

SPECTRUM



#WEARESPECTRUM

Annual Financial Report

For the year ended 31st May 2023



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TRUSTEES: David Heron
David Knowles
Dr. Malini Mital

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 2023.

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 Dr Malini Mital, working as a collective and being supported operationally by the management team, senior team members and volunteering pool. Furthermore, Trustees with suitable skill sets will continue to 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, GDPR 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 the high level of 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 in being themselves without judgment. To provide opportunities for them to improve their social development and well-being alongside their family. Collaboration with our partners is hugely important to us in improving community cohesion, allowing the creation of new options for families to experience in their communities and making a difference. 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 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 well-being and makes the most of 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, schools, 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. This continues to develop through both real-world and online interaction.

Our events focus on a wide range of interactions, improvement of social skills and educational elements, mental well-being and positive health aspects 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 continuously referred to by schools, GPs, Local Authorities and NHS teams for our lived experience and support. **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 56,000 persons across our registered families and continues to see more than 150 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 14,500 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 its metrics, data points, and digital footprints in real-time to continue to be as efficient and effective as it can be, based on a volunteer-focused core.

Delivery

Spectrum continues to see well 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 34,000 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. The team continues to deliver events from local small family settings through to the Disneyland Paris resort, creating opportunities large and small.

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, the South and South-East corridor and the counties that surround it. We also provide remote support and consultation beyond these points across the UK.

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 and compassionately, 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 Core Management Team comprised of:

Justin Heron – CEO & Operations

Amy Heron – Operations & Events

Richenda King – Financial Manager & Safeguarding

Alex Knowles - Commercial

The Trustees continue to recognise and thank all additional volunteers, child mentors and mini-mentors and are incredibly grateful for their continued support of its events, activities, awareness raising 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 2023 show that the charity made a deficit of £5,071 (2022: deficit of £19,425).

The charity has a deficit of free reserves of £14,306 (2022: surplus free reserves of £17,957). The deficit is in part due to year-end timing differences against our major income points in the year and grant arrival dates, delays and realignment of fundraising initiatives to coincide with our financial year and planned expenditure. The Trustees expect this situation to reverse in the coming years with additional fundraising and events already priced to contribute to the operational costs of the charity and increased revenue. The Trustees have reviewed the amount that should be held as free reserves to ensure the charity is able to 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' wages and running expenditure estimated to be £20,000.

Spectrum is delighted to have been awarded £441,148 over 3 years by The National Lottery CF, which further protects our future. We are also presently working to extend this further by £60k in the very near future.

RISK MANAGEMENT

Trustees have identified the major risks to which the charity is exposed. Those risks have been reviewed, and systems have been 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 TRUSTEE 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.

27/03/24

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 2023

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 2023 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.

Ian Shipley

Ian Shipley (Mar 27, 2024 14:05 GMT)

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 2023

STATEMENT OF FINANCIAL ACTIVITIES

		2023			2022		
	Notes	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
INCOME							
Grants and donations	2	85,016	5,564	90,580	24,973	4,589	29,562
Charitable activities:							
Events and fundraising events		-	80,963	80,963	-	58,173	58,173
TOTAL INCOME		<u>85,016</u>	<u>86,527</u>	<u>171,543</u>	<u>24,973</u>	<u>62,762</u>	<u>87,735</u>
EXPENDITURE							
Raising funds	3	-	4,940	4,940	-	7,746	7,746
Charitable activities	4	59,854	111,820	171,674	45,274	54,140	99,414
TOTAL EXPENDITURE		<u>59,854</u>	<u>116,760</u>	<u>176,614</u>	<u>45,274</u>	<u>61,886</u>	<u>107,160</u>
NET INCOME/(DEFICIT) FOR THE YEAR		25,162	(30,233)	(5,071)	(20,301)	876	(19,425)
RECONCILIATION OF FUNDS							
Total fund balance brought forward		<u>20,246</u>	<u>18,958</u>	<u>39,204</u>	<u>40,547</u>	<u>18,082</u>	<u>58,629</u>
Total fund balance carried forward		<u>45,408</u>	<u>(11,275)</u>	<u>34,133</u>	<u>20,246</u>	<u>18,958</u>	<u>39,204</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 2023

BALANCE SHEET

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS	6		14,476		23,405
CURRENT ASSETS					
Debtors	7	49,536		34,713	
Cash at bank and in hand		38,944		4,275	
		<u>88,480</u>		<u>38,988</u>	
LIABILITIES					
Creditors: Amounts falling due within one year	8	<u>68,823</u>		<u>23,189</u>	
NET CURRENT ASSETS			<u>19,657</u>		<u>15,799</u>
TOTAL NET ASSETS			<u>34,133</u>		<u>39,204</u>
THE FUNDS OF THE CHARITY	9				
Restricted funds		45,408		20,246	
Unrestricted funds		(11,275)		18,958	
TOTAL CHARITY FUNDS		<u>34,133</u>		<u>39,204</u>	

The financial statements were approved by the Trustees on



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 2023

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 functional currency of the charity is sterling and the accounts are presented in that currency.

