Radford

Andrea Mellors

Nicola Bowers

Sally Townsend

Julie Harper

Toni Fox, until 27/04/22

**Independent examiner**

John O'Brien, employee of Community Accounting Plus, Units 1 & 2, North West, 41 Talbot Street, Nottingham, NG1 5GL

**Governance and management**

The charity is operated under the rules of its constitution adopted 01/11/2010 and most recently amended 10/04/2021.

New trustees are nominated and voted at the AGM which is held every April.

**Objectives and activities**

- To provide support, guidance and information for parents/carers and siblings of children on the spectrum;
- To raise awareness of the effects of autism, ADHD and Asperger spectrum disorder in our community;
- To provide training opportunities for parents/carers to support them in caring for their children who can sometimes be very challenging;
- To provide a varied menu of activities for our special children in order to enhance their quality of life.

**Public benefit statement**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

**Summary of the main activities undertaken for the public benefit**

The aim of our Spectrum WASP charity is to support local children and young people on the autistic spectrum with disabilities, special and additional needs. We also support siblings and families within Rainworth, Blidworth, Mansfield and surrounding areas. Some of our families are disadvantaged, on low income with no outside support. Through our monthly activities and workshop / learning programme, our objectives are to provide support, development, life skills and learning in order for our children / young people to gain acceptance in today's demanding society. We also provide help for our parents and carers through a comprehensive training

## **Spectrum WASP**

programme that supports in caring for their children / young people who frequently demonstrate very challenging behaviour.

Children / Young People in the local and wider community of Nottinghamshire who are on the Autistic Spectrum along with their siblings and families / carers will benefit from our project. We provide a network of support for all families through training opportunities, meetings and social events where siblings are included in many of our activities. We have currently supported over 475 children over the last 13 years, as well as their families and carers, who all benefit from the learning opportunities, activities and life skills programme. Also the support, kindness and understanding that our group provides to both parents / carers and children has become invaluable to the improved quality of their lives.

The activities and services our charity bring to the public is invaluable for the support that is offered to Children, Young People, Parents and Carers.

### **Summary of the main achievements during the period**

On our register we have currently supported 475 children / young people over the last 13 years, this figure is constantly increasing through our Short Breaks respite care which we offer through a ten-year tender with Nottinghamshire County Council. We have our base, Pine House at Ransom Wood Mansfield, which is set in a wonderful outdoor space / environment giving us the opportunity to provide a varied programme of indoor / outdoor training and learning activities / workshops which we have now been providing over the last five years. We need to sustain funding to continue growing within our local community as this need is very much shown to be there.

We provide Activities / Learning and Life Skills Workshops which includes Paediatric First Aid, Online Training with Blue Stream academy also working alongside our local College Vision West Notts. Throughout the year we run our School Holiday programmes which includes activities such as Football, Bowling, Swimming, Bike Club, Residential Breaks and Training Workshops etc. for our children / young people / siblings, parents and carers. Some Children / Young Peoples disabilities are not always visibly identifiable, but the majority of our Children / Young people have a diagnosis of Autism, we also cover a wide range of medical conditions.

We have expanded our events programme in line with requests from our young people to incorporate our "Teens Club" on a Friday evening for our 11-18 years old, which consists of out and about activities encouraging creativity, social interaction, team building, friendship groups and life / learning skills. These sessions encourage social engagement and helps friendships to form, making it a safe environment and welcoming place to be.

It has been wonderful news obtaining funding from the National Lottery Community Fund this year, which will sustain us now for the next three years. A Big "Thank you" to all support from our Grants / Donations / Volunteer Fundraisers / Steering Group / Parent / Carers / Children and young people. Without you there would be no us.

## Spectrum WASP

### Financial review

Spectrum WASP were overwhelmed to receive funding from The National Lottery Community Fund in November 2021 to cover several core areas to sustain us over the next 3 years.

Spectrum WASP as a charity are still actively fundraising throughout the year due to an increase in Children, Young People and Families requesting our service.

### The charity's policy on reserves

We have increased the reserve pot to £30,000.

Signed on behalf of the charity's trustees:

Signed *H. Johnstone* Date 9.6.2022  
Heather Johnstone, Trustee

**Independent examiner's report to the trustees of  
Spectrum WASP  
for the year ended 31 March 2022**

I report to the trustees on my examination of the accounts of Spectrum WASP (the charity) for the year ended 31 March 2022.

**Responsibilities and basis of report**


As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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.

