

# SPECTRUM DAYS

England & Wales · Charity number 1151711

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2013-04-22

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

## Contact

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**Address** Spectrum Days  
Old Coach Road  
Droitwich  
WR9 8BB

**Phone** 01905773725

**Email** [enquiries@spectrumdays.co.uk](mailto:enquiries@spectrumdays.co.uk)

**Website** [www.spectrumdays.co.uk](http://www.spectrumdays.co.uk)

## Activities

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**Objects:** (1) TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF SUFFERERS OF PMLD PROFOUND AND MULTIPLE LEARNING DISABILITIES IN WORCESTERSHIRE AND SURROUNDING AREAS THROUGH THE PROVISION OF FINANCIAL ASSISTANCE, SUPPORT, EDUCATION AND PRACTICAL ADVICE (2) TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN ALL AREAS RELATING TO PMLD PROFOUND AND MULTIPLE LEARNING DISABILITIES TO FURTHER OR BENEFIT THE RESIDENTS OF WORCESTERSHIRE AND THE SURROUNDING AREAS, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER: TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS. TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY. FOR THE PURPOSE OF THIS CLAUSE "SOCIALLY EXCLUDED" MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS); CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY)

**Activities:** Spectrum Days has been established to provide specialist support to people with PMLD (profound and multiple learning difficulties) and their families from birth, through life with: Short Breaks, Advisory service, Counseling, The PMLD Hub - Resources, Equipment and Additional Services. To provide people with PMLD with Purpose/Meaning/Living/Dignity.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Recreation
- **Who:** People With Disabilities

## Geography

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- Birmingham City
- Sandwell
- Solihull
- Warwickshire
- Wolverhampton
- Worcestershire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-30	£1,444,875	£1,403,270	£241,509	52
2024-04-30	£1,347,613	£1,256,283	£199,904	49
2023-04-30	£1,040,079	£1,033,709	£108,574	41
2022-04-30	£824,696	£827,693	£102,204	32
2021-04-30	£721,908	£660,709	£105,201	30

## Trustees

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Name	Role	Appointed
<b>Derek Radcliffe</b>	Chair	2018-04-17
Anna Louise Parker		2025-07-09
Diane Rosina Hughes		2020-04-02
Helen Dawn Kimberley		2024-12-02
Mary Rees		2025-06-16

**SPECTRUM DAYS**

England & Wales - Charity number 1151711

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# Accounts

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Charity registration number 1151711 (England and Wales)

**SPECTRUM DAYS**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

# SPECTRUM DAYS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Derek Radcliffe Diane Hughes Helen Kimberley Anna Parker Mary Rees	(Appointed 2 December 2024) (Appointed 9 July 2025) (Appointed 16 June 2025)
<b>Charity number</b>	1151711	
<b>Principal address</b>	Old Coach Road Droitwich Worcestershire WR9 8BB	
<b>Auditor</b>	Ormerod Rutter Limited Chartered Accountants The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY	
<b>Senior management team</b>	Amy Rose - Service Lead Maria Watts - Quality Assurance Manager Josh Swinson-Davis - Training Manager Harry Rose - Finance Manager/IT Administrator	
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ  HSBC Bank Plc 6 Broad Street Worcester Worcestershire WR1 2EJ	

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# SPECTRUM DAYS

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# SPECTRUM DAYS

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 30 APRIL 2025*

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The Trustees present their annual report and financial statements for the year ended 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

1) promote and protect the physical and mental health of sufferers of PMLD (Profound and Multiple Learning Disabilities) in Worcestershire and surrounding areas through the provision of financial assistance, support, education and practical advice

2) advance the education of the general public in all areas relating to PMLD to further or benefit the residents of Worcestershire and the surrounding areas, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have power: to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

#### **Summary**

Spectrum Days has been established to provide specialist support to people with PMLD and their families utilising our day centre service. To provide people with PMLD with Purpose/Meaning/Living/Dignity. Our building is based in Droitwich where members attend for daytime activities including accessing the community. Our reach is across Worcestershire for all services and includes a specialist transport system and hot mid-day meals.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2025**

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### Service Delivery

#### **CEO Retirement**

After many years of dedicated service our Chief Executive Officer and founder of Spectrum Days, Maggie Allen decided to take retirement in March 2025.

As many will know, Maggie has been involved with education and social care services for several decades before founding Spectrum Days twelve years ago with a vision to support people with learning disabilities and their families. Her passion and commitment have been a driving force for the direction of our charity since then. Her leadership has touched everyone's lives and careers at Spectrum Days, now her retirement marks the end of a vital chapter in the charity's history.

We thank Maggie for everything she has provided to Spectrum Days over the years and wish her all the best in her retirement.

In light of this, the senior team will continue to manage the service in the absence of a CEO for the time being. The team structure will be reviewed at a later stage.

#### **Domiciliary Care and External Training Delivery**

Over the years, our Domiciliary Care service has faced numerous challenges. After careful consideration and many discussions within our team, we made the difficult decision in late 2024 to bring this service to a close.

We sincerely thank all those involved, including our members and their families, for their continued support and understanding throughout this period.

We also made the operational decision to pause our external training for the time being. This will be reviewed in the future with the aim of expanding the service to reach the appropriate audience.

#### **Membership**

2024 has been another successful year for our membership levels. Over the last twelve months we have continued to have high interest in our service provided resulting in three new members joining our ever-growing team. We are now close to full capacity resulting in an increase in individuals on our waiting list. The decision was made to close our waiting list for any new members for the time being due to high demand for our service.

The team have worked closely together to provide a person-centered approach to service delivery enhancing the care and support provided to those who use our service. The main focus has been on the activities provided finding new and innovative ways to include, engage and offer new experiences to our members and staff team.

#### **Activities**

At Spectrum Days, one of our core priorities is delivering meaningful, person-centred activities for our members. Our goal is to create enriching experiences and provide a wide range of opportunities that support individual interests and development.

Over the past twelve months, we've enjoyed a diverse selection of trips and activities, including visits to Weston-Super-Mare, boat trips on the Willow Boat, sessions with music therapists and entertainers, animal therapy, horse riding, swimming, hydrotherapy, rebound therapy, martial arts, and much more.

#### **Transport**

Our transport service plays a vital role in our members' day, ensuring they can travel to and from the centre safely with the support of our well-trained staff. However, transport remains an ongoing challenge due to regular maintenance needs and occasional vehicle downtime.

We are extremely grateful to The Eveson Trust for their generous support in funding a new vehicle, which has helped ease the pressure on our transport fleet.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2025*

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### **Staff Recruitment**

Staff recruitment has been a positive area for us over the past twelve months. We've seen strong interest in our available roles, which has enabled us to respond quickly and effectively when staffing needs arise. This has allowed us to maintain high standards of care and support for our members without disruption.

We're pleased that our organisation continues to attract passionate and skilled individuals who share our values and commitment. Ongoing investment in staff development and a supportive working environment have also played a key role in making Spectrum Days a desirable place to work.

### Fundraising

In 2024 the Worcester Ukulele Club and The Doverdale Arms chose Spectrum Days to be their charity of the year.

Over the year the Worcester Ukulele Club hold various different concerts to raise money for their chosen charity. We were absolutely delighted to hear they raised £15,350 over the year for us. We can't thank them enough for their support.

The Doverdale held a truck fest for us in September. We were absolutely delighted to hear that they raised £4,021 which was then doubled by Blackpole Recycling centre taking the total to £8,042. We can't thank them enough for their support and their hospitality to our members during the year. The funds raised went towards the purchase of a much needed Acheeva Bed for our members to use as part of their physiotherapy routines.

In July we hosted our first official Rainbow Festival for our members and the local community to enjoy. It was a huge success with live music, a variety of games, craft stalls and food to enjoy. We will be holding this event annually moving forward. Thank you to all those involved, it was a fantastic day and fun was had by all.

We would like to extend our sincere thanks to the Eveson Trust for their continued support of Spectrum Days. Their generous funding has enabled us to purchase a new minibus and cover essential running costs for our service.

Over the past twelve months, we have been incredibly grateful for the overwhelming support from our local community through various fundraisers and generous donations. Special thanks go to The Droitwich Lions, Crayon UK, Chawson Barns, Haylea Pyle & Megan, as well as the families and friends of Spectrum Days for their invaluable contributions.

Following the retirement of the Chief Executive Officer, fundraising responsibilities have been shared between the Finance Manager and the Service Lead, each contributing in different capacities to support Spectrum Days' fundraising efforts. Additionally, the Trustee Board now plays a more active role by reviewing and approving all fundraising applications.

Fundraising efforts over the next twelve months will be to mostly focus on building our reserves and sourcing the necessary resources to ensure high levels of care and support are provided for our members.

### **Future plans**

Our service continues to thrive, and with a growing membership and capacity levels being reached, we believe now is the right time to explore the possibility of expanding our services, including the potential development of a second day centre in a new location. We are fully aware of the high demand for our support and remain committed to being a vital resource for those who need us most.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2025**

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### **Achievements and performance**

#### **Financial review**

During the year to 30 April 2025 the charity received gifts, donations and client income amounting to £1,444,875 (2024: £1,347,613), out of which £1,403,270 (2024: 1,256,283) was spent in pursuit of the charity's objects, generating a surplus of £66,125 (2024: £91,330). As of 30 April 2025 £44,409 (2024: £29,286) was held as restricted funds and £197,100(2024: £170,618) was held as unrestricted funds.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level appropriate to the Charity's needs and ongoing obligations. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities on a temporary basis whilst consideration is given to ways in which additional funds may be raised.

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

Spectrum Days is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The charity is governed by its constitution adopted on 1 April 2013.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Derek Radcliffe

Diane Hughes

Mark Taylor

(Resigned 19 December 2024)

Helen Kimberley

(Appointed 2 December 2024)

Anna Parker

(Appointed 9 July 2025)

Mary Rees

(Appointed 16 June 2025)

There is no formal method of advertising for new trustees; any prospective trustee is recruited via word of mouth. Prospective trustees are invited to meet with other trustees and senior management to discuss the role and the charity's aims and objectives.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

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### Statement of Trustees' responsibilities

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

The law applicable to charities in England and Wales 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 year.

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 operation.

The Trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.



Derek Radcliffe

**Chair**

Date: 20/02/2026

# SPECTRUM DAYS

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SPECTRUM DAYS

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### Opinion

We have audited the financial statements of Spectrum Days (the 'charity') for the year ended 30 April 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# SPECTRUM DAYS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF SPECTRUM DAYS

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#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements, an inadequate rating following inspections by the Care Quality Commission and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Other matters**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

# SPECTRUM DAYS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SPECTRUM DAYS

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### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Colm McGrory FCA (Senior Statutory Auditor)**  
for and on behalf of Ormerod Rutter Limited

20/02/2026

**Chartered Accountants**  
**Statutory Auditor**

The Oakley  
Kidderminster Road  
Droitwich  
Worcestershire  
WR9 9AY

# SPECTRUM DAYS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	55,226	44,502	99,728	39,270	41,440	80,710
Charitable activities	4	1,338,667	-	1,338,667	1,253,913	-	1,253,913
Investments	5	2,294	-	2,294	351	-	351
Other income	6	4,186	-	4,186	12,639	-	12,639
<b>Total income</b>		<b>1,400,373</b>	<b>44,502</b>	<b>1,444,875</b>	<b>1,306,173</b>	<b>41,440</b>	<b>1,347,613</b>
<b>Expenditure on:</b>							
Charitable activities	7	1,373,891	29,379	1,403,270	1,240,048	16,235	1,256,283
<b>Total expenditure</b>		<b>1,373,891</b>	<b>29,379</b>	<b>1,403,270</b>	<b>1,240,048</b>	<b>16,235</b>	<b>1,256,283</b>
<b>Net income and movement in funds</b>		<b>26,482</b>	<b>15,123</b>	<b>41,605</b>	<b>66,125</b>	<b>25,205</b>	<b>91,330</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 May 2024		170,618	29,286	199,904	104,493	4,081	108,574
<b>Fund balances at 30 April 2025</b>		<b>197,100</b>	<b>44,409</b>	<b>241,509</b>	<b>170,618</b>	<b>29,286</b>	<b>199,904</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SPECTRUM DAYS

## BALANCE SHEET

AS AT 30 APRIL 2025

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		183,087		158,287
<b>Current assets</b>					
Debtors	15	154,411		165,411	
Cash at bank and in hand		136,154		150,133	
		<u>290,565</u>		<u>315,544</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(108,321)</u>		<u>(98,277)</u>	
<b>Net current assets</b>			<u>182,244</u>		<u>217,267</u>
<b>Total assets less current liabilities</b>			365,331		375,554
<b>Creditors: amounts falling due after more than one year</b>	18		<u>(123,822)</u>		<u>(175,650)</u>
<b>Net assets</b>			<u>241,509</u>		<u>199,904</u>
<b>The funds of the charity</b>					
Restricted income funds	19		44,409		29,286
Unrestricted funds	20		197,100		170,618
			<u>241,509</u>		<u>199,904</u>

The financial statements were approved by the Trustees on 20/02/2026



Derek Radcliffe  
Chair

# SPECTRUM DAYS

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2025

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		87,348		94,658
<b>Investing activities</b>					
Purchase of tangible fixed assets		(53,870)		(1,547)	
Investment income received		2,294		351	
<b>Net cash used in investing activities</b>			(51,576)		(1,196)
<b>Financing activities</b>					
Net movement in borrowings		(49,751)		(22,012)	
<b>Net cash used in financing activities</b>			(49,751)		(22,012)
<b>Net (decrease)/increase in cash and cash equivalents</b>			(13,979)		71,450
Cash and cash equivalents at beginning of year			150,133		78,683
<b>Cash and cash equivalents at end of year</b>			<u>136,154</u>		<u>150,133</u>

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 30 APRIL 2025*

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### 1 Accounting policies

#### Charity information

Spectrum Days is a Charitable Incorporated Organisation (CIO), registered in England and Wales. The registered office is Droitwich Youth House, Old Coach Road, Droitwich, Worcestershire, WR9 8BB. The charity is governed by its constitution adopted on 1 April 2013.

#### 1.1 Accounting convention

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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

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

#### 1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

---

### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

"Cost of charitable activities" includes the costs of all employment, operating and property resources directly deployed to achieve the objectives of the charity. In addition, loan interest is shown separately. All costs are shown inclusive of VAT which is not recoverable.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	10% - 20% on cost
Computers	33% on cost
Motor vehicles	10% - 25% on cost
Motor vehicle clamps	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

It is the charity's policy to recognise capital purchases of above £1,000 within tangible fixed assets.

