

SPECTRUM



#WEARESPECTRUM

Annual Financial Report

For the year ended 31st May 2022



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TRUSTEES: David Heron
David Knowles
David Parr

PRINCIPAL OFFICE: 115c Milton Road
Cambridge
CB4 1XE

CHARITY NUMBER: 1179618

**CHARITY INC
NUMBER:** CE014920

**INDEPENDENT
EXAMINER:** Ian Shipley FCCA
For and on behalf of:
Prentis & Co LLP
Chartered Accountants
& Independent Examiners
115c Milton Road
Cambridge
CB4 1XE

BANKERS: Barclays Bank
20-21 Cornhill
Bury St
Edmunds
Suffolk
IP33 1DY

TRUSTEES ANNUAL REPORT

The Trustees present their annual report and financial statements for the CIO, Spectrum Cambridge, for the period ended 31st May 2022.

The financial statements comply with the Charities Act 2011, the Trust Deed and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Spectrum Cambridge (Spectrum) was incorporated as a Charitable Organisation Incorporated (CIO) by the Charity Commission of England & Wales on 21st August 2018 under registration number 1179618. Spectrum is governed by a Trust Deed.

Spectrum's Trustees are in place to manage the affairs of the CIO and may, for that purpose, exercise all the powers of the CIO. The number of Trustees can never fall below three, but no upper limit is imposed as a maximum that the CIO can appoint should it wish to. The Trustees are supported operationally by a volunteer management team and its employees.

ORGANISATION AND APPOINTMENT OF TRUSTEES

Spectrum retains long-term Trustee commitments from Mr David Heron, Mr David Knowles and Mr David Parr, working as a collective and being supported operationally by the volunteer management team. Further, Trustees with suitable skill sets will be recruited as and when needed, and people can be identified.

The recruitment process involves (apart from safeguarding – see below) an induction into the activities of the charity and the provision of essential documents such as the Trust Deed and latest accounts. New Trustees are also reminded of the Charity Commission's guidance on public benefit.

SAFEGUARDING

All Trustees and Volunteers of Spectrum hold Advanced Disclosure and Barring Service (DBS) checks on the Update Service due to the nature of our work. Additionally, they also have qualifications in Safeguarding Children, Equality & Diversity and Prevent Duty as a minimum. These are actively monitored and fully audited every 1-2 years (dependent on the policy) as a minimum, alongside additional policies. Safeguarding is paramount to Spectrum, and it retains a number of its team qualified to Designated Safeguarding Lead (DSL) status.

OBJECTIVES AND ACTIVITIES AND PUBLIC BENEFIT

Spectrum Overview

Spectrum is a multi-award winning, parent-led children's charity. We provide events, sessions and support for families of children with Autism, additional needs, learning difficulties, and disabilities. As an organisation, we are family-focused, advocates of collaboration, passionate about increasing inclusion and reducing isolation whilst supporting Special Education Needs & Disabilities (SEND). Our membership is free.

Our focus is to support children to be themselves without judgement. To provide opportunities for them to improve their social development and wellbeing alongside their family. Collaboration with our partners is hugely important to us to improve community cohesion, allowing the creation of new options for families to experience in their communities and a difference to be made. Our HQ is based on the Cambridgeshire and Suffolk border.

Furthermore, we are also proud to continue being the leading UK distributor for Max Card. The Max Card helps make days out more financially accessible for the families of children with additional needs

We complement this further with parent-led support, an online community, digital engagement and family worker support. Collectively, this helps create an environment supportive of a family's mental wellbeing and makes the most from creative imagination and fun.

Spectrum Strategy

Spectrum's strategy is based on family-focused inclusion for those we support. We are working closely with communities, local businesses, professionals and leading UK venues and organisations to create events, opportunities and support for families of children with Autism, additional needs and disabilities alongside their carers.

Our events focus on a wide range of interaction, improvement of social skills and educational elements, mental well-being and positive health aspect of the family unit, recognising those around the child in their day-to-day lives. For those we work and partner with, we also create awareness of the needs of those they support to improve their delivery and considerations across additional needs, improving social communication and confidence all around.