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

Signed  Date 14/6/22  
John O'Brien MSc, FCCA, FCIE  
Employee of Community Accounting Plus

**Spectrum WASP**  
**Receipts & payments account**  
**for the year ended 31 March 2022**

2021 Total Funds £		Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
	<b>Receipts</b>				
3	Bank interest		-	-	-
1972	Fundraising		3277	-	3277
101606	Grants & donations	2	16426	75127	91553
53745	Short break fees		46284	-	46284
<u>157326</u>	<b>Total receipts</b>		<u>65987</u>	<u>75127</u>	<u>141114</u>
	<b>Payments</b>				
9040	Activities & events		5221	10410	15631
84	Bank charges		106	-	106
126	Donations paid		246	-	246
4953	Equipment & repairs		205	1449	1654
275	Fundraising costs		563	-	563
1381	Gifts & medals		1245	107	1352
516	Independent examination fee		516	-	516
1079	Insurance		931	-	931
685	Legal & professional		583	-	583
456	Marketing, publicity & website		780	-	780
8113	Materials		404	2787	3191
100	Memberships & subscriptions		680	-	680
785	Office & general administrative expenditure		665	94	759
188	Payroll fees		320	-	320
599	Rates		54	242	296
237	Refreshments & hospitality		1162	14	1176
6534	Rent, amenities & maintenance		2368	4352	6720
3	Sundry expenses		40	-	40
-	Supervision		200	-	200
-	Sports kit		1079	13	1092
876	Telephone & postage		614	75	689
188	Training & DBS checks		597	-	597
574	Travel expenses (fuel)		315	93	408
77457	Wages, NI & pension		35989	53237	89226
<u>114249</u>	<b>Total payments</b>		<u>54883</u>	<u>72873</u>	<u>127756</u>
43077	<b>Net receipts/(payments)</b>		11104	2254	13358
45539	Cash funds at start of this period		68067	20549	88616
-	Transfers between funds		(10096)	10096	-
<u>88616</u>	<b>Cash funds at end of this period</b>		<u>69075</u>	<u>32899</u>	<u>101974</u>



**Spectrum WASP**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

**1. Receipts & payments accounts**

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

**2. Grants & donations**

	Unrestricted £	Restricted £	Total £
National Lottery Community Fund	-	54187	54187
BBC Children in Need	-	20940	20940
Sundry donations	9054	-	9054
Parents donations	7372	-	7372
	<u>16426</u>	<u>75127</u>	<u>91553</u>

**3. Funds analysis**

	Opening balance £	Receipts (Payments) £		Transfers £	Closing balance £
<b>Restricted funds</b>					
Activities & residential trips (CIN)	141	20940	(31108)	10027	-
Salaries (Boots)	10000	-	(10000)	-	-
Salaries (NLCF)	7044	-	(7044)	-	-
NCC LIS	1364	-	(1379)	15	-
Activities (ST)	2000	-	(2054)	54	-
Core costs (NLCF)	-	54187	(21288)	-	32899
	<u>20549</u>	<u>75127</u>	<u>(72873)</u>	<u>10096</u>	<u>32899</u>
<b>Unrestricted funds</b>					
General fund	48067	65987	(54883)	(20096)	39075
Designated: Reserves	20000	-	-	10000	30000
	<u>68067</u>	<u>65987</u>	<u>(54883)</u>	<u>(10096)</u>	<u>69075</u>

The transfer from the General fund to the Reserves fund is to increase the designated amount of money for reserves.

The transfer from the General fund to the Activities & residential trips (CIN) fund, NCC LIS fund and Activities (ST) fund is to cover the deficit on these activities.

## Spectrum WASP

The specific purposes for which the funds are to be applied are as follows:

Activities & residential trips (CIN) – grant from Children in Need towards salaries, volunteer costs, equipment, trips, activities and other project costs. This project delivers a range of fun activities and residential trips for children and young people on the Autistic Spectrum. The aim is to improve emotional wellbeing, increase life skills and enhance family relationships.

Salaries (Boots) – funding towards the Group Co-ordinator role.

Salaries (NLCF) – funding from National Lottery Community Fund to cover the Group Co-ordinators salary.

Activities (ST) – donation from Severn Trent towards the cost of Residentials / Activities.

NCC LIS – funding from Notts County Council to provide food parcels, fruit baskets and family hampers to families.

Core costs (NLCF) – funding from the National Lottery Community Fund to sustain Spectrum WASP for 3 years, covering core costs in several areas.

