THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

England & Wales · Charity number 1096603

Details

Status	Registered
Legal form	Charitable company
Company number	04465743
Registered	2003-03-20
Register	View on the Charity Commission register

Contact

Address	The Bradbury Building Palmerston Drive Fareham Hampshire PO14 1BJ
Phone	01329289500
Email	finance@rainbowcentre.org
Website	www.rainbowcentre.org

Activities

Objects: TO RELIEVE SICKNESS BY THE PROVISION OF CARE, TREATMENT AND ASSISTANCE OF CHILDREN AND ADULTS WITH MOTOR DISORDERS WITHIN THE UNITED KINGDOM AND TO ENABLE THEM TO BENEFIT FROM CONDUCTIVE EDUCATION TECHNIQUES BY ANDRAS PETO

Activities: Centre provides conductive education for people with motor disorders - mainly those who have cerebral palsey but also now offering support for adults affected by strokes or Parkinsons.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities

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Geography

- **Area of benefit:** UNITED KINGDOM
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£1,099,290	£1,002,282	£1,664,095	28
2024-08-31	£1,658,713	£1,226,027	£1,567,087	33
2023-08-31	£834,589	£1,049,292	£1,134,401	28
2022-08-31	£960,035	£787,583	£1,349,104	25
2021-08-31	£726,896	£680,597	£1,176,652	33
2020-08-31	£786,150	£652,903	£1,130,353	27

Trustees

Name	Role	Appointed
Paul David Sams	Chair	2014-09-22
Eugene Colin Mccann		2025-09-03
Iain Grant		2017-03-27
Joanna Louise Syvret		2020-11-23
Kevin Briscoe		2017-03-27
Matthew Taylor		2022-05-17
Susan Marie Bayford		2020-11-23

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THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

England & Wales - Charity number 1096603

Accounts

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

CHARITY NUMBER: 1096603
COMPANY NUMBER: 04465743

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(Company limited by guarantee and not having a share capital)

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number	1096603
Company number	4465743
Trustees	P Sams (Chairman) J Natt (Treasurer) (resigned 11/02/2025) E McCann (appointed 03/09/2025) K Briscoe I Grant S Bayford J Syvret M Taylor
Operations Director	R Ives
Registered Office & Principal Address	The Bradbury Building Palmerston Drive Fareham Hampshire PO14 1BJ
Auditors	Knight Goodhead Limited 7 Bournemouth Road Chandler's Ford Eastleigh Hampshire SO53 3DA
Day to Day Bankers	HSBC Bank plc 55 Above Bar Street Southampton SO14 7DZ

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(Company limited by guarantee and not having a share capital)

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The Rainbow Centre

www.rainbowcentre.org

Annual Report 2024-2025







CEO Overview & Introduction

I had the pleasure of joining The Rainbow Centre for Conductive Education as the Chief Executive Officer in November 2024, stepping into this role has been an honour. My first year has been focused on strengthening the foundations to enable our service to grow, allowing the excellent work of our service team to be expanded and reinforced for generations to come.

Since my appointment, I have been streamlining our services to ensure they are efficient, sustainable and effective. Addressing the needs of the children, adults and families we support. Through this streamlining, I have reviewed and refined all operations within the organisation, particularly, our retail operations and service delivery, helping ensure that every part of the organisation contributes meaningfully to our mission and goals. Through this streamlining, I have placed a clear priority on the most important aspects of our service, and formulated a sustainable structure on which to base our growth.

A key priority has been building strong, trusting relationships across our community. I have spent time getting to know the children and adults who attend the Centre, as well as their parents, carers and the wider network of supporters who make our work possible. Their insight, resilience, and commitment continue to shape my understanding of what The Rainbow Centre means to so many. I have also had the opportunity to welcome leaders in both local and national government into the centre, with notable visits from the Mayor of Fareham and local MPs. Through gaining a relationship with those in government, I have increased the profile of the Centre and fostered a valuable relationship with those who can make a real difference in our operations.



As we look ahead, I am committed to leading the organisation with clarity, compassion and ambition. Working alongside the staff and wider community of the centre, I will ensure that we continue to deliver high-quality Conductive Education and support for everyone who relies on us.

Rachael Ives CEO.

