



SPECTRUM GAMING

community for autistic young people



Annual Report 2024/25

and consolidated financial statement

**"I feel much less alone. I feel part of a community,
where I can make a difference and meet people
who have similar experiences to me."**

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The trustees present their report and financial statements for the period ended 31 March 2025.

The financial statements comply with the Charities Act 2011, the Statement of Recommended Practice for Charities and with the charity's governing documents.

Spectrum Gaming CIO is a Charitable Incorporated Organisation (CIO), and was registered with the Charity Commission on 10 March 2021. It was established to take forward the work of the registered charity, Spectrum Gaming CIO (Charity Number 1193763).

The trustees confirm that the CIO has complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. This report illustrates how the CIO delivers public benefit.

Reference and Administrative Details

CIO Name: Spectrum Gaming CIO

Registered Number: 1193763

Registered Address Spectrum Gaming
Bartle House, Oxford Court, Manchester
M2 3WQ

Trustees: **Gareth Howe - Chair**
Alison Egerton - Trustee
Jo Beaumont - Trustee
Melanie Harrison - Trustee
Dr Sarah-Jane Snape - Trustee
Dr Pia-Sophie Wool - Trustee (resigned December 2025)
Dr Samantha Friedman - Trustee (resigned December 2025)
Danny van Deurzen-Smith - Chair (resigned November 2025)
Catherine Thomson - Trustee (resigned November 2025)

Bankers **National Westminster Bank Plc**
438 Barlow Moor Road
Chorlton-Cum-Hardy
Manchester

Independent Examiner **Shruti Soni FCCA FCIE**
Shruti Soni Ltd
Chartered Certified Accountants
117A St. John's Hill
Sevenoaks TN13 3PE

WHO WE ARE

Spectrum Gaming is an autistic-led UK based charity that supports autistic young people. We aim to create a world where every autistic child knows that who they are is ok and they can be themselves, whilst still developing meaningful relationships and achieving their personal goals.

We do this by providing spaces where they feel safe and accepted, amongst others with similar shared lived experiences, and opportunities to explore who they are.

We want all autistic young people to have the strength and confidence to find their place in the world that works for them. In many cases this means influencing wider strategic changes to create an environment that is more understanding and equitable.

We strive to always be...



**CHILD
CENTRED**



REFLECTIVE



ATTENTIVE

and

WHAT WE DO

Spectrum Gaming doesn't just focus on enabling friendships and connection, but on advocacy, and ensuring autistic young people are heard.



Online Services

We provide a safe space online supervised by trusted adults where young people can explore, connect and grow with others.



Face-to-Face Services

We offer opportunities for young people to meet with others and undertake positive activities together.



Advocacy - We work with our young people, parents and partners to identify the priorities of young people creating resources that address these priorities.



Training - We offer training and guidance to those who need it most, and build a community who share our passion and vision to create change.

CHARITABLE OBJECTS

The promotion of Social Inclusion among Autistic Young People (Diagnosed or Suspected) who are excluded from Society, or Parts of Society, as a result of being Autistic by:

Running an Online Community for Autistic Young People, which focuses on:

- **Enabling Young People to create new friendships**
- **Improving their Mental Health and Wellbeing**
- **Giving Young People the Confidence and Skills to meet their Goals and Aspirations.**

Educating Young People, their Parents and Professionals about Autism, Internet Safety and other topics which are important to our community.

Promoting the views of Young People and both Advocating for them, and providing them with the Knowledge/Skills to be able to Advocate for themselves.

Supporting other organisations to create and develop Groups/Activities for Autistic Young People, both physically and online.

Running other Projects, Campaigns and Activities based on the Priorities and Needs of the Young People in our Community.

Running Face to Face Social Groups and Activities around their Interests.



ANNUAL OVERVIEW

2024/25 was an exciting year for Spectrum Gaming, and saw rapid growth and transformation of the charity. **Our paid staff team doubled from 10 to 20!** This was driven by both our expansion into new areas and the need to strengthen core roles.

This growth enabled us to both develop our support for young people through offering more events both online and in person, while also prioritising staff wellbeing and investing in behind-the-scenes development.

Looking at the bigger picture, the outlook for autistic young people in the UK sadly remained much the same as in previous years, with long waiting for assessments and limited quality support available.

Persistent delays in autism diagnosis: a continuing crisis

The 2024/25 period was once again defined by long waits for autism diagnoses. **As of March 2025, 224,382 people had an open referral for suspected autism. That's more than the entire population of Plymouth.** Alarming, 89.9% had not received an assessment within the recommended 13-week timeframe set by NICE guidelines, with the average wait time for assessment now standing at 14 months.

As many services are not available until diagnosis, these delays prevent many individuals from accessing the vital support they urgently need.

The impact of assessment delays on autistic young people

Long delays not only heighten distress for young people, but also block access to crucial school support. The consequences of this are severe, and include increased mental health struggles, social isolation, suicidal thoughts, and autistic burnout.

A 2024 government report found 35% of deaths in autistic young people without a learning disability were due to 'suicide or deliberate self-inflicted harm'. The leading cause of death in this group. In an additional group of young people who were awaiting an autism assessment, this figure rose to 56%



Our continued need:

Spectrum Gaming has always been and will always be open to autistic young people regardless of whether they have a formal diagnosis. This is just one of the reasons we are in high demand and unsurprisingly, demand for our services surged once again. We continue to receive almost daily requests from parents asking for support for their child or to see if we have plans to expand to their area.