### 4. Debtors

	£
Sports kit refund	228
Prepayment - Insurance	233
Prepayment - Marketing & publicity	270
Prepayment - Rent	552
Prepayment - Membership	35
Prepayment - Fundraising costs	37
	<u>1355</u>

### 5. Creditors

	£
Independent examination fee	528
Legal & professional - bookkeeping	48
Payroll fees	75
Wages, NI & pension (HMRC)	3300
	<u>3951</u>

### 6. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.

### 7. Related party transactions

There were no related party transactions in this period.

## Spectrum WASP

### 8. Glossary of terms

**Creditors:** These are amounts owed by the charity, but not paid during the accounting period.

**Debtors:** These are amounts owed to the charity, but not received in the accounting period.

**Prepayments:** These are services that the charity has paid for in advance, but not used during the accounting period.

**Restricted funds:** These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.

**'SPECTRUM WASP'**

England & Wales - Charity number 1146664

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# Accounts

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**Spectrum WASP**  
(Registered charity, number 1146664)  
**Financial statements**  
**for the year ended 31 March 2021**

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**Spectrum WASP  
Trustees' annual report  
for the year ended 31 March 2021**

**Full name** Spectrum WASP

**Registered charity number** 1146664

**Principal address** First Floor, Ransom Hall, Ransom Wood, Mansfield, NG21 0HJ

**Trustees**

Heather Johnstone, Chair

Andrea Mellors

Becky Herwood

Judi Radford

Toni Fox

Nicola Bowers

Sally Townsend, from 19/05/21

Julie Harper, from 19/05/21

**Independent examiner**

John O'Brien, employee of Community Accounting Plus, Units 1 & 2, North West, 41 Talbot Street, Nottingham, NG1 5GL

**Governance and management**

The charity is operated under the rules of its constitution adopted 01/11/2010 and most recently amended 10/04/2021.

New trustees are nominated and voted at the AGM which is held every April.

**Objectives and activities**

- To provide support, guidance and information for parents/carers and siblings of children on the spectrum;
- To raise awareness of the effects of autism, ADHD and Asperger spectrum disorder in our community;
- To provide training opportunities for parents/carers to support them in caring for their children who can sometimes be very challenging;
- To provide a varied menu of activities for our special children in order to enhance their quality of life.

**Public benefit statement**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

**Summary of the main activities undertaken for the public benefit**

The aim of our Spectrum WASP charity is to support local children and young people on the autistic spectrum with disabilities, special and additional needs. We also support siblings and families within Rainworth, Blidworth, Mansfield and surrounding areas. Some of our families are disadvantaged, on low income with no outside support. Through our monthly Activities and Workshop / Learning Programme, our objectives are to provide support, development, life skills and learning in order for our children / young people to gain acceptance in today's demanding society. We also provide help for our parents and carers through a comprehensive training

## **Spectrum WASP**

programme that supports in caring for their children / young people who frequently demonstrate very challenging behaviour.

Children / Young People in the Local and wider Community of Nottinghamshire who are on the Autistic Spectrum along with their Siblings and Families / Carers will benefit from our project. We provide a network of support for all families through training opportunities, meetings and social events where siblings are included in many of our activities. We have currently supported over 475 Children, as well as their Families and Carers, who all benefit from the Learning Opportunities, Activities and Life Skills Programme. Also the Support, Kindness and Understanding that our Group provides to both Parents / Carers and Children has become invaluable to the improved quality of their lives.

### **Summary of the main achievements during the period**

On our register we have currently supported 475 Children / Young People over the last 12 years, this figure is constantly increasing through our Short Breaks Respite Care which now offer through our ten-year contract with Nottinghamshire County Council. We also have the use of our Base at Pine House A, at Ransom Wood Mansfield, which is set in a wonderful outdoor green space / environment giving us the opportunity to provide a varied programme of Indoor / Outdoor Learning Activities / Workshops / Training which we have now been providing over the last four years which we need to sustain to continue growing within our Local Community as this need is very much shown to be there.

Activities / Learning and Life Skills Workshops which includes, covering throughout the year, with our School Holiday Programmes include Football, Music Therapy, Creative Arts, Cooking and Baking, Swimming, Bike Riding, Family Residential Breaks away and Training Workshops etc. for our Children / Young People / Siblings, Parents and Carers.

Some Children / Young People's Disabilities are not always visibly identifiable, but they all have Autistic Spectrum Disorders covering a wide range of Medical Conditions. Over the last 5 years we have started to develop and expand our events programme in line with requests from our Young People to incorporate our "Teens Club" Friday early evening group for our 11-18 years old, which consists of Creativity, Arts / Sewing, Music Therapy / Guitar Sessions / Out and About sessions/ Homework Club through group Learning. These sessions encourage Social Engagement, Confidence building, Social Interaction which helps Friendships to form, making it 'Safe Environment' and welcoming place to be.