Children's Services

During the 2025 reporting period, the Children's Service continued to experience significant growth in demand for Conductive Education provision, with services operating at or near full capacity throughout the year. Across the whole service, including Holiday Club provision, a total of 70 children accessed support. We received 25 new enquiries, facilitated 23 visits, completed 5 assessments and welcomed 4 new starters into the programme. Early Intervention and Nursery & School Booster groups remained fully subscribed throughout the year, highlighting the increasing demand for specialist early years and school-age Conductive Education services.



To respond to increasing numbers of children under three years old, we expanded our Early Intervention and by April 2025, two Early Intervention consultation groups were operating weekly, allowing us to support more families at an earlier stage in their child's development. These personalised sessions have proved particularly valuable for babies and young children with motor impairments, neurological conditions and developmental delay.

Our Holiday Club provision remained extremely popular, with October, February, April and May programmes all operating at full capacity and waiting lists recorded for several sessions. The February Holiday Club successfully operated under a new incentive scheme supported by Hampshire County Council Short Breaks Funding, enabling increased accessibility for families. While demand remains high, staffing the Holiday Club continues to present challenges. In response, we are investing strategically in developing our own workforce internally.

Children's Services

A key achievement this year has been the continued success in securing Conductive Education provision within Education, Health and Care Plans (EHCPs), strengthening both long-term sustainability and access to specialist provision for children and families. We continue to work closely with families and local authorities to ensure Conductive Education is appropriately recognised within statutory provision.

The quality and impact of the service continue to be reflected in positive developmental outcomes and family feedback. Across the academic year, the majority of children achieved or made measurable progress towards their individual targets through specialist targeted support. Parent satisfaction remains exceptionally high, with 98% of families reporting they were "very satisfied" with the Conductive
Education provision their child receives. Families consistently highlighted the welcoming environment, the expertise of staff and the positive developmental progress seen both within sessions and at home.



Overall, the Children's Service continued to grow in reach, quality and impact. Despite increasing demand, the team has remained committed to delivering a high-quality, family-centred Conductive Education provision that enables children to develop independence, confidence and functional skills within a supportive and nurturing environment.

Children's Services

Case study - Fin's Adventures at Rainbow

"Fin came into my heart leaving his footprints there and I am never going to be the same." - Conductive Educator

Fin has a rare genetic condition called Pontocerebellar Hypoplasia Type 2a, which is characterised by an underdeveloped cerebellum and brainstem. He is also registered blind, although he is able to perceive very close objects or bright lights. In addition, Fin has epilepsy and feeding difficulties, and is therefore supported by a gastrostomy button.

One of Fin's greatest challenges is dystonia, which affects his entire body. Although it varies in intensity, it is constant, impacting every muscle and giving him very little respite.

Fin's journey with The Rainbow Centre began in 2018, when he was two years old, attending one of our Early Intervention groups. He started learning alongside his mum, Kate, who participated in the sessions with him.



As Conductive Education proved beneficial, they decided to continue their journey. After turning three, Fin progressed to one of the Nursery groups, where he attended sessions until 2020, when he started school.

Children's Services

In 2024, Fin returned to The Rainbow Centre and following his reassessment, began attending fortnightly Saturday Clubs from September, as well as Holiday Clubs. Three other children join Fin at the Saturday Club, along with their parents or carers, supported by a conductor and assistants.

Fin's determination is inspiring, no matter how long it takes, he works hard to gain control over his movements, whether pressing a switch or reaching for a toy he enjoys.

We are delighted to be part of Fin's development and are excited to continue watching him learn and grow.

Currently, Fin is practising controlling his hand movements while sitting fully supported, enabling him to communicate more effectively and engage more fully in play and object exploration. He is also learning to maintain a range of positions, including supported standing with gaiters, as well as four-point and high kneeling positions.

More recently, Fin has begun developing his independent walking skills using a walker. The Mustang walker provides full support at his shoulders and hips, allowing him to focus on his legs and initiate steps independently. Fin continually shows us the importance of consistency, determination, and never giving up.