We understand that providing timely support is essential. Not only does it mean young people can better understand themselves, but it fosters a sense of hope for the future. This is why we remain ambitious and focused on creating a world where every autistic person can be themselves.

We remain driven in providing immediate practical support to autistic young people and their families, and are working hard to ensure we're in a sustainable position where we can scale up our services and provide quality support to more autistic people year on year.

"Every year I think "this is the year when things finally become easy and we can relax" and every year I am proven wrong...! This year has been tough because we have grown and changed so quickly, but it has also been the most magical one so far!"

- Andy, Creative Director and Founder of Spectrum Gaming

HIGHLIGHTS FROM THE YEAR

Opening the Youth Centre to young people!

Once the keys were collected in February 2024, this was the start of over 6 months of work to refurbish the inside of the building to make it safe and welcoming for the young people in the community! The work wouldn't have been possible without the support of volunteers who dedicated hours of their time to clean, paint and setup furniture or without all the donations from our supporters for equipment for young people to use once the centre was open!

With their help, the centre opened in October 2024, where we held our first (of many!) youth clubs in our very own SGHQ!

Spectrum Gaming Learning Community

With the opening of the youth centre, we launched a new service: our Self Directed Learning Community. This community is for autistic young people who are struggling to access school or who are in burnout.

As of March 2025, 9 young people were accessing the Learning Community and rediscovering their love of learning!



Case study about Learning Community Attendee, written by SG staff member:

"We were unsure whether F would be able to attend without the support of his parent and our transition plan included parents staying as long as needed because of this. However, F very quickly began to attend alone, and soon he built trusting relationships with staff and is forming connections with young people. F initially used gaming as a safe base but as the weeks have gone on he has felt comfortable and safe to engage in many of the activities going on at the LC."



Increased opportunities for young people to meet

As our online staff team grew, so did the events we could offer to the young people in the community. We now host regular arts, crafts and crochet clubs alongside our popular gaming, movie nights and chess clubs!

Not only that, but we started hosting regular face to face meetups in Sheffield! These meetups kicked off with a trip to see The Polar Express, and continued with a trip to the National Videogame Museum, and youth clubs.

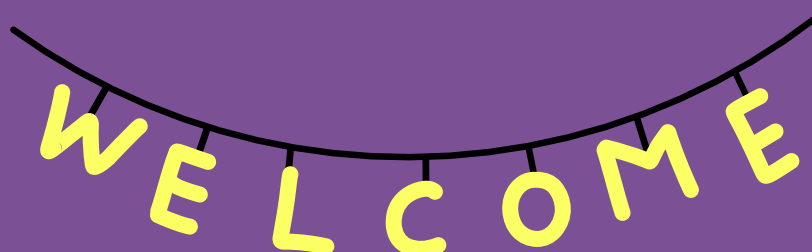


At our first Sheffield Meetup Weekend, young people went to Awesome Walls - a climbing wall centre.

Their staff were great with our young people, helping them to manage any anxiety they might have about climbing the walls. One of the young people who had never climbed progressed to the top of the wall by the end of the session - a massive achievement!

Reopening to young people outside of Manchester:

A big and exciting change for us in this period was that we officially reopened to young people outside of Manchester - welcoming young people from Bedford, Sheffield and Lancashire and giving an **extra 300** autistic young people funded access to our services!



CASE STUDY

Spectrum Gaming was established out of a desire that future generations of autistic people could accept and celebrate their differences, and live authentically. Here's how we achieved that in 2024-25.

R's Story:

Being diagnosed as autistic at the age of 14 brought with it a lot of issues and a lot of questions for my daughter. Autism had never been on the radar for us as a family and it did come as quite a shock, as my daughter was certainly not "stereotypical" as I saw it.

She has gone through 2 primary schools, and 4 high schools (2 of which were special schools) and all of which have ended the placement due to not being able to meet my daughters needs.

“My daughter is articulate, she's academic, she's funny, she loves to have friends and loves to socialise even though these things are all very tricky for her.”

We became involved with Spectrum Gaming prior to her receiving an official diagnosis, but I think it was apparent to other parents whose children were already known to be autistic that my daughter also was.

Following all the CAMHS appointments, we were finally faced with a diagnosis of “Autism with a demand avoidant profile”. At first my daughter didn't want to know the outcome, and then was convinced they had got it all wrong. We were discharged from the service and sent on our way with a list of support groups, all of which were for parents.

“My daughter wasn't talking to me about her diagnosis, and I know she was struggling, particularly with having no friends, and also school being so difficult.”

CASE STUDY

“

To say Spectrum Gaming was a life saver is an understatement for both me and my daughter.

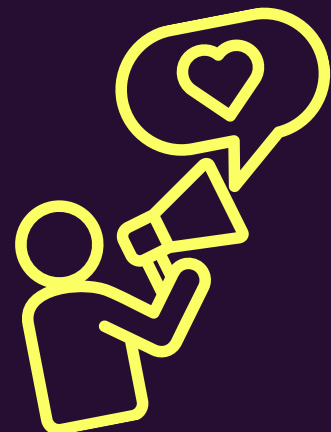
”

Talking to other parents – many of whom were neurodiverse themselves – was invaluable. My daughter really enjoyed the company of the adults (easier than her peers), and would spend a lot of time with the SG staff at forest school and youth club.

