

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 2024**  
**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 2024**

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## **Spectrum People**

### **Report of the Trustees** **for the year ended 31st March 2024**

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 2024. 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**

2023, the charity's 10th year, brought many successes in supporting beneficiaries and visitors; the charity continues to operate in a complex and challenging landscape to deliver its core objectives with stretched resources and high workloads

Amongst other measures the charity seeks new funding sources to maximise income and continues to develop opportunities for student placements, allowing increased activity offers in already supervised space.

Our main priorities are using green space and creative arts including via social prescribing to impact positively on health and economic inequalities.

Key achievements for 2023 include:

#### **CREATIVE OPPORTUNITIES**

**Art Therapy and student placements** - opportunities at Appletree and Tieve Tara

- Increase in student placements from 1 to 4.
- Introduction of OT (occupational therapy) students, in addition to art therapy students.

##### **Volunteering**

- Increase in community engagement opportunities with 40 volunteers regularly engaged and many more giving one-off volunteering time. Together with the increase in student placements this has had a clear impact on activity (see infographic).
- Increase in leadership capacity. Onboarding of 3 new Trustees bring a range of different experience and fresh insight.

##### **Events**

- Spectrum People organised a series of events 14 events across the district marking the fifth year Postcards from Wakefield project and held every day during national mental health week in May.

Led by Wakefield PMHN (positive mental health network) this initiative encourages many people to talk about their mental health and give positive messages to others.

- Appletree Garden hosted the main 10 year Celebration for the charity with its Open Day on 26 July. Over 270 visitors attended, many for the first time.

#### **CREATIVE SPACES**

- Tieve Tara Medical Practice, Airedale, Castleford - new community crafting room opened February 2024

#### **FUNDING STREAMS**

- Spectrum People was previously a delivery partner in the UK Community Renewal Fund (UKCRF) project 'Empowering Communities'.
- In 2023 the charity successfully secured grant funding from the successor funding UK Shared Prosperity Fund (UKSPF) managed by Wakefield Council to deliver core activity in Appletree, Agbrigg, and Airedale with £40,000 in total.

## **Spectrum People**

### **Report of the Trustees** **for the year ended 31st March 2024**

#### **INNOVATION & PARTNERSHIP ACTIVITY**

- Huddersfield University (key partner in 'Empowering Communities' project) won Business School of the Year in 2023 with the judges noting;

*One such consultancy project, with Spectrum People, an independent charity for vulnerable adults and young people in Wakefield, engaged 781 people and led to the creation of 82 jobs.*

- Spectrum People helped produce a series of original films as part of community mental health transformation work with over 100 people contributing to their creation via 10 voluntary sector organisations across West Yorkshire.

Nominated for a PENNA award the Living with Lived Experience series, commissioned and funded by West Yorkshire Health and Care Partnership, were runners up in the category 'Engaging and Championing the Public'.

- Spectrum People continues to positively challenge and influence policy at local and regional level and beyond. Examples in the last year include Wakefield Council's direct VCSE funding via UKSPF, and stronger local knowledge across West Yorkshire and Wakefield of the current changes to the 111 phone service for mental health support.

Spectrum People

Report of the Trustees  
for the year ended 31st March 2024





## 9 Priorities: Summary Information



More details within the [full document](#)



## **Spectrum People**

### **Report of the Trustees** **for the year ended 31st March 2024**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The reserves fund remains at £40,000.

#### **FUTURE PLANS**

-Delivering a programme of Adult Social Care work commissioned by Wakefield Authority, formerly provided by Richmond Fellowship. Outputs include creation of 2 new job roles from April 2024.

- Application for Green Flag Community status for Appletree Community Garden following substantive growth in visitor numbers and activities in 2023.

- Continuation of the successful apprenticeship scheme to create a new post combining supporting visitors and those working in Appletree garden. Inception Summer 24.

- Expansion and further recognition of strong body of work in Creative Health via high-profile partnership activity with Creative Wakefield and Huddersfield University.

- Continuing to influence relevant policy and practice locally, regionally and beyond.

- Continuing to tell vital stories and celebrate success stories of community members supported by Spectrum. Publication of a new booklet, available electronically and in print.

As 2024 progresses the trustees and all in the charity are increasingly aware of decreasing funding for charities, as challenges in the public sector mean cutbacks in many areas. The work done by the entire team during 2023/24 is aimed at maximising the offer from the charity whilst ensuring financial viability is always kept in mind. Trustees are also mindful of risks including key staff leaving, insecurity of venues for delivery and lack of communication and research about what the charity achieves. Each of these issues is regularly scrutinised and discussed.

