

**REGISTERED COMPANY NUMBER: 08400970 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1152437**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31st March 2023**  
**for**  
**Spectrum People**

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

**Spectrum People**

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**for the year ended 31st March 2023**

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**Report of the Trustees**  
**for the year ended 31st March 2023**

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 2023. 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.

**Report of the Trustees**  
**for the year ended 31st March 2023**

**ACHIEVEMENT AND PERFORMANCE**

As it reaches its' tenth anniversary in 2023 the charity continues to support many beneficiaries and visitors; workloads remained extremely busy with the complexities of support needed deepening with the double effects of pandemic and economic pressures. Achievements include the following:

- The work team size continued at its' higher numbers, with a combination of paid workers, students on placement and volunteers.
- A second apprentice - again in horticulture and based at Appletree - underway in October 2022.
- The charity's strong group of 7 volunteer trustees met 11 times, including for a development workshop. Meeting venues included Appletree Garden, Airedale Community Workshop and Tieve Tara Medical Practice.
- Appletree Garden continues as one of our key venues and welcomed groups and individuals every week, including for a popular art session, run by one of our volunteers. There were a total of 1951 visits to the garden during the year, an average of 16 a day as our direct green space social prescribing helps improve the wellbeing of so many people.
- Tieve Tara Medical Practice in Airedale, Castleford, is the charity's other main venue. Social prescribing, art therapy/arts based creative health activities are the offer there with 104 referrals into social prescribing and 317 attendances against these in the first 6 months of 2023. All ages can benefit from this provision.
- Arts based and green space therapeutic activities are now the main offers alongside social prescribing. The charity continues with 4 art therapists, 2 qualified, 2 on placement with the overall Re-emerge project continuing into its second year with partner The Art House, Wakefield.
- Safe Space is a service which has developed well over recent years, bringing benefit to many people in mental health crisis. This has been achieved through collaboration between Touchstone, Gasped and Spectrum People, with Touchstone as lead provider. As the offer has matured it has been important to reflect on what is the best model of partnership and leadership moving forward. Spectrum People provides a large and complex range of support to many people who find themselves in vulnerable life situations and has only a small resource to do so. Having reflected on our current involvement in Safe Space and in discussion with our partners and commissioners, we feel it is now timely to withdraw from the project as a partner. Spectrum People would like to wish Touchstone and Gasped every success in the future and hope Safe Space continues to bring benefit to those who need the service." This statement was issued in March 2023 and the Safe Space Wakefield staff formerly employed via Spectrum People were successfully TUPE'd over to Touchstone on 1 May 2023.
- One key project during the year was the partnership with Wakefield Authority and Huddersfield University in 'Empowering Communities', funded via the UK Community Renewal Fund, which ended in December 2022. Independently evaluation via Karda Research included looking at the UKCRF objectives, the Programme performed well. UKCRF wanted projects to build on local insight and knowledge, develop projects that align with long-term local strategic growth plans, target people most in need and support community renewal. The Programme in Wakefield had a clear focus on the economically inactive and unemployed, and developed an alliance of organisations working to improve local well-being and stimulate economic activity. To conclude, it is clear the Programme delivered its activities largely as anticipated. The outputs and outcomes identified were overachieved and the survey has shown many wider economic, social and community benefits realised... it is evident that the lives of many individuals and organisations have been enhanced by support from the Programme. The estimated GVA to date of £3.4m would result in a cost-benefit ratio (BCR) of 1:4.7 i.e., each £1.00 of investment will generate £4.70. The estimated total NPV GVA of £4.4m would result in a cost-benefit ratio (BCR) of 1:6.0 i.e., each £1.00 invested has the potential to generate £6.00 once future benefits are realised.
- The fourth year of Postcards from Wakefield was designed by Spectrum People and included the yellow and blue of Ukraine. Using the postcards all year and led by Wakefield PMHN (positive mental health network) this initiative is now a successful annual approach encouraging people to talk about their mental health and give positive messages to others.
- The charity's role in developing partnerships and co-production is strong as is its role in influencing policy. This includes being one of 3 leads for the PMHN, representing the group on Wakefield MHA (Mental Health Alliance), encouraging other partners to go for funding, assessing bids on behalf of the PMHN and publishing the fortnightly newsletter. Eight projects from the voluntary and community sector were successful, totalling £497,951 from Mental Health Investment Standard Investment with additional Sustainable Development funding.
- Obtaining increased funding including from Spectrum Community Health, UKCRF, NHS Charities Together and WMDC. This included acting as banker for Airedale Community Workshop, enabling that offer to re-start and very successfully engage many in woodworking, as part of the UKCRF. As a result 84 people participated in 139 sessions, with 3 jobs secured in the Airedale area.

**FINANCIAL REVIEW**

**Reserves policy**

The reserves fund remains at £40,000.