The autistic adults around her were such good role models, and I think she began to see autism in a very different way. She really found a sense of belonging there and was embraced by everyone involved.

She is still making sense of the world knowing that she sees it differently from lots of other people, and we feel so lucky to have found Spectrum Gaming who have supported us through this journey.

My daughter is a great advocate for herself and for other autistic young people, particularly autistic girls. She has also become a SEND ambassador for our local authority and has given presentations in front of stakeholders regarding her own difficulties within education. Her future plans are to work with autistic children who have struggled like she has.



ONLINE

In 2024/25, our online work evolved further. We both increased and diversified our online events for young people, meaning more of their interests catered for. In this period, we fully embraced the importance of digital youth work, and found that we were at the forefront of showcasing the impact of this work in the UK, with organisations across the country reaching out to us for advice on providing digital youth services.

The importance of Digital Youth Work:

Whilst concerns about young people and the safety of them accessing online spaces is a current topic of debate, we know that there is a way for young people to meet peers online safely. Providing young people access to spaces moderated by youth workers provides them with opportunities to develop social skills, make friends and explore their interests safely.

Here, one of our youth workers explains the importance of digital youth work for autistic young people:

— “ —

Digital youth spaces are far more accessible for autistic young people, especially those with sensory sensitivities, social anxiety, or co-occurring conditions like OCD, depression or Ehlers-Danlos. These challenges can make leaving home extremely difficult, so online provision is vital in offering the opportunity for community, connection, and understanding without judgment.

We create inclusive, empathetic digital communities to ensure no young person is left isolated due to their circumstances or struggles.

— ” —

In 2024/25 our Digital Youth Workers supported autistic young people to make friends, build confidence and learn life skills by:

Hosting regular online events, including: Film Nights, Chess clubs, Cooking, Drawing Club, Crafts and Crochet and Friday Night Natter, as well as group events playing their favourite games, including: Fortnite, Roblox, Among us and Minecraft.

Creating safe online spaces for the young people in the community through our moderated Discord servers: one for U13s with parent controlled accounts, and one for teenagers aged 13 and over. These are open 10am - 10pm 365 days a year, meaning young people always have a place to go for peer support.



ONLINE

Messages sent via Discord

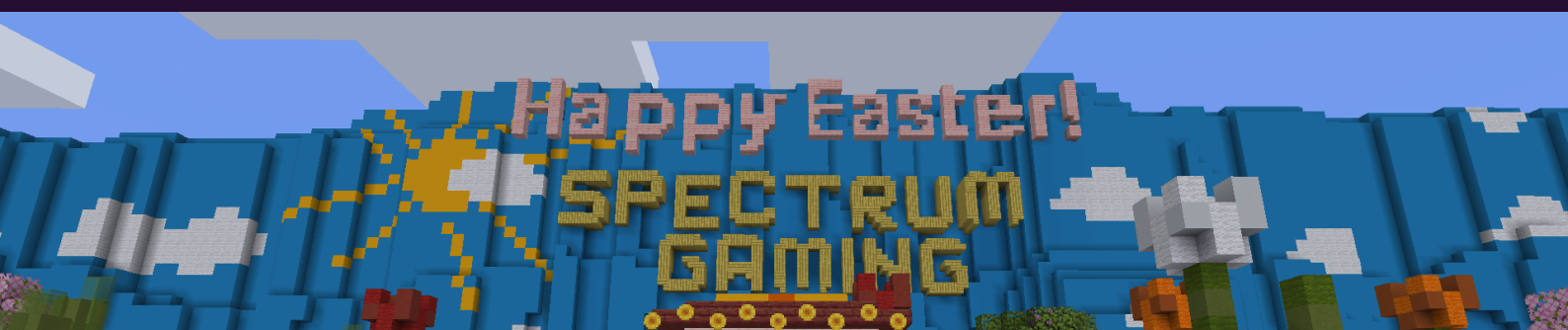
812,391

839

days of play time on Minecraft

Hours spent in voice calls

17,269



Minecraft:

Our private Minecraft server provides a space where members have fun in a virtual world and can safely practise and develop life skills. As well as collaborating on large scale community building projects, members build on individual plots of land, sourcing materials through mining, trading and making deals with “neighbours” to make efficient use of resources.

Introducing the Minecraft Build Team:

CO-PRODUCED BY YOUNG PEOPLE

Who are they and what do they do?

A team of 15 young people from the SG community and adult staff members who create virtual worlds for autistic young people to explore with friends! Each year the team works together, dedicating hours of work to create exciting new worlds and experiences for our community members.

Young people’s favourite part of being part of the Build Team:

“It’s so fun to see people’s reactions to our builds when a new season opens and everyone’s like “wowww this is so cool!!” But also its just so fun to build with people and see the build come to life!!”

“I wanted to help build stuff that people could see and build with other people and learn from them”

FACE TO FACE

Our meetups give our members opportunity to meet the friends they've made online in person, supporting them to develop meaningful connections with others and experience a sense of belonging.