Adults Services

The Adult Service has continued to grow steadily over the past year, strengthening its reputation, expanding partnerships and welcoming an increasing number of participants. Between September 2024 and March 2025, participant numbers rose by 24%, with most groups now running at full capacity. Interest from the Parkinson's, Stroke, and MS communities has remained consistently strong and the service continues to offer a wide range of weekly and fortnightly groups, including Stroke, Adult Cerebral Palsy, Mixed Ability sessions for those with MS and Ataxia and six dedicated Parkinson's groups. Four individual sessions also remain in place for participants whose needs are best met outside a group environment.

A more structured approach to development and promotion has begun to take shape. The service has increased its visibility through enhanced social media activity, including participant video interviews and new promotional leaflets which have been produced for distribution across community settings. We have recently introduced a free introductory course, referral incentives and are looking into the possibility of new outreach projects to support participant recruitment and raise awareness of the benefits of Conductive Education for adults.



Partnerships have played a significant role in the service's progress this year. Engagement with Rowans Living Well has opened up opportunities for collaboration and potential funding, while ongoing discussions with Home Instead have included session observations and shared learning.

Adults Services

Parkinson's branches have continued to offer strong support, including funding for up to ten participants and the service has also strengthened relationships with the stroke and multiple sclerosis branches through visits, talks and session observations. Additional community connections have been developed with the Solent Mobility Centre, which has supported workshop participation and a donation scheme. In addition, the Rapid Relief Team supported the Adult Service summer party by providing BBQ food and hot and cold drinks to participants and their families. These partnerships have broadened the service's profile and created valuable new pathways for participant recruitment.

Alongside core delivery, the service has continued to offer additional activities that enrich the participant experience. Monthly dance therapy sessions have remained popular, with funding secured until the end of the academic year. Christmas carol sessions organised by the Adult Service staff were warmly received by participants and families.

Operationally, preparations have been made for changes to session times and fee policies from September 2025 to ensure long-term sustainability.

Looking ahead, the strategic priorities for the Adult Service focus on strengthening staffing and expanding marketing efforts to create a greater community presence. Building on existing partnerships will be essential in order to increase referrals and raise awareness, while continued development of new projects and funding opportunities will support the service's long-term growth.



Adults Services

Case Study: Keith's Conductive Education Journey with The Rainbow Centre

Background

Keith experienced a brain haemorrhage in August 2019, resulting in a severe stroke that affected the right side of his body. Following emergency surgery, he woke unable to move, speak, or recall the events leading up to his hospitalisation. His early prognosis was uncertain and the impact on his mobility and communication was profound.

Initial Rehabilitation

Keith spent three months in intensive rehabilitation, including:
Physiotherapy, Speech therapy, Occupational therapy and Hydrotherapy
It took the full three months before any movement or communication began to return, marking the start of a long and determined recovery journey.



Referral to The Rainbow Centre

Keith's consultant at the Snowdon Neurological Rehabilitation Ward in Southampton recommended The Rainbow Centre as a next step to continue his progress. He attended an initial assessment on 12 January 2022, where we identified Conductive Education as a suitable approach to further develop his independence.

Adults Services

Since joining, Keith has attended weekly Conductive Education sessions, where he has:

- Learned new strategies to manage everyday tasks
- Improved coordination and functional movement
- Gained confidence in his physical abilities
- Continued to build communication and problem-solving skills

The structured, holistic nature of the programme has enabled Keith to make steady, meaningful progress long after his initial hospital rehabilitation ended.

Keith continues to develop the abilities necessary for daily life, demonstrating increased independence and resilience. His journey highlights the long-term value and the transformative impact of Conductive Education for stroke survivors.

Here is what Keith's partner, Angela, has to say:

"Before we came here, we had never heard of The Rainbow Centre; it was recommended by our Consultant at the Snowdon Neurological Rehabilitation Ward in Southampton.

At first, we were both very sceptical to go anywhere because Keith was very withdrawn, and was scared to leave the house, as he had quite a severe speech and cognitive impairment and limited mobility. He was worried to meet people, even his family and friends, as he was afraid that they would not understand him and he would not be able to follow the conversation, as he found it difficult to process information and follow instructions. He was totally dependent on me, and I was fearful to leave him anywhere.

