

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2021
for
Spectrum People

cbaSadofskys
Chartered Accountants
Princes House
Wright Street
Hull
East Yorkshire
HU2 8HX

Spectrum People

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for the year ended 31st March 2021

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Spectrum People

Report of the Trustees **for the year ended 31st March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have considered the objectives of Spectrum People and are satisfied that they are wholly for the public benefit under section 17 (5) of the Charity Act.

ACHIEVEMENT AND PERFORMANCE

The charity continued to support many beneficiaries, with its' workload increasing and innovating as the pandemic took effect. Achievements include the following:

- Swiftly adapting to remote working in mid-March 2020 with all employees working throughout the year and numbers of volunteers and placement students increasing.
- Ensuring Appletree Garden developed and grew. Despite closing for 6 months of the year well over 3000 hours was donated by NCS (National Citizen Service) and Askern Bryan FLEX groups as well as over 100 full days from individual volunteers. The garden was open 3 days a week - when the pandemic allowed - and will open 4 days a week in summer 2021.
- Art therapy support to the FAC (Families Achieving Change) service for young people, based at The Hut, Airedale; 1 qualified and 2 art therapists in training provide this increasingly important support helping a total of 14 individuals from October to March 2021. The support continues until at least summer 2021.
- Virtual events took over with Spectrum People taking part in WF Talks, ArtWalk at Home and Blooming Monday and taking a lead role in organising and running the IVAR (Institute for Voluntary Action Research) event in October titled How can the voluntary and community sector and statutory sector maximise opportunities to work more effectively together?
- On behalf of the third sector in Wakefield leading the initiative to get Safe Space, Wakefield conceived, designed and commissioned by Wakefield CCG. Following the successful procurement process Spectrum People partnered with Touchstone and Gaspod to mobilise this offer, which started virtually in October 2020 and at the Art House in December. From the initial 3 evening offer the CCG confirmed early in 2021 that funding was available for 7 evenings and mobilisation is underway to get this in place from May 2021.
- With the first lockdown increasing social isolation social media became key with the Spectrum People and Appletree Facebook pages active and attracting input; posts are made 3 times a week.
- Using funding from Creative Wakefield to support through Art Therapy with 18 individuals engaging. Together and Apart in June 2021 - an exhibition of artwork - will feature a number of those supported through our Creative Connections theme.
- Helping design and run the 2nd year of Postcards from Wakefield in May 2020 with a virtual offer attracting many contributions including singing and dancing postcards.
- Completing the final year project managing the Wakefield VCS Social Prescribing project with the 4 charities involved adapting their roles as the pandemic increased need.
- Obtaining increased funding including from Spectrum Community Health, WMDC and Live Well Wakefield.
- Virtual team meetings were held weekly during 2020, reducing to fortnightly in 2021. Seven virtual board meeting and one virtual board to board meeting with Spectrum CIC took place.
- A total of 2176 support sessions were given during the year including 803 phone supports and 353 face to face sessions.

Spectrum People

Report of the Trustees **for the year ended 31st March 2021**

FINANCIAL REVIEW

Reserves policy

The reserves fund remains at £40,000.

FUTURE PLANS

These include:

- Ensuring that social prescribing continues for those with enduring mental health issues and major barriers in their lives, and in particular working with Tieve Tara GP practice in Airedale to support their patients.
- Holding virtual group 'get togethers' encouraging engagement and communication and extending these into the groups meeting at Appletree Garden as the lockdown eases.
- Running the third year of Postcards from Wakefield on behalf of the Positive Mental Health Network and in collaboration with an increasing number of partners.
- Collaborative working and leadership with local organisations to best support individuals as they re-engage in the district and the emotional effects of the pandemic continue to impact.
- Continuing to lead and contribute to Safe Space as it mobilises to 7 evening working.
- Developing arts based and green space activities using Appletree and Fryston Trails with the support of a pipeline of placement students including art therapists and others.
- Developing the partnership working with Spectrum Community CIC further, including through the QualP project and as the CIC takes on Tieve Tara medical practice.

Following a board discussion in May 2021 Trustees agreed the following:

- An audit of need, both at that point and projected after lockdown, would be undertaken; it is planned that this would be a project by University of Huddersfield MSc students.
- Work to measure the existing objectives versus capacity would take place prior to the July 2021 board meeting.