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

---

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

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

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

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	22,854	8,889	31,743	5,255	364	5,619
Grants	32,372	35,613	67,985	34,015	41,076	75,091
	<u>55,226</u>	<u>44,502</u>	<u>99,728</u>	<u>39,270</u>	<u>41,440</u>	<u>80,710</u>

### 4 Charitable activities

	2025 £	2024 £
Client income	<u>1,338,667</u>	<u>1,253,913</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>2,294</u>	<u>351</u>

### 6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>4,186</u>	<u>12,639</u>

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

### 7 Charitable activities

	2025 £	2024 £
Staff costs	1,075,182	947,011
Depreciation and impairment	29,070	24,108
Operating costs	191,852	180,278
Property costs	55,439	58,250
Loan interest	9,229	10,039
Development costs	27,069	21,142
	<u>1,387,841</u>	<u>1,240,828</u>
Share of support costs (see note 8)	9,342	10,235
Share of governance costs (see note 8)	6,087	5,220
	<u>1,403,270</u>	<u>1,256,283</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,373,891	1,240,048
Restricted funds	29,379	16,235
	<u>1,403,270</u>	<u>1,256,283</u>

### 8 Support costs allocated to activities

	2025 £	2024 £
Accountancy fees	4,792	4,785
Resonance loan fees	4,550	5,450
Governance costs	6,087	5,220
	<u>15,429</u>	<u>15,455</u>
<b>Analysed between:</b>		
Charitable activities	<u>15,429</u>	<u>15,455</u>
<b>Governance costs comprise:</b>	2025 £	2024 £
Audit fees	5,725	5,160
Meeting costs	362	60
	<u>6,087</u>	<u>5,220</u>

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

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<b>9 Net movement in funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	29,070	24,108
Operating lease charges	8,009	8,009
Audit fees	5,160	4,800
	<u>          </u>	<u>          </u>

### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	52	49
	<u>          </u>	<u>          </u>

#### Employment costs

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	959,125	848,789
Social security costs	65,551	54,925
Other pension costs	22,351	19,687
Other staff costs	28,155	23,610
	<u>          </u>	<u>          </u>
	1,075,182	947,011
	<u>          </u>	<u>          </u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
£60,001 - £70,000	1	-
	<u>          </u>	<u>          </u>

### 12 Key management personnel

Key management personnel of the charity comprised of 5 employees (2024: 5). Total key management remuneration was £246,920 (2024: £185,498 ). This includes a termination payment of £21,813 made to one person of the key management personnel.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

### 13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 14 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Motor vehicle clamps	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 May 2024	-	7,902	188,556	4,523	200,981
Additions	13,877	-	39,000	992	53,869
At 30 April 2025	13,877	7,902	227,556	5,515	254,850
<b>Depreciation and impairment</b>					
At 1 May 2024	-	3,388	38,080	1,225	42,693
Depreciation charged in the year	628	2,635	24,490	1,317	29,070
At 30 April 2025	628	6,023	62,570	2,542	71,763
<b>Carrying amount</b>					
At 30 April 2025	13,249	1,879	164,986	2,973	183,087
At 30 April 2024	-	4,514	150,475	3,298	158,287

### 15 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	109,128	122,552
Other debtors	15,366	20,001
Prepayments and accrued income	29,917	22,858
	154,411	165,411

### 16 Loans and overdrafts

	2025	2024
	£	£
Other loans	36,471	32,104
Loans from related parties	134,088	188,206
	170,559	220,310
Payable within one year	46,737	44,660
Payable after one year	123,822	175,650

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

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16 Loans and overdrafts (Continued)

17 Creditors: amounts falling due within one year	2025 £	2024 £
Borrowings	46,737	44,660
Trade creditors	33,195	212
Other creditors	6,058	22,510
Accruals and deferred income	22,331	30,895
	<u>108,321</u>	<u>98,277</u>

18 Creditors: amounts falling due after more than one year	2025 £	2024 £
Borrowings	<u>123,822</u>	<u>175,650</u>

## SPECTRUM DAYS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

#### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds		Movement in funds		Movement in funds		Movement in funds	
	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 1 May 2024 £	Incoming resources £	Resources expended £	Balance at 30 April 2025 £	
Kitchen	96	-	-	96	-	-	96	
Resonance Grant - Cabin	3,409	-	-	3,409	-	-	3,409	
Eveson Trust Grant - Minibus	-	-	-	-	32,895	(4,063)	28,832	
Droitwich Lions Donation	-	-	-	-	500	(500)	-	
Sling - Chawson Barns Donation	-	-	-	-	135	-	135	
WCC Physical Activity Grant	-	-	-	-	2,718	(255)	2,463	
BNI Rainbows - Christmas Presents	-	364	(364)	-	-	-	-	
Graduate Acheeva Bed	-	-	-	-	8,254	(351)	7,903	
Giltrap	530	-	(40)	490	-	-	490	
Sponsored Hair Cut	46	-	(46)	-	-	-	-	
NightSky Foundation	-	5,120	(4,625)	495	-	-	495	
Resonance Grant - Cost of Living Project	-	35,956	(11,160)	24,796	-	(24,210)	586	
	4,081	41,440	(16,235)	29,286	44,502	(29,379)	44,409	

## SPECTRUM DAYS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 30 APRIL 2025

#### 19 Restricted funds

(Continued)

##### **Kitchen**

Funds to improve/upgrade our new kitchen and it's equipment. These funds were received via a donation.

##### **Resonance - Cabin**

Funds to purchase equipment for the members in our third activity room. This was received via a grant from Resonance.

##### **Giltrap**

Money raised via donations to host a fundraising event at Spectrum Days.

##### **Sponsored Hair Cut**

Funding received via an employee for a sponsored hair cut. Money has been used to improve Physiotherapy equipment.

##### **Christmas Presents**

Money raised by the 'BNI Rainbow' branch to enable our members to have a bespoke christmas present each.

##### **NightSky Foundation**

This was a grant provided by the NightSky Foundation to cover the costs of purchasing phones for all of our members to enable us to develop and intergate our care management system.

##### **Resonance Grant**

Costs associated with moving a paper based system online, the employment of a data manager for 3 months to oversee this and carrying out a legionnaire survey and remedial works.

##### **Droitwich Lions Donation**

Donated £500 to the charity to spend on member's sensory and therapy equipment for the centre.

##### **Sling - Chawson Barns Donation**

Fundraised £135 for us to purchase a new walking sling for our members to use within the day centre.

##### **WCC Physical Activity Grant**

Gave us a grant of £2,718 to fund sports sessions and activities for our membership over the next 12 months, activities such as Rock Climbing, Fitness Sessions, Tennis Lessons etc.

##### **Eveson Trust Grant**

This was a grant given to us from The Eveson Trust for the purchase of a new minibus.

##### **Truck Festival Fundraising Event**

Fundraised £8,254 for us to purchase a Graduate Acheeva Bed.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2024	Incoming resources	Resources expended	At 30 April 2025
	£	£	£	£
General funds	170,618	1,400,373	(1,373,891)	197,100
	<u>170,618</u>	<u>1,400,373</u>	<u>(1,373,891)</u>	<u>197,100</u>
<b>Previous year:</b>	<b>At 1 May 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 30 April 2024</b>
	£	£	£	£
General funds	104,493	1,306,173	(1,240,048)	170,618
	<u>104,493</u>	<u>1,306,173</u>	<u>(1,240,048)</u>	<u>170,618</u>

### 21 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
<b>At 30 April 2025:</b>			
Tangible assets	183,087	-	183,087
Current assets/(liabilities)	137,835	44,409	182,244
Long term liabilities	(123,822)	-	(123,822)
	<u>197,100</u>	<u>44,409</u>	<u>241,509</u>
	<u>197,100</u>	<u>44,409</u>	<u>241,509</u>
	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>At 30 April 2024:</b>			
Tangible assets	158,287	-	158,287
Current assets/(liabilities)	187,981	29,286	217,267
Long term liabilities	(175,650)	-	(175,650)
	<u>170,618</u>	<u>29,286</u>	<u>199,904</u>
	<u>170,618</u>	<u>29,286</u>	<u>199,904</u>

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

### 22 Operating lease commitments

	2025 £	2024 £
Within one year	23,456	20,864
Between two and five years	93,384	80,864
In over five years	289,333	278,333
	<u>406,173</u>	<u>380,061</u>

### 23 Related party transactions

Maggie Allen, the Chief Executive Officer of the charity and her husband, Keith Allen, a former Trustee, have made personal loans to the charity. The value outstanding as at 30 April 2025 is £9,399 (2024: £26,424). Interest has been paid totalling £6,008 (2024: £4,994) for the year.

A personal loan, advanced in 2014, of £10,000 was made by the now deceased Stephen Carter, a former Trustee and brother of Maggie Allen. This 15 year loan is being repaid to his estate at £91 per month and as at 30 April 2025, £5,124 (2024: £4,317) principal was outstanding.

In June 2024, the charity received £65,267 from The Eveson Trust of which Mark Taylor, a trustee during the year until his resignation in December 2024, is a trustee of.

### 24 Cash generated from operations

	2025 £	2024 £
Surplus for the year	41,605	91,330
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(2,294)	(351)
Depreciation and impairment of tangible fixed assets	29,070	24,108
<b>Movements in working capital:</b>		
Decrease/(increase) in debtors	11,000	(30,821)
Increase in creditors	7,967	10,392
<b>Cash generated from operations</b>	<u>87,348</u>	<u>94,658</u>

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

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### 25 Analysis of changes in net (debt)/funds

	At 1 May 2024 £	Cash flows £	At 30 April 2025 £
Cash at bank and in hand	150,133	(13,979)	136,154
Loans falling due within one year	(44,660)	(2,077)	(46,737)
Loans falling due after more than one year	(175,650)	51,828	(123,822)
	<u>(70,177)</u>	<u>35,772</u>	<u>(34,405)</u>

**SPECTRUM DAYS**

England & Wales - Charity number 1151711

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# Accounts

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Charity registration number 1151711 (England and Wales)

**SPECTRUM DAYS**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

# SPECTRUM DAYS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Derek Radcliffe Diane Hughes Helen Kimberley	(Appointed 2 December 2024)
<b>Charity number</b>	1151711	
<b>Principal address</b>	Old Coach Road Droitwich Worcestershire WR9 8BB	
<b>Auditor</b>	Ormerod Rutter Limited Chartered Accountants The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY	
<b>Senior management team</b>	Maggie Allen - Chief Executive Officer Amy Rose - Service Lead Maria Watts - Quality Assurance Manager Josh Swinson-Davis - Training Manager Harry Rose - Finance Manager/IT Administrator	
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
	HSBC Bank Plc 6 Broad Street Worcester Worcestershire WR1 2EJ	

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# SPECTRUM DAYS

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# SPECTRUM DAYS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 APRIL 2024

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The Trustees present their annual report and financial statements for the year ended 30 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

1) Promote and protect the physical and mental health of sufferers of PMLD (Profound and Multiple Learning Disabilities) in Worcestershire and surrounding areas through the provision of financial assistance, support, education and practical advice.

2) To advance the education of the general public in all areas relating to PMLD to further or benefit the residents of Worcestershire and the surrounding areas, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the Trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

#### **Summary**

Spectrum Days has been established to provide specialist support to people with PMLD and their families from birth, through life with: Short Breaks, Advisory service, Counselling, The PMLD Hub - Resources, Equipment and Additional Services. To provide people with PMLD with Purpose/Meaning/Living/Dignity.



Our building is based in Droitwich where members attend for daytime activities including accessing the community. Our reach is across Worcestershire for all services and includes a specialist transport system and hot mid-day meals.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2024**

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### Service Delivery

#### **Membership**

During this year, the high level of interest in the service has continued and we had a relatively large intake of members during the summer 2023. In preparation, the management team reviewed staffing and resources to ensure sufficient were in place. Following the transition of these new members there was a period of adjustment within the service. Although there are always practical elements to consider in service delivery, every new member that joins, enriches provision with their unique personality. Everyone enjoys getting to know them and helping them to settle in.



#### **Transport**

The transport system and associated staff are vital to service delivery. We pick our members up from all over Worcestershire to benefit from the wide range of activities we deliver in our building and the community. Without transport these activities would not be accessible. As our membership grows and the spread across the county continues, ensuring we have sufficient vehicles and staff in place, is a continual process.

#### **Compliance**

In July 2023 we welcomed a Quality Assurance Manager to the senior team, who focusses on compliance across the services. This recruitment released the CEO from auditing and reporting.

#### **The Board of Trustees**

The board has maintained a membership of 3 trustees and are actively recruiting new members.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2024**

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### **Staff Recruitment and Retention**

We have been more successful with recruitment this year and we are very grateful to our staff team, who have played an active part by promoting the charity in the local community and encouraging their contacts to make job applications.

We use many resources in preparing and developing our staff to work with our very special membership, so a good level of retention is of vital importance. This supports the delivery of a high-quality experience for our members. Staff retention has also improved, and we have a fantastic team who are central to service delivery.

### **BNI**

We successfully applied for the chapter charity seat at Rainbow (Worcester) Business Networking International (BNI). This gives us all the advantages of being part of a networking group on a charitable basis. The benefits have been numerous through the support of a number of business people with a wide range of skills. We also have access to a wider community through other chapters in the region.

### Fundraising

#### **Government**

We were successful with an application to the government to support the charity with the cost-of-living crisis. This was in response at a national level to the difficulties within the charitable sector caused by the cost-of-living crisis and the rise in the living wage. Neither of these costs are being matched with payments from social care or the NHS.

#### **Resonance**

We have a long-standing relationship with Resonance who have provided us with loans to fund the purchase of minibuses over a number of years. Resonance is a social impact property fund manager, launched in 2002 with the mission of connecting capital to social enterprise.

We were successful with an application to Resonance in connection with the cost-of-living crisis. We provide our members with some protection from the impact of the current financial climate through our service delivery. While members are using our facility, the financial burden carried by the families through the cost of running the home is reduced.

This grant covered important improvements to the building which increases the numbers using the service, spreading the financial benefit to a greater number of people.

#### **Worcester Ukelele Group**

We have enjoyed many charitable performances from Worcester Ukelele Group, but it was an unexpected bonus when they made us their charity of the year. This not only carries financial benefits but promotes the charity throughout Worcester. There are regular highly enjoyable, performances made by the group to a variety of communities.

#### **Night Sky Foundation**

We received funding from the Night Sky Foundation to purchase mobile phones for each of our members, giving access to online activities and supporting the use of management software which improves our compliance.

#### **10-year Birthday**

After discussion with the staff team, work began on a birthday celebration. The consensus was that our membership should be at the core, with an emphasis on having fun. With such a creative team it was easy to come up with a range of activities. We also invited other groups to take part in our party which took place in October 2023. It was well attended and the feedback was great.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2024**

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### **Oliver McGowan Training**

Through Spectrum Days our training manager has been commissioned by the NHS to deliver Oliver McGowan training. This is a great achievement and may lead to other training opportunities which could provide an additional income stream. It also makes a valuable contribution to the social care workforce and enhances the reputation of the charity with our colleagues working in the sector.

### **Development Meetings**

Development has been curtailed this year in response to the cost-of-living crisis. The focus has changed from developing the charity activities to sourcing alternative funding opportunities. Meetings have carried on, but the emphasis has been on sustaining our activities.

With a vulnerable population with limited ability to communicate safeguarding is always an important agenda item. This always has priority above any other issue and it takes a lot of the team's time to respond effectively.

### **Summary**

Thanks to the support of the Trustees, the management team, our staff and funders the charity has thrived. despite the challenges we have maintained a positive lively stimulating environment for our members. Interest for the service has continued during the year and we have planned for increased membership with a thorough transitions process, training, resources and adaptations in the activity rooms.



# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2024

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#### Achievements and performance

##### Financial review

During the year to 30 April 2024, the charity received donations, gifts and client income amounting to £1,347,613 (2023: £1,040,079), out of which £1,256,283 (2023: £1,033,709) was spent in pursuit of the Charity's objects. Therefore, generating a surplus of £91,330 (2023: surplus of £6,370). As at 30 April 2024, £29,286 (2023: £4,081) was held as restricted funds and £170,618 (2023: £104,493) was held as unrestricted funds.

##### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level appropriate to the charity's needs and ongoing obligations. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities on a temporary basis while consideration is given to ways in which additional funds may be raised. The charity wishes to work towards a reserve of six months worth of expenditure.

##### Planned activities for 2024-25

The support from the board of trustees brings different experiences and perspectives, which has led to the review of many aspects of service delivery. This will affect planning for the future, the business plan and fundraising activities. We look forward to the coming year and implementing exciting opportunities with the collective support of the board and the management team. Due to this pending work, there are few service plans to report on.

It is likely we will carry some of the plans from 2022-23, including a plan to 'Make the Most' of our building, so that we can continue to serve our increasing membership. Due to increased membership, we are running out of space and our staff facilities need improving.

While service plans are being developed, there are alternative fundraising opportunities to be considered other than the traditional methods we currently employ:

- Expanding training provision and investigating government initiatives such as 'Work Well' to provide additional sustainable income.
- Promote the use of Easyfundraising to our stakeholders. This is the UK's biggest charity shopping site, which partners with over 7,000 brands who donate a percentage of expenditure to a cause of choice. This doesn't cost any extra to our supporters, because the cost is covered by the brand.
- Through connections within Business Networking International, promoting the charity as a potential beneficiary of donations, so that participants benefit from tax relief.

##### Summary

Next year will be about:

- Developing plans
- Reviewing building based/community activities to give our members the best possible experience
- Staff retention
- Developing software and management solutions
- Working on auditing methods and quality control

These elements contribute to the ultimate outcome of ensuring our members are:

- Safe, comfortable and fulfilled
- Part of the community and have the opportunity to build friendships
- Able to partake in specialist activities

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2024

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

Spectrum Days is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The charity is governed by its constitution adopted on 1 April 2013.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Derek Radcliffe

Diane Hughes

Stuart Kilmister

(Resigned 20 June 2023)

Mark Taylor

(Resigned 19 December 2024)

Helen Kimberley

(Appointed 2 December 2024)

There is no formal method of advertising for new trustees; any prospective trustee is recruited via word of mouth. Prospective trustees are invited to meet with other trustees and senior management to discuss the role and the charity's aims and objectives.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### **Roles and Responsibilities:**

##### **Management**

We retain a small team managing a large amount of compliance. Our aims are to provide:

- a happy environment where staff feel supported and valued
- training that is managed to maximise skills and experience
- a firm route through the employment experience

##### **Staff**

The staff team are central to service delivery and many resources are used in development of individuals. A good level of retention is of vital importance to providing a high-quality experience for our members. A retention strategy was developed, and a range of low-cost solutions were implemented. As a result, retention levels improved during the year.

Community events were still impacted by COVID with few opportunities to engage with others. Virtual meetings were preferred which don't give the same opportunity for meaningful interaction.

##### **Development Meetings**

Regular development meetings continued to take place.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2024**

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### Statement of Trustees' responsibilities

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

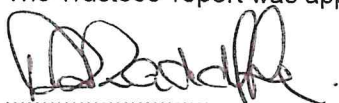
The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 operation.

The Trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.



Derek Radcliffe

**Chair**

Date: 27/2/25

# SPECTRUM DAYS

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SPECTRUM DAYS

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### Opinion

We have audited the financial statements of Spectrum Days (the 'charity') for the year ended 30 April 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# SPECTRUM DAYS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF SPECTRUM DAYS

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#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements, an inadequate rating following inspections by the Care Quality Commission and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Other matters**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

# SPECTRUM DAYS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SPECTRUM DAYS

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### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Colm McGrory FCA (Senior Statutory Auditor)**  
for and on behalf of

27/02/2025

### Chartered Accountants Statutory Auditor

Ormerod Rutter is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# SPECTRUM DAYS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	39,270	41,440	80,710	20,963	1,862	22,825
Charitable activities	4	1,253,913	-	1,253,913	1,017,196	-	1,017,196
Investments	5	351	-	351	58	-	58
Other income	6	12,639	-	12,639	-	-	-
<b>Total income</b>		<u>1,306,173</u>	<u>41,440</u>	<u>1,347,613</u>	<u>1,038,217</u>	<u>1,862</u>	<u>1,040,079</u>
<b>Expenditure on:</b>							
Charitable activities	7	1,240,048	16,235	1,256,283	1,030,008	3,701	1,033,709
<b>Total expenditure</b>		<u>1,240,048</u>	<u>16,235</u>	<u>1,256,283</u>	<u>1,030,008</u>	<u>3,701</u>	<u>1,033,709</u>
<b>Net income and movement in funds</b>		66,125	25,205	91,330	8,209	(1,839)	6,370
<b>Reconciliation of funds:</b>							
Fund balances at 1 May 2023		104,493	4,081	108,574	96,284	5,920	102,204
<b>Fund balances at 30 April 2024</b>		<u>170,618</u>	<u>29,286</u>	<u>199,904</u>	<u>104,493</u>	<u>4,081</u>	<u>108,574</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SPECTRUM DAYS

## BALANCE SHEET

AS AT 30 APRIL 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		158,287		180,848
<b>Current assets</b>					
Debtors	15	165,411		134,590	
Cash at bank and in hand		150,133		78,683	
		<u>315,544</u>		<u>213,273</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(98,277)</u>		<u>(67,912)</u>	
<b>Net current assets</b>			<u>217,267</u>		<u>145,361</u>
<b>Total assets less current liabilities</b>			375,554		326,209
<b>Creditors: amounts falling due after more than one year</b>	18		<u>(175,650)</u>		<u>(217,635)</u>
<b>Net assets</b>			<u>199,904</u>		<u>108,574</u>
<b>The funds of the charity</b>					
Restricted income funds	19		29,286		4,081
Unrestricted funds	20		170,618		104,493
			<u>199,904</u>		<u>108,574</u>

The financial statements were approved by the Trustees on ..... 27/2/25



Derek Radcliffe  
Chair

# SPECTRUM DAYS

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2024

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	24		94,658		(173,302)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,547)		(97,803)	
Investment income received		351		58	
<b>Net cash used in investing activities</b>					
			(1,196)		(97,745)
<b>Financing activities</b>					
Proceeds from borrowings		-		100,000	
Net movement in borrowings		(22,012)		142,322	
<b>Net cash (used in)/generated from financing activities</b>					
			(22,012)		242,322
<b>Net increase/(decrease) in cash and cash equivalents</b>					
			71,450		(28,725)
Cash and cash equivalents at beginning of year			78,683		107,408
<b>Cash and cash equivalents at end of year</b>					
			150,133		78,683

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 APRIL 2024

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#### 1 Accounting policies

##### Charity information

Spectrum Days is a Charitable Incorporated Organisation (CIO), registered in England and Wales. The registered office is Droitwich Youth House, Old Coach Road, Droitwich, Worcestershire, WR9 8BB. The charity is governed by its constitution adopted on 1 April 2013.

##### 1.1 Accounting convention

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

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

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

##### 1.2 Going concern

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

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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

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

##### 1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

"Cost of charitable activities" includes the costs of all employment, operating and property resources directly deployed to achieve the objectives of the charity. In addition, loan interest is shown separately. All costs are shown inclusive of VAT which is not recoverable.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% on cost
Motor vehicles	10% - 25% on cost
Motor vehicle clamps	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

It is the charity's policy to recognise capital purchases of above £1,000 within tangible fixed assets.

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

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

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

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	5,255	364	5,619	10,739	1,862	12,601
Grants	34,015	41,076	75,091	6,500	-	6,500
Donated goods and services	-	-	-	3,724	-	3,724
	<u>39,270</u>	<u>41,440</u>	<u>80,710</u>	<u>20,963</u>	<u>1,862</u>	<u>22,825</u>

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

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### 4 Charitable activities

	2024 £	2023 £
Client income	1,253,913	1,017,196

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	351	58

### 6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	12,639	-

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 7 Charitable activities

	2024 £	2023 £
Staff costs	947,011	758,990
Depreciation and impairment	24,108	12,078
Operating costs	180,278	165,561
Property costs	58,250	59,782
Loan interest	10,039	10,380
Development costs	21,142	12,098
	<u>1,240,828</u>	<u>1,018,889</u>
Share of support costs (see note 8)	10,235	9,786
Share of governance costs (see note 8)	5,220	5,034
	<u>1,256,283</u>	<u>1,033,709</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,240,048	1,030,008
Restricted funds	16,235	3,701
	<u>1,256,283</u>	<u>1,033,709</u>

### 8 Support costs allocated to activities

	2024 £	2023 £
Accountancy fees	4,785	4,347
Resonance loan fees	5,450	5,439
Governance costs	5,220	5,034
	<u>15,455</u>	<u>14,820</u>
<b>Analysed between:</b>		
Charitable activities	<u>15,455</u>	<u>14,820</u>
<b>Governance costs comprise:</b>	<b>2024</b> £	<b>2023</b> £
Audit fees	5,160	4,800
Meeting costs	60	234
	<u>5,220</u>	<u>5,034</u>

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

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<b>9</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	24,108	12,078
	Operating lease charges	8,009	8,009
	Audit fees/ Independant examination fees	5,160	4,800
		<u>          </u>	<u>          </u>

### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	49	41
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	848,789	492,012
Social security costs	54,925	32,775
Other pension costs	19,687	11,291
Other staff costs	23,610	24,179
	<u>          </u>	<u>          </u>
	<u>947,011</u>	<u>758,990</u>

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

### 12 Key management personnel

Key management personnel of the charity comprised of 5 employees (2023:2). Total key management remuneration was £185,498 (2023: £89,433).

### 13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 14 Tangible fixed assets

	Computers	Motor vehicles	Motor vehicle clamps	Total
	£	£	£	£
<b>Cost</b>				
At 1 May 2023	6,355	220,554	4,523	231,432
Additions	1,547	-	-	1,547
Disposals	-	(31,998)	-	(31,998)
At 30 April 2024	7,902	188,556	4,523	200,981
<b>Depreciation and impairment</b>				
At 1 May 2023	883	49,607	94	50,584
Depreciation charged in the year	2,505	20,472	1,131	24,108
Eliminated in respect of disposals	-	(31,998)	-	(31,998)
At 30 April 2024	3,388	38,081	1,225	42,694
<b>Carrying amount</b>				
At 30 April 2024	4,514	150,475	3,298	158,287
At 30 April 2023	5,472	170,947	4,429	180,848

### 15 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	122,552	117,480
Other debtors	20,001	132
Prepayments and accrued income	22,858	16,978
	165,411	134,590

### 16 Loans and overdrafts

	2024	2023
	£	£
Other loans	32,104	200,001
Loans from related parties	188,206	42,321
	220,310	242,322
Payable within one year	44,660	24,687
Payable after one year	175,650	217,635

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

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<b>17</b>	<b>Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Borrowings	44,660	24,687
	Trade creditors	212	-
	Other creditors	22,510	18,869
	Accruals and deferred income	30,895	24,356
		<u>98,277</u>	<u>67,912</u>
<b>18</b>	<b>Creditors: amounts falling due after more than one year</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Borrowings	<u>175,650</u>	<u>217,635</u>

## SPECTRUM DAYS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 30 APRIL 2024

#### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 May 2022		Movement in funds		Balance at 1 May 2023		Movement in funds		Balance at 30 April 2024	
	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£
Business Development	1,649	-	-	(1,649)	-	-	-	-	-	-
Kitchen	249	-	-	(153)	96	-	-	-	-	96
Resonance Grant - Cabin	3,409	-	-	-	3,409	-	-	-	-	3,409
Raffle	613	-	-	(613)	-	-	-	-	-	-
BNI Rainbows - Christmas Presents	-	-	-	-	-	364	-	(364)	-	-
Giltrap	-	690	690	(160)	530	-	-	(40)	-	490
Sponsored Hair Cut	-	672	672	(626)	46	-	-	(46)	-	-
Waitrose - Food	-	500	500	(500)	-	-	-	-	-	-
NightSky Foundation	-	-	-	-	-	5,120	5,120	(4,625)	-	495
Resonance Grant - Cost of Living Project	-	-	-	-	-	35,956	35,956	(11,160)	-	24,796
	5,920	1,862	1,862	(3,701)	4,081	41,440	41,440	(16,235)	29,286	

## SPECTRUM DAYS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 30 APRIL 2024

19 Restricted funds (Continued)

**Business Development**

Funds received to be used to create a financial business plan and projected business model, and for the purpose of recruitment and training costs.

**Kitchen**

Funds to improve/upgrade our new kitchen and it's equipment. These funds were received via a donation.

**Resonance - Cabin**

Funds to purchase equipment for the members in our third activity room. This was received via a grant from Resonance.

**Raffle**

Funds raised by 2 members of staff from an external raffle. The staff have purchased TV's and other supporting equipment for the members in 2022/23 financial year.

**Giltrap**

Money raised via donations to host a fundraising event at Spectrum Days.

**Sponsored Hair Cut**

Funding received via an employee for a sponsored hair cut. Money has been used to improve Physiotherapy equipment.

**Food**

Money that was donated via local Waitrose, an employee got in touch with them. We decided that this would be used for food and Waitrose were happy with this.

**Christmas Presents**

Money raised by the 'BNI Rainbow' branch to enable our members to have a bespoke christmas present each.

**NightSky Foundation**

This was a grant provided by the NightSky Foundation to cover the costs of purchasing phones for all of our members to enable us to develop and intergate our care management system.

**Resonance Grant**

Costs associated with moving a paper based system online, the employment of a data manager for 3 months to oversee this and carrying out a legionnaire survey and remedial works.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2024

#### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2023	Incoming resources	Resources expended	At 30 April 2024
	£	£	£	£
General funds	104,493	1,306,173	(1,240,048)	170,618
	<u>104,493</u>	<u>1,306,173</u>	<u>(1,240,048)</u>	<u>170,618</u>
<b>Previous year:</b>	<b>At 1 May 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 30 April 2023</b>
	£	£	£	£
General funds	96,284	1,038,217	(1,030,008)	104,493
	<u>96,284</u>	<u>1,038,217</u>	<u>(1,030,008)</u>	<u>104,493</u>

#### 21 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>At 30 April 2024:</b>			
Tangible assets	158,287	-	158,287
Current assets/(liabilities)	187,981	29,286	217,267
Long term liabilities	(175,650)	-	(175,650)
	<u>170,618</u>	<u>29,286</u>	<u>199,904</u>
	<u>170,618</u>	<u>29,286</u>	<u>199,904</u>
	<b>Unrestricted funds 2023</b>	<b>Restricted funds 2023</b>	<b>Total 2023</b>
	£	£	£
<b>At 30 April 2023:</b>			
Tangible assets	180,848	-	180,848
Current assets/(liabilities)	141,280	4,081	145,361
Long term liabilities	(217,635)	-	(217,635)
	<u>104,493</u>	<u>4,081</u>	<u>108,574</u>
	<u>104,493</u>	<u>4,081</u>	<u>108,574</u>

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2024

#### 22 Operating lease commitments

	2024 £	2023 £
Within one year	20,864	20,864
Between two and five years	80,864	81,728
In over five years	278,333	303,389
	<u>380,061</u>	<u>405,981</u>

#### 23 Related party transactions

Maggie Allen, the Chief Executive Officer of the charity and her husband, Keith Allen, a former Trustee, have made personal loans to the charity. The value outstanding as at 30 April 2024 is £26,242 (2023: £37,253). Interest has been paid totalling £4,994 (2023: £3,061) for the year.