Throughout 2020 and into early 2021 the Covid-19 pandemic had a significant impact on our fundraising at Spectrum WASP. Securing small Government grants and The National Lottery Community Fund, this enabled us to sustain and deliver our service, supporting vulnerable / low income / Disadvantaged Families and Children / Young People and Siblings on the Autistic Spectrum, with Special / Additional Needs.

Our Spectrum WASP Staff / Team adapted to a new way of working / delivery of our Service through Challenges, Doorstep Drops, Postal Drops, Online Interaction,

## Spectrum WASP

Activity Vouchers, Food Hampers and our Lifeline telephone service. The whole ethos at Spectrum WASP with our Children and Young People throughout the Covid-19 pandemic was to 'Stay Safe and Keep Positive' bringing through 'Happy Family Moments' in working together throughout these unprecedented times.

Throughout the last 18 months we have been overwhelmed each and every day with new Families, Consultants, Social Care, Family Services, CHAMS etc., desperately needing to access our Service. It is imperative to Spectrum WASP to securing future funding so our Service can continue to 'Grow into the Future'.


A big "Thank you" for All the support from our Grants, Donations, Volunteer Fundraisers, Steering Group, Parents, Carers, Children and Young People. Without 'You' there would be no 'Us'.

### **The charity's policy on reserves**

We have put together a reserve pot of £20,000.

We currently have BBC Children in Need funding until November 2021, however we need to secure future funding to enable us to continue to provide our service within our local community and surrounding areas. We are waiting to hear from BBC Children in Need and the National Lottery to see if we have secured funding for a further 3 years 'Moving forward into the Future'.

Signed on behalf of the charity's trustees:

Signed  Date 13-10-21  
Heather Johnstone, Trustee

**Independent examiner's report to the trustees of  
Spectrum WASP  
for the year ended 31 March 2021**

I report to the trustees on my examination of the accounts of Spectrum WASP (the charity) for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

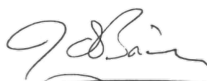
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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.

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

Signed  Date 15/10/2021  
John O'Brien MSc, FCCA, FCIE  
Employee of Community Accounting Plus

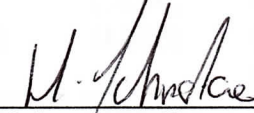
**Spectrum WASP**  
**Receipts & payments account**  
**for the year ended 31 March 2021**

2020				2021
Total		Unrestricted	Restricted	Total
Funds		Funds	Funds	Funds
£	Note	£	£	£
	<b>Receipts</b>			
4081	Activities contributions	545	-	545
48	Bank interest	3	-	3
4067	Fundraising	1972	-	1972
60327	Grants & donations	8762	92299	101061
48026	Short break fees	53745	-	53745
<u>116549</u>	<b>Total receipts</b>	<u>65027</u>	<u>92299</u>	<u>157326</u>
	<b>Payments</b>			
11421	Activities & events	1007	8033	9040
113	Bank charges	84	-	84
-	Donations paid	126	-	126
302	Equipment & repairs	745	4208	4953
673	Fundraising costs	275	-	275
1572	Gifts & medals	1293	88	1381
492	Independent examination fee	516	-	516
849	Insurance	1079	-	1079
1115	Legal & professional	685	-	685
2836	Marketing, publicity & website	-	456	456
1752	Materials	679	7434	8113
-	Memberships & subscriptions	100	-	100
408	Office & general administrative expenditure	508	277	785
262	Payroll fees	188	-	188
318	Rates	276	323	599
1521	Refreshments & hospitality	230	7	237
6456	Rent, amenities & maintenance	-	6534	6534
16	Sundry expenses	3	-	3
633	Telephone & postage	752	124	876
466	Training & DBS checks	32	156	188
1478	Travel expenses (fuel)	53	521	574
71454	Wages, NI & pension	30408	47049	77457
<u>104137</u>	<b>Total payments</b>	<u>39039</u>	<u>75210</u>	<u>114249</u>
12412	<b>Net receipts/(payments)</b>	25988	17089	43077
33127	Cash funds at start of this period	42505	3034	45539
-	Transfers between funds	(426)	426	-
<u>45539</u>	<b>Cash funds at end of this period</b>	<u>68067</u>	<u>20549</u>	<u>88616</u>