**Report of the Trustees**  
**for the year ended 31st March 2023**

**FUTURE PLANS**

These include:

- Having secured new funding running Re-emerge for a further year is underway with journaling in the NeoNatal Unit at Mid Yorkshire Pinderfields Hospital a successful new activity.
- As the numbers and complexities of those visiting Appletree Garden for its green therapy increase designing a role supporting the team there is crucial. This will start as the first apprentice ends their course in the summer of 2023.
- Ensuring Spectrum People's place in the rapidly developing area of Creative Health; the charity has long done this but as health and the creative sector develop links and potential funding streams it is important that this work is recognised, supported and funded.
- Developing the strong policy influence the charity already has within Wakefield, West Yorkshire and further afield.
- Leading on the fifth year of Postcards from Wakefield on behalf of the Positive Mental Health Network, collaborating with an increasing number of partners.
- Exploring funding avenues for Spectrum People's social prescribing offer, which remains unfunded locally.
- Celebrating the stories and success of those the charity has supported as part of our 10th year achievements.
- Having successfully recruited three new Trustees since 1 April 2023 the board will continue to meet on a monthly basis with restructured meetings focusing on each charity priority in turn.

**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

**Trustees**

Dr L D Harris OBE Trustee  
P Box CBE Trustee  
Dr S P Michael OBE Chair of Trustees  
Dr R E G Sloan MBE Trustee  
R W Davies Trustee  
A Pepper Trustee, Treasurer  
J Major Trustee  
J M Nye (appointed 20/6/23)  
J L Beecham (appointed 18/7/23)  
Miss R M Hill (appointed 22/8/23)

**Report of the Trustees**  
**for the year ended 31st March 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Paul Drant FCCA, ACA

Sadofskys

Chartered Accountants

Princes House

Wright Street

Hull

East Yorkshire

HU2 8HX

Approved by order of the board of trustees on 22nd August 2023 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 2023.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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  
The Association of Chartered Certified Accountants

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

22nd August 2023

**Spectrum People**

**Statement of Financial Activities**  
**for the year ended 31st March 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>284,032</b>	219,765
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
Raising funds	2	<b>277,073</b>	258,205
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		<b>6,959</b>	(38,440)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>142,432</b>	180,872
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>149,391</b>	142,432
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements



**Spectrum People (Registered number: 08400970)**

**Balance Sheet**  
**31st March 2023**

		<b>2023</b>	<b>2022</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	Notes	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>			
Debtors	5	<b>15,561</b>	10,755
Cash at bank and in hand		<b>155,277</b>	247,523
		<b>170,838</b>	258,278
<b>CREDITORS</b>			
Amounts falling due within one year	6	<b>(21,447)</b>	(115,846)
<b>NET CURRENT ASSETS</b>		<b>149,391</b>	142,432
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>149,391</b>	142,432
<b>NET ASSETS</b>		<b>149,391</b>	142,432
<b>FUNDS</b>	7		
Unrestricted funds		<b>149,391</b>	142,432
<b>TOTAL FUNDS</b>		<b>149,391</b>	142,432

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 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 22nd August 2023 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 2023

#### 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**

	2023	2022
	£	£
Fundraising expenses and project costs	62,676	48,697
Support costs	214,397	209,508
	<u>277,073</u>	<u>258,205</u>

**Spectrum People**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2023**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**4. STAFF COSTS**

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

	<b>2023</b>	2022
Charity manager	<b>1</b>	1
Admin assistant	<b>7</b>	8
	<hr/> <b>8</b> <hr/>	<hr/> 9 <hr/>

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

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	2022
	<b>£</b>	£
Trade debtors	<b>499</b>	10,100
Prepayments and accrued income	<b>15,062</b>	655
	<hr/> <b>15,561</b> <hr/>	<hr/> 10,755 <hr/>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	2022
	<b>£</b>	£
Trade creditors	<b>13,969</b>	-
Other creditors	<b>-</b>	76,933
Accruals and deferred income	<b>7,478</b>	38,913
	<hr/> <b>21,447</b> <hr/>	<hr/> 115,846 <hr/>

**7. MOVEMENT IN FUNDS**

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>142,432</b>	<b>6,959</b>	<b>149,391</b>
	<hr/> <b>142,432</b> <hr/>	<hr/> <b>6,959</b> <hr/>	<hr/> <b>149,391</b> <hr/>
<b>TOTAL FUNDS</b>			
	<hr/> <b>142,432</b> <hr/>	<hr/> <b>6,959</b> <hr/>	<hr/> <b>149,391</b> <hr/>

**Spectrum People**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2023**

**7. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	284,032	(277,073)	6,959
<b>TOTAL FUNDS</b>	<u>284,032</u>	<u>(277,073)</u>	<u>6,959</u>

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	180,872	(38,440)	142,432
<b>TOTAL FUNDS</b>	<u>180,872</u>	<u>(38,440)</u>	<u>142,432</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	219,765	(258,205)	(38,440)
<b>TOTAL FUNDS</b>	<u>219,765</u>	<u>(258,205)</u>	<u>(38,440)</u>

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

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	180,872	(31,481)	149,391
<b>TOTAL FUNDS</b>	<u>180,872</u>	<u>(31,481)</u>	<u>149,391</u>

## Spectrum People

### Notes to the Financial Statements - continued for the year ended 31st March 2023

#### **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 £
<b>Unrestricted funds</b>			
General fund	503,797	(535,278)	(31,481)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>503,797</u>	<u>(535,278)</u>	<u>(31,481)</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 (2022: £40,133) in donations from Spectrum Community Health CIC along with staff time and resources to the value of £71,435 (2022: £70,181).

At the balance sheet date, £10,123 (2022: £76,933) 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.