Our lives were turned upside down when Keith had his brain haemorrhage. Before that, Keith was very independent, he had an extremely active life teaching Taekwondo, he was a very skilful kite-surfer, a brilliant dancer, a keen photographer, enjoyed long walks and was a very talented artist. He loved chatting to people, making people laugh and had a great sense of humour. He lost everything.



Adults Services

Initially, Keith did not want to go to The Rainbow Centre or anywhere and we kept putting it off until our second hospital appointment when the Consultant asked if we had tried The Rainbow Centre. Eventually, I persuaded Keith to give it a go.

I was happy to meet the friendly team and that he was accepted on the programme but had no idea what to expect or how this would help him.

Over the course of a few weeks and months, he got more and more comfortable coming into The Rainbow Centre. He was enjoying the exercises; felt he was able to achieve something and was able to join in with the rest of the group. He was more relaxed and became fond of the group, getting to know the friendly, caring staff.
I could see he was happier and more confident, which has been very positive in both of our lives. He was able to do more things himself, not so scared all the time and I could see some of his personality was back.
It gives me great confidence to leave him and have a little time to myself.

He now loves coming to The Rainbow Centre and it is something he looks forward to every week.

A big thank you to everyone."

Keith and Angela



Fundraising

This year has been one of renewed energy, deeper collaboration and remarkable generosity across our entire Rainbow community. Our focus on building new partnerships, strengthening existing relationships and empowering families and carers to take an active role in fundraising has transformed both the scale and the spirit of our efforts.

The result is a year defined by creativity, commitment and collective impact. One in which families, organisations, volunteers and supporters have come together to ensure that children and adults at the Rainbow Centre continue to receive life-changing Conductive Education.

Family-Led Fundraising & Community Challenges

Our families and their networks have been at the heart of this year's fundraising success. By offering new incentives and encouraging direct involvement, we saw an extraordinary variety of challenge events organised independently by parents, carers, and friends of the Centre.

These efforts funded 24 free sessions for the children we support - an achievement that reflects both the determination of our families and the strength of our community.



Fundraising

Community Events included:

- Tough Mudder
- Peak District Ultra 50K
- Windsor Parallel Run
- Three Peaks Challenge
- SouthWest Coastal Path Walk
- A fundraising wedding celebration
- Awareness stalls, raffles, and community pop-ups

Many parents also stepped forward to volunteer at the Centre and at events, strengthening the connection between families and the services they help sustain.

Growing Partnerships: Charity of the Year

This year saw a significant rise in organisations selecting the Rainbow Centre as their **Charity of the Year**, including several schools - an important development in raising awareness among younger generations.

We are deeply grateful to the following partners for their tireless fundraising and volunteering support:

Cams Hall Golf Club • Wickham Golf Club • Guardian Angels • Portsmouth Water • Fareham Job Centre • Chilworth Manor • EDP Group • Red Lion Fareham • B&Q Segensworth • HM Revenue & Customs Cosham • Solent Mobility • Whitestone Dance Academy • Oakwood School • Fair Oak School • MACE Group • OSB Group • Portsmouth Freemasons • Play Away Day Nursery Southampton • St Columba School Fareham • Third Portchester Scout Group

Their support has strengthened our visibility, expanded our networks and enabled us to deliver more for our participants.



Fundraising

Gifts in Kind: Strengthening Our Foundations

The generosity of local businesses and community groups has been instrumental in helping us run events, enhance our facilities and create joyful experiences for our participants. This year's gifts in kind were provided by:

Zurich • Medilaw • Dunelm • Guardian Angels • Hambrooks • B&Q • Men's Shed • Beaver Tool Hire • Lead Forensics • SMR • Rapid Relief Team • Rotary Club • Meon Valley Lions • HMS Sultan

These contributions have enriched our environment, supported our events and helped us create memorable experiences for the people we serve.

Community Events: A Year of Participation and Growth

Our community events programme continued to expand, with a strong emphasis on collaboration with partner organisations and offering more challenge-based opportunities for families and supporters.



Highlights included:

- Christmas Grand Prize Draw
- Inflatable 10K
- Summer Prize Draw
- Easter Family Fun Day
- Salisbury Skydive
- London Marathon
- Great South Run
- Hamble School Charity Football
- Collingwood Open Day

These events not only raised vital funds but also strengthened our visibility and community connections.