Spectrum Objectives

As a CIO, Spectrum's objectives in line with their Charity Commission registration are for the promotion of social inclusion and the relief of the needs of those with Autism, additional needs, learning difficulties, life-limiting conditions and disabilities, including their families and carers, who are socially excluded from society, or parts of society, as a result of their disability, in particular, but not exclusively for the benefit of young people through the provision of recreational and leisure time events and activities alongside support to assist their physical and mental wellbeing.

ACHIEVEMENTS AND PERFORMANCE

Achievements

Since its inception, Spectrum has been incredibly humbled and proud to have been recognised for its work across the region with families of children with Autism, additional needs and disabilities, winning both the Cambridgeshire Live Community Awards and Luminus Community Inspiration Awards alongside community team member recognitions. **We are now also thrilled to have been recognised by the Crown for outstanding service and Covid support to Cambridgeshire.**

Performance

At the time of the report, Spectrum has risen to support over 50,000 persons across our registered families and continues to see more than 250 new families join us on average, month in and month out. Over 88% of our members refer another family in the same position as themselves. We have seen over 10,500 referrals from such points as the NHS, CAMH, MHST, GPs, Education Settings, Social Care, Local Authorities, Community Groups, Medical Professionals and social media, encouraging families they work with to access Spectrum's services.

Spectrum is a huge advocate of making data-based decisions and actively tracks and analyses their metrics, data points and digital footprints in real-time to continue to be as efficient and effective as they can be, based on a volunteer-focused core.

Delivery

Spectrum continues to see over 10,000 attendances a year to our events and sessions with our wide range of delivery and variance. Our services are constantly checked for suitability and viability against those we support with the venues they work with. We have over 25,500 medical conditions registered with us across additional needs and disabilities.

Our events continue to be family-focused, but the needs and interests of the children we support are very much at the heart of them.

Geographical Impact

Spectrum's core is based at its heart in Cambridgeshire, close to the border with Suffolk and reaching out across East Anglia's surrounding counties, moving down to Herts, Essex, Bucks and the South and South-East corridor. We also provide remote support and consultation beyond this.

Through organic growth and ongoing referral via a multitude of growing sources, we continue to see demand for our events, services and support come through consistently in all directions to us. Our systems allow us to support families remotely, regardless of geography.

Testimonials

Spectrum has been delighted to receive extensive positive feedback from those they support and work with. A small example of these are as follows:

"Spectrum has been a lifeline for our family; not only have we had some amazing experiences with the events, but we have also met a very supportive team and hopefully some lifelong friends. We cannot thank Spectrum and the team enough for all that they do."

"Spectrum gives us the opportunity to gain new experience as a family, which would not usually be possible in an understanding and supportive environment."

"We are so lucky to be part of the ever-growing Spectrum Family. Spectrum amazes us no end with the trips and opportunities organised for the children and their families. But for us, as a family with a child in a wheelchair and complex medical needs, it's the finer details that make such a difference. It's talking to her, not over her. It's sitting in the front row at the panto so she can focus. It's catching that moment on camera for us because we've run out of hands. It's knowing they're there if we need an extra pair of hands or listening ear. Spectrum is about fun, ability and friendship."

"We are very proud to work with Spectrum and support the amazing work they do with young people. The events and support they offer families are truly inspiring!"

"This year I have had the absolute pleasure of working with Spectrum Cambridge, and it gave me a very personal insight into how it's run, why it's run, and in general, it shone a light on the people who run it. This Spectrum team stands out as truly special. Not only are they absolutely professional and resolute in achieving their goals, but their passion is unwavering. This is evidenced by achievements to date and how positive planning is being developed to strive for their next targets. The charity has typically the ideals and positive goals that exemplify many 'good causes', but the special drive within Spectrum is infectious. They want to create an environment for people with Autism not only to feel comfortable but to have fun and learn, all while raising awareness generally. Spectrum Cambridge will clearly go to the ends of the earth to achieve these goals. I was honoured to work alongside this highly motivated team and found it incredibly refreshing to witness a charity that is so focused on catering for each individual who decides to jump on board. It is my sincere wish and indeed expectation to see them prosper and subsequently help more and more people in the very future."

"Don't know how you do it, but please keep doing what you're doing! Means so much to so many families!"