The Trustees consider there are no material uncertainties about the CIO's ability to continue as a going concern. The charity's free reserves are in deficit at the year end but at the time of signing the situation has improved.

(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.

SPECTRUM CAMBRIDGE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2023

NOTES TO THE FINANCIAL STATEMENTS

2.	GRANTS AND DONATIONS	2023			2022			
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total	
		£	£	£	£	£	£	
		National Lottery	85,016	-	85,016	-	-	-
		Tesco Groundworks	-	-	-	5,000	-	5,000
		Postcode Places Trust	-	-	-	19,973	-	19,973
		Others	-	5,564	5,564	-	4,589	4,589
			<u>85,016</u>	<u>5,564</u>	<u>90,580</u>	<u>24,973</u>	<u>4,589</u>	<u>29,562</u>
3.	FUNDRAISING				2023	2022		
					£	£		
		Costs of raising funds			<u>4,940</u>	<u>7,746</u>		
4.	EXPENDITURE ON CHARITABLE ACTIVITIES	2023			2022			
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total	
		£	£	£	£	£	£	
		Wages, social security and pensions	45,436	17,822	63,258	31,640	27,334	58,974
		Other staff costs	719	327	1,046	-	1,862	1,862
		Mileage	486	1,583	2,069	-	1,725	1,725
		Independent examiner's fee	287	861	1,148	-	1,040	1,040
		Depreciation	8,801	1,247	10,048	8,801	1,229	10,030
		Telephone	166	500	666	-	448	448
		Sundries	643	1,328	1,971	-	1,917	1,917
		Printing, postage and stationery	468	1,402	1,870	1,500	494	1,994
		Insurance	-	187	187	-	323	323
		Events	-	80,778	80,778	3,333	8,589	11,922
		Uniforms	-	638	638	-	769	769
		Advertising	1,087	2,482	3,569	-	3,931	3,931
		Computing and software costs	1,761	2,370	4,131	-	4,193	4,193
		Bank charges and commissions	-	295	295	-	286	286
			<u>59,854</u>	<u>111,820</u>	<u>171,674</u>	<u>45,274</u>	<u>54,140</u>	<u>99,414</u>

5. STAFF COSTS

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

	2023	2022
	£	£
Salaries	62,103	57,090
Social Security costs	694	1,684
Pensions	461	200
	<u>63,258</u>	<u>58,974</u>

The average number of employees during the period was 3 (2022: 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	Office Equipment
	2023	2022
	£	£
COST		
Balance at 1st June	40,234	39,581
Additions	1,119	653
Balance at 31st May	<u>41,353</u>	<u>40,234</u>
DEPRECIATION		
Balance at 1st June	16,829	6,799
Charge for the year	10,048	10,030
Balance at 31st May	<u>26,877</u>	<u>16,829</u>
NET BOOK VALUE		
At 31st May	<u>14,476</u>	<u>23,405</u>

7. DEBTORS

	2023	2022
	£	£
Other debtors	2,223	24,468
Trade debtors	<u>47,313</u>	<u>10,245</u>
	<u>49,536</u>	<u>34,713</u>

8. CREDITORS

	2023	2022
	£	£
Accruals and deferred income	56,365	17,824
Tax and social security cost	<u>12,458</u>	<u>5,365</u>
	<u>68,823</u>	<u>23,189</u>

9.	ACCUMULATED FUNDS - Current year	Balance at 1st June 2022			Balance at 31st May 2023	
		£	Income £	Expenditure £	£	£
	Unrestricted funds	18,958	86,527	(116,760)		(11,275)
	Restricted funds:					
	National Lottery	-	85,016	(51,053)		33,963
	Others	20,246	-	(8,801)		11,445
		<u>39,204</u>	<u>171,543</u>	<u>(176,614)</u>		<u>34,133</u>
	ACCUMULATED FUNDS - Prior 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>


National Lottery - Spectrum Continuity of Support - a project to provide themed weekend sessions and promoting our work within local schools and the local community.

Other - various grants for equipment

10. 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 £183 for reimbursed expenses during the year (2022: £269).
- 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: 

[Richenda King \(Mar 27, 2024 14:21 GMT\)](#)

Email: richenda@spectrum.org.uk












Spectrum Accounts 2022-23 Signed

Final Audit Report

2024-03-27

Created:	2024-03-27
By:	Justin Heron (justin@spectrum.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAbAa9oyN2oKJK12LyFVYs8fgcXZ7MlwXg

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