



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 30th 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 30th 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 11th December 2020)

Charity Registered number: 1151711

Registered Office

Droitwich Youth House

Old Coach Road

Droitwich Spa

Worcestershire

WR9 8BB

Independent Examiner

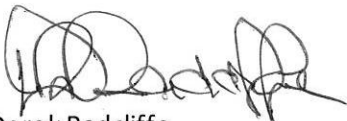
Kendall Wadley LLP, Chartered Accountants, Granta Lodge, 71 Graham Road, Malvern, WR1 2JS

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

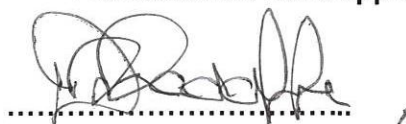
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR 1 MAY 2020 TO 30 APRIL 2021

	Notes	2020/21			2019/20		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
Incoming Resources							
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
- Total Income		634,277	87,631	721,908	693,975	25,899	719,874
Expenditure on							
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
- Total Expenditure		599,053	61,656	660,709	674,008	12,082	686,090
Net income and net movement in funds		35,224	25,975	61,199	19,967	13,817	33,784
Reconciliation of funds							
Total funds bought forward		30,185	13,817	44,002	10,218		10,218
Total funds carried forward		65,409	39,792	105,201	30,185	13,817	44,002

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
		£	£	£	£	£	£
Fixed Assets							
Tangible Assets	11	49,980		49,980	8,633		8,633
Current Assets							
- 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
Creditors/Loans							
- Amounts falling due within one year	13	(56,965)		(56,965)	(42,638)	(5,500)	(48,138)
Net current Assets		76,946	139,792	216,738	96,753	13,817	110,570
Total Assets		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)
NET ASSETS		65,409	39,792	105,201	30,185	13,817	44,002
FUNDS	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 24th 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**

	£	£
Cashflows from operating activities		
Cash generated from operations	80,669	21,328
Investing activities		
Receipts from sale of tangible fixed assets		4,492
Purchase of tangible fixed assets	(46,800)	
Net cash flow from investing activities	(46,800)	4,492
Financing activities		
Repayment of borrowings	(8,716)	(12,529)
Proceeds of new loans	100,000	
Payment of obligations under finance leases	(6,350)	(7,180)
Net cash used in financing activities	84,934	(19,709)
Net increase in cash and cash equivalents	118,803	6,111
Cash and cash equivalents at the beginning of the year	52,715	46,604
Cash and cash equivalents at the end of the year	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 £
Voluntary Income						
- Donations	1,100		1,100	879	2,620	3,499
- Fund Raising	69,929	87,631	157,560		23,279	23,279
	71,029	87,631	158,660	879	25,899	26,778
Generated Income						
- Hire of Facilities	83		83	139		139
	83		83	139		139

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
	563,165		563,165	690,036		690,036

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
				2,921		2,921

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
	138		138	236	561	797

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
	586,385		586,385	660,146		660,146
Development Costs	12,530	61,656	74,186	13,626	11,521	25,147

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 £
Staff Pay Costs (all activities)		
- Gross pay	436,671	452,448
- Employer's contributions:		
- National Insurance	17,724	18,392
- Personal Pension Scheme (NEST)	9,448	10,052
	<hr/> 463,843	<hr/> 480,892
Other Staff Costs	<hr/> 21,411	<hr/> 21,960
	<hr/> 485,254	<hr/> 502,852
 Number of Staff Employed		
- 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

	30 April 2021 £	30 April 2020 £
<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

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

Note 13 - Creditors/Loans

	30 April 2021 £	30 April 2020 £
<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
	56,965	48,138
<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
	161,517	75,201

Note 14 - Leases

	30 April 2021	30 April 2020 £
Operating		
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
	146,088	188,001
Finance		
2 Mini Buses 2016 - in less than one year	3,096	6,385
2 Mini Buses 2016 - remainder of lease	-	3,062
	3,096	9,447

Note 15 - Statement of Funds

	Balance as at 1 May 2019 £	Net Incoming Resources £	Balance as at 1 May 2020 £	Net Incoming Resources £	Balance 30 April 2021 £
Unrestricted Funds					
General Reserve	10,218	19,967	30,185	35,224	65,409
Restricted Funds					
Business Development	-	100	100	1,084	1,184
Kitchen	-	13,419	13,419	(7,468)	5,951
Resonance	-	-	-	25,037	25,037
Infection control	-	-	-	-	-
Cabin	-	298	298	7,322	7,620
	-	13,817	13,817	25,975	39,792

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

	2020/21	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	80,669	21,328

Net debt analysis	1 May 2020	Cash flows	30 April 2021
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 30th April 2021 that require disclosure. The impact of the ongoing pandemic was managed successfully and has not had a negative impact on finances.