In 2024, we continued to host meetups in Manchester. Two exciting developments in this period were:

- our community centre opened in Bury, Greater Manchester! This meant we could start hosting regular meetups in a space designed with young people to cater for their needs.
- our meetup provision expanded to a new area. From December 2024, regular meetups were held in Sheffield.

In 2025, we want to focus on offering more meetups from our centre. Our youth club in particular is fully booked within minutes, so we want to increase session frequency to meet this demand.

3 Big Meetup Weekends

50% increase from 2023/24

82 Unique meetups

10% increase from 2023/24

1003 Places booked

80% increase from 2023/24

Meetup Weekends 2024:



In 2024 we were able to expand our Meetup Weekends to TWO cities!

Once again the team travelled to London, with a second weekend held in Manchester. It was great to be able to design these weekends based around the feedback we'd received for the London Weekend in 2023. This supported us to ensure we held a weekend of activities that young people would love, and with the opportunity to try new things in a supportive environment with friends!

Our face to face meetups are accessible to young people because of the time we take to build a positive relationship online with them first. As a result, young people feel safer to attend face to face meetups because they know that familiar staff and young people will be present. It's a huge step for young people who were extremely isolated to attend meetups but by doing so is a massive boost to their confidence, self belief and sense of belonging

FACE TO FACE

Feedback about our meetups:

"Honestly the most impactful of all interventions my child has had. It allows him social interaction and has offered an entire friendship group where he has struggled to find people like him in other areas of life."

"The meet ups help my children feel like they have somewhere they belong rather than feeling like outsiders or "different". As they're not able to access school or most typical groups they're an important part of socialising but also benefit the family as a whole to feel less isolated."

'You were his first friends after burnout. Being part of SG was a cornerstone of coming out of burnout and having some feelings of fun and enjoyment again."

"It has stopped my son from feeling suicidal and has given purpose and structure to his life. It continues to provide friendship and support in a very safe environment."

"There's more power in the meetups than what's headlined because of the other important things not advertised, such as the opportunity to connect with other parents, gain more knowledge of SEN, tips from and to others, as well as a feeling of empowerment which can positively affect parental mental well-being."

"SG has given my child confidence to talk and engage with people. It's brought huge amounts of joy and laughter into her world (and vicariously ours because we hear it)."



ADVOCACY

In 2024/25, our advocacy work once again remained a core focus. We're dedicated to working on projects that seek to address the need for strategic and societal change for the benefit of autistic young people. It is vital to us that our projects are truly reflective of the experiences of autistic young people. For that reason, all our advocacy work is:

CO-PRODUCED BY YOUNG PEOPLE

Projects:

Barriers to Education

The project, which launched in 2022 continued to be developed in 2024. The project aims to create a practical and aspirational toolkit that supports families, schools, and services, while acknowledging the complex demands of the education and public sectors.

In 2024, we held 3 free webinars about the project for parents and professionals, which had over 3,000 attendees. We also held a face-to-face Live Writing session at our centre in Bury where a team of professionals met to collaborate on creating the guidance.

As a result of Barriers to Education, Andy was invited to meet with the Department for Education and Children's Commissioner Team in February 2025 to discuss and share recommendations around "severe absence" and long-term school non-attendance.

<https://padlet.com/spectrumgaming/barrierstoeducation>

Neuroprofiling tool

In 2024, we received funding from the Greater Manchester Centre for Voluntary Organisation (GMCVO) to design a neuroprofiling tool for young neurodivergent people aged 10 plus. It will allow them to explore and learn more about themselves and their experiences, with the goal to help them, and others better understand and meet their needs.

The neuroprofiling tool has been developed and designed by neurodivergent people, with the project led by SG's Clinical Psychologist, who is autistic. It is due to launch in 2025.

ADVOCACY

Autism Understood 6 Week Course

In October 2024 we piloted a 6 week Autism Understood course for autistic young people to explore their identity. In addition to the face-to-face course, we also created a written companion guide and developed 'Train the Trainer' materials and guidance to enable other facilitators to run the course.

The course built on the content of our popular [Autism Understood](#) website for autistic young people. It covers topics such as 'What is Autism?', 'Understanding Meltdowns', and 'Autistic Wellbeing', helping participants explore different aspects of their experiences. The programme is structured around the foundations of Knowledge, Understanding, and Acceptance - beginning with building knowledge about autism, supporting young people to understand themselves, and working towards self-acceptance and the promotion of self-advocacy.



"She has more confidence in calmly explaining some of her struggles, she messaged a friend straight away after one group and asked them not to make fun of her flapping...she said she couldn't have done that without having attended the course." Parent of attendee at Autism Understood in person sessions



Young people led advocacy

In 2024, a group of young people in SG worked together to create a video about the autism myths they hate the most. We're so proud of the efforts of these young people in addressing misconceptions about autism, advocating for themselves and getting people to think differently about autism.

TRAINING

Over the past year we have delivered training to parents, educators and healthcare providers, helping them to learn directly from autistic voices. Because our training is co-produced with young people and led by those with lived experience, participants consistently tell us that the insights they gain are authentic, relevant and deeply impactful.

Our Training and Courses

We were pleased to run our Autism Acceptance six-week course again this year, now in its third year. The course remains one of our most popular offers, with participants especially valuing the session delivered by autistic young people from our community, which brings powerful authenticity and insight.