"Here at the National Trust, we are very proud to work with Spectrum. The work they do is so valuable to our local community, and the need for them doing the work they do is great. At the National Trust, we are all about sharing our special places forever and for everyone and working with Spectrum is another great way of helping us achieve exactly that."

SPECTRUM TEAM

The Trustees and its beneficiaries would like to express their gratitude to the Volunteer Management Team comprised of:

Justin Heron – CEO & Operations

Amy Heron – Operations & Events

Richenda King – Financial Manager & Safeguarding

Fiona Owen – Policies & Risk Manager

Nicola Burdon – Training Officer

Alex Knowles – Commercial Manager

The Trustees continue to recognise and thank all additional volunteers and child mentors and are incredibly grateful for their continued support of its events, activities, and administration.

SPECTRUM MISSION

To be a pivotal part of our community and become a recognised benchmark of support for families of children with Autism and additional needs. To embrace inclusion while providing inspiration.

SPECTRUM VISION

To show that it can be great to be different. To transparently provide creative opportunities, social gains and exceptional support to every child and family that we work with, without judgement.

FINANCIAL REVIEW AND RESERVES

The financial results for the period ended 31st May 2022 show that the charity carried forward £39,202.

The Trustees have reviewed the amount that should be held as free reserves to ensure the charity can meet all its responsibilities if a significant adverse event were to occur and are of the opinion that the charity should hold a minimum amount to cover six months' operational costs.

Spectrum is also delighted to have been awarded £441,148 over 3 years by The National Lottery CF, which further protects our future.

RISK MANAGEMENT

Trustees have identified the major risks to which the charity is exposed. Those risks have been reviewed, and systems established to mitigate those risks. With a policy and risk manager in place from the point of inception, this is an area that is always proactively managed.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and applications of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and the financial information included on the charity's website.

Mar 29, 2023

This report has been approved by the trustees on

and signed on its behalf.



David Heron

Trustee

SPECTRUM CAMBRIDGE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SPECTRUM CAMBRIDGE

I report to the charity's trustees on my examination of the accounts for the period ended 31st May 2022 of Spectrum Cambridge.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination, I have followed all applicable 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view', which is not a matter considered as part of an independent examination.

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

I W Shipley

I W Shipley (Mar 30, 2023 12:50 GMT+1)

IAN SHIPLEY FCCA

FOR AND ON BEHALF OF:

PRENTIS & CO LLP

CHARTERED ACCOUNTANTS & INDEPENDENT EXAMINERS

115c Milton Road, Cambridge

SPECTRUM CAMBRIDGE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2022

STATEMENT OF FINANCIAL ACTIVITIES

		2022			2021		
	Notes	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
INCOME							
Grants and donations	2	24,973	4,589	29,562	145,288	2,459	147,747
Charitable activities:							
Events and fundraising events		-	58,173	58,173	-	45,248	45,248
TOTAL INCOME		<u>24,973</u>	<u>62,762</u>	<u>87,735</u>	<u>145,288</u>	<u>47,707</u>	<u>192,995</u>
EXPENDITURE							
Raising funds	3	-	7,746	7,746	-	1,594	1,594
Charitable activities	4	<u>45,274</u>	<u>54,140</u>	<u>99,414</u>	<u>115,544</u>	<u>34,972</u>	<u>150,516</u>
TOTAL EXPENDITURE		<u>45,274</u>	<u>61,886</u>	<u>107,160</u>	<u>115,544</u>	<u>36,566</u>	<u>152,110</u>
NET INCOME FOR THE YEAR		(20,301)	876	(19,425)	29,744	11,141	40,885
RECONCILIATION OF FUNDS							
Total fund balance brought forward		<u>40,547</u>	<u>18,080</u>	<u>58,627</u>	<u>10,803</u>	<u>6,941</u>	<u>17,744</u>
Total fund balance carried forward		<u>20,246</u>	<u>18,956</u>	<u>39,202</u>	<u>40,547</u>	<u>18,082</u>	<u>58,629</u>

The Statement of Financial Activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The notes on pages 11 to 14 form part of these financial statements.

