

RAINBOW PLAYGROUP

England & Wales · Charity number 1026005

Details

Status Registered

Legal form Other

Registered 2012-11-06

Register [View on the Charity Commission register](#)

Contact

Address Muswell Hill Baptist Church
Dukes Avenue
London
N10 2PT

Phone 02088834010

Email rainbow-pre_school@hotmail.co.uk

Website www.rainbowpreschool-london.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: The playgroup provides early learning and childcare for children aged 2 - 5 years old.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE MUSWELL HILL
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£221,554	£248,709	-	-
2023-08-31	£230,552	£221,104	-	-
2022-08-31	£233,909	£228,229	-	-
2021-08-31	£203,601	£183,363	-	-
2020-08-31	£189,601	£160,252	-	-

Trustees

Name	Role	Appointed
Susan Rosina James	Chair	2015-09-01
LATITIA WILLOUGHBY		
Sini Simone Isabel Hogg		2018-04-11

RAINBOW PLAYGROUP

England & Wales - Charity number 1026005

Accounts

RAINBOW PLAYGROUP
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

RAINBOW PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	L Willoughby S James S S I Hogg
Charity number	1026005
Independent examiner	David Watts FCA

RAINBOW PLAYGROUP

CONTENTS

	Page
Trustees' report	1
Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
Notes to the accounts	5 - 7

RAINBOW PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report and accounts for the year ended 31 August 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity was established by a charitable trust deed on 25th May 1993 and was registered as a charity on 8th February 1994.

The trustees who served during the year were:

L Willoughby

S James

S S I Hogg

The trustees are responsible for the recruitment of new trustees who are elected at the Annual General Meeting of the organisation.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The playgroup is a member of the Pre-School Learning Alliance.

The aim is to enhance the development and education of children under statutory school age and this is achieved by operating the playgroup during school terms.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

The funding for the playgroup is by way of fees from parents and/or assisted funding from Haringey Council.

The trustees have due regard for the Public Benefit guidance published by the Charity Commission and seek to provide the benefit of the advancement of education in the community in which it serves.

The trustees aim to maintain reserves at a level to meet up to three months operating costs but a shortfall in funding had caused the funds to fall into deficit. The funds are now in surplus and have this year end reached the required level. Action is still being taken to seek improved funding streams and minimise costs. As at 31st August 2024 the playgroup has a reserve surplus of £40,983 (2023: £68,138).

On behalf of the board of trustees

S S I Hogg

Trustee

Dated: 30 June 2025

RAINBOW PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAINBOW PLAYGROUP

I report on the accounts of the charity for the year ended 31 August 2024, which are set out on pages 3 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Watts FCA

Dated: 30 June 2025

RAINBOW PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	2023 £
<u>Incoming resources from generated funds</u>			
Donations and legacies	2	-	384
Investment income	3	372	113
		<hr/>	<hr/>
		372	497
Incoming resources from charitable activities	4	221,182	230,055
		<hr/>	<hr/>
Total incoming resources		221,554	230,552
		<hr/>	<hr/>
<u>Resources expended</u>	5		
Charitable activities			
Playgroup		246,757	219,226
		<hr/>	<hr/>
Governance costs		1,952	1,878
		<hr/>	<hr/>
Total resources expended		248,709	221,104
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(27,155)	9,448
Fund balances at 1 September 2023		68,138	58,690
		<hr/>	<hr/>
Fund balances at 31 August 2024		40,983	68,138
		<hr/> <hr/>	<hr/> <hr/>

RAINBOW PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	9		1,103		1,171
Current assets					
Cash at bank and in hand		47,382		73,035	
Creditors: amounts falling due within one year	10	<u>(7,502)</u>		<u>(6,068)</u>	
Net current assets			<u>39,880</u>		<u>66,967</u>
Total assets less current liabilities			<u>40,983</u>		<u>68,138</u>
Income funds					
Unrestricted funds			<u>40,983</u>		<u>68,138</u>
			<u>40,983</u>		<u>68,138</u>

The accounts were approved by the Trustees on 30 June 2025

S S I Hogg
Trustee

RAINBOW PLAYGROUP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

1.4 Pensions

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

2 Donations and legacies

	Total 2024 £	Total 2023 £
Donations and gifts	-	384

3 Investment income

	2024 £	2023 £
Interest receivable	372	113

4 Incoming resources from charitable activities

	2024 £	2023 £
Playgroup	221,182	230,055

Grant income was received from Haringey council of £198,966 (2023: £208,042).