One issue which arose during 2023/24 was with regard to pension payments being incorrectly made into the NHS Pension Scheme for some employees and over a period of time. This was outwith the control of the charity and was rectified during the year with repayment of what were increased pension costs being credited to the charity over two years. No employee was adversely affected by this issue.

#### **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 consists of 10 trustees with 3 new appointment during the year.

#### **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 2024**

**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 (resigned 20/2/24)
A Pepper	- Trustee, Treasurer
J Major	- Trustee
J M Nye	- Trustee (appointed 20/6/23, resigned 2/5/2024)
J L Beecham	- Trustee (appointed 18/7/23)
Miss R M Hill	- Trustee (appointed 22/8/23)

**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 20<sup>th</sup> August 2024 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 2024.

**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

Date: 21<sup>st</sup> August 2024

**Spectrum People**

**Statement of Financial Activities**  
**for the year ended 31st March 2024**

		<b>2024</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<u><b>256,959</b></u>	<u>284,032</u>
 <b>EXPENDITURE ON</b>			
Raising funds	2	<u><b>226,969</b></u>	<u>277,073</u>
 <b>NET INCOME</b>		<b>29,990</b>	6,959
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u><b>149,391</b></u>	<u>142,432</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u><b>179,381</b></u></u>	<u><u>149,391</u></u>

The notes form part of these financial statements

**Spectrum People**

**Balance Sheet**  
**31st March 2024**

		<b>2024</b>	2023
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>			
Debtors	5	<b>3,576</b>	15,561
Cash at bank		<b><u>195,730</u></b>	<u>155,277</u>
		<b>199,306</b>	170,838
<b>CREDITORS</b>			
Amounts falling due within one year	6	<b>(19,925)</b>	(21,447)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<b><u>179,381</u></b>	<u>149,391</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>179,381</b>	149,391
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b><u>179,381</u></b>	<u>149,391</u>
<b>FUNDS</b>	7		
Unrestricted funds		<b><u>179,381</u></b>	<u>149,391</u>
<b>TOTAL FUNDS</b>		<b><u>179,381</u></b>	<u>149,391</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 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 20<sup>th</sup> August 2024 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 2024

#### 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**

	2024	2023
	£	£
Fundraising expenses and project costs	35,402	62,676
Support costs	<u>191,567</u>	<u>214,397</u>
	<u><u>226,969</u></u>	<u><u>277,073</u></u>

**Spectrum People**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2024**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**4. STAFF COSTS**

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

	<b>2024</b>	2023
Charity manager	<b>1</b>	1
Admin assistant	<b>6</b>	7
	<u><b>7</b></u>	<u>8</u>

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

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

	<b>2024</b>	2023
	<b>£</b>	£
Trade debtors	<b>3,576</b>	499
Prepayments and accrued income	<b>-</b>	15,062
	<u><b>3,576</b></u>	<u>15,561</u>

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

	<b>2024</b>	2023
	<b>£</b>	£
Trade creditors	<b>-</b>	13,969
Other creditors	<b>40</b>	-
Accruals and deferred income	<b>19,885</b>	7,478
	<u><b>19,925</b></u>	<u>21,447</u>

**7. MOVEMENT IN FUNDS**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	<b>149,391</b>	<b>29,990</b>	<b>179,381</b>
	<u>149,391</u>	<u>29,990</u>	<u>179,381</u>
<b>TOTAL FUNDS</b>	<u><b>149,391</b></u>	<u><b>29,990</b></u>	<u><b>179,381</b></u>

**Spectrum People**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2024**

**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	256,959	(226,969)	29,990
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>256,959</u>	<u>(226,969)</u>	<u>29,990</u>

**Comparatives for movement in funds**

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	142,432	6,959	149,391
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>142,432</u>	<u>6,959</u>	<u>149,391</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	284,032	(277,073)	6,959
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>284,032</u>	<u>(277,073)</u>	<u>6,959</u>

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

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	142,432	36,949	179,381
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>142,432</u>	<u>36,949</u>	<u>179,381</u>

**Spectrum People**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2024**

**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	540,991	(504,042)	36,949
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>540,991</u>	<u>(504,042)</u>	<u>36,949</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 £55,000 (2023: £40,000) in donations from Spectrum Community Health CIC along with staff time and resources to the value of £77,753 (2023: £71,435).

At the balance sheet date, £40 (2023: £10,123) 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.