**Spectrum WASP**  
**Statement of assets and liabilities**  
**at 31 March 2021**

2020		Note	2021
£			£
	<b>Cash assets</b>		
45493	Bank accounts		88523
<u>46</u>	Cash in hand		<u>93</u>
<u>45539</u>			<u><b>88616</b></u>
	 <b>Other monetary assets</b>		
<u>1027</u>	Prepayments	4	<u>1091</u>
<u>1027</u>			<u><b>1091</b></u>
	 <b>Assets retained for the charity's own use</b>		
	General equipment.		
	Apple iPads & keyboards purchased May 2020, cost £1,469.		
	Computer equipment purchased March 2016, cost £1,430.		
	Office furniture purchased March 2016, cost £1,330.		
	 <b>Liabilities</b>		
<u>(2355)</u>	Creditors	5	<u>(2559)</u>
<u>(2355)</u>			<u><b>(2559)</b></u>

These financial statements are accepted on behalf of the charity by:

Signed  Dated 13.10.21  
Heather Johnstone, Trustee

**Spectrum WASP**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

**1. Receipts & payments accounts**

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

**2. Grants & donations**

	Unrestricted £	Restricted £	Total £
BBC Children in Need	-	41549	41549
National Lottery Community Fund	-	27750	27750
Boots	-	10000	10000
Notts County Council	-	6000	6000
National Emergencies Trust	-	5000	5000
Severn Trent	-	2000	2000
Mansfield Town Football Club	1000	-	1000
Sundry donations	7762	-	7762
	<u>8762</u>	<u>92299</u>	<u>101061</u>

**3. Funds analysis**

	Opening balance £	Receipts (Payments) £		Transfers £	Closing balance £
<b>Restricted funds</b>					
Activities & residential trips (CIN)	596	41549	(42004)	-	141
Group Co-Ordinator (Awards for All)	2438	-	(2438)	-	-
Salaries (Boots)	-	10000	-	-	10000
Salaries (NLCF)	-	22750	(15706)	-	7044
Activities (NLCF)	-	5000	(5122)	122	-
NCC LIS	-	6000	(4636)	-	1364
NCF Covid	-	5000	(5304)	304	-
Activities (ST)	-	2000	-	-	2000
	<u>3034</u>	<u>92299</u>	<u>(75210)</u>	<u>426</u>	<u>20549</u>
<b>Unrestricted funds</b>					
General fund	42505	65027	(39039)	(20426)	48067
Designated: Reserves	-	-	-	20000	20000
	<u>42505</u>	<u>65027</u>	<u>(39039)</u>	<u>(426)</u>	<u>68067</u>

The transfer from the General fund to the Reserves fund is to designate an amount of money for reserves.

The transfer from the General fund to the Activities (NLCF) fund and the NCF Covid fund is to cover the deficit on these activities.

## Spectrum WASP

The specific purposes for which the funds are to be applied are as follows:

Activities & residential trips (CIN) – grant from Children in Need towards salaries, volunteer costs, equipment, trips, activities and other project costs. This project delivers a range of fun activities and residential trips for children and young people on the Autistic Spectrum. The aim is to improve emotional wellbeing, increase life skills and enhance family relationships.

Group Co-Ordinator (Awards for All) – grant from Awards for All to fund the Children / Young Peoples Community Co-ordinator role. The aim of the Children / Young Peoples Community Co-ordinator role is to support the Group Co-ordinator to organise the running of the Spectrum WASP charity, through planning a programme / monthly agenda of activities / learning and life skills workshops.

Salaries (Boots) – funding towards the Group Co-ordinator role in the following financial year.

Salaries (NLCF) – funding from National Lottery Community Fund to cover the Group Co-ordinators salary.

Activities (NLCF) – funding from National Lottery Community Fund towards the costs of activities.

NCC LIS – funding from Notts County Council to provide food parcels, fruit baskets and family hampers to families.

NCF Covid – funding from Notts County Council towards the cost of equipment, materials and activities.

Activities (ST) – donation from Severn Trent towards the cost of Residential / Activities.

### 4. Debtors

	£
Prepayment - Insurance	270
Prepayment - Rates	276
Prepayment - Rent	545
	<u>1091</u>

### 5. Creditors

	£
Independent examination fee	516
Legal & professional - bookkeeping	24
Materials	1060
Payroll fees	116
Wages, NI & pension (HMRC)	843
	<u>2559</u>

### 6. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.

## Spectrum WASP

### 7. Related party transactions

There were no related party transactions in this period.

### 8. Glossary of terms

**Creditors:** These are amounts owed by the charity, but not paid during the accounting period.

**Prepayments:** These are services that the charity has paid for in advance, but not used during the accounting period.

**Restricted funds:** These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.