RAINBOW PLAYGROUP

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

5 Total resources expended	2024	2023
	£	£
Charitable activities		
<u>Playgroup</u>		
Activities undertaken directly	221,711	197,298
Support costs	25,046	21,928
Total	246,757	219,226
Governance costs	1,952	1,878
	248,709	221,104

Governance costs includes payments to the independent examiners of £693 (2023:£660) for the independent examination of the accounts.

6 Activities undertaken directly	2024	2023
	£	£
Other costs relating to Playgroup comprise:		
Direct charitable exps 1 Toys and equipment etc	37,100	30,064
Direct charitable exps 1 Other direct costs	18,076	11,282
	55,176	41,346

7 Support costs	2024	2023
	£	£
Telephone & fax costs	1,459	1,549
Postage & stationery	1,145	1,086
Rent, repairs & maintenance	20,271	18,000
Sundry costs	2,171	1,293
	25,046	21,928

RAINBOW PLAYGROUP

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Playgroup	<u>7</u>	<u>7</u>

There were no employees whose annual remuneration was £60,000 or more.

9 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 September 2023	3,370
Additions	<u>300</u>
At 31 August 2024	<u>3,670</u>
Depreciation	
At 1 September 2023	2,199
Charge for the year	<u>368</u>
At 31 August 2024	<u>2,567</u>
Net book value	
At 31 August 2024	<u>1,103</u>
At 31 August 2023	<u>1,171</u>

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Taxes and social security costs	7,908	6,324
Other creditors	(1,968)	(1,744)
Accruals	1,562	1,488
	<u>7,502</u>	<u>6,068</u>

RAINBOW PLAYGROUP

England & Wales - Charity number 1026005

Accounts

Charity Registration No. 1026005

RAINBOW PLAYGROUP
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

RAINBOW PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

L Willoughby
S James
S S I Hogg

Charity number

1026005

Independent examiner

David Watts FCA

RAINBOW PLAYGROUP

CONTENTS

	Page
Trustees' report	1
Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
Notes to the accounts	5 - 7

RAINBOW PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAINBOW PLAYGROUP

I report on the accounts of the charity for the year ended 31 August 2023, which are set out on pages 3 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Watts FCA

Dated: 21.6.24

RAINBOW PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 £	2022 £
<u>Incoming resources from generated funds</u>			
Donations and legacies	2	384	17
Investment income	3	113	4
		<hr/>	<hr/>
		497	21
Incoming resources from charitable activities	4	230,055	233,888
		<hr/>	<hr/>
Total incoming resources		230,552	233,909
		<hr/>	<hr/>
<u>Resources expended</u>	5		
Charitable activities			
Playgroup		219,226	226,712
		<hr/>	<hr/>
Governance costs		1,878	1,517
		<hr/>	<hr/>
Total resources expended		221,104	228,229
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		9,448	5,680
		<hr/>	<hr/>
Fund balances at 1 September 2022		58,690	53,010
		<hr/>	<hr/>
Fund balances at 31 August 2023		68,138	58,690
		<hr/> <hr/>	<hr/> <hr/>

RAINBOW PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		1,171		1,306
Current assets					
Cash at bank and in hand		73,035		65,240	
Creditors: amounts falling due within one year	10	<u>(6,068)</u>		<u>(7,856)</u>	
Net current assets			<u>66,967</u>		<u>57,384</u>
Total assets less current liabilities			<u>68,138</u>		<u>58,690</u>
Income funds					
Unrestricted funds			<u>68,138</u>		<u>58,690</u>
			<u>68,138</u>		<u>58,690</u>

The accounts were approved by the Trustees on 21.6.24


S S I Hogg
Trustee

RAINBOW PLAYGROUP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

1.4 Pensions

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

2 Donations and legacies

	2023 £	2022 £
Donations and gifts	384	17

3 Investment income

	2023 £	2022 £
Interest receivable	113	4

4 Incoming resources from charitable activities

	2023 £	2022 £
Playgroup	230,055	233,888

Grant income was received from Haringey council of £208,042 (2022: £190,576).

RAINBOW PLAYGROUP

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

5 Total resources expended	2023	2022
	£	£
Charitable activities		
<u>Playgroup</u>		
Activities undertaken directly	197,298	203,386
Support costs	21,928	23,326
Total	219,226	226,712
Governance costs	1,878	1,517
	<u>221,104</u>	<u>228,229</u>

Governance costs includes payments to the independent examiners of £660 (2022:£630) for the independent examination of the accounts.

