



SPECTRUM



#WEARESPECTRUM

Annual Financial Report For the year ended 31st May 2025

Registered Charity : 1179618

spectrum.org.uk



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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 2025.

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 its Trustee commitments, working as a collective and being supported operationally by the core management team, senior team members, volunteering pool and child mentors. 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 charity's activities and the provision of essential documents, such as the Trust Deed and the 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 & Adults, Equality & Diversity, GDPR, Prevent Duty and Food Hygiene 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 multiple members of its team qualified to the high level of Designated Safeguarding Lead (DSL), First Aid Lead and Mental Health First Aid 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, creating new options for families to experience in their communities, and making a difference. Our HQ is based on the Cambridgeshire-Suffolk border.

We are also proud to continue being the leading UK distributor for Max Card, helping 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

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

PERFORMANCE

At the time of the report, Spectrum has risen to support over 85,000 persons across our registered families and continues to see more than 150 new families join us on average, month in and month out. Over 86% of our members refer another family in the same position as themselves. We have seen over 19,500 referrals from points such 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 and our lived experience of additional needs. We have expanded our school presentations to include pupils, staff, and parents.

Spectrum is a strong advocate of data-driven decision-making and actively tracks and analyses its metrics, data points, and digital footprints in real time to remain as efficient and effective as possible with our volunteer team. We have seen our website break through over **1.2 million actions and requests**, and our work with Disneyland Paris, Warner Bros Harry Potter Studio Tour and the Merlin Group has doubled.

DELIVERY

Spectrum has surpassed 22,000 attendees across our events and sessions, thanks to our wide range of delivery options. Our services are constantly checked for suitability and viability against those we support with the venues they work with, enabling different themes, strategies, and content to be accessed. We have over 43,000 medical conditions registered with us across additional needs and disabilities through over 14,500 UK locations.

Our events are 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 in Cambridgeshire, close to the border with Suffolk. It then reaches out across East Anglia's surrounding counties, moving through to Herts, Essex, Bedford, 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 referrals from a multitude of sources, we continue to see rapidly increasing demand for our events, services, and support across the UK. 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 experiences 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 a 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 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 to do 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 tremendous gratitude to the Volunteer Core Management Team, comprised of:

Justin Heron – CEO & Operations
Amy Heron – Operations & Inclusion
Richenda King – Financial Manager & Safeguarding
Kirsty Richardson – DSL & Sensory

The Trustees also continue to recognise, thank, and be grateful to all additional volunteers, child mentors, and mini-mentors for their continued support of its events, activities, awareness-raising, and administration. They are delighted to see the focused expansion of the team, bringing in specific skill sets and capacity.

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

FINANCIAL REVIEW AND RESERVES

The financial results for the period ended 31st May 2025 show that the charity made a surplus of £7,151 (2024: £39,617). Spectrum continues to work to a reserve of £20,000.

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 them. With a policy and risk manager in place from inception, this area is 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.

This report has been approved by the trustees on
and signed on its behalf.



DAVID HERON

Head Trustee

SPECTRUM CAMBRIDGE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2025

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 2025 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

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 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 25, 2026 12:27:23 GMT)

IAN SHIPLEY FCCA

FOR AND ON BEHALF OF:

PRENTIS & CO LLP

CHARTERED ACCOUNTANTS & INDEPENDENT EXAMINERS
115c Milton Road, Cambridge

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2025

STATEMENT OF FINANCIAL ACTIVITIES

		2025			2024		
	Notes	Restricted £	restricted £	Total £	Restricted £	Unrestricted £	Total £
INCOME							
Grants and donations	2	145,558	6,163	151,721	144,487	6,825	151,312
Charitable activities:							
Events and fundraising events		-	116,905	116,905	-	77,517	77,517
Interest		-	423	423	-	-	-
TOTAL INCOME		<u>145,558</u>	<u>123,491</u>	<u>269,049</u>	<u>144,487</u>	<u>84,342</u>	<u>228,829</u>
EXPENDITURE							
Raising funds	3	-	3,005	3,005	-	2,147	2,147
Charitable activities	4	<u>140,489</u>	<u>118,404</u>	<u>258,893</u>	<u>122,483</u>	<u>64,582</u>	<u>187,065</u>
TOTAL EXPENDITURE		<u>140,489</u>	<u>121,409</u>	<u>261,898</u>	<u>122,483</u>	<u>66,729</u>	<u>189,212</u>
NET SURPLUS FOR THE YEAR		5,069	2,082	7,151	22,004	17,613	39,617
RECONCILIATION OF FUNDS							
Total fund balance brought forward		<u>67,412</u>	<u>6,338</u>	<u>73,750</u>	<u>45,408</u>	<u>(11,275)</u>	<u>34,133</u>
Total fund balance carried forward		<u>72,481</u>	<u>8,420</u>	<u>80,901</u>	<u>67,412</u>	<u>6,338</u>	<u>73,750</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 2025

BALANCE SHEET

	Notes	2025 £	2024 £
FIXED ASSETS	6	20,846	7,721
CURRENT ASSETS			
Debtors	7	88,663	78,081
Cash at bank and in hand		85,287	98,329
		<u>173,950</u>	<u>176,410</u>
LIABILITIES			
Creditors: Amounts falling due within	8	<u>113,895</u>	<u>110,381</u>
NET CURRENT ASSETS		60,055	66,029
TOTAL NET ASSETS		<u>80,901</u>	<u>73,750</u>
THE FUNDS OF THE CHARITY	9		
Restricted funds		72,481	67,412
Unrestricted funds		8,420	6,338
TOTAL CHARITY FUNDS		<u>80,901</u>	<u>73,750</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 2025

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 moving in to a surplus position at the year end.