Hanna, our Clinical Psychologist, delivered specialist training to NHS staff on Trauma and Neurodivergence. The session helped professionals to build understanding of how neurodivergent people may experience and respond to trauma, and offered practical strategies for more inclusive and supportive practice.

This year we also worked in partnership with SMiRA to explore the development of new information and guidance on supporting individuals with selective and reactive mutism. As part of this collaboration, we delivered a webinar on the topic, which was very well received by participants and highlighted the value of sharing expertise in this area.

"It was brilliant! Well informed, lots of lived experience communicated and holistic. I work in an autism diagnostic team and we are increasingly meeting young people who experience mutism; this will make our assessments, signposting and advice much more meaningful to the young people and families we work with"

External workshops, conferences, webinars and podcasts

Throughout the 2024/25 period, we also participated in a variety of external workshops, conferences and podcasts to share our expertise on a broad range of topics, and learn from others:

- 2 Day Forest School Workshop with the Forest School Association
- From burnout to thriving: empowering autistic wellbeing, by Andy at The Autism Show
- Barnet Young People's conference - Embracing your autistic identity.
- London SEND Leadership Conference
- Neurodiversity Affirming Practice webinar, Forest School Association
- Navigating Family Relationships, Autism Central Podcast

FUNDRAISING AND OPERATIONS

Operations:

Staff growth - The organisation experienced significant expansion this year with a 33% increase in headcount, adding a bookkeeper to manage growing finances, new staff based in Sheffield and Bedford to strengthen local operations, and a caretaker for the newly opened centre in Bury to oversee daily facility needs and maintenance.

Upshot implementation: We implemented the Upshot monitoring and evaluation system to better evidence impact by recording young people's personal details, tracking progress, and monitoring attendance at activities and events, consolidating participant data to support improved reporting and data-driven decision making.

SG Community Charter:

CO-PRODUCED BY YOUNG PEOPLE

In 2024, a new community charter was created with our young people which outlines the foundational beliefs of SG and the community. The charter applies to both young people and staff and includes young people in all decision making. It established agreed terms on areas including: understanding, democracy, collaboration and equality.

Fundraising:

2024 saw us hire our first dedicated fundraising role. Here's our Funding and Development Officer talking through their key focuses in 2024:

Grant development - tracking impact/monitoring reporting requirements and developing our grant approach to apply for bigger grants. At the end of 2024, found out we were through to Stage 2 of the National Lottery Reaching Communities grant.

Diversifying income streams - to boost the sustainability of the charity...focus in 2024 was on corporate and individual giving development, with the introduction of a new fundraising platform that was easier to use, more engaging for donors and helped us to track data more easily. Beginning of our journey with the games industry corporates, having success in this area and receiving games studio.

First end of year appeal! As well as our annual Gaming Marathon fundraising, we successfully launched our first end of year appeal, raising funds to wrap the outside of the community centre in SG branded graphics! We quickly hit our initial £2500 goal, and raised just under £5000!

SUPPORTERS

We wanted to issue a HUGE thank you to all those who have supported, funded and celebrated our work.



Donors and Fundraisers

Once again, we want to say a massive thank you to donors and fundraisers for their ongoing support. In 2024, they helped us to raise a total of **£23,000** for Spectrum Gaming, including **£8,359** for our Gaming Marathon and **£4798** for our first end of year appeal!

Volunteers

We want to highlight the huge difference our dedicated volunteers have on our work. Without them we wouldn't be able to offer the range of services we provide for the young people in the community.

As of March 2025, we have **8 active volunteers**. Our ability to take on additional volunteers in this period was impacted by reduced staff capacity in this area. However, in March 2025, we were able to onboard an additional volunteer who will be using their skills as a Senior Content Writer to support us by writing newsletters and articles.

Currently, **2 of our volunteers are ex-members** who are now adult volunteers. We also have a number of members who are approaching 18, and have expressed interest in becoming volunteers. We are keen to support them to learn new skills and will be working with them to train them to be moderators for our U13 community.

FINANCIAL REVIEW

During the year the Charity's income totalled **£563,272** (2024: £244,212) of which £446,043 was restricted (2024: £168,098). Expenditure totalled **£501,069** (2024: £271,368) of which £345,120 was restricted (2024: £196,644). Net income for the year was **£62,203** (2024: net expenditure £27,156). Total charity funds at the year end were **£210,621** (2024: £148,418) of which unrestricted funds were £50,114 (2024: £88,834) and restricted funds were £160,507 (2024: £59,584).

Policies

Spectrum Gaming CIO has a full range of policies covering our services. Our policies are continually kept under review including the assessment of the major risks. The trustees aim to maintain the general level of reserves (unrestricted funds) to around three months of general expenditure. The trustees consider this to be an appropriate level.

Structure, governance and management

Governing document: Spectrum Gaming CIO is governed by its constitution dated 10th March 2021.

Trustees selection: Trustees are nominated and seconded by trustee members of Spectrum Gaming CIO

Organisation: The board of trustees administers the CIO. The board normally meets quarterly. Two Chief Officers are appointed by the trustees to manage the day-to-day operations of the CIO. To facilitate effective operations the Chief Officers have delegated authority, within terms of delegation approved by the trustees, for operational matters.

Related parties: None of the trustees receive remuneration or other benefit from their work with the CIO. Any connection between a trustee or senior manager of the charity with any contractual relationship with a related party must be disclosed to the full board of trustees. In the current period no such related party transactions were reported.