6 Activities undertaken directly	2023	2022
	£	£
Other costs relating to Playgroup comprise:		
Direct charitable exps 1 Toys and equipment etc	30,064	25,504
Direct charitable exps 1 Other direct costs	11,282	14,786
	<u>41,346</u>	<u>40,290</u>

7 Support costs	2023	2022
	£	£
Telephone & fax costs	1,549	1,464
Postage & stationery	1,086	1,491
Rent, repairs & maintenance	18,000	18,000
Sundry costs	1,293	2,371
	<u>21,928</u>	<u>23,326</u>

RAINBOW PLAYGROUP

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Playgroup	<u>7</u>	<u>8</u>

There were no employees whose annual remuneration was £60,000 or more.

9 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 September 2022	3,116
Additions	<u>255</u>
At 31 August 2023	<u>3,371</u>
Depreciation	
At 1 September 2022	1,810
Charge for the year	<u>390</u>
At 31 August 2023	<u>2,200</u>
Net book value	
At 31 August 2023	<u>1,171</u>
At 31 August 2022	<u>1,306</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Taxes and social security costs	6,324	8,317
Other creditors	(1,744)	(1,877)
Accruals	<u>1,488</u>	<u>1,416</u>
	<u>6,068</u>	<u>7,856</u>

RAINBOW PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report and accounts for the year ended 31 August 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity was established by a charitable trust deed on 25th May 1993 and was registered as a charity on 8th February 1994.

The trustees who served during the year were:

L Willoughby

S James

S S I Hogg

The trustees are responsible for the recruitment of new trustees who are elected at the Annual General Meeting of the organisation.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The playgroup is a member of the Pre-School Learning Alliance.

The aim is to enhance the development and education of children under statutory school age and this is achieved by operating the playgroup during school terms.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

The funding for the playgroup is by way of fees from parents and/or assisted funding from Haringey Council.

The trustees have due regard for the Public Benefit guidance published by the Charity Commission and seek to provide the benefit of the advancement of education in the community in which it serves.

The trustees aim to maintain reserves at a level to meet up to three months operating costs but a shortfall in funding had caused the funds to fall into deficit. The funds are now in surplus and have this year end reached the required level. Action is still being taken to seek improved funding streams and minimise costs. As at 31st August 2023 the playgroup has a reserve surplus of £68,138 (2022: £58,690).

On behalf of the board of trustees


.....

S S I Hogg

Trustee

Dated: 21.6.24

RAINBOW PLAYGROUP

England & Wales - Charity number 1026005

Accounts

RAINBOW PLAYGROUP
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

RAINBOW PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	L Willoughby S James S S I Hogg
Charity number	1026005
Independent examiner	David Watts FCA

RAINBOW PLAYGROUP

CONTENTS

	Page
Trustees' report	1
Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
Notes to the accounts	5 - 7

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The trustees have due regard for the Public Benefit guidance published by the Charity Commission and seek to provide the benefit of the advancement of education in the community in which it serves.

The trustees aim to maintain reserves at a level to meet up to three months operating costs but a shortfall in funding had caused the funds to fall into deficit. The funds are now in surplus and have this year end reached the required level. Action is still being taken to seek improved funding streams and minimise costs. As at 31st August 2022 the playgroup has a reserve surplus of £58,690 (2021: £53,010).

On behalf of the board of trustees



S S I Hogg

Trustee

Dated: 20/07/2023.....

RAINBOW PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAINBOW PLAYGROUP

I report on the accounts of the charity for the year ended 31 August 2022, which are set out on pages 3 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Watts FCA

Dated:

RAINBOW PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 £	2021 £
<u>Incoming resources from generated funds</u>			
Donations and legacies	2	17	39
Investment income	3	4	3
		<u>21</u>	<u>42</u>
Incoming resources from charitable activities	4	233,888	203,519
Total incoming resources		<u>233,909</u>	<u>203,561</u>
<u>Resources expended</u>	5		
Charitable activities			
Playgroup		226,712	181,932
Governance costs		1,517	1,431
Total resources expended		<u>228,229</u>	<u>183,363</u>
Net income for the year/ Net movement in funds		5,680	20,198
Fund balances at 1 September 2021		<u>53,010</u>	<u>32,812</u>
Fund balances at 31 August 2022		<u><u>58,690</u></u>	<u><u>53,010</u></u>

RAINBOW PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		1,306		446
Current assets					
Cash at bank and in hand		65,240		89,789	
Creditors: amounts falling due within one year	10	<u>(7,856)</u>		<u>(37,225)</u>	
Net current assets			<u>57,384</u>		<u>52,564</u>
Total assets less current liabilities			<u>58,690</u>		<u>53,010</u>
Income funds					
Unrestricted funds			<u>58,690</u>		<u>53,010</u>
			<u>58,690</u>		<u>53,010</u>

The accounts were approved by the Trustees on 18/07/2023.....