A personal loan, advanced in 2014, of £10,000 was made by the now deceased Stephen Carter, a former Trustee and brother of Maggie Allen. This 15 year loan is being repaid to his estate at £91 per month and as at 30 April 2024, £4,317 (2023: £5,065) principal was outstanding.

24 Cash generated from/(absorbed by) operations	2024 £	2023 £
Surplus for the year	91,330	6,370
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(351)	(58)
Depreciation and impairment of tangible fixed assets	24,108	12,078
<b>Movements in working capital:</b>		
(Increase) in debtors	(30,821)	(20,512)
Increase/(decrease) in creditors	10,392	(171,180)
<b>Cash generated from/(absorbed by) operations</b>	<u>94,658</u>	<u>(173,302)</u>

#### 25 Analysis of changes in net (debt)/funds

	At 1 May 2023 £	Cash flows £	At 30 April 2024 £
Cash at bank and in hand	78,683	71,450	150,133
Loans falling due within one year	(24,687)	(19,973)	(44,660)
Loans falling due after more than one year	(217,635)	41,985	(175,650)
	<u>(163,639)</u>	<u>93,462</u>	<u>(70,177)</u>

**SPECTRUM DAYS**

England & Wales - Charity number 1151711

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# Accounts

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Charity registration number 1151711

**SPECTRUM DAYS**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

# SPECTRUM DAYS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Derek Radcliffe Diane Hughes Mark Taylor	(Appointed 18 January 2023)
<b>Charity number</b>	1151711	
<b>Principal address</b>	Droitwich Youth House Old Coach Road Droitwich Worcestershire WR9 8BB	
<b>Auditor</b>	Ormerod Rutter Limited Chartered Accountants The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY	
<b>Senior management team</b>	Maggie Allen - Chief Executive Officer Amy Annis - Service Lead	
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
	HSBC Bank Plc 6 Broad Street Worcester Worcestershire WR1 2EJ	

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# SPECTRUM DAYS

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# **SPECTRUM DAYS**

## **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 30 APRIL 2023***

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The Trustees present their annual report and financial statements for the year ended 30 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2023

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Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

1) promote and protect the physical and mental health of sufferers of PMLD (Profound and Multiple Learning Disabilities) in Worcestershire and surrounding areas through the provision of financial assistance, support, education and practical advice

(2) to advance the education of the general public in all areas relating to PMLD profound and multiple learning disabilities to further or benefit the residents of Worcestershire and the surrounding areas, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents. in furtherance of these objects but not otherwise, the trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects. to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause "socially excluded" means being excluded from society, or parts of society, as a result of one of more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society)

#### Summary

Spectrum Days has been established to provide specialist support to people with PMLD and their families from birth, through life with: Short Breaks, Advisory service, Counselling, The PMLD Hub - Resources, Equipment and Additional Services. To provide people with PMLD with Purpose/Meaning/Living/Dignity.



Our building is based in Droitwich where members attend for daytime activities including accessing the community. We also provide domiciliary care providing support in the home. Our reach is across Worcestershire for all services and includes a specialist transport system and hot mid-day meals.

#### COVID

During the last year COVID restrictions have relaxed and activities have returned to near normal. The wearing of PPE was reduced and in April 2022 the decision was made to make the wearing of masks a matter of personal choice. Staff absence due to illness or isolation improved and we caught up with missed holidays. However, the management team continued to support transport and Domiciliary Care.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2023**

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### Service Delivery

#### Care Success

Care Success is management software which spans the whole area of service delivery, Domiciliary Care, Building Based and Transport. It is intended to simplify planning, auditing, member records and finance. As it is bespoke to the organisation the preparation of the software is requiring significant management and input. Work continues on preparing this for service delivery.

#### Membership

During the early part of 2022 we had a lot of interest in the service. This led to a relatively large intake of members during the summer. Leading up to this the management team reviewed staffing and resources to ensure sufficient resources were in place. Following the transition of these new members there was a period of adjustment within the service. Although there are always practical elements to consider in service delivery every new member that joins, enriches provision with their unique personality. Everyone enjoys getting to know them and helping them to settle in.



#### Transport Coordinator

A Transport Manager was recruited filling a major role for the organisation. We are very grateful to members of the management team who worked hard to maintain the transport while the recruitment process took place.

#### Compliance

We are registered with the Care Quality Commission for personal care during the provision of domiciliary care. In 2019 after a remote inspection from the Quality Care Commission (CQC) our rating was downgraded from 'Good' to 'Requires Improvement'. This had a big impact on the charity, in particularly on fundraising. To improve our rating, compliance became a priority. In preparation for the next inspection from CQC we arranged for a Mock Inspection. This took place in August 2022 and highlighted a number of actions, with an emphasis on gaps in auditing. From this work an Improvement Plan was developed and actions cited. We developed systems to support the gathering of information and overhauled all supportive material.

#### The Board of Trustees

It was with regret the board accepted the resignation of trustee Jane Roberts. She has been a steadfast member since the early days of development and her contribution based on her direct experience was invaluable. The board maintained the membership of 2 trustees and were focusing on recruiting new members. Stu Kilminster and Mark Taylor were appointed at the January 2022 board meeting. Stu works in I.T and brings wealth of practical experience and Mark is chartered accountant and the parent of one of our members.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2023*

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### **Staff Recruitment and Retention**

In the first few months following COVID we struggled to attract staff. More recently we have seen an improvement in recruitment. We are very grateful to our existing staff team, who have played an active part by promoting the charity in the local community and encouraging their contacts to make job applications.

Retaining our staff was also a challenge. Our retention has also improved and we have a fantastic team who are central to service delivery and many resources are used in development of individuals for work with our very special membership. A good level of retention is of vital importance to providing a high-quality experience for our members. A retention strategy was developed and a range of low-cost solutions were implemented. Now we are nearly through the uncertainties related to COVID this needs to be reviewed, agreed and implemented.

### **Community Event**

A lot of activities became virtual during COVID. Now the impact is not as significant community events are still delivered remotely using digital technology. There are few opportunities to engage directly with others. Virtual meetings are still preferred which don't give the same opportunity for social interaction.

### **Development Meetings**

The Service Lead had been appointed towards the end of 2020 and the Training Manager joined in the Spring of 2021. This completed the senior management team and it was the right time to resume planning for the future. Regular development meetings took place and it was the first chance in a while to review policy and procedure. It was also good to put in place systems to support great service delivery.

### **Summary**

After the turbulent COVID years this has been a year of consolidation. We have reviewed methods of recording to ensure they are compliant. Where needed we have developed new methods or bedding down existing systems. We have planned for increased membership through a thorough transitions process, training, resources and adaptations in the activity rooms.



# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2023*

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### **Achievements and performance**

#### **Financial review**

During the year to 30 April 2023, the charity received donations, gifts and client income amounting to £1,040,079 (2022: £824,696), out of which £1,033,709 (2022: £827,693) was spent in pursuit of the Charity's objects. Therefore, generating a profit of £6,370 (2022: deficit of £2,997). As at 30 April 2023 £4,081 (2022: £5,920) was held as restricted funds and £104,493 (2022: £96,284) was held as unrestricted funds.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level appropriate to the charity's needs and ongoing obligations. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities on a temporary basis while consideration is given to ways in which additional funds may be raised. The charity wishes to work towards a reserve of six months worth of expenditure.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2023**

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### Plans for future periods

#### Planned activities for 2023-24

##### Making the Most

Due to increased membership we are running out of space and our staff facilities are inadequate. We are considering a plan to 'Make the Most' of our building, so that we can continue to serve our increasing membership. There is potential to use the extensive loft space for staff activities, including:

- A staff room
- A Bathroom
- A training room

This would free space for membership on the ground floor with an additional activity room and possibly room for a hydro pool/physiotherapy and changing facilities.

##### 10 Years Old

It was in 2013 we acquired the building and the last ten years have gone so quickly. It is hard to believe we will be 10 years old in 2023. The building has been developed from a dilapidated graffiti clad structure to a well-resourced welcoming environment. Membership has steadily grown from 3 to 28 and our turnover from £39,555 to £1,039,923.85 our staff team from 6 to 32. This was made possible with the support of the whole team, the trustees, the management and the staff. Every day they work together to produce the best outcomes for our members. A cause for celebration. Plans have started in 2023 for this event.

##### Management Software

As work continues on care Success it is anticipated it will be fully incorporated by the end of next year. We are looking forward to assessing the impact on the service and our beneficiaries.

##### Charity Monitoring and Evaluation

Work on the Charity Excellence framework (CEF) Focusing initially on Governance, will be revisited next year. This is a digital trustee and management toolkit & COVID19 funder database to:

- Maximise our impact,
- Identify any areas that require improvement, and any gaps in compliance.
- Identify and implement good practice.
- Develop policies and procedures identified in the governance review.

##### Summary

Next year will be about:

- Celebrating
- Developing plans for 'Making the Most'
- As and when possible restoring community activities.
- Staff retention
- Developing software and management solutions.
- Auditing compliance to be robust for any related activities.

These elements contribute to the ultimate outcome of ensuring our members are:

- safe, comfortable and fulfilled
- part of the community and have the opportunity to build friendships
- able to partake of specialist activities

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

Spectrum Days is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The charity is governed by its constitution adopted on 1 April 2013.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2023

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The Trustees who served during the year and up to the date of signature of the financial statements were:

Derek Radcliffe

Diane Hughes

Stuart Kilmister

Mark Taylor

(Appointed 18 January 2023 and resigned 20 June 2023)

(Appointed 18 January 2023)

There is no formal method of advertising for new trustees; any prospective trustee is recruited via word of mouth. Prospective trustees are invited to meet with other trustees and senior management to discuss the role and the charity's aims and objectives.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### **Roles and Responsibilities:**

##### **Management**

We retain a small team managing a large amount of compliance. Our aims are to provide:

- a happy environment where staff feel supported and valued
- training that is managed to maximise skills and experience
- a firm route through the employment experience

##### **Staff**

The staff team are central to service delivery and many resources are used in development of individuals. A good level of retention is of vital importance to providing a high-quality experience for our members. A retention strategy was developed, and a range of low-cost solutions were implemented. As a result, retention levels improved during the year.

Community events were still impacted by COVID with few opportunities to engage with others. Virtual meetings were preferred which don't give the same opportunity for meaningful interaction.

##### **Development Meetings**

Regular development meetings continued to take place.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2023**

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### **Statement of Trustees' responsibilities**

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

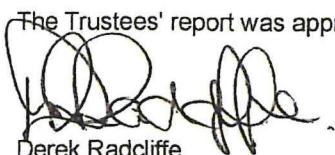
The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 operation.

The Trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.



Derek Radcliffe  
**Chair**

9 January 2024

# SPECTRUM DAYS

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SPECTRUM DAYS

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### Opinion

We have audited the financial statements of Spectrum Days (the 'charity') for the year ended 30 April 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# SPECTRUM DAYS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SPECTRUM DAYS

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### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements, an inadequate rating following inspections by the Care Quality Commission and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### **Other matters**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

# SPECTRUM DAYS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SPECTRUM DAYS

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### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Colm McGrory FCA (Senior Statutory Auditor)**  
for and on behalf of

14/2/2024

### Chartered Accountants Statutory Auditor

Ormerod Rutter is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## SPECTRUM DAYS

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income from:</u></b>							
Donations and legacies	3	20,963	1,862	22,825	56,193	54,340	110,533
Charitable activities	4	1,017,196	-	1,017,196	714,163	-	714,163
Investments	5	58	-	58	-	-	-
<b>Total income</b>		<u>1,038,217</u>	<u>1,862</u>	<u>1,040,079</u>	<u>770,356</u>	<u>54,340</u>	<u>824,696</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	6	1,030,008	3,701	1,033,709	739,481	88,212	827,693
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		8,209	(1,839)	6,370	30,875	(33,872)	(2,997)
Fund balances at 1 May 2022		<u>96,284</u>	<u>5,920</u>	<u>102,204</u>	<u>65,409</u>	<u>39,792</u>	<u>105,201</u>
<b>Fund balances at 30 April 2023</b>		<u><u>104,493</u></u>	<u><u>4,081</u></u>	<u><u>108,574</u></u>	<u><u>96,284</u></u>	<u><u>5,920</u></u>	<u><u>102,204</u></u>

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

All income and expenditure derive from continuing activities.

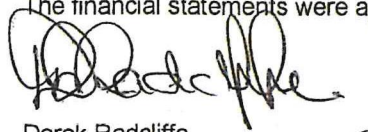
# SPECTRUM DAYS

## BALANCE SHEET

AS AT 30 APRIL 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	13		180,848		95,123
<b>Current assets</b>					
Debtors	14	134,590		114,078	
Cash at bank and in hand		78,683		107,408	
		<u>213,273</u>		<u>221,486</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(67,912)</u>		<u>(62,943)</u>	
Net current assets			<u>145,361</u>		<u>158,543</u>
<b>Total assets less current liabilities</b>			<u>326,209</u>		<u>253,666</u>
<b>Creditors: amounts falling due after more than one year</b>	17		<u>(217,635)</u>		<u>(151,462)</u>
<b>Net assets</b>			<u><u>108,574</u></u>		<u><u>102,204</u></u>
<b>Income funds</b>					
Restricted funds	18		4,081		5,920
Unrestricted funds			<u>104,493</u>		<u>96,284</u>
			<u><u>108,574</u></u>		<u><u>102,204</u></u>

The financial statements were approved by the Trustees on 9 January 2024

  
Derek Radcliffe  
Trustee

# SPECTRUM DAYS

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	22		(173,302)		(6,687)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(97,803)		(54,831)	
Investment income received		58		-	
		<u>          </u>		<u>          </u>	
<b>Net cash used in investing activities</b>			(97,745)		(54,831)
<b>Financing activities</b>					
Proceeds from borrowings		100,000		-	
Net movement in borrowings		142,322		-	
Payment of obligations under finance leases		-		(2,593)	
		<u>          </u>		<u>          </u>	
<b>Net cash generated from/(used in) financing activities</b>			242,322		(2,593)
<b>Net decrease in cash and cash equivalents</b>			(28,725)		(64,111)
Cash and cash equivalents at beginning of year			107,408		171,519
<b>Cash and cash equivalents at end of year</b>			<u>78,683</u>		<u>107,408</u>

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 APRIL 2023

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#### 1 Accounting policies

##### Charity information

Spectrum Days is a Charitable Incorporated Organisation (CIO), registered in England and Wales. The registered office is Droitwich Youth House, Old Coach Road, Droitwich, Worcestershire, WR9 8BB. The charity is governed by its constitution adopted on 1 April 2013.

#### 1.1 Accounting convention

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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

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

#### 1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

"Cost of charitable activities" includes the costs of all employment, operating and property resources directly deployed to achieve the objectives of the charity. In addition, loan interest is shown separately. All costs are shown inclusive of VAT which is not recoverable.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% on cost
Motor vehicles	10% - 25% on cost
Motor vehicle clamps	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

It is the charity's policy to recognise capital purchases of above £1,000 within tangible fixed assets.