SPECTRUM CAMBRIDGE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2022

BALANCE SHEET

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS	6		23,405		32,782
CURRENT ASSETS					
Debtors	7	34,713		29,204	
Cash at bank and in hand		4,275		32,867	
		<u>38,988</u>		<u>62,071</u>	
LIABILITIES					
Creditors: Amounts falling due within one year	8	23,189		36,224	
NET CURRENT ASSETS			15,799		25,847
TOTAL NET ASSETS			<u>39,204</u>		<u>58,629</u>
THE FUNDS OF THE CHARITY	9				
Restricted funds			20,246		40,547
Unrestricted funds			18,958		18,082
TOTAL CHARITY FUNDS			<u>39,204</u>		<u>58,629</u>

The financial statements were approved by the Trustees on Mar 29, 2023



David Heron
Trustee

The notes on pages 11 to 14 form part of these financial statements.

SPECTRUM CAMBRIDGE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2022

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (issued in October 2019 and effective 1st January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trustees consider there are no material uncertainties about the CIO's ability to continue as a going concern.

(b) STATEMENT OF CASH FLOWS

The Trustees have opted to take advantage of the amendment to Charities SORP FRS 102, where only larger charities are required to prepare a Statement of Cash Flow.

(c) INCOME

Income represents the amount derived from the CIO's ordinary activities. Income is recognised in the period in which the organisation is entitled to receipt and the amount can be measured with reasonable certainty. No income is stated net of any associated expenditure.

(d) EXPENDITURE

All expenditure is accounted for on an accruals basis.

Charitable expenditure comprises those costs incurred by the CIO in the delivery of its activities and services to beneficiaries. Expenditure is allocated to expense headings on a direct cost basis.

(e) FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Office equipment	- 25% straight line
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(f) TAXATION

The charity has taken use of Charity SORP to consider itself a public benefit entity under FRS 102 and is therefore exempt from Corporation Tax.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2022

2.	GRANTS AND DONATIONS	2022			2021		
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		£	£	£	£	£	£
	National Lottery	-	-	-	83,626	-	83,626
	Tesco Groundworks	5,000	-	5,000	-	-	-
	Postcode Places Trust	19,973	-	19,973	-	-	-
	Others	-	4,589	4,589	-	2,459	2,459
	Suffolk Community Foundation	-	-	-	14,968	-	14,968
	Government grants	-	-	-	20,069	-	20,069
	The Fore	-	-	-	5,000	-	5,000
	Essex Community	-	-	-	5,191	-	5,191
	Sussex Community	-	-	-	5,047	-	5,047
	Leathersellers	-	-	-	1,500	-	1,500
	Cambridge Community Foundation	-	-	-	9,887	-	9,887
		<u>24,973</u>	<u>4,589</u>	<u>29,562</u>	<u>145,288</u>	<u>2,459</u>	<u>147,747</u>

4.	EXPENDITURE ON CHARITABLE ACTIVITIES	2022			2021		
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		£	£	£	£	£	£
	Wages, social security and pensions	31,640	27,334	58,974	59,662	14,540	74,202
	Other staff costs	-	1,862	1,862	3,225	1,075	4,300
	Mileage	-	1,725	1,725	-	285	285
	Independent examiner's fee	-	1,040	1,040	-	870	870
	Depreciation	8,801	1,229	10,030	6,158	267	6,425
	Telephone	-	448	448	-	283	283
	Sundries	-	1,917	1,917	-	1,593	1,593
	Printing, postage and stationery	1,500	494	1,994	137	1,429	1,566
	Insurance	-	323	323	-	236	236
	Events	3,333	8,589	11,922	43,392	657	44,049
	Uniforms	-	769	769	-	1,593	1,593
	Advertising	-	3,931	3,931	1,307	1,099	2,406
	Computing and software costs	-	4,193	4,193	1,663	10,945	12,608
	Bank charges and commissions	-	286	286	-	100	100
		<u>45,274</u>	<u>54,140</u>	<u>99,414</u>	<u>115,544</u>	<u>34,972</u>	<u>150,516</u>

SPECTRUM CAMBRIDGE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2022

NOTES TO THE FINANCIAL STATEMENTS

5. STAFF COSTS

No remuneration was paid to any of the Trustees in the year, nor were any expenses reimbursed to them.