Fundraising

Trusts & Grants

Trust and grant fundraising remains one of the most effective ways to secure sustainable income. This year, we raised over £145,000 through successful applications - funding that directly supports our core services and long-term stability.

Charity Shops: Adapting to a Changing High Street

The retail landscape continues to shift, with high street footfall declining and online competition increasing. Since 2021, shop income has fallen while operating costs have risen, reducing overall profitability.

Our Milton shop remains the strongest performer, consistently generating substantial profit. In response to ongoing challenges, we made the strategic decision to consolidate staffing by moving the Fareham team to Milton to support growth and strengthen operations.

To diversify revenue and reduce pressure on shop staff, we launched a new Vinted account - managed by the Fundraising Team - to replace our previous eBay platform. This has streamlined online sales and created new opportunities for income generation.

Legacies

We are honoured to have received over £300,000 in legacy gifts this year. These meaningful contributions ensure that we can continue offering services to both children and adults. We remain grateful to every individual and family who chooses to support the Rainbow Centre in this lasting way.



Fundraising

Marketing & Media

Our communications strategy has focused on increasing visibility and engagement by highlighting the people who make the Rainbow Centre special - our participants, staff, volunteers and families.

This year we achieved:

- A significant increase in social media output
- Stronger engagement across all platforms
- More storytelling-led content that reflects the heart of our work

These improvements have strengthened our brand, broadened our reach and supported our fundraising efforts.

Mobile Payment Innovation

To improve efficiency at community events, we transitioned to Teya, an app-based payment system that allows multiple staff and volunteers to process payments securely from work or personal phones. This has made taking donations simpler, faster and more flexible.

Looking Ahead

This year has demonstrated the extraordinary power of community. From families organising their own challenge events to businesses donating time, expertise and resources - every act of generosity has helped us deliver life-changing support to children and adults with neurological conditions.



As we look to the year ahead, we remain committed to strengthening partnerships, expanding fundraising opportunities and ensuring that every pound raised continues to make a meaningful difference.

Key Financials

Income	£
Trusts and Grants Unrestricted	£13,423
Restricted Funds	£131,916
Community	£106,645
Corporate	£27,350
Events	£0
Charity Shops	£283,047
Adult Session Fees	£55,665
Children's Session Fees	£136,624
Other	£24,964
Legacy	£319,656

Total Income: £1,099,290

Expenditure	£
Salaries (Excluding Shop Staff)	£573,034
Shop Costs	£213,733
Events & Fundraising Costs	£15,213
Rent, Rates & Other Establishment Costs	£16,937
Repairs & Maintainance	£42,640
Insurance	£17,335
Motor Expense and Travel	£4,580
Legal & Professional Fees	£31,049
Office Expenses	£30,075
Telephone	£15,127
Depreciation	£35,931
Audit & Accountancy Fees	£9,660
Bad Debt	(£3,032)

Total Expenditure: £1,002,282

Staff Training

The strength of The Rainbow Centre lies in the expertise, professionalism and dedication of our staff. High-quality training remains central to our success, ensuring that we uphold the core principles of Conductive Education and deliver consistent, specialist support across all services.

This year we were proud to see one member of staff successfully complete the Multidisciplinary Conductor Course, while two additional staff members are currently undertaking their conductor training, demonstrating our passion to 'grow our own' to future proof the service and strengthen our long-term workforce. In addition, one staff member was accepted onto the BA (Hons) Conductor Training Programme and another commenced the Practice Tutor qualification, enabling us to train and develop future conductors internally. As a strategic investment this directly addresses the shortage of qualified conductors and supports the long-term sustainability of our services.



As always, we have prioritised internal CPD throughout the year, creating regular opportunities for staff to strengthen their knowledge and share best practice. All statutory training including: safeguarding, medication administration and EYFS has been completed, ensuring we maintain the highest standards of safety and compliance.

Staff Training

A significant highlight during the reporting period was welcoming two students from the Peto Faculty at Semmelweis University for a six-week placement through the Pannónia Scheme. Their time with us marked the beginning of a stronger, more collaborative relationship with the Faculty, bringing our two countries closer and enabling the exchange of good practice across borders. This partnership continues to strengthens the wider Conductive Education community and supports international workforce development.