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### 1 Accounting policies

(Continued)

#### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

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

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

## SPECTRUM DAYS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

3 Donations and legacies	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022	2022	2022
	£	£	£	£	£	£	£	£	£	£	£	£
Donations and gifts	10,739	1,862	1,862	12,601	56,193	54,340	110,533					
Government grants receivable	6,500	-	-	6,500	-	-	-					
Donated goods and services	3,724	-	-	3,724	-	-	-					
	<u>20,963</u>	<u>1,862</u>	<u>1,862</u>	<u>22,825</u>	<u>56,193</u>	<u>54,340</u>	<u>110,533</u>					

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

### 4 Charitable activities

	2023 £	2022 £
Client income	1,017,196	714,163

### 5 Investments

	Unrestricted funds	Total
	2023 £	2022 £
Interest receivable	58	-

### 6 Charitable activities

	2023 £	2022 £
Staff costs	758,990	560,257
Depreciation and impairment	12,078	9,688
Operating costs	165,561	123,089
Property costs	59,782	32,347
Loan interest	10,380	7,008
Development costs	12,098	94,614
	<u>1,018,889</u>	<u>827,003</u>
Share of support costs (see note 7)	9,786	-
Share of governance costs (see note 7)	5,034	690
	<u>1,033,709</u>	<u>827,693</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,030,008	739,481
Restricted funds	3,701	88,212
	<u>1,033,709</u>	<u>827,693</u>

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

### 7 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Accountancy fees	4,347	-	4,347	-
Resonance loan fees	5,439	-	5,439	-
Audit fees (2022: Independent examination fees)	-	4,800	4,800	660
Meeting costs	-	234	234	30
	<u>9,786</u>	<u>5,034</u>	<u>14,820</u>	<u>690</u>
Analysed between Charitable activities	<u>9,786</u>	<u>5,034</u>	<u>14,820</u>	<u>690</u>

### 8 Net movement in funds

	2023 £	2022 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	12,078	9,688
Operating lease charges	8,009	7,850
Audit fees/ Independent examination fees	4,800	660
	<u>24,897</u>	<u>18,208</u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	41	32
	<u>41</u>	<u>32</u>
Employment costs	2023 £	2022 £
Wages and salaries	674,535	492,012
Social security costs	44,086	32,775
Other pension costs	16,254	11,291
Other staff costs	24,115	24,179
	<u>758,990</u>	<u>560,257</u>

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

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

### 11 Key management personnel

Key management personnel of the charity are deemed to be the Chief Executive Officer and Service Lead. Total key management remuneration was £89,433 (2022: £83,843).

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 13 Tangible fixed assets

	Computers	Motor vehicles	Motor vehicle clamps	Total
	£	£	£	£
<b>Cost</b>				
At 1 May 2022	-	133,629	-	133,629
Additions	6,355	86,925	4,523	97,803
At 30 April 2023	6,355	220,554	4,523	231,432
<b>Depreciation and impairment</b>				
At 1 May 2022	-	38,506	-	38,506
Depreciation charged in the year	883	11,101	94	12,078
At 30 April 2023	883	49,607	94	50,584
<b>Carrying amount</b>				
At 30 April 2023	5,472	170,947	4,429	180,848
At 30 April 2022	-	95,123	-	95,123

### 14 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	117,480	100,342
Other debtors	132	10,772
Prepayments and accrued income	16,978	2,964
	134,590	114,078

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

### 15 Loans and overdrafts

	2023	2022
	£	£
Other loans	200,001	-
Loans from related parties	42,321	-
	<u>242,322</u>	<u>-</u>
Payable within one year	24,687	-
Payable after one year	<u>217,635</u>	<u>-</u>

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

	2023	2022
	£	£
Borrowings	24,687	-
Other taxation and social security	-	7,526
Trade creditors	-	1,909
Other creditors	18,869	41,183
Accruals and deferred income	24,356	12,325
	<u>67,912</u>	<u>62,943</u>

### 17 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Borrowings	217,635	-
External loan	-	100,000
Other creditors	-	51,462
	<u>217,635</u>	<u>151,462</u>

## SPECTRUM DAYS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 30 APRIL 2023

#### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		Movement in funds		Movement in funds	
	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Balance at 30 April 2023 £	
Business Development	1,184	465	-	1,649	-	(1,649)	-	
Kitchen	7,282	-	(7,033)	249	-	(153)	96	
Resonance	25,037	-	(25,037)	-	-	-	-	
Cabin	6,289	-	(2,880)	3,409	-	-	3,409	
Awards for All - cleaning	-	9,256	(9,256)	-	-	-	-	
Eye Gaze software	-	2,994	(2,994)	-	-	-	-	
Infection Control	-	32,045	(32,045)	-	-	-	-	
Online activities grant	-	4,900	(4,900)	-	-	-	-	
Printer settlement costs	-	1,449	(1,449)	-	-	-	-	
Raffle 2021	-	613	-	613	-	(613)	-	
Winter Payments grant	-	2,378	(2,378)	-	-	-	-	
Uniforms	-	240	(240)	-	-	-	-	
Giltrap	-	-	-	-	690	(160)	530	
Sponsored Hair Cut	-	-	-	-	672	(626)	46	
Food	-	-	-	-	500	(500)	-	
	<u>39,792</u>	<u>54,340</u>	<u>(88,212)</u>	<u>5,920</u>	<u>1,862</u>	<u>(3,701)</u>	<u>4,081</u>	

## SPECTRUM DAYS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

---

18 Restricted funds

(Continued)

**Business Development**

Funds received to be used to create a financial business plan and projected business model, and for the purpose of recruitment and training costs.

**Kitchen**

Funds to improve/upgrade our new kitchen and it's equipment. These funds were received via a donation.

**Cabin**

Funds to purchase equipment for the members in our third activity room. This was received via a grant from Resonance.

**Raffle**

Funds raised by 2 members of staff from an external raffle. The staff have purchased TV's and other supporting equipment for the members in 2022/23 financial year.

**Giltrap**

Money raised via donations to host a fundraising event at Spectrum Days.

**Sponsored Hair Cut**

Funding received via an employee for a sponsored hair cut. Money has been used to improve Physiotherapy equipment.

**Food**

Money that was donated via local Waitrose, an employee got in touch with them. We decided that this would be used for food and Waitrose were happy with this.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

### 19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 30 April 2023 are represented by:					
Tangible assets	180,848	-	180,848	95,123	95,123
Current assets/(liabilities)	141,280	4,081	145,361	152,623	158,543
Long term liabilities	(217,635)	-	(217,635)	(151,462)	(151,462)
	<u>104,493</u>	<u>4,081</u>	<u>108,574</u>	<u>96,284</u>	<u>102,204</u>

### 20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	20,864	20,000
Between two and five years	81,728	80,000
In over five years	303,389	20,000
	<u>405,981</u>	<u>120,000</u>

### 21 Related party transactions

Maggie Allen, the Chief Executive Officer of the charity and her husband, Keith Allen, a former Trustee, have made personal loans to the charity. The value outstanding as at 30 April 2023 is £35,734 (2022: £55,739). A capital repayment of £10,000 was made during the year and interest has been paid totalling £3,061 (2022: £3,690) for the year.

A personal loan, advanced in 2014, of £10,000 was made by the now deceased Stephen Carter, a former Trustee and brother of Maggie Allen. This 15 year loan is being repaid to his estate at £91 per month and as at 30 April 2023, £5,065 (2022: £5,765) principal was outstanding.

Mark Taylor, one of the trustees of the charity, donated a minibus valued at £3,724 during the year. There were no balances due to or from him at the year end.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

<b>22</b>	<b>Cash generated from operations</b>		<b>2023</b>	<b>2022</b>	
			<b>£</b>	<b>£</b>	
	Surplus/(deficit) for the year		6,370	(2,997)	
	Adjustments for:				
	Investment income recognised in statement of financial activities		(58)	-	
	Depreciation and impairment of tangible fixed assets		12,078	9,688	
	Movements in working capital:				
	(Increase) in debtors		(20,512)	(12,396)	
	(Decrease) in creditors		(171,180)	(982)	
	<b>Cash absorbed by operations</b>		<b>(173,302)</b>	<b>(6,687)</b>	
<b>23</b>	<b>Analysis of changes in net debt</b>				
		<b>At 1 May 2022</b>	<b>Cash flows</b>	<b>Acquisitions and</b>	<b>At 30 April 2023</b>
		<b>£</b>	<b>£</b>	<b>disposals</b>	<b>£</b>
	Cash at bank and in hand	107,408	(28,725)	-	78,683
	Loans falling due within one year	-	75,313	(100,000)	(24,687)
	Loans falling due after more than one year	-	(217,635)	-	(217,635)
		<u>107,408</u>	<u>(171,047)</u>	<u>(100,000)</u>	<u>(163,639)</u>

**SPECTRUM DAYS**

England & Wales - Charity number 1151711

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# Accounts

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Charity registration number 1151711

**SPECTRUM DAYS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

# SPECTRUM DAYS

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees** Derek Radcliffe  
Diane Hughes  
Stuart Kilmister (Appointed 18 January 2023)  
Mark Taylor (Appointed 18 January 2023)

**Charity number** 1151711

**Principal address** Droitwich Youth House  
Old Coach Road  
Droitwich  
Worcestershire  
WR9 8BB

**Independent examiner** Joanne Baldwin  
The Oakley  
Kidderminster Road  
Droitwich  
Worcestershire  
WR9 9AY

**Bankers** CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

HSBC Bank Plc  
6 Broad Street  
Worcester  
Worcestershire  
WR1 2EJ

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# SPECTRUM DAYS

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# SPECTRUM DAYS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 APRIL 2022

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The Trustees present their annual report and financial statements for the year ended 30 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

1) promote and protect the physical and mental health of sufferers of PMLD (Profound and Multiple Learning Disabilities) in Worcestershire and surrounding areas through the provision of financial assistance, support, education and practical advice

(2) advance the education of the general public in all areas relating to PMLD to further or benefit the residents of Worcestershire and the surrounding areas, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have power: to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects, to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause "socially excluded" means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health(physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime(either as a victim of crime or as an offender rehabilitating into society).

#### **Summary**

Spectrum Days has been established to provide specialist support to people with PMLD and their families from birth, through life with: Short Breaks, Advisory service, Counselling, The PMLD Hub - Resources, Equipment and Additional Services. To provide people with PMLD with Purpose/Meaning/Living/Dignity.

Our building is based in Droitwich where members attend for daytime activities including accessing the community. We also provide domiciliary care providing support in the home. Our reach is across Worcestershire for all services and includes a specialist transport system and hot mid-day meals.

#### **COVID**

Once again, this year has been dominated by COVID. During 2020 and 2021 there was a significant amount of financial support and a high level of guidance. There was a period of adjustment when we found our own path. The organisation had to find a balance between service delivery and stringent infection control, when the two are not compatible. There were still the same challenges of income reduction and high levels of staff absence. A small but well defined management team has supported staff retention levels and the finance manager worked creatively to find funding options and maintain our income.

The Service Lead worked with the team to find a sound balance between vital service delivery with a measured response to infection control.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2022**

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### Service Delivery

#### Transport

The transport system and trained staff are vital to service delivery. We pick our members up from all over Worcestershire to benefit from the wide range of activities we deliver in our building. Without transport the building-based service would not be accessible. The fleet became depleted over the years with aging vehicles. We took receipt of 4 of our 5 vehicles in 2020, but the largest and most important bus was delayed because of issues with the supply chain. It finally arrived in January 2022. This was a cause for celebration with a brand-new vehicle built to our own specification

This widened the scope of logistic options and provided a more comfortable experience for our members.



#### Clare's Kitchen

Mid-day meals had been on hold for 2 years while money was raised to re-furbish the kitchen. The work was also delayed by the pandemic.

The kitchen was finally completed in August 2021. It is satisfying in many ways to have hot midday meals being cooked again:

- the sensory aspects of the smell throughout the building
- the nutritious hot midday meal (where appropriate)
- taking the pressure off the families in the evening (where appropriate)
- the involvement of our members in the preparation of food (where appropriate)



#### The Cabin

The Cabin was also completed during this financial year. This room was developed as a Technology Centre. All our members have communication difficulties. RSH communicates pain or pleasure through facial expression. AT has a small vocabulary but good understanding. Everyone will benefit from the range of technology and software available. But the most exciting piece of equipment that finished the room off was the eye gaze computer and software. Magic Eye software has been designed to develop access and communication skills through creative play and gaming. The software supports eye gaze, speech, switching, touch, game controllers, mouse and keyboard inputs and offers 100s of thoughtfully designed activities.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2022*

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### **Communication**

During this period, we also recruited a Communication Champion. Her role was to support the staff team with accessing the possibilities of implementing alternative, augmented communication. This had immediate impact especially with Signalong. Signalong is a key word sign-supported communication system based on British sign language and is used in spoken word order. It uses speech, sign, body language, facial expression and voice tone to reference the link between sign and word. The Communication Champion chooses words that are relevant to the members and to the celebrations/events that take place during the year and gives weekly lessons on the signs. These video clips are a popular addition to our Facebook page. This has lifted communication generally and there are many examples throughout the building of ways we support our membership to independently communicate in their preferred method.



The sign for Alpaca

### **Family Support and Guidance**

- We support families in many ways:
- An open-door policy.
- Responding to urgent care needs. A family needed support so that they could attend a family event. The team responded positively to support the member over a 48-hour period.
- Signposting. We have built up a range of contacts with different skill sets who we can refer our families to when in need of advice.

### **Achievements and performance**

#### **Financial review**

During the year to 30 April 2022, the charity received donations, gifts and client income amounting to £824,696 (2021: £721,908), out of which £827,693 (2021: £660,709) was spent in pursuit of the Charity's objects. Therefore, generating a deficit of £2,997 (2021: surplus of £61,199). As at 30 April 2022 £5,920 (2021: £39,792) was held as restricted funds and £96,284 (2021: £65,409) was held as unrestricted funds.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level appropriate to the charity's needs and ongoing obligations. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities on a temporary basis while consideration is given to ways in which additional funds may be raised. The charity wishes to work towards a reserve of 3 to 6 months worth of expenditure.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

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#### Plans for future periods

The focus of the charity continues to support our beneficiaries through our main services. Our members had returned to full-service delivery by September 2021. Growth in membership had been static during COVID. It is estimated that we will see a return to normal levels of interest in the summer of 2022.

#### Compliance

We had support from the County Council on compliance and it is anticipated that this work will carry on into 2022. With an overhaul of risk assessment, policy/procedure and member paperwork. The charity is well placed with a strong management team to move the organisation forward in preparation for development.

#### COVID

No one can predict the future of the pandemic but it is likely we will have to continue with regular testing and manage staff absence. It is hoped that the more stringent approaches to infection control can be relaxed in the future.

#### Management Software

Our stakeholders require organisations to use technology to support management. Due to the blended nature of the service the solution for families is good but the management is challenging. A range of software has been investigated over the years but as the service grew so did the imperative to source a solution. The management team chose to focus on a software that could work with the complexity of the service covering all strands of delivery. The work began to migrate the whole organisations systems and processes onto the software in April 2022. This is a major piece of work and it is anticipated It will be developed during the rest of the year.

#### Charity Monitoring and Evaluation

Work on the Charity Excellence framework (CEF) Focusing initially on Governance, will be revisited next year. This is a digital trustee and management toolkit & COVID19 funder database to:

- Maximise our impact,
- Identify any areas that require improvement, and any gaps in compliance.
- Identify and implement good practice.
- Develop policies and procedures identified in the governance review.