.....
S S I Hogg
Trustee

RAINBOW PLAYGROUP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

1.4 Pensions

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

2 Donations and legacies

	2022 £	2021 £
Donations and gifts	17	39

3 Investment income

	2022 £	2021 £
Interest receivable	4	3

4 Incoming resources from charitable activities

	2022 £	2021 £
Playgroup	233,888	201,859
Covid Grants	-	1,660
	<u>233,888</u>	<u>203,519</u>

Grant income was received from Haringey council of £184,084 (2020: £177,684).

RAINBOW PLAYGROUP

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

4 Incoming resources from charitable activities (Continued)

5 Total resources expended	2022 £	2021 £
Charitable activities		
<u>Playgroup</u>		
Activities undertaken directly	203,386	155,802
Support costs	23,326	26,130
Total	226,712	181,932
Governance costs	1,517	1,431
	228,229	183,363

Governance costs includes payments to the independent examiners of £720 (2020:£696) for the independent examination of the accounts.

6 Activities undertaken directly	2022 £	2021 £
Other costs relating to Playgroup comprise:		
Direct charitable exps 1 Toys and equipment etc	25,504	15,724
Direct charitable exps 1 Other direct costs	14,786	12,500
Direct charitable exps 1 Childcare insurance	-	730
	40,290	28,954

7 Support costs	2022 £	2021 £
Telephone & fax costs	1,464	2,040
Postage & stationery	1,491	1,409
Rent, repairs & maintenance	18,000	20,948
Sundry costs	2,371	1,733
	23,326	26,130

RAINBOW PLAYGROUP

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Playgroup	-	6
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was £60,000 or more.

9 Tangible fixed assets

	Fixtures, fittings & equipment
	£
Cost	
At 1 September 2021	1,821
Additions	1,295
	<u> </u>
At 31 August 2022	3,116
	<u> </u>
Depreciation	
At 1 September 2021	1,375
Charge for the year	435
	<u> </u>
At 31 August 2022	1,810
	<u> </u>
Net book value	
At 31 August 2022	1,306
	<u> </u>
At 31 August 2021	446
	<u> </u>

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Taxes and social security costs	8,317	37,363
Other creditors	(1,877)	(1,488)
Accruals	1,416	1,350
	<u> </u>	<u> </u>
	7,856	37,225
	<u> </u>	<u> </u>

RAINBOW PLAYGROUP

England & Wales - Charity number 1026005

Accounts

RAINBOW PLAYGROUP
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

RAINBOW PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	L Willoughby S James S S I Hogg
Charity number	1026005
Independent examiner	David Watts FCA

RAINBOW PLAYGROUP

CONTENTS

	Page
Trustees' report	1
Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
Notes to the accounts	5 - 7

RAINBOW PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report and accounts for the year ended 31 August 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity was established by a charitable trust deed on 25th May 1993 and was registered as a charity on 8th February 1994.

The trustees who served during the year were:

N Bukhari (Resigned 31 August 2021)
L Willoughby
S James
S S I Hogg

The trustees are responsible for the recruitment of new trustees who are elected at the Annual General Meeting of the organisation.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The playgroup is a member of the Pre-School Learning Alliance.

The aim is to enhance the development and education of children under statutory school age and this is achieved by operating the playgroup during school terms.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

The funding for the playgroup is by way of fees from parents and/or assisted funding from Haringey Council.

The trustees have due regard for the Public Benefit guidance published by the Charity Commission and seek to provide the benefit of the advancement of education in the community in which it serves.

The trustees aim to maintain reserves at a level to meet up to three months operating costs but a shortfall in funding had caused the funds to fall into deficit. The funds are now in surplus and have this year end reached the required level. Action is still being taken to seek improved funding streams and minimise costs. As at 31st August 2021 the playgroup has a reserve surplus of £53,010 (2020: £32,812).