These actions should provide the board of trustees with a clearer understanding to enable them to make informed decisions and action plans for the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Management

The board of trustees remained constant during the year with 7 trustees and no changes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08400970 (England and Wales)

Registered Charity number

1152437

Registered office

1 Navigation Walk
Hebble Wharf
Wakefield
West Yorkshire
WF1 5RH

Spectrum People

Report of the Trustees
for the year ended 31st March 2021

Trustees

L D Harris Trustee
P Box Trustee
S P Michael Chair of Trustees
R E G Sloan Trustee
R W Davies Trustee
A Pepper Trustee, Treasurer
J Major Trustee

Independent Examiner

cbaSadofskys
Chartered Accountants
Princes House
Wright Street
Hull
East Yorkshire
HU2 8HX

Approved by order of the board of trustees on 8th June 2021 and signed on its behalf by:

A Pepper - Trustee

**Independent Examiner's Report to the Trustees of
Spectrum People**

Independent examiner's report to the trustees of Spectrum People ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Paul Drant FCCA, ACA
cbaSadofskys
Chartered Accountants
Princes House
Wright Street
Hull
East Yorkshire
HU2 8HX

8th June 2021

Spectrum People

Statement of Financial Activities
for the year ended 31st March 2021

		2021	2020
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		216,865	152,609
EXPENDITURE ON			
Raising funds	2	153,205	149,320
Other		347	-
Total		153,552	149,320
NET INCOME		63,313	3,289
RECONCILIATION OF FUNDS			
Total funds brought forward		117,559	114,270
TOTAL FUNDS CARRIED FORWARD		180,872	117,559

The notes form part of these financial statements

Spectrum People

Balance Sheet
31st March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Debtors	5	40,558	1,118
Cash at bank and in hand		176,081	131,003
		216,639	132,121
CREDITORS			
Amounts falling due within one year	6	(35,767)	(14,562)
NET CURRENT ASSETS		180,872	117,559
TOTAL ASSETS LESS CURRENT LIABILITIES		180,872	117,559
NET ASSETS		180,872	117,559
FUNDS	7		
Unrestricted funds		180,872	117,559
TOTAL FUNDS		180,872	117,559

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8th June 2021 and were signed on its behalf by:

A Pepper - Trustee

The notes form part of these financial statements

Spectrum People

Notes to the Financial Statements for the year ended 31st March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

2. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Fundraising expenses and project costs	25,884	20,174
Support costs	127,321	129,146
	<u>153,205</u>	<u>149,320</u>

Spectrum People

Notes to the Financial Statements - continued
for the year ended 31st March 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

4. STAFF COSTS

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

	2021	2020
Charity manager	1	1
Admin assistant	3	2
	<u>4</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	34,028	958
Prepayments and accrued income	6,530	160
	<u>40,558</u>	<u>1,118</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	-	944
Other creditors	33,119	-
Accrued expenses	2,648	13,618
	<u>35,767</u>	<u>14,562</u>

7. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	117,559	63,313	180,872
	<u>117,559</u>	<u>63,313</u>	<u>180,872</u>

TOTAL FUNDS

Spectrum People

Notes to the Financial Statements - continued
for the year ended 31st March 2021

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	216,865	(153,552)	63,313
TOTAL FUNDS	<u>216,865</u>	<u>(153,552)</u>	<u>63,313</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	114,270	3,289	117,559
TOTAL FUNDS	<u>114,270</u>	<u>3,289</u>	<u>117,559</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	152,609	(149,320)	3,289
TOTAL FUNDS	<u>152,609</u>	<u>(149,320)</u>	<u>3,289</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	114,270	66,602	180,872
TOTAL FUNDS	<u>114,270</u>	<u>66,602</u>	<u>180,872</u>

Spectrum People

Notes to the Financial Statements - continued for the year ended 31st March 2021

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	369,474	(302,872)	66,602
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>369,474</u>	<u>(302,872)</u>	<u>66,602</u>

8. RELATED PARTY DISCLOSURES

The sole member of the charity is Spectrum Community Health CIC (Reg no: 07300133), a company registered in England and Wales. During the period the charity received £40,000 (2020: £40,000) in donations from Spectrum Community Health CIC along with staff time and resources to the value of £58,210 (2020: £53,047).

At the balance sheet date, £32,134 (2020 £Nil) was owed by Spectrum People to Spectrum Community Health CIC.

9. ULTIMATE CONTROLLING PARTY

In the opinion of the Trustees, no one party controlled the charity during the period.

Spectrum People

Detailed Statement of Financial Activities
for the year ended 31st March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	216,865	152,609
Total incoming resources	216,865	152,609
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses and project costs	25,884	20,174
Other		
Bad debts	347	-
Support costs		
Management		
Wages	53,865	36,612
Social security	4,044	2,387
Pensions	5,799	2,494
Corporate services	58,210	53,047
Motor and travelling expenses	802	1,287
Computer expenses	319	1,464
Postage, stationery and telephone	1,840	1,322
Subscriptions and sundries	767	108
Consultancy fees	-	27,620
Insurance	752	1,492
Training expenses	-	394
	126,398	128,227
Finance		
Bank and payment processing charges	263	559
Governance costs		
Legal fees	300	-
Accountancy fees	360	360
	660	360
Total resources expended	153,552	149,320
Net income	63,313	3,289

This page does not form part of the statutory financial statements