Spectrum Holidays

A Charity Registered in England & Wales
Registration no: 1202291

Financial Statements
and Trustees' Report

Financial Period to 31 March 2026

Legal and Administrative Information

Name:	**Spectrum Holidays**
Reg'd Charity No:	1202291
Structure	Unincorporated association governed by a constitution.
Trustees:	Sophia Ainsworth Malcolm Cain Carli Black Marianne Allan (Until December 2025) Trustees are elected by the membership at each Annual General Meeting.
Address:	33 Tree Top Drive Willow Farm Choppington Northumberland NE62 5FD
Independent Examiner:	Mark Thompson MAAT North Tyneside VODA Spirit of North Tyneside Wing 2nd Floor, Wallsend Community Hub & Library 16 The Forum Wallsend NE28 8JR

Trustees' Annual Report 2025-26

Objects and Activites

Spectrum Holidays exists to provide accessible, sensory-adapted and financially affordable short breaks for autistic and disabled children and their immediate families. The charity operates two sensory caravans in Northumberland, equipped with sensory resources, communication aids, themed bedrooms and specialist safe-space beds. These adaptations help families who can find mainstream holiday accommodation inaccessible because of sensory, communication, safety or financial barriers.

Spectrum Holidays is volunteer-led and shaped by lived experience of autism and other neurological conditions. The trustees have considered the Charity Commission's guidance on public benefit when planning and delivering the charity's activities.

Achievements and Performance

During the year, the charity continued to operate its two sensory caravans at high occupancy and worked with accommodation partners to widen the range of suitable breaks available to families. The charity also continued to provide subsidised and funded opportunities so that financial circumstances did not prevent families from accessing a break.

Fundraising activity increased substantially during the year. This included corporate sponsorship, community fundraising, online giving and Spectrum Holidays' first charity ball in March 2026. The increased fundraising income supported the charity's accommodation costs, sensory provision, family support and future development.

The trustees continued to build relationships with community organisations and corporate supporters and to advocate for a broader understanding of accessibility, including sensory and financial accessibility alongside physical access.

Financial Review

Total receipts recorded through the charity bank account were £84,941 and total payments were £79,001, producing net receipts of £5,940. The bank balance at 31 March 2026 was £10,890

The charity's principal sources of income were holiday and booking payments, fundraising, donations and corporate sponsorship. Its principal costs were Haven site fees, payments to partner accommodation providers, fundraising events, family refunds, caravan equipment and maintenance, and the costs of operating the charity's services.

Reserves Policy

The trustees aim to maintain sufficient unrestricted reserves to protect the continuity of the charity's services and meet essential caravan and site costs if income is delayed or unexpected expenditure arises. The trustees will review and quantify an appropriate target reserve when approving the final accounts.

Going Concern

At the date of preparing this draft, the trustees have not identified circumstances that would prevent the charity from continuing its activities. This statement must be reconsidered when the trustees approve the final report.

Restricted Funds

All receipts are currently shown as unrestricted in this draft.

Risk Management

The trustees manage operational and financial risks through booking terms, security bonds, insurance, property checks, safeguarding procedures, financial controls and regular oversight of the charity bank account.

INDEPENDENT EXAMINER'S REPORT

Report to the trustees of **Spectrum Holidays**

On accounts for the year ended **31 March 2026** **Charity no 1202291**

Respective responsibilities of trustees and examiner

The trustees of the organisation are responsible for the preparation of accounts; they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the 2011 Act),
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
   - proper accounting records are kept (in accordance with section 130 of the Act); and
   - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: **Date: 15 September 2026**

Name: Mark Thompson MAAT

Address: VODA
Spirit of North Tyneside Wing
2nd Floor, Wallsend Community Hub & Library
16 The Forum
Wallsend
NE28 8JR

Structure, Governance and Management

Spectrum Holidays is a Foundation CIO. Trustees are appointed in accordance with the constitution and are responsible for the strategic direction, governance and financial stewardship of the charity. The charity has no paid employees and relies on trustees and volunteers.

Trustees' Responsibilities

The trustees are responsible for keeping proper accounting records, safeguarding the charity's assets and preparing an annual report and accounts that comply with charity law and the charity's governing document. They must ensure that the accounts agree with the underlying records and that the charity's funds are applied only in furtherance of its charitable purposes.

The trustees are also responsible for selecting appropriate accounting policies, maintaining suitable financial controls, considering the charity's ability to continue operating and arranging the required independent examination.

Aprroved by the trustees on ...29.10.26.....

Signed on behalf of the trustees .....

Name S.Cairnston..... Position ...Chair.....

S. E. Reed

Spectrum Holidays

Receipts and payments account, period ending 31 March 2026

Receipts	Unrestricted Funds 2025/26	Restricted Funds 2025/26	Total Funds 2025/26	Total Funds 2024/25
			£	£
Grants	0		0	0
Holiday Payments	51399		51399	65192
Fundraising	33542		33542	8354
Total Receipts	**84941**	**0**	**84941**	**73546**
Payments				
Partnership Payments	20550		20550	29438
Guest Refunds	8337		8337	9296
Travel Costs & Volunteer Expenses	3389		3389	4689
Caravan Stock, Equipment & Maintenance	2602		2602	3221
Holiday Cancellations	350		350	1740
Site Fees	24111		24111	19771
Guest Activities & Caravan Costs	2490		2490	0
Property Visits	184		184	754
Website/Mobile/Broadband	2383		2383	2910
Fundraising	10434		10434	1224
Insurance	550		550	562
Finance Payment for Caravan	3271		3271	0
Indepentent Examination	350		350	0
Miscellaneous	0		0	2781
Total Payments	**79001**	**0**	**79001**	**76386**
Surplus / deficit for the year	5940	0	5940	-2840
Transfer between funds			0	0
Funds at 1st April 2025	4950	0	4950	7790
Funds at 31 March 2026	**10890**	**0**	**10890**	**4950**

Spectrum Holidays
Balance Sheet as at 31 March 2026

	2026	2025
	£	£
Current Assets		
Cash at Bank	10890	4950
Total Cash Balances	**10890**	**4950**
Net Assets at 31 March 2026	**10890**	**4950**
Represented By:		
Restricted Funds	0	0
Unrestricted Funds	10890	4903
Total Funds at 31 March 2026	**10890**	**4903**

The financial statements were approved by the following members of the Management Committee :

Signed S.E.Reed ..... Position Trustee .....

Signed ..... Position Chair .....

Date 29.10.26 .....

Spectrum Holidays

Notes to the accounts, 2025/26

1. **Basis of accounts**
   The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

   Spectrum Holidays meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. **Trustees and Staff**
   No Trustees were remunerated or received expenses payments, nor does the organisation employ any staff during the period of the accounts.

3. **Costs of financial services**
   The cost for the Independent Examination for the financial period will be £350

4. **Grants**
   No grants were received during the financial year.

5. **Related party transactions**

   There were no significant transactions between the project and any related parties during the period. No payments have been made to Trustees.