On behalf of the board of trustees

S S I Hogg

Trustee

Dated: 29 June 2022

RAINBOW PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAINBOW PLAYGROUP

I report on the accounts of the charity for the year ended 31 August 2021, which are set out on pages 3 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Watts FCA

Dated: 29 June 2022

RAINBOW PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 £	2020 £
<u>Incoming resources from generated funds</u>			
Donations and legacies	2	39	872
Investment income	3	3	-
		<hr/>	<hr/>
		42	872
Incoming resources from charitable activities	4	203,519	188,729
		<hr/>	<hr/>
Total incoming resources		203,561	189,601
		<hr/>	<hr/>
<u>Resources expended</u>	5		
Charitable activities			
Playgroup		181,932	158,467
		<hr/>	<hr/>
Governance costs		1,431	1,785
		<hr/>	<hr/>
Total resources expended		183,363	160,252
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		20,198	29,349
		<hr/>	<hr/>
Fund balances at 1 September 2020		32,812	3,463
		<hr/>	<hr/>
Fund balances at 31 August 2021		53,010	32,812
		<hr/> <hr/>	<hr/> <hr/>

RAINBOW PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		446		265
Current assets					
Cash at bank and in hand		89,789		53,576	
Creditors: amounts falling due within one year	10	<u>(37,225)</u>		<u>(21,029)</u>	
Net current assets			52,564		32,547
Total assets less current liabilities			53,010		32,812
			<u><u>53,010</u></u>		<u><u>32,812</u></u>
Income funds					
Unrestricted funds			53,010		32,812
			<u><u>53,010</u></u>		<u><u>32,812</u></u>

The accounts were approved by the Trustees on 29 June 2022

S S I Hogg
Trustee

RAINBOW PLAYGROUP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

1.4 Pensions

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

2 Donations and legacies

	2021 £	2020 £
Donations and gifts	39	872

3 Investment income

	2021 £	2020 £
Interest receivable	3	-

4 Incoming resources from charitable activities

	2021 £	2020 £
Playgroup	201,859	181,037
Covid Grants	1,660	7,692
	<u>203,519</u>	<u>188,729</u>

RAINBOW PLAYGROUP

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

4 Incoming resources from charitable activities (Continued)

Grant income was received from Haringey council of £184,084 (2020: £177,684).

5 Total resources expended

	2021	2020
	£	£
Charitable activities		
Playgroup		
Activities undertaken directly	155,802	143,174
Support costs	26,130	15,293
Total	181,932	158,467
Governance costs	1,431	1,785
	183,363	160,252

Governance costs includes payments to the independent examiners of £720 (2020:£696) for the independent examination of the accounts.

6 Activities undertaken directly

	2021	2020
	£	£
Other costs relating to Playgroup comprise:		
Direct charitable exps 1 Toys and equipment etc	15,724	12,938
Direct charitable exps 1 Other direct costs	12,500	6,770
Direct charitable exps 1 Childcare insurance	730	-
	28,954	19,708

7 Support costs

	2021	2020
	£	£
Telephone & fax costs	2,040	2,297
Postage & stationery	1,409	638
Rent, repairs & maintenance	20,948	11,631
Sundry costs	1,733	727
	26,130	15,293

RAINBOW PLAYGROUP

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Playgroup	<u>6</u>	<u>6</u>

There were no employees whose annual remuneration was £60,000 or more.

9 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 September 2020	1,492
Additions	329
At 31 August 2021	<u>1,821</u>
Depreciation	
At 1 September 2020	1,227
Charge for the year	148
At 31 August 2021	<u>1,375</u>
Net book value	
At 31 August 2021	<u>446</u>
At 31 August 2020	<u>265</u>

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Taxes and social security costs	37,363	14,229
Other creditors	(1,488)	5,348
Accruals	1,350	1,452
	<u>37,225</u>	<u>21,029</u>

RAINBOW PLAYGROUP

England & Wales - Charity number 1026005

Accounts

RAINBOW PLAYGROUP
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

RAINBOW PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

N Bukhari
L Willoughby
S James
S S I Hogg

Charity number

1026005

Independent examiner

David Watts FCA
Newton & Garner Limited
Chartered Accountants
47 Topsfield Road
Tottenham Lane
Hornsey
N8 8PT

RAINBOW PLAYGROUP

CONTENTS

	Page
Trustees' report	1
Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
Notes to the accounts	5 - 7

RAINBOW PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report and accounts for the year ended 31 August 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity was established by a charitable trust deed on 25th May 1993 and was registered as a charity on 8th February 1994.

The trustees who served during the year were:

N Bukhari
L Willoughby
S James
S S I Hogg

The trustees are responsible for the recruitment of new trustees who are elected at the Annual General Meeting of the organisation.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The playgroup is a member of the Pre-School Learning Alliance.