	2022	2021
	£	£
Salaries	57,090	72,075
Social Security costs	1,684	1,925
Pensions	200	202
	<u>58,974</u>	<u>74,202</u>

The average number of employees during the period was 3 (2021: 3).

No member of staff earned more than £60,000.

The key management personnel of the CIO comprise of the Trustees who give their time freely.

6. FIXED ASSETS

	Office Equipment 2022	Office Equipment 2021
	£	£
COST		
Balance at 1st June	39,581	1,712
Additions	653	37,869
Balance at 31st May	<u>40,234</u>	<u>39,581</u>
DEPRECIATION		
Balance at 1st June	6,799	374
Charge for the year	10,030	6,425
Balance at 31st May	<u>16,829</u>	<u>6,799</u>
NET BOOK VALUE		
At 31st May	<u>23,405</u>	<u>32,782</u>

7. DEBTORS

	2022	2021
	£	£
Other debtors	24,468	1,300
Trade debtors	10,245	27,904
	<u>34,713</u>	<u>29,204</u>

8. CREDITORS

	2022	2021
	£	£
Accruals and deferred income	17,824	33,331
Tax and social security cost	5,365	2,893
	<u>23,189</u>	<u>36,224</u>

SPECTRUM CAMBRIDGE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2022

NOTES TO THE FINANCIAL STATEMENTS

8.	ACCUMULATED FUNDS - Current year	Balance at 1st June 2021			Balance at 31st May 2022
		£	Income £	Expenditure £	£
	Unrestricted funds	18,082	62,762	61,886	18,958
	Restricted funds:				
	Others	40,547	24,973	45,274	20,246
		<u>58,629</u>	<u>87,735</u>	<u>107,160</u>	<u>39,204</u>
	ACCUMULATED FUNDS - Prior year	Balance at 1st June 2020			Balance at 31st May 2021
		£	Income £	Expenditure £	£
	Unrestricted funds	6,941	47,707	36,566	18,082
	Restricted funds:				
	National Lottery	8,333	83,626	91,959	-
	Others	2,470	61,662	23,585	40,547
		<u>17,744</u>	<u>192,995</u>	<u>152,110</u>	<u>58,629</u>

Restricted funds represent a grant from Postcode Places Trust for £19,973 to cover wages costs and a grant from Tesco Groundworks for £5,000 to assist with providing support.


9. RELATED PARTIES

J Heron and A Heron are relatives of D Heron, a Trustee. They were employed at a market rate by the charity during the period and were paid £269 for reimbursed expenses during the year (2021: £220).

The Trustees have participated in events and trips during the period on the same basis and terms of other participants.



Signature: 
Email: justin@spectrum.org.uk

Signature: 
[Mrs Richenda King \(Mar 29, 2023 18:50 GMT+1\)](#)
Email: richenda@spectrum.org.uk












Spectrum Accounts 2021-22


Final Audit Report


2023-03-30


Created:	2023-03-29
By:	Justin Heron (justin@spectrum.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAHXO55MDAXfj9b4G4JP7ljPms27QAPwTA


"Spectrum Accounts 2021-22" History

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Signature Date: 2023-03-29 - 5:21:10 PM GMT - Time Source: server- IP address: 86.173.211.127
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-  Signer dave@spectrum.org.uk entered name at signing as D. Heron
2023-03-29 - 9:51:28 PM GMT- IP address: 86.135.139.142
-  Document e-signed by D. Heron (dave@spectrum.org.uk)
Signature Date: 2023-03-29 - 9:51:30 PM GMT - Time Source: server- IP address: 86.135.139.142
-  Document emailed to ian.shipley@prentis.co.uk for signature
2023-03-29 - 9:51:32 PM GMT

 Email viewed by ian.shipley@prentis.co.uk
2023-03-29 - 10:52:29 PM GMT- IP address: 104.28.89.82

 Signer ian.shipley@prentis.co.uk entered name at signing as I W Shipley
2023-03-30 - 11:50:03 AM GMT- IP address: 195.162.115.119

 Document e-signed by I W Shipley (ian.shipley@prentis.co.uk)
Signature Date: 2023-03-30 - 11:50:05 AM GMT - Time Source: server- IP address: 195.162.115.119

 Agreement completed.
2023-03-30 - 11:50:05 AM GMT

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