Pay policy for senior staff: The trustees and the Chief Officers comprise the key management personnel of the CIO in charge of directing and controlling, running and operating the CIO on a daily basis. All trustees give their time freely and no trustee received remuneration in the period. Details of trustees' expenses and related party transactions are disclosed in note 2 to the accounts. The pay of the Chief Officers is reviewed annually.

Risk management: The board of trustees have identified the major risks to which the charity is exposed. These are reviewed continually, as are the systems established to mitigate those risks.

Responsibilities of the trustees

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

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the CIO and of the incoming resources and application of resources for that period.

In preparing those accounts 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 material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the CIO 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies regime.

Approved by the Board of Trustees and signed on its behalf by:



Gareth Howe
Chair of Trustees
31st January 2026



Alison Egerton
Trustee
31st January 2026

Independent Examiner's Report to the Trustees of Spectrum Gaming CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages twenty four to thirty five.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Chartered 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 in respect of the charity 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 content 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.

Signed:

Shruti Soni

Shruti Soni
FCCA ACIE
117a St Johns Hill
Sevenoaks
TN13 3PL
Date 28 April 2026

STATEMENT OF FINANCIAL ACTIVITIES

Spectrum Gaming

Statement of financial activities

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £ As restated	Restricted £ As restated	2024 Total £ As restated
Income from:							
Grants and Donations	2	28,859	128,500	157,359	27,405	168,098	195,503
Charitable activities							
Advocacy		564	4,500	5,064	885	-	885
Face to Face services		65,990	-	65,990	19,435	-	19,435
Online services		9,725	124,968	134,693	4,620	-	4,620
Training		12,091	-	12,091	23,769	-	23,769
Support		-	188,075	188,075	-	-	-
Total income		117,229	446,043	563,272	76,114	168,098	244,212
Expenditure on:							
Raising funds	3	24,314	-	24,314	1,414	-	1,414
Charitable activities							
Advocacy		4,202	9,240	13,442	13,203	-	13,203
Face to Face services		101,827	47,500	149,327	11,708	48,098	59,806
Online services		913	201,637	202,550	39,797	8,333	48,130
Training		4,737	-	4,737	1,991	-	1,991
Support		19,957	86,743	106,700	6,611	140,213	146,824
Total expenditure	3	155,949	345,120	501,069	74,724	196,644	271,368
Net income / (expenditure) for the year	4	(38,720)	100,923	62,203	1,390	(28,546)	(27,156)
Net movement in funds		(38,720)	100,923	62,203	1,390	(28,546)	(27,156)
Reconciliation of funds:							
Total funds brought forward		88,834	59,584	148,418	87,444	88,130	175,574
Total funds carried forward	13	50,114	160,507	210,621	88,834	59,584	148,418

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

BALANCE SHEET

Spectrum Gaming

Balance sheet

As at 31 March 2025

	Note	£	2025 £	£	2024 £ As restated
Fixed assets:					
Tangible assets	8		947		2,445
			<u>947</u>		<u>2,445</u>
Current assets:					
Debtors	9	23,200		2,279	
Cash at bank and in hand		194,399		167,658	
		<u>217,599</u>		<u>169,937</u>	
Liabilities:					
Creditors: amounts falling due within one year	10	7,925		23,964	
		<u>7,925</u>		<u>23,964</u>	
Net current assets			<u>209,674</u>		<u>145,973</u>
Total net assets			<u><u>210,621</u></u>		<u><u>148,418</u></u>
The funds of the charity:	13				
Restricted income funds			160,507		59,584
Unrestricted income funds:					
General funds		50,114		88,834	
		<u>50,114</u>		<u>88,834</u>	
Total unrestricted funds			<u>50,114</u>		<u>88,834</u>
Total charity funds			<u><u>210,621</u></u>		<u><u>148,418</u></u>

Approved by the trustees on 27 April 2026 and signed on their behalf by



..... - Trustee

27th April 2026

STATEMENT OF CASH FLOWS

Spectrum Gaming

Statement of cash flows

For the year ended 31 March 2025

	2025 £
Net expenditure for the reporting period	62,203
Depreciation charges	1,498
Dividends, interest and rent from investments	–
(Increase)/decrease in debtors	(20,921)
Increase/(decrease) in creditors	(16,039)
Net cash from/(used in) operating activities	26,741
Change in cash and cash equivalents in the year	26,741
Cash and cash equivalents at the beginning of the year	167,658
Cash and cash equivalents at the end of the year	194,399

Analysis of cash and cash equivalents

	At 31 March 2025 £
Cash in hand and at bank	194,399
Total cash and cash equivalents	194,399

NOTES TO THE FINANCIAL STATEMENTS

Spectrum Gaming

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies

a) Basis of preparation

The accounts (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 UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn. The accounts are presented in GBP rounded to £1, which is the functional currency of the charity.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable trust meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Annual budgets are updated regularly taking this into account with prudent figures for both income and expenditure. The charity holds significant reserves and has liquid assets in the form of cash held in short term deposits.

For this reason the trustees continue to adopt the going concern basis in preparing the financial statements.

d) Income

Income, including from Government and other grants, whether 'capital' or 'income', is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income for programmes spanning two or more accounting periods is allocated over the period to which it relates. Income received in advance of delivery of a specified service is deferred until the criteria for income recognition is met.