(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 2025

NOTES TO THE FINANCIAL STATEMENTS

2.	GRANTS AND DONATION:	2025			2024		
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		£	£	£	£	£	£
	National Lottery	145,558	-	145,558	144,487	-	144,487
	Others	-	6,163	6,163	-	6,825	6,825
		<u>145,558</u>	<u>6,163</u>	<u>151,721</u>	<u>144,487</u>	<u>6,825</u>	<u>151,312</u>

3.	FUNDRAISING	2025	2024
		£	£
	Costs of raising funds	<u>3,005</u>	<u>2,147</u>

4.	EXPENDITURE ON CHARITABLE ACTIVITIES	2025			2024		
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		£	£	£	£	£	£
	Wages, social security and pensions	104,294	-	104,294	95,306	-	95,306
	Other staff costs	1,097	-	1,097	1,999	-	1,999
	Mileage	1,717	-	1,717	1,737	-	1,737
	Independent examiner's fee	1,244	-	1,244	1,241	-	1,241
	Depreciation	7,798	-	7,798	8,801	2,033	10,834
	Telephone	1,014	-	1,014	747	-	747
	Sundries	2,028	-	2,028	1,835	-	1,835
	Printing, postage and static	2,775	-	2,775	2,406	-	2,406
	Insurance	-	639	639	-	647	647
	Events	-	111,473	111,473	-	59,350	59,350
	Uniforms	-	5,764	5,764	-	519	519
	Advertising	5,927	-	5,927	2,797	1,641	4,438
	Computing and software costs	12,595	-	12,595	5,614	-	5,614
	Bank charges and commissions	-	528	528	-	392	392
		<u>140,489</u>	<u>118,404</u>	<u>258,893</u>	<u>122,483</u>	<u>64,582</u>	<u>187,065</u>

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

	2025	2024
	£	£
Salaries	97,417	89,513
Social Security costs	4,789	3,762
Pensions	<u>2,088</u>	<u>2,031</u>
	<u>104,294</u>	<u>95,306</u>

The average number of employees during the period was 3 (2024: 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.

SPECTRUM CAMBRIDGE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2025

NOTES TO THE FINANCIAL STATEMENTS

6.	FIXED ASSETS				Office Equipment	Office Equipment
					2025	2024
	COST				£	£
	Balance at 1st June				45,432	41,353
	Additions				20,923	4,079
	Balance at 31st May				66,355	45,432
	DEPRECIATION					
	Balance at 1st June				37,711	26,877
	Charge for the year				7,798	10,834
	Balance at 31st May				45,509	37,711
	NET BOOK VALUE					
	At 31st May				20,846	7,721
7.	DEBTORS				2025	2024
					£	£
	Other debtors				3,958	2,631
	Trade debtors				84,705	75,450
					88,663	78,081
8.	CREDITORS				2025	2024
					£	£
	Accruals and deferred income				101,376	97,467
	Tax and social security cost				12,519	12,914
					113,895	110,381
9.	ACCUMULATED FUNDS					
	- Current year					
		Balance at 1st June 2024	Income	Expenditure	Balance at 31st May 2025	
		£	£	£	£	
	Unrestricted funds	6,338	123,491	(121,409)	8,420	
	Restricted funds:					
	National Lottery	64,768	145,558	(137,845)	72,481	
	Others	2,644	-	(2,644)	-	
		73,750	269,049	(261,898)	80,901	
	ACCUMULATED FUNDS					
	- Prior year					
		Balance at 1st June 2023	Income	Expenditure	Balance at 31st May 2024	
		£	£	£	£	
	Unrestricted funds	(11,275)	84,342	(66,729)	6,338	
	Restricted funds:					
	National Lottery	33,963	144,487	(113,682)	64,768	
	Others	11,445	-	(8,801)	2,644	
		34,133	228,829	(189,212)	73,750	

SPECTRUM CAMBRIDGE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2025

NOTES TO THE FINANCIAL STATEMENTS

9. ACCUMULATED FUNDS/continued

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 £Nil for reimbursed expenses during the year (2024: £Nil).

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



JUSTIN HERON

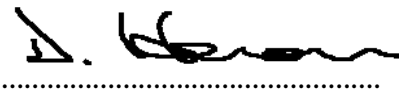
SPECTRUM CEO



Richenda King (Mar 22, 2026 21:29:03 GMT)

RICHENDA KING

SPECTRUM FINANCE MANAGER



DAVE HERON

SPECTRUM HEAD TRUSTEE



@spectrumcio

spectrum.org.uk












Spectrum 2024-25 Statutory Accounts

Final Audit Report

2026-03-25

Created:	2026-03-22
By:	Justin Heron (justin@spectrum.org.uk)
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