#### Summary

Next year will be about

- Building up numbers of members using the service.
- As and when possible restoring community activities.
- Staff retention
- Developing software and management solutions.
- Auditing compliance to be robust for any related activities.

These elements contribute to the ultimate outcome of ensuring our members are:

- safe, comfortable and fulfilled
- part of the community and have the opportunity to build friendships
- able to partake of specialist activities bespoke to the individual

#### Structure, governance and management

Spectrum Days is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The charity is governed by it's constitution adopted on 1 April 2013.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Derek Radcliffe

Diane Hughes

Stuart Kilmister

Mark Taylor

(Appointed 18 January 2023)

(Appointed 18 January 2023)

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2022*

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There is no formal method of advertising for new trustees; any prospective trustee is recruited via word of mouth. Prospective trustees are invited to meet with other trustees and senior management to discuss the role and the charity's aims and objectives.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### **Roles and Responsibilities:**

#### **Management**

During a review of the management structure, on the challenges of a small team managing a large amount of compliance, it was identified that generally the teams experience from recruitment through to exit could be improved. A training manager was recruited, and this had an immediate impact towards our aims to provide:

- a happy environment where staff feel supported and valued
- training that is managed to maximise skills and experience
- a firm route through the employment experience

#### **Staff**

The staff team are central to service delivery and many resources are used in development of individuals. A good level of retention is of vital importance to providing a high-quality experience for our members. A retention strategy was developed, and a range of low-cost solutions were implemented. Now we are nearly through the uncertainties related to COVID this needs to be reviewed, agreed and implemented

Community events are still impacted by COVID with few opportunities to engage with others. Virtual meetings are still preferred which don't give the same opportunity for meaningful interaction.

#### **Development Meetings**

The Service Lead had been appointed towards the end of 2020 and the Training Manager joined in the Spring of 2021. This completed the senior management team and it was the right time to resume planning for the future. Regular development meetings took place and it was the first chance in a while to review policy and procedure. It was also good to put in place systems to support great service delivery.

#### **Summary**

The long-term effects of COVID 19 were not anticipated and every turn of events we adapted and developed. the vulnerability of our members made it vital that we developed stringent measures for infection control. The staff team were fantastic responding with a drive to maintain frontline service delivery, supporting our members with, bravery, tenacity and dedication.

# SPECTRUM DAYS

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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### Statement of Trustees' responsibilities

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

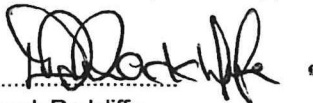
The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 operation.

The Trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.



Derek Radcliffe  
Chair

Date: 27/02/2023

# SPECTRUM DAYS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SPECTRUM DAYS

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I report to the Trustees on my examination of the financial statements of Spectrum Days (the charity) for the year ended 30 April 2022.

### Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



**Joanne Baldwin FCCA ACA**

The Oakley  
Kidderminster Road  
Droitwich  
Worcestershire  
WR9 9AY

Dated: .....28/2/2023.....

## SPECTRUM DAYS

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	3	56,193	54,340	110,533	71,029	87,631	158,660
Charitable activities	4	714,163	-	714,163	563,165	-	563,165
Other trading activities	5	-	-	-	83	-	83
<b>Total income</b>		<b>770,356</b>	<b>54,340</b>	<b>824,696</b>	<b>634,277</b>	<b>87,631</b>	<b>721,908</b>
<b>Expenditure on:</b>							
Raising funds	6	-	-	-	138	-	138
Charitable activities	7	739,481	88,212	827,693	598,915	61,656	660,571
<b>Total expenditure</b>		<b>739,481</b>	<b>88,212</b>	<b>827,693</b>	<b>599,053</b>	<b>61,656</b>	<b>660,709</b>
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>30,875</b>	<b>(33,872)</b>	<b>(2,997)</b>	<b>35,224</b>	<b>25,975</b>	<b>61,199</b>
Fund balances at 1 May 2021		65,409	39,792	105,201	30,185	13,817	44,002
<b>Fund balances at 30 April 2022</b>		<b>96,284</b>	<b>5,920</b>	<b>102,204</b>	<b>65,409</b>	<b>39,792</b>	<b>105,201</b>

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

All income and expenditure derive from continuing activities.

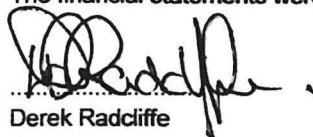
# SPECTRUM DAYS

## BALANCE SHEET

AS AT 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	13		95,123		49,980
<b>Current assets</b>					
Debtors	14	114,078		101,682	
Cash at bank and in hand		107,408		171,519	
		<u>221,486</u>		<u>273,201</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(62,943)</u>		<u>(56,463)</u>	
Net current assets			<u>158,543</u>		<u>216,738</u>
<b>Total assets less current liabilities</b>			253,666		266,718
<b>Creditors: amounts falling due after more than one year</b>	16		(151,462)		(161,517)
<b>Net assets</b>			<u>102,204</u>		<u>105,201</u>
<b>Income funds</b>					
Restricted funds	17		5,920		39,792
Unrestricted funds			96,284		65,409
			<u>102,204</u>		<u>105,201</u>

The financial statements were approved by the Trustees on 27/02/2023

  
Derek Radcliffe  
Trustee

# SPECTRUM DAYS

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	21		(6,687)		163,011
<b>Investing activities</b>					
Purchase of tangible fixed assets		(54,831)		(46,800)	
<b>Net cash used in investing activities</b>			(54,831)		(46,800)
<b>Financing activities</b>					
Payment of obligations under finance leases		(2,593)		2,593	
<b>Net cash (used in)/generated from financing activities</b>			(2,593)		2,593
<b>Net (decrease)/increase in cash and cash equivalents</b>			(64,111)		118,804
Cash and cash equivalents at beginning of year			171,519		52,715
<b>Cash and cash equivalents at end of year</b>			<u>107,408</u>		<u>171,519</u>

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# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 APRIL 2022

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#### 1 Accounting policies

##### Charity information

Spectrum Days is a Charitable Incorporated Organisation (CIO), registered in England and Wales. The registered office is Droitwich Youth House, Old Coach Road, Droitwich, Worcestershire, WR9 8BB. The charity is governed by its constitution adopted on 1 April 2013.

#### 1.1 Accounting convention

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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

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

#### 1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

---

### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

"Cost of charitable activities" includes the costs of all employment, operating and property resources directly deployed to achieve the objectives of the charity. In addition, loan interest is shown separately. All costs are shown inclusive of VAT which is not recoverable.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	20%, 12.5% on cost
----------------	--------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

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#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases. There are 3 operating leases. Firstly, in respect of rentals payable by the charity for the property in Droitwich for which the lease period is 15 years. Secondly, in respect of a mini bus leased over 5 years and thirdly, in respect of computer equipment over 3 years.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

#### 2 Critical accounting estimates and judgements

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

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

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	56,193	54,340	110,533	71,029	87,631	158,660

### 4 Charitable activities

	2022	2021
	£	£
Client income	714,163	563,165

### 5 Other trading activities

	Total	Unrestricted funds
	2022	2021
	£	£
Hire of facilities	-	83

### 6 Raising funds

	Total	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Sundry costs	-	138
	-	138

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 7 Charitable activities

	2022 £	2021 £
Staff costs	560,257	464,462
Depreciation and impairment	9,688	5,453
Operating costs	123,089	76,755
Property costs	32,347	34,668
Loan interest	7,008	5,047
Development costs	94,614	74,186
	<u>827,003</u>	<u>660,571</u>
Share of governance costs (see note 8)	690	-
	<u>827,693</u>	<u>660,571</u>
<b>Analysis by fund</b>		
Unrestricted funds	739,481	598,915
Restricted funds	88,212	61,656
	<u>827,693</u>	<u>660,571</u>

### 8 Support costs

	Support costs £	Governance costs £	2022 £
Independent examination fees	-	660	660
Meeting costs	-	30	30
	<u>-</u>	<u>690</u>	<u>690</u>
Analysed between Charitable activities	<u>-</u>	<u>690</u>	<u>690</u>

Governance costs includes expenditure relating to the independent examination of £660.

### 9 Net movement in funds

	2022 £	2021 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	9,688	5,453
Operating lease charges	7,850	7,030
Independent examiners fees	660	660
	<u>18,200</u>	<u>13,143</u>

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	32	30
	<u>32</u>	<u>30</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	492,012	436,671
Social security costs	32,775	17,724
Employers pension costs	11,291	9,448
Other staff costs (non-payroll)	24,179	21,411
	<u>560,257</u>	<u>485,254</u>

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

### 12 Key management personnel

Key management personnel of the charity are deemed to be the Chief Executive and Service Lead. Total key management remuneration was £83,843 (2021: £57,469).

### 13 Tangible fixed assets

	Motor vehicles £
<b>Cost</b>	
At 1 May 2021	78,798
Additions	54,831
	<u>133,629</u>
At 30 April 2022	133,629
<b>Depreciation and impairment</b>	
At 1 May 2021	28,818
Depreciation charged in the year	9,688
	<u>38,506</u>
At 30 April 2022	38,506
<b>Carrying amount</b>	
At 30 April 2022	<u>95,123</u>
At 30 April 2021	<u>49,980</u>

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 14 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	100,342	85,692
Other debtors	10,772	842
Prepayments and accrued income	2,964	15,148
	<u>114,078</u>	<u>101,682</u>

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

	2022	2021
	£	£
Obligations under finance leases	-	2,593
Other taxation and social security	7,526	-
Trade creditors	1,909	10,601
Other creditors	41,183	43,269
Accruals and deferred income	12,325	-
	<u>62,943</u>	<u>56,463</u>

### 16 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
External loan	100,000	100,000
Other creditors	51,462	61,517
	<u>151,462</u>	<u>161,517</u>

## SPECTRUM DAYS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 30 APRIL 2022

#### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		Movement in funds		Movement in funds	
	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Balance at 30 April 2022 £	
Business Development	100	1,084	-	1,184	465	-	1,649	
Kitchen	13,419	-	(6,138)	7,282	-	(7,033)	249	
Resonance	-	25,037	-	25,037	-	(25,037)	-	
Cabin	298	5,991	-	6,289	-	(2,880)	3,409	
Awards for All - cleaning	-	-	-	-	9,256	(9,256)	-	
Eye Gaze software	-	-	-	-	2,994	(2,994)	-	
Infection Control	-	-	-	-	32,045	(32,045)	-	
Online activities grant	-	-	-	-	4,900	(4,900)	-	
Printer settlement costs	-	-	-	-	1,449	(1,449)	-	
Raffle 2021	-	-	-	-	613	-	613	
Winter Payments grant	-	-	-	-	2,378	(2,378)	-	
Uniforms	-	-	-	-	240	(240)	-	
	<u>13,817</u>	<u>32,112</u>	<u>(6,138)</u>	<u>39,792</u>	<u>54,340</u>	<u>(88,212)</u>	<u>5,920</u>	

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

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17 Restricted funds

(Continued)

**Business Development**

Funds received to be used to create a financial business plan and projected business model, and for the purpose of recruitment and training costs.

**Kitchen**

Funds to improve/upgrade our new kitchen and it's equipment. These funds were received via a donation.

**Cabin**

Funds to purchase equipment for the members in our third activity room. This was received via a grant from Resonance.

**Raffle**

Funds raised by 2 members of staff from an external raffle. The staff have purchased TV's and other supporting equipment for the members in 2022/23 financial year.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 30 April 2022 are represented by:						
Tangible assets	95,123	-	95,123	49,980	-	49,980
Current assets/(liabilities)	152,623	5,920	158,543	176,946	39,792	216,738
Long term liabilities	(151,462)	-	(151,462)	(161,517)	-	(161,517)
	<u>96,284</u>	<u>5,920</u>	<u>102,204</u>	<u>65,409</u>	<u>39,792</u>	<u>105,201</u>

### 19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	20,000	26,088
Between two and five years	80,000	80,000
In over five years	20,000	40,000
	<u>120,000</u>	<u>146,088</u>

### 20 Related party transactions

Maggie Allen, the Chief Executive of the charity and her husband, Keith Allen, a former Trustee, have made personal loans to the charity. The value outstanding as at 30 April 2022 was £55,739 (2021: £65,125). Interest on these loans has been paid up to the date of the accounts totaling £3,690 (2021: £2,428) for the year.

A personal loan, advanced in 2014, of £10,000 was made by the now deceased Stephen Carter, a former Trustee and brother of Maggie Allen. This 15 year loan is being repaid to his estate at £91 per month and as at 30 April 2022, £5,765 (2021: £6,420) principal was outstanding.

# SPECTRUM DAYS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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<b>21 Cash generated from operations</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
(Deficit)/surplus for the year		(2,997)	61,199
Adjustments for:			
Depreciation and impairment of tangible fixed assets		9,688	5,453
Movements in working capital:			
(Increase)/decrease in debtors		(12,396)	4,311
(Decrease)/increase in creditors		(982)	92,048
<b>Cash (absorbed by)/generated from operations</b>		<b>(6,687)</b>	<b>163,011</b>
		<u>          </u>	<u>          </u>
<b>22 Analysis of changes in net funds</b>			
	<b>At 1 May 2021</b>	<b>Cash flows</b>	<b>At 30 April 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	171,519	(64,111)	107,408
Obligations under finance leases	(2,593)	2,593	-
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>168,926</u>	<u>(61,518)</u>	<u>107,408</u>

**SPECTRUM DAYS**

England & Wales - Charity number 1151711

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# Accounts

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**CHARITABLE INCORPORATED ORGANISATION**

**ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR 1 MAY 2020 TO 30 APRIL 2021**

Charity Number 1151711

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## TRUSTEES ANNUAL REPORT 2020/21

### CONSTITUTION AND OBJECTIVES

Spectrum Days operates as a Charitable Incorporated Organisation, whose only voting members are the charity Trustees. It is registered as a charity (No. 1151711).

The object of Spectrum Days is to promote and protect the physical and mental health of people with profound and multiple learning disabilities (PMLD) in Worcestershire and surrounding areas.

### **ACTIVITIES AND ACHIEVEMENTS 2020-21**

This report identifies how we have carried out your charity's purposes for the public benefit and in doing so, we have had regard to the Charity Commission's public benefit guidance.

Our charity's purposes as set out in the objects contained in the company's memorandum of association and are available to view on the Charity Commission website.

### **SUMMARY**

Spectrum Days has been established to provide specialist support to people with PMLD and their families from birth, through life with: Short Breaks, Advisory Service, Counselling, The PMLD Hub - Resources, Equipment and Additional Services. To provide people with PMLD with Purpose/Meaning/Living/Dignity.

Our building is based in Droitwich where members attend for daytime activities. We also provide domiciliary care providing support in the home and community. Our reach is across Worcestershire for all services and includes a specialist transport system and hot mid-day meals.

### **Short Breaks**

Our main activities that benefit our community are:

- Day opportunities at our base in Droitwich
- Domiciliary Care in people's homes
- Community activity

The pandemic presented us with lots of challenges between meeting the needs of our members and complying with government guidelines. Throughout this period of time our drive has been to protect our membership and staff, with:

- Building improvements (please find detail in Building Development)
- More than adequate resources
- Policy and procedure
- Health and Safety
- Immediate and preventive action against any links to infection

To date our infection control measures have been successful. We had no cross-contamination that could be linked to our work and limited impact on the service, members and staff.