Income from charitable activities includes income for third party hardship grants which is recognised in the year when received as the charity has control over how it is spent.

e) Interest receivable

Interest on funds held on deposit is included when receivable.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

NOTES TO THE FINANCIAL STATEMENTS

Spectrum Gaming

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the cost of delivering services undertaken to further the purposes of the charity and their associated support costs.
- Expenditure on support activities includes the cost of overall direction and administration of each activity (support costs), comprising the salary and overhead costs of the central function
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer Equipment 3 years

i) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Financial assets

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Financial Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

k) Pensions

The charity contributes towards the employees' personal pension schemes. The cost of the contribution is charged to the statement of financial activities on an accruals basis.

NOTES TO THE FINANCIAL STATEMENTS

Spectrum Gaming

Notes to the financial statements

For the year ended 31 March 2025

l) Significant accounting policies

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustment to the financial statements in a future period.

2 Grants and Donations

	Unrestricted £	Restricted £	2025 Total £	2024 Total £ As Restated
Individual and corporate Donations	28,859	–	28,859	27,405
Grants	–	128,500	128,500	168,098
	<u>28,859</u>	<u>128,500</u>	<u>157,359</u>	<u>195,503</u>

NOTES TO THE FINANCIAL STATEMENTS

Spectrum Gaming

Notes to the financial statements

For the year ended 31 March 2025

3 Analysis of expenditure

	Cost of raising funds £	Advocacy £	Face to Face services £	Online services £	Training £	Support costs £	2025 Total £
Staff costs (Note 5)	24,314	6,240	42,605	198,994	3,713	84,427	360,293
Audit & Accountancy fees	-	-	-	-	-	1,609	1,609
Consulting	-	2,480	-	-	-	-	2,480
Depreciation Expense	-	-	-	-	-	1,498	1,498
F2F services	-	69	16,026	7	-	178	16,280
General Expenses	-	180	-	-	-	2,174	2,354
HR Expense	-	-	100	-	-	4,771	4,871
Insurance	-	-	-	-	-	382	382
Learning Community Expenses	-	-	5,764	-	-	-	5,764
Online services	-	205	13	3,286	-	-	3,504
Printing & Stationery	-	570	127	-	-	130	827
Staff Training	-	40	-	208	31	549	828
Staff Travel & Subsistence	-	-	1,694	-	662	3,525	5,880
Subscriptions	-	-	365	22	330	6,100	6,818
Website Costs	-	3,658	-	-	-	-	3,658
Youth Centre	-	-	34,683	33	-	1,123	35,839
Youth Centre Refurbishment	-	-	47,950	-	-	232	48,182
Total expenditure 2025	24,314	13,442	149,327	202,550	4,737	106,700	501,069
Total expenditure 2024	1,414	13,203	59,806	48,130	1,991	146,824	271,368

Of the total expenditure, £166,949 was unrestricted (2024: £74,724) and £345,120 was restricted (2024: £196,644).

NOTES TO THE FINANCIAL STATEMENTS

Spectrum Gaming

Notes to the financial statements

For the year ended 31 March 2025

3 Analysis of expenditure (continued.....)

	Cost of raising funds £	Advocacy £	Face to Face services £	Online services £	Training £	Support costs £	2024 Total £
							As restated
Staff costs (Note 5)	1,312	6,784	23,083	43,957	1,251	135,536	211,923
Advertising & Marketing	102	-	-	-	-	-	102
Audit & Accountancy fees	-	-	-	-	-	1,168	1,168
Consulting	-	-	-	-	-	367	367
Depreciation Expense	-	-	2,049	-	-	-	2,049
Direct costs	-	-	894	-	-	-	894
F2F services	-	23	-	-	-	-	23
General Expenses	-	163	16,398	14	-	490	17,066
HR Expense	-	-	-	-	200	3,646	3,846
Insurance	-	-	-	-	-	292	292
IT Software and Consumables	-	4,690	91	3,911	105	2,667	11,463
Learning Community Expenses	-	-	-	63	170	67	300
Operating Lease Payments	-	-	1,470	-	-	70	1,540
Printing & Stationery	-	1,163	-	-	-	772	1,935
Rent	-	-	7,121	-	-	150	7,271
Repairs & Maintenance	-	-	3,658	-	-	-	3,658
Staff Training	-	-	1,158	-	252	1,237	2,647
Staff Travel & Subsistence	-	44	3,469	-	13	12	3,537
Subscriptions	-	-	65	167	-	324	556
Website Costs	-	336	20	18	-	28	401
Youth Centre	-	-	331	-	-	-	331
Total expenditure 2024	1,414	13,203	59,806	48,130	1,991	146,824	271,368

NOTES TO THE FINANCIAL STATEMENTS

Spectrum Gaming

Notes to the financial statements

For the year ended 31 March 2025

4

Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	332,771	200,492
Social security costs	19,039	7,834
Employer's contribution to defined contribution pension schemes	8,483	3,597
	<u>360,293</u>	<u>211,923</u>

No employees received employee benefits (excluding employer pension costs) during the year in bandings of costs greater than £60,000.

The total employee benefits including pension contributions and employer NI of the key management personnel, made up of the Chief Executive Officer and Creative Director were £90,529 including pension contributions and employer NI. (2024: £68,819).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

No Trustees were paid or reimbursed expenses in 2025 (2024: none).