The aim is to enhance the development and education of children under statutory school age and this is achieved by operating the playgroup during school terms.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

The funding for the playgroup is by way of fees from parents and/or assisted funding from Haringey Council.

The trustees have due regard for the Public Benefit guidance published by the Charity Commission and seek to provide the benefit of the advancement of education in the community in which it serves.

The trustees aim to maintain reserves at a level to meet up to three months operating costs but a shortfall in funding had caused the funds to fall into deficit. The funds are now in surplus however not at the level of three months costs. Action is still being taken to seek improved funding streams and minimise costs. As at 31st August 2019 the playgroup has a reserve surplus of £3,463 (2018: Deficit of £221).

On behalf of the board of trustees

S S I Hogg

Trustee

Dated: 21 June 2021

RAINBOW PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAINBOW PLAYGROUP

I report on the accounts of the charity for the year ended 31 August 2020, which are set out on pages 3 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Watts FCA

Newton & Garner Limited
Chartered Accountants
47 Topsfield Road
Tottenham Lane
Hornsey
N8 8PT

Dated: 21 June 2021

RAINBOW PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	2020 £	2019 £
<u>Incoming resources from generated funds</u>			
Donations and legacies	2	872	182
Incoming resources from charitable activities	3	188,729	176,045
		<hr/>	<hr/>
Total incoming resources		189,601	176,227
		<hr/>	<hr/>
<u>Resources expended</u>	4		
Charitable activities			
Playgroup		158,467	171,663
		<hr/>	<hr/>
Governance costs		1,785	1,322
		<hr/>	<hr/>
Total resources expended		160,252	172,985
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		29,349	3,242
		<hr/>	<hr/>
Fund balances at 1 September 2019		3,463	221
		<hr/>	<hr/>
Fund balances at 31 August 2020		32,812	3,463
		<hr/> <hr/>	<hr/> <hr/>

RAINBOW PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	8		265		354
Current assets					
Cash at bank and in hand		53,576		14,321	
Creditors: amounts falling due within one year	9	<u>(21,029)</u>		<u>(11,212)</u>	
Net current assets			32,547		3,109
Total assets less current liabilities			32,812		3,463
			<u><u>32,812</u></u>		<u><u>3,463</u></u>
Income funds					
Unrestricted funds			32,812		3,463
			<u><u>32,812</u></u>		<u><u>3,463</u></u>

The accounts were approved by the Trustees on 21 June 2021

S S I Hogg
Trustee

RAINBOW PLAYGROUP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

1.4 Pensions

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

2 Donations and legacies

	2020 £	2019 £
Donations and gifts	872	182

3 Incoming resources from charitable activities

	2020 £	2019 £
Playgroup	181,037	176,045
Covid Grants	7,692	-
	<u>188,729</u>	<u>176,045</u>

Grant income was received from Haringey council of £185,376 (2018: £156,3746).

RAINBOW PLAYGROUP

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

4 Total resources expended	2020	2019
	£	£
Charitable activities		
<u>Playgroup</u>		
Activities undertaken directly	143,174	144,643
Support costs	15,293	27,020
Total	158,467	171,663
Governance costs	1,785	1,322
	160,252	172,985

Governance costs includes payments to the independent examiners of £666 (2018:£648) for the independent examination of the accounts.

5 Activities undertaken directly	2020	2019
	£	£
Other costs relating to Playgroup comprise:		
Direct charitable exps 1 Toys and equipment etc	12,938	15,489
Direct charitable exps 1 Other direct costs	6,770	15,500
Direct charitable exps 1 Childcare insurance	-	309
	19,708	31,298

6 Support costs	2020	2019
	£	£
Telephone & fax costs	2,297	2,157
Postage & stationery	638	2,947
Rent, repairs & maintenance	11,631	19,615
Sundry costs	727	2,301
	15,293	27,020

RAINBOW PLAYGROUP

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2020	2019
	Number	Number
Playgroup	<u>6</u>	<u>6</u>

There were no employees whose annual remuneration was £60,000 or more.

8 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 September 2019 and at 31 August 2020	<u>1,492</u>
Depreciation	
At 1 September 2019	1,138
Charge for the year	89
At 31 August 2020	<u>1,227</u>
Net book value	
At 31 August 2020	<u>265</u>
At 31 August 2019	<u>354</u>

9 Creditors: amounts falling due within one year

	2020	2019
	£	£
Taxes and social security costs	14,229	8,476
Other creditors	5,348	1,482
Accruals	1,452	1,254
	<u>21,029</u>	<u>11,212</u>