### **SERVICE DELIVERY**

We continued with alternative service delivery and domiciliary care throughout lockdown. The online activities developed by Amy Annis proved to be a great success and continue to be an important part of service delivery. External providers entertain our members with a range of activities, such as music & dance. We also have several inhouse activities such as Bingo, Play Your Cards Right and Quizzes. This connects our members with

the service and each other through using an online conference call system. They have visual and auditory contact with their friends as well benefitting from the highly stimulating range of activities.

Important aspects that support service delivery are:

### **Transport**

Our own transport system and trained staff are vital to service delivery. We pick our members up from all over Worcestershire to benefit from the wide range of activities we deliver in our building. Without transport the building-based service would not be accessible. When in 2019 our fleet went from one of 5 vehicles to 3, with one hired, we needed to find a solution as soon as possible. Transport was suspended during lockdown so we had some time to find a solution.

To fund raise for that many vehicles in a short time span was out of reach, so we looked to securing a loan. Our work funded by the Reach Foundation and facilitated by Resonance developed the charity to a point where we were investment ready. The main focus of our work was developing a financial model and forecast. From this we were in a position to enter into a loan agreement with Resonance to fund a fleet of vehicles to replenish our diminishing fleet.

Work went into demonstrating the need for 6 vehicles, choosing the best range for our needs and the supplier. Our new fleet of 5 vehicles arrived in April 2021, with a larger minibus on order, scheduled for delivery at the end of June. This arrived in February 2022.

### **Hot Mid-Day Meals**

Our lunchtime provision has always been of great benefit to our families. It relieves the pressure at the end of the day, knowing that a hot healthy meal has been provided. Our kitchen was found to need extensive work in 2019 and since then we have been fund raising. This was to improve the layout and refit the units and appliances. The kitchen was opened in August 2021.

### **Family Support and Guidance**

We support families in many ways:

- An open-door policy. Sometimes our families just need to talk through issues or concerns. More recently this has been through phone calls or email.
- Responding to urgent care needs. A family needed support so that they could attend a family event. The team responded positively to support the member over a 48 hour period.
- Signposting. We have built up a range of contacts with different skill sets who we can refer our families to when in need of advice.

## **ROLES AND RESPONSIBILITIES**

### **Governance**

At the end of 2020 Gill Clerici left the board of trustees. Gill had supported the charity for 7 years and in ways that were over and above the role of a trustee.

Jim Brooks joined us as a trustee in December 2020. He had worked with the CEO through the Reach project. This was a very productive experience and he has a wealth of knowledge through his charity consultancy. In summary we have maintained 4 members of the board, with Derek Radcliffe as Chair. This is a very supportive team who manage the charities activities effectively.

**Management**

During the pandemic we reviewed the management structure. The chief executive officer Margaret Allen is the line manager for key members of the team and this supports the development of the organisation. Through a range of activities, we identified the need for a training manager. As a result we have a candidate due to start in May 2021. We had a change in service management in 2020 and promoted Amy Annis to Service Lead. She is proving to be a great asset to the charity.

**Staff**

The staff team are and always will be central to service delivery, but work was suspended during lockdown on improving the retention strategy with limited opportunities to consult with staff. Clearly it will also be vital to involve the new training manager (starting in May 2021).

**CQC**

During the year under review, and notwithstanding the ongoing pandemic, CQC encouraged us to enter into a remote inspection of our Domiciliary Care activities. Disappointingly this resulted in a fall in our rating due to various record keeping issues and, whilst we believe adequate explanation was available, nonetheless the Charity resolved to simply accept the recommendations and work on improvements.

**Resources**

We were successful in receiving funds from the Percy Bilton Charity to purchase an eye gaze system, which includes a portable Magic Room with projection, sound and lighting that will allow personalised activities and experiences to be delivered to members in their patches. This could be in the form of watching videos, listening to music, self-care relaxation time, multi-sensory experiences and more. Using tech from the assistive toolkit, members can navigate these experiences providing opportunities for independence.

We are very excited about receiving the equipment and working with our members to develop methods of communication.

**Sustainability**

We are grateful that the authorities sustained some of our income for providing alternative activities during lockdown. Unfortunately, 2 members left us due to infection risk. In mitigation we were very fortunate to have received a grant from Resonance with an allocation to cover lost income. This also supported our building work and transport. We have had referrals from new members and are due to recover to pre-covid income over the next few months.

**Impact Survey**

As part of our compliance with Resonance, we had some training on impact. There is a recognition that in order to report effectively to our stakeholders, we need to identify and record impact and as a result evaluate our success and how we can improve. Using a tool we can begin to create audits and reports on Impact Measurement.

**General Data Protection Regulations (GDPR)**

GDPR is reviewed on an annual basis ensuring compliance with the NHS toolkit as the driving force. As part of this work, areas are identified and developed. Gill Clerici had taken on the role of Caldicott Guardian. A **Caldicott Guardian** is a senior person responsible for protecting the confidentiality of people's health and care information and making sure it is used properly. Since she has left the board we need to source a replacement to meet this important role in data protection.

## **Building Development**

In response to COVID a number of measures took place to improve infection control. A raft of maintenance works and more substantial changes to the building took place in the run up to re-opening. We developed a patch system for our membership to ensure they had sufficient space to be safe. We used retractable barriers and furniture to divide the spaces. With time these areas have become individualised and full of resources for our members to enjoy and continue to be used.

All of our administration indirectly benefits our membership, by underpinning the smooth running of the charity. However there was a heightened risk of infection between staff due to the layout. We have a large open office area and to reduce the chances of cross contamination between the staff, the desks were re-arranged and clear plastic screens were erected.

This has improved the office environment.

During the year, work continued on the Cabin with the installation of a kitchenette and it is near to completion. In order to give our members maximum space and keep them safe our existing rooms are fully utilised. The Cabin will give additional space as well as being a fantastic resource.

Clare's kitchen is prepared and the units have been purchased. We look forward to its completion so we can return to providing healthy, hot mid-day meals and meet the individual dietary requirements of our membership.

## **Community Engagement**

Opportunities for Community engagement were prohibited by the covid restrictions but we did make a productive contact with a local Rotary group who hire out their building, Rotary House. We needed additional space specially for one of our members with a high risk of contamination. We also used this building for board meetings. This meant we were able to restrict the numbers going in and out of Spectrum Days and thus reduce the chances of contamination.

## **Recruitment and Selection of Trustees**

All trustees have specific, identified posts and are subject to the following robust stages of recruitment:

- All such posts are advertised externally, to open the process
- Trustees have specific roles, with a job description.
- A person specification will form part of the recruitment process
- Interviews will use an assessment criteria and records will be a contemporaneous account of the interview

The recruitment of Trustees Policy stipulates a 3-month induction process for a nominated 'advisor' to the Board to become a Trustee. Induction checklist for a new trustee includes familiarising themselves with a range of policies and procedures including:

- Safeguarding policy for Adults and Children
- Data Protection
- Health and Safety
- GDPR

The Trustee Handbook includes reference to:

- Constitution & Business Plan (including Mission Statement)
- Charity procedures <https://www.gov.uk/government/publications/the-essential-trustee-what-you-need-to-know-cc3>
- A range of charity policies

From the Good Governance Policy, the following principles are applied

Principle 1. understanding their role

Principle 2. ensuring delivery of charitable purpose

Principle 3. working affectively both as individuals and as a team

principle 4. exercising effective control

principle 5. behaving with integrity

principle 6 being open and accountable

#### **Recruitment of management staff**

To ensure the quality of candidates for management roles and ensure remuneration is competitive the following takes place:

- Local and National research
- Use of a benchmark salary tool
- Advice is taken from our recruitment agency.

#### **Relationships with Related Parties**

At a strategic level the Trustees develop relationships with:

- CQC
- Members and their families
- Staff
- Funders and Funding bodies

#### **Statement confirming major risks have been reviewed and procedures put in place to manage those risks.**

We have a business continuity management plan which 'looks at the capability of the organization to continue the delivery of services at pre-defined acceptable levels following a disruptive incident". It covers a range of risks, and contains detailed plans to manage those risks including:

- COVID
- Loss of building and/or key activity areas
- Disruption to catering, communications, utility supplies, transport, members/relatives, staff, severe weather

The business plan related to business aims is reviewed annually and the fundraising strategy related to development projects is reviewed on an ongoing basis. There are also policies in place in relation to data protection breaches and managing financial risk.

To secure the future of Spectrum Days, a strong policy, and rigorous procedures in place, are essential. The following support this vital area:

- A strong Board of Trustees
- Management of expenditure
- A financial policy and procedure
- Fundraising is used to finance any capital items or projects
- Responding to any appropriate tendering opportunities
- Loss of information and data could be devastating. Hard copies are made of all documents. The filing system is stored on the Internet using a cloud-based tool. Compliance with the NHS toolkit will support safe storage of information.

## **FINANCIAL REVIEW**

For the year ending 30th April 2021 Spectrum Days achieved an overall profit of £61,199 Increasing its overall surplus for the third time. The carried forward balances into 2021/22 total £105,201 (unrestricted £65,409; restricted funds £39,792). This compares to funds totalling £44,002 at 30<sup>th</sup> April 2020.

## **RESERVES POLICY**

The objective of the trustees is to hold reserves to cover four months' worth of expenditure. The trustees aim to achieve this in the future as the financial position of the charity continues to improve. Total funds of £105, 201 at 30<sup>th</sup> April 2021 reflected nearly 2 months expenditure.

## **GOING CONCERN**

As of April 2021, we entered our second financial year when the affects by the pandemic continued to be a concern. The team has continually assessed the impact. The charity has benefited from sustained income from it's funders and any fundraising opportunities have been followed up, leaving the charity with sufficient reserves for 2 months. This is a much-improved position from 2020, ensuring the charity was in an improved position for the Impact of the virus moving forward. We received a grant of £50,000 from the Eveson Trust in February 2022 making the future of the charity even more secure.

## **PRINCIPAL FUNDING SOURCES**

The charity operates a sustainable model with expenditure linked to service delivery covered by a range of payment solutions.

Paying for Services Spectrum Days is paid for in a few ways:

- A personal health budget is for NHS healthcare and support needs.
- A personal budget is for social care and support needs.
- It is increasing common to have split budgets between social care and NHS.
- An individual budget includes social care and support needs plus other funding, such as independent living. A direct payment is one way of managing these budgets, where families/carer's get the cash to buy the agreed care and support identified needs.

## **Contractual Arrangements**

The Council may be looking to contract a service aimed at a particular group of people and that has specific outcomes. If this meets the aims of the organisation with previous experience of successful tendering for contracts it is well placed to submit a tender.

## **Private Arrangements**

Occasionally members will have been awarded compensation and this can be used to fund the service

Traditionally any equipment resources or capital projects Have been covered through fundraising activities. But recently there has also been support with running costs as funding bodies have recognised the impact of the pandemic. This has sustained the charity and improved the reserves for 2020/21. Without this support the financial future would be fragile.

## **Summary**

The long term effects of COVID 19 were not anticipated and at every turn of events we adapted and developed. The vulnerability of our members made it vital that we developed stringent measures for infection control. The staff team were fantastic responding with a drive to maintain frontline service delivery, supporting our members with, bravery, tenacity and dedication.

## **PLANNED ACTIVITIES FOR 2021-22**

The focus of the charity continues to support our beneficiaries through our main services. Although the effects of the pandemic continued to have an impact on the charity in 2021/22 full-service delivery was achieved from August 2021. If there is a change in government advice, we are ready to respond.

## **Technology**

We continue to investigate technological solutions to support complex activities and improve efficiency. This will allow the management team to focus on service development. Having looked at various models of management software we settled on a relatively new organisation. Work began with developing a solution during March 2021 and we are now using the new software.

## **Human Resources (H.R)**

This is a vital aspect of development and took place from July 2021 onwards.

The new system and improved structure should ensure that:

- staff get a consistent experience
- staff work in a happy environment, where they feel supported and valued
- training is managed to maximise skills and experience
- we tackle problems during probation before they become difficult to manage
- we devise a route through the employment experience

Work continues with Worcestershire County Council (Landlords) on an extended Lease.

## **CHARITY MONITORING AND EVALUATION**

Work on the Charity Excellence Framework (CEF), focusing initially on governance, was also suspended. This is a digital trustee and management toolkit & COVID19 funded database to:

- Maximise our impact,

- Identify any areas that require improvement, and any gaps in compliance.
- Identify and implement good practice.
- Develop policies and procedures identified in the governance review.

The focus changed, with our response to Covid being the main drive for the majority of the year.

### **Completion of the Cabin and Clare's Kitchen**

There were delays in the work on Clare's Kitchen and The Cabin.

The Cabin has been developed to benefit our members through technological solutions, allowing them access to a range of interactive experiences and is almost complete.

Clare's Kitchen is complete and we can again provide members with hot mid-day meals. We have all missed the smell of cooking and the members do relish the food.

### **Community Engagement**

Although community engagement is highly valued this has been limited due to the pandemic. Similarly any promotional activities in the community have ceased to take place. We hope that we can provide full community engagement and promotional activities in 2022.

### **SUMMARY**

2020/21 has been about recovery:

Completing building projects

Building up numbers of members using the service.

As and when possible restoring community activities.

Staff retention

Developing software and management solutions.

Auditing compliance to be robust for any related activities.

These elements contribute to the ultimate outcome of ensuring our members are: safe, comfortable and fulfilled, part of the community, have the opportunity to build friendships and able to partake in specialist activities bespoke to their needs.

**LEGAL AND ADMINISTRATIVE INFORMATION**

TRUSTEES throughout the year and as at 30 April 2021

Derek Radcliffe – Chair

Maggie Allen (resigned July 2020)

Diane Hughes – Treasurer

Gill Clerici (resigned January 2021))

(Dorothy) Jane Roberts

James Brooks (appointed 11<sup>th</sup> December 2020)

Charity Registered number: 1151711

Registered Office

Droitwich Youth House

Old Coach Road

Droitwich Spa

Worcestershire

WR9 8BB

Independent Examiner

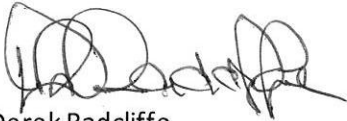
Kendall Wadley LLP, Chartered Accountants, Granta Lodge, 71 Graham Road, Malvern, WR1 2JS

Bankers

CAF Bank Ltd – Kings Hill, West Malling, ME19 4JQ

HSBC – Broad Street, Worcester, WR1 2EJ

Approved by the Board of Trustees and signed on their behalf by:



Derek Radcliffe  
Chair

Date:

24/2/22

## Independent examiner's report on the accounts

*Section A**Independent Examiner's Report***Report to the Trustees/  
members of**

Spectrum Days

**On accounts for the year  
ended**

30 April 2021

**Charity no  
(if any)**

1151711

**Set out on pages**

13-25

**Respective responsibilities  
of Trustees and examiner**

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

It is my responsibility to:

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

**Basis of independent  
examiner's statement**

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  Date: 24/2/2022

Name: ELIZABETH NEEDHAM A.C.A.  
KENDALL WADLEY LLP

Relevant professional qualification(s) or body (if any): INSTITUTE OF CHARTERED ACCOUNTANTS OF  
ENGLAND & WALES  
ICAEW

Address: GRANTA LODGE  
71 GRAHAM ROAD  
MALVERN  
WORCESTERSHIRE  
WR14 2JS

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the Trustees' annual report.)