5 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025 No.	2024 No.
Cost of raising funds	1.2	0.0
Advocacy	0.3	0.4
Face to Face services	2.1	1.3
Online services	10.0	2.4
Training	0.2	0.1
Governance and support	4.4	7.3
	<u>18.2</u>	<u>11.5</u>

6 Related party transactions

No Charity trustee received any remuneration or trustees' expenses representing payment or reimbursement of travel and subsistence costs.

There are no other related party transactions to disclose for 2025 (2024: none).

7 Taxation

The charitable trust is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS

Spectrum Gaming

Notes to the financial statements

For the year ended 31 March 2025

8 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At the start of the year	4,494	4,494
At the end of the year	4,494	4,494
Depreciation		
At the start of the year	2,049	2,049
Charge for the year	1,498	1,498
At the end of the year	3,547	3,547
Net book value		
At the end of the year	947	947
At the start of the year	2,445	2,445
All of the above assets are used for charitable purposes.		

9 Debtors

	2025 £	2024 £ As restated
Trade debtors	23,200	2,279
	23,200	2,279

10 Creditors: amounts falling due within one year

	2025 £	2024 £ As restated
Taxation and social security	5,925	3,941
Other creditors	-	20,023
Accruals	2,000	-
	7,925	23,964

11 Financial Instruments

	2025 £	2024 £ As restated
Carrying amount of financial assets		
Debt instruments measured at amortised cost	217,599	169,937
Carrying amount of financial liabilities		
Measured at amortised cost	5,925	20,023

NOTES TO THE FINANCIAL STATEMENTS

Spectrum Gaming

Notes to the financial statements

For the year ended 31 March 2025

12 Analysis of net assets between funds

	General unrestricted £	Restricted £	Total funds 2025 £
Tangible fixed assets	947	–	947
Net current assets	49,167	160,507	209,674
Net assets at the end of the year	50,114	160,507	210,621
	General unrestricted £	Restricted £	Total funds 2024 £
	As restated	As restated	As restated
Tangible fixed assets	2,445	–	2,445
Net current assets	86,389	59,584	145,973
Net assets at the start of the year	88,834	59,584	148,418

13 Movements in funds

	At 1 April 2024 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 March 2025 £
	As restated				
Restricted funds:					
Advocacy	–	18,500	(9,240)	–	9,260
Face to Face services	–	55,500	(47,500)	–	8,000
Online services	41,667	294,967	(201,637)	–	134,997
Support	17,917	77,076	(86,743)	–	8,250
Total restricted funds	59,584	446,043	(345,120)	–	160,507
Unrestricted funds:					
General funds	88,834	117,229	(155,949)	–	50,114
Total unrestricted funds	88,834	117,229	(155,949)	–	50,114
Total funds	148,418	563,272	(501,069)	–	210,621

	At 1 April 2023 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 March 2024 £
	As restated	As restated	As restated	As restated	As restated
Restricted funds:					
Face to Face services	–	48,098	(48,098)	–	–
Online services	–	50,000	(8,333)	–	41,667
Support	–	70,000	(52,083)	–	17,917
Other restricted grants	88,130	–	(88,130)	–	–
Total restricted funds	88,130	168,098	(196,644)	–	59,584
Unrestricted funds:					
General funds	87,444	76,114	(74,724)	–	88,834
Total unrestricted funds	87,444	76,114	(74,724)	–	88,834
Total funds	175,574	244,212	(271,368)	–	148,418

NOTES TO THE FINANCIAL STATEMENTS

Spectrum Gaming

Notes to the financial statements

For the year ended 31 March 2025

14 Prior Year Adjustment – Change in Accounting Basis

During the year ended 31 March 2025, the Trustees determined that the charity is required to prepare its financial statements on an accruals basis in accordance with the requirements of the Charity Commission for England and Wales and the Charities SORP (FRS 102)

In prior periods, including the year ended 31 March 2024, the financial statements were prepared on a receipts and payments basis. Accordingly, the comparative figures for the year ended 31 March 2024 have been restated on an accruals basis to ensure consistency and comparability with the current year financial statements.

This change represents a change in accounting basis rather than a change in accounting policy and has been accounted for as a prior year adjustment, with comparatives restated accordingly.

Impact on Financial Statements

The effect of the restatement on the prior year financial statements is summarised below:

- Net movement in funds for the year ended 31 March 2024 has been adjusted to reflect accrued income and expenditure.
- Net assets at 31 March 2024 have been restated to include recognised debtors, creditors, prepayments, accruals, and any fixed assets.

A summary of the quantitative impact of the prior year adjustment is as follows:

	£
Net assets as previously reported (receipts & payments basis)	167,887
Recognition of debtors and accrued income	2,279
Recognition of accruals	(23,964)
Recognition of fixed assets	2,445
General funds brought forward from 2023 understated	66,056
Income overstated	(58,698)
Expenditure understated	(7,587)
Restated net assets at 31 March 2024	<u>148,418</u>

Comparative figures throughout these financial statements have been updated to reflect these adjustments. There is no impact on cash balances previously reported.

The Trustees consider that the adoption of the accruals basis provides a more accurate and complete view of the charity's financial position and performance and ensures compliance with applicable reporting requirements.