Looking ahead, we recognise the ongoing challenges of recruiting qualified conductors within the UK, where the profession remains small and highly specialised. In response, we are committed to continuing "growing our own" by investing in training pathways, nurturing talent and building a sustainable, skilled workforce for the future. This approach ensures that The Rainbow Centre remains resilient, forward-thinking and well-equipped to meet the on-going needs of the children and adults we support.

Our Volunteers

Volunteers remain an essential part of The Rainbow Centre and we simply could not operate without their commitment and time. Their contribution is felt across every area of the organisation, from supporting sessions within the Centre, supporting events and keeping our charity shops running smoothly. They bring a rich variety of experience and skills all of which strengthen our work and raise our profile.

We are committed to valuing and developing our volunteers wherever possible. Many access training opportunities, including safeguarding, health and safety and role-specific development, ensuring they feel confident and supported in their work. For some, volunteering becomes a pathway into employment and we are proud that several individuals have progressed into paid roles within the organisation. This reflects both the quality of our volunteers and the strong sense of belonging we create.

Our volunteers give their time because they believe in what we do and we are incredibly grateful for their contributions.



Future Plans

As we look to the year ahead, our focus is on expanding the reach and impact of Conductive Education. Building on the foundations that are already in place, we are committed to developing a range of services that respond to the evolving needs of our cohorts, ensuring that every individual has the opportunity to access the support they need.

A key priority is the development of Adult Services. We aim to increase the number of sessions available, increasing the number of adults accessing Conductive Education, therefore creating more opportunities for participation, progression and maintenance. This growth will enable us to support adults living with neurological conditions promoting confidence, and independence.

We are also looking to introduce outreach services for both children and adults. By taking Conductive Education in to the community, we will be able to support participants who may face logistical barriers. In turn, this will strengthen partnerships with local organisations raising the profile of Conductive Education.



Another significant development will be the creation of transitional services that bridge the gap between Child and Adult Services. Conductive Education is a service for life and we know that during school years, life can be too busy for regular sessions to continue, therefore we look to implement sessions that are accessible and sit outside of usual hours.

Early intervention remains a cornerstone of our approach and we plan to increase the number of families accessing our Early Intervention programmes. We know that engaging with Conductive Education as early as possible leads to improved long-term outcomes. Therefore, expanding this provision will ensure more families can benefit from the right support, at the right time.

Statement of Trustee's Responsibilities

Small Companies Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Auditors

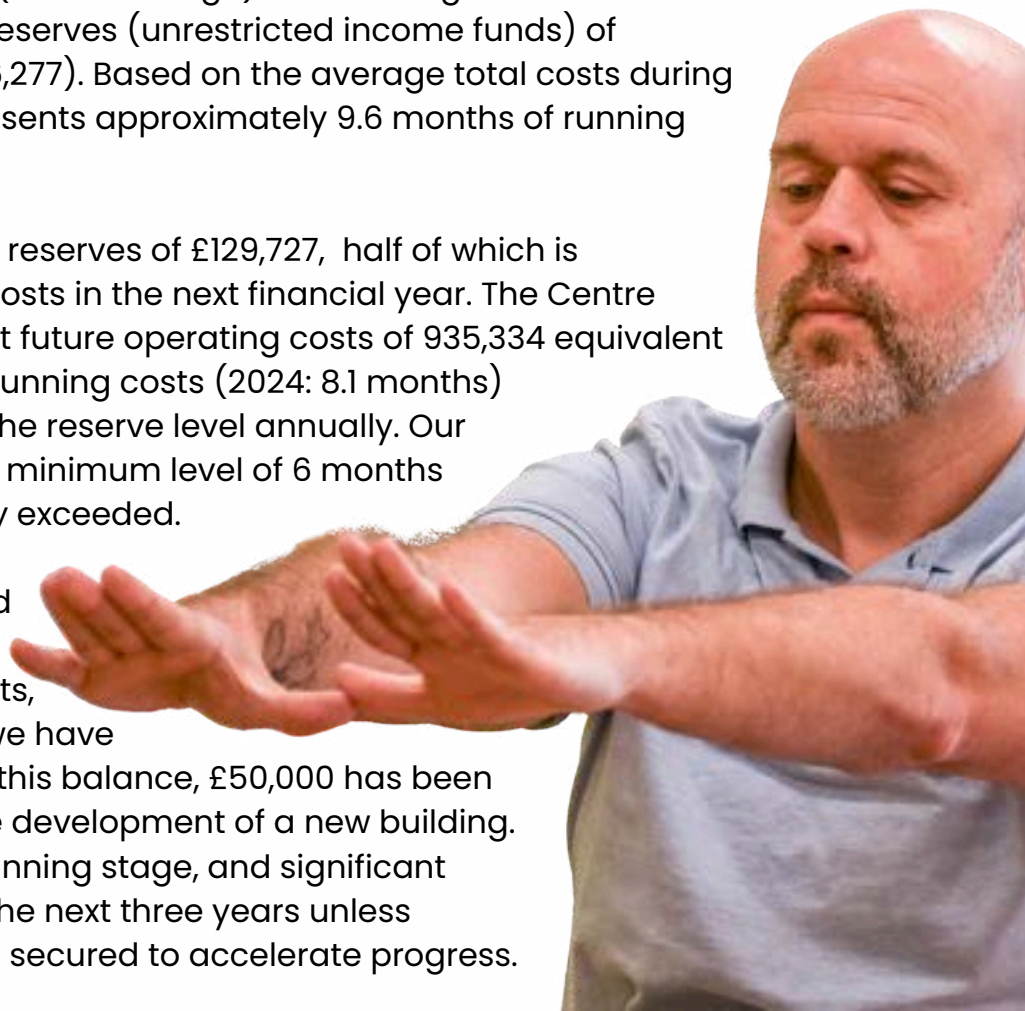
Knight Goodhead have been newly appointed as auditors for the ensuing year in accordance with section 485 of the Companies Act 2006.