Not Applicable

Not applicable

## ANNUAL ACCOUNTS 1 MAY 2020 TO 30 APRIL 2021


## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR 1 MAY 2020 TO 30 APRIL 2021

	Notes	2020/21			2019/20		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>Incoming Resources</b>							
Donations and Legacies							
- Voluntary Income	2	71,029	87,631	158,660	879	25,899	26,778
- Generated Income	2	83		83	139		139
Charitable activities	3	563,165		563,165	690,036		690,036
Other					2,921		2,921
<b>- Total Income</b>		<b>634,277</b>	<b>87,631</b>	<b>721,908</b>	<b>693,975</b>	<b>25,899</b>	<b>719,874</b>
<b>Expenditure on</b>							
Raising Funds	5	138		138	236	561	797
Charitable Activities	6	586,385		586,385	660,146		660,146
Other	6	12,530	61,656	74,186	13,626	11,521	25,147
<b>- Total Expenditure</b>		<b>599,053</b>	<b>61,656</b>	<b>660,709</b>	<b>674,008</b>	<b>12,082</b>	<b>686,090</b>
<b>Net income and net movement in funds</b>		<b>35,224</b>	<b>25,975</b>	<b>61,199</b>	<b>19,967</b>	<b>13,817</b>	<b>33,784</b>
Reconciliation of funds							
Total funds bought forward		30,185	13,817	44,002	10,218		10,218
<b>Total funds carried forward</b>		<b>65,409</b>	<b>39,792</b>	<b>105,201</b>	<b>30,185</b>	<b>13,817</b>	<b>44,002</b>

**BALANCE SHEET AS AT 30 APRIL 2021**

	Notes	30 April 2021			30 April 2020		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>Fixed Assets</b>							
<b>Tangible Assets</b>	11	49,980		49,980	8,633		8,633
<b>Current Assets</b>							
- Debtors and Prepayments	12	101,682		101,682	104,688		104,688
- Hire Purchase Interest Account		503		503	1,305		1,305
- Cash at bank and in hand		31,726	139,792	171,518	33,398	19,317	52,715
		133,911	139,792	273,703	139,391	19,317	158,708
<b>Creditors/Loans</b>							
- Amounts falling due within one year	13	(56,965)		(56,965)	(42,638)	(5,500)	(48,138)
<b>Net current Assets</b>		76,946	139,792	216,738	96,753	13,817	110,570
<b>Total Assets</b>		126,926	139,792	266,718	105,386	13,817	119,203
- Amounts falling due after one year	13	(61,517)	(100,000)	(161,517)	(75,201)		(75,201)
<b>NET ASSETS</b>		65,409	39,792	105,201	30,185	13,817	44,002
<b>FUNDS</b>	15						
Unrestricted Funds		65,409		65,409	30,185	13,817	44,002
Restricted Funds			39,792	39,792			
		65,409	39,792	105,201	30,185	13,817	44,002

The accounts were approved by the trustees on 24<sup>th</sup> February 2022.



Derek Radcliffe (Chair of Trustees)



Diane Hughes (Treasurer)

**STATEMENT OF CASH FLOWS FOR THE YEAR 1 MAY 2020 TO 30 APRIL 2021**

Spectrum Days

**Statement of Cash Flows**

For the year ended 30 April 2021

	£	£
<b>Cashflows from operating activities</b>		
Cash generated from operations	80,669	21,328
<b>Investing activities</b>		
Receipts from sale of tangible fixed assets		4,492
Purchase of tangible fixed assets	(46,800)	
<b>Net cash flow from investing activities</b>	(46,800)	4,492
<b>Financing activities</b>		
Repayment of borrowings	(8,716)	(12,529)
Proceeds of new loans	100,000	
Payment of obligations under finance leases	(6,350)	(7,180)
<b>Net cash used in financing activities</b>	84,934	(19,709)
<b>Net increase in cash and cash equivalents</b>	118,803	6,111
Cash and cash equivalents at the beginning of the year	52,715	46,604
<b>Cash and cash equivalents at the end of the year</b>	171,518	52,715

## SPECTRUM DAYS

### NOTES FORMING PART OF THE ANNUAL ACCOUNTS FOR THE PERIOD 1 MAY 2020 TO 30 APRIL 2021

#### Note 1 - Principal Accounting Policies

##### a) Charity Information

Spectrum Days is a Charitable Incorporated Organisation, Registered in England and Wales charity number 1151711.

##### b) Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

##### c) Going concern

The Trustees adopt the going concern basis of accounting in preparing the accounts. There have been no issues during the year of being unable to meet liabilities and the Trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future.

##### d) Fund accounting

For Unrestricted Funds there is a General Fund with no restrictions on how the money is spent. There are five Restricted Funds in operation.

##### e) Incoming Resources

Incoming resources are included in the Statement of Financial Activities in the year in which Spectrum Days becomes entitled to the income (not always the same year that it is received) and when its amount can be quantified with reasonable accuracy.

**f) Resources Expended**

All expenditure is included on an accruals basis (being recognised when the liability has been legally or constructively incurred). No amounts are included for the resources provided by volunteers. "Cost of charitable activities" includes the costs of all employment, operating and property resources directly deployed to achieve the objectives of Spectrum Days. In addition, loan interest is shown separately. All costs are shown inclusive of VAT which is not recoverable.

**g) Pensions**

The pension cost shown in note 7 represents the employer's contributions to the personal pension funds of paid staff. For auto-enrolment, Spectrum Days' staging date was 1 July 2017 and the NEST provider was selected.

**h) Tangible fixed assets and depreciation**

The fixed asset mini bus is depreciated over 5 years, being the length of the hire purchase agreement. The 3 fixed asset vehicles purchased during this financial year are depreciated over 8 years.

**i) Operating Leases – Note 13**

There are three operating leases. Firstly, in respect of rentals payable by the charity for the accommodation in Droitwich; the lease was taken out for a period of 15 years. Secondly, in respect of a mini bus leased over 5 years. Thirdly, in respect of computers over 3 years.

**j) Finance Leases – Note 13**

These are in respect of 2 hire purchase mini bus agreements; one taken out over 5 years and the other 4 years.

**k) Critical accounting estimates and judgements**

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

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

**Note 2 - Income from Generated Funds**

	2020/21			2019/20		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
<b>Voluntary Income</b>						
- Donations	1,100		1,100	879	2,620	3,499
- Fund Raising	69,929	87,631	157,560		23,279	23,279
	<b>71,029</b>	<b>87,631</b>	<b>158,660</b>	<b>879</b>	<b>25,899</b>	<b>26,778</b>
<b>Generated Income</b>						
- Hire of Facilities	83		83	139		139
	<b>83</b>		<b>83</b>	<b>139</b>		<b>139</b>

**Note 3 - Income from Charitable Activities**

	2020/21			2019/20		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Client Income	563,165		563,165	690,036		690,036
	<b>563,165</b>		<b>563,165</b>	<b>690,036</b>		<b>690,036</b>

**Note 4 - Profit on Sale of Assets**

	2020/21			2019/20		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Mini Buses				2,921		2,921
				<b>2,921</b>		<b>2,921</b>

**Note 5 - Cost of Generating Voluntary Income**

	2020/21			2019/20		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Resources Expended	138		138	236	561	797
	<b>138</b>		<b>138</b>	<b>236</b>	<b>561</b>	<b>797</b>

**Note 6 - Cost of Charitable Activities**

	2020/21			2019/20		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Staff costs	464,462		464,462	502,852		502,852
Operating costs	82,208		82,208	120,546		120,546
Property costs	34,668		34,668	33,717		33,717
Loan Interest	5,047		5,047	3,031		3,031
	<b>586,385</b>		<b>586,385</b>	<b>660,146</b>		<b>660,146</b>
Development Costs	<b>12,530</b>	<b>61,656</b>	<b>74,186</b>	<b>13,626</b>	<b>11,521</b>	<b>25,147</b>

**Note 7 - Support Costs**

No cost centre is used for "support" costs.

**Note 8 - Net Income (Expenditure) for the year**

	2020/21 £	2019/20 £
Net income is stated after charging/(Crediting)		
- Depreciation of tangible fixed assets	5,453	8,334
- (Gain) on sale of tangible fixed assets	-	(2,621)
- Operating Lease Rental	7,030	3,058
- Independent Examiners Fees	660	660

**Note 9 - Staff Costs and Numbers Employed**

	2020/21 £	2019/20 £
<b>Staff Pay Costs (all activities)</b>		
- Gross pay	436,671	452,448
- Employer's contributions:		
- National Insurance	17,724	18,392
- Personal Pension Scheme (NEST)	9,448	10,052
	<u>463,843</u>	<u>480,892</u>
<b>Other Staff Costs</b>	<u>21,411</u>	<u>21,960</u>
	<b><u>485,254</u></b>	<b><u>502,852</u></b>
 <b>Number of Staff Employed</b>		
- Average number of paid staff (actual)	29.8	36.7
- Average number of paid staff (full time equivalent)	20.1	26.1

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

Maggie Allen is the Chief Executive.

Key management personnel of the charity are deemed to be the Chief Executive and Service Lead. Total key management remuneration was £57,469

**Note 10 - Trustees' Remuneration, Expenses and Donations**

Maggie Allen (CEO) received income of £7,464 during the period that she was a Trustee for provision of services. Services provided were service development, project management, bidding for contracts, fund raising and networking. Maggie Allen resigned as a trustee in July 2020.

None of the other Trustees received any remuneration or expenses during the year.

**Note 11 - Fixed Assets**

	<b>30 April 2021</b>	<b>30 April 2020</b>
	£	£
<u>Mini Buses</u>		
Opening Balance 1 May 2020 = 1 Mini Bus	8,633	18,783
Addition	46,800	
Depreciation	(5,453)	(8,334)
Disposal of 2 Mini Buses		(1,816)
Closing Balance 30 April 2020 = 1 Mini Bus	49,980	8,633
Cost	74,062	39,762
Depreciation b/f to 1 May 2020	(24,082)	(29,313)
Disposal of 2 Mini Buses		(1,816)
Balance = 1 Mini Bus	49,980	8,633

**Note 12 - Debtors/Prepayments**

	<b>30 April 2021</b>	<b>30 April 2020</b>
	£	£
<u>Unrestricted Funds</u>		
- Client Income	85,692	101,353
- Other Debtors	842	-
- Prepayments	15,148	3,335
	<b>101,682</b>	<b>104,688</b>
 Restricted Funds		
- Client Income	-	-
- Other Debtors	-	-
- Prepayments	-	-
	-	-
	<b>101,682</b>	<b>104,688</b>

**Note 13 - Creditors/Loans**

	<b>30 April 2021 £</b>	<b>30 April 2020 £</b>
<u>Amounts falling due within one year</u>		
Unrestricted Funds - Loans		
- External Loan	-	-
- Personal Loans (see Note 16 - Related Party Transactions)	10,028	8,122
- Mini Buses Hire Purchase Agreement (see Note 13 - Finance Leases)	3,096	6,385
Unrestricted Funds - Creditors		
- Trade	10,601	9,064
- Other	33,240	19,067
Restricted Funds - Creditors		
- Other	-	5,500
	<b><u>56,965</u></b>	<b><u>48,138</u></b>
<u>Amounts falling due after one year</u>		
Unrestricted Funds		
- external loan - amount due by instalment > 5 years	100,000	-
- Personal Loans (see Note 16 - Related Party Transactions)	61,517	72,139
- Mini Buses Hire Purchase Agreement (see Note 14 - Finance Leases)	-	3,062
	<b><u>161,517</u></b>	<b><u>75,201</u></b>

**Note 14 - Leases**

	<b>30 April 2021</b>	<b>30 April 2020 £</b>
<b>Operating</b>		
Premises - in less than one year	20,000	20,000
Premises - 2-5 Years	80,000	80,000
Premises - > 5 Years	40,000	60,000
Mini Bus 2015 - in less than one year	4,361	8,722
Mini Bus 2015 - 2-5 Years	-	4,361
Computers - in less than one year	1,727	5,653
Computers - 2-5 Years	-	9,265
	<b>146,088</b>	<b>188,001</b>
<b>Finance</b>		
2 Mini Buses 2016 - in less than one year	3,096	6,385
2 Mini Buses 2016 - remainder of lease	-	3,062
	<b>3,096</b>	<b>9,447</b>

**Note 15 - Statement of Funds**

	Balance as at 1 May 2019 £	Net Incoming Resources £	Balance as at 1 May 2020 £	Net Incoming Resources £	<b>Balance 30 April 2021 £</b>
<b>Unrestricted Funds</b>					
General Reserve	10,218	19,967	30,185	35,224	<b>65,409</b>
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.					
<b>Restricted Funds</b>					
Business Development	-	100	100	1,084	<b>1,184</b>
Kitchen	-	13,419	13,419	(7,468)	<b>5,951</b>
Resonance Infection control	-	-	-	25,037	<b>25,037</b>
Cabin	-	298	298	7,322	<b>7,620</b>
	-	13,817	13,817	25,975	<b>39,792</b>

Restricted Funds are funds received as donations for specific purpose. The funds were received before 30 April 2021 but will be spent post 30 April 2022.

**Note 16 - Related Party Transactions**

Maggie Allen, Trustee, received £7,464 during the year for provision of services (see note 10). Maggie Allen resigned as a trustee in July 2020.

Maggie Allen, Chief Executive and her husband, Keith Allen, former Trustee have made personal loans to the charity. The value outstanding as at 30 April 2021 was £65,125. Interest on these loans has been paid up to the date of the accounts totalling £2,428 for the year.

A personal loan advanced in 2014 of £10,000 was made by the now deceased Stephen Carter, former Trustee and brother of Maggie Allen. This 15 year loan is being repaid to his estate at £91 per month and as at 30 April 2021 £6,420 principal was outstanding.

**Note 17 - Reconciliation of net income / (expenditure) to net cash flow from operating activities**

	<b>2020/21</b>	2019/20
Net Income for year	61,199	33,784
Depreciation and impairment of intangible fixed assets	5,453	8,334
(Profit) / loss on disposal of tangible fixed assets	-	(2,676)
(Increase) / decrease in debtors	3,808	(29,588)
Increase / (decrease) in creditors	10,209	11,474
 Net cash flow from operating activities	<b>80,669</b>	<b>21,328</b>

<b>Net debt analysis</b>	<b>1 May 2020</b>	<b>Cash flows</b>	<b>30 April 2021</b>
Cash at bank and in hand	52,715	118,822	171,537
Obligations under finance leases	(9,897)	6,800	(3,097)
Loans	(80,261)	(90,220)	(170,481)
	(37,443)	35,402	(2,041)

**Note 18 – Financial commitments**

An order was placed during 2020/21 for the purchase of a new bus to improve the transport fleet. A deposit of £10,966 was paid to secure the order. A further £43,865 was paid during 2021/22 on delivery of the vehicle. The only other contracts in place at 30/4/21 were fixed and rolling contracts that support the ongoing operational requirements of the charity e.g. HR advice, IT equipment and support, gas, electric & water.

**Note 19 – Post balance sheet events**

No significant events have taken place since 30<sup>th</sup> April 2021 that require disclosure. The impact of the ongoing pandemic was managed successfully and has not had a negative impact on finances.