Reserves and the position at the year end

When reviewing our reserve levels, we try to ensure we balance sufficient reserve levels to enable us to carry on our work when faced with difficult circumstances, whilst also ensuring we maximise the resources used for charitable purposes. Reserves are held for the Charity to be able to continue to meet the needs of its users, in times when income generation falls short of that required to meet the day to day running costs. Our reserves also need to give us sufficient time to change our financial strategy due to unforeseen changing circumstances.

The Charity measures its unrestricted reserves by reference to the number of months running costs held (as an average). As at 31 August 2025 the Centre retained unrestricted reserves (unrestricted income funds) of £805,607 (31 August 2024 £616,277). Based on the average total costs during this financial period, this represents approximately 9.6 months of running costs (31 August 2024: 6.75).

The Centre also has restricted reserves of £129,727, half of which is restricted to meet operating costs in the next financial year. The Centre therefore has reserves to meet future operating costs of 935,334 equivalent to approximately 11.2 months running costs (2024: 8.1 months) The Board of Trustees review the reserve level annually. Our current policy is to maintain a minimum level of 6 months costs, which we have currently exceeded.



The majority of our designated funds, totalling £728,761, represents tangible fixed assets, primarily our building, which we have no plans to dispose of. Within this balance, £50,000 has been specifically designated for the development of a new building. This project remains in the planning stage, and significant expenditure is unlikely within the next three years unless substantial external funding is secured to accelerate progress.

Statement of Trustee's Responsibilities

Risk Management

The Rainbow Centre receives minimal Government financial support which means that all our funds must be generated in the Private and Corporate Sectors. Fundraising has proved more difficult during the year under review with income from usual fundraising activities reduced, due to the change in the economic climate. We have, however seen an increase in legacies received, which has exceeded that gap.

The Charity does not have any external borrowings and cashflow is monitored on a weekly basis to ensure that the daily operations are not impacted or exposed to any cashflow risk.

Monthly accounts and key performance indicators are produced and reviewed by the CEO and senior management team every month. The Board of Trustees meet regularly throughout the year to review the performance of the Centre, both financial and operational, with a view to the mitigation of risk.



The Board

Details of changes in the constitution of the Board are detailed on page 1 of the Trustees' Annual Report. Our thanks go to those members who have resigned and moved on, for their service.

The Board has a good mix of skills essential for the running of the Charity and continues to try and source new board members with additional skill sets, principally in the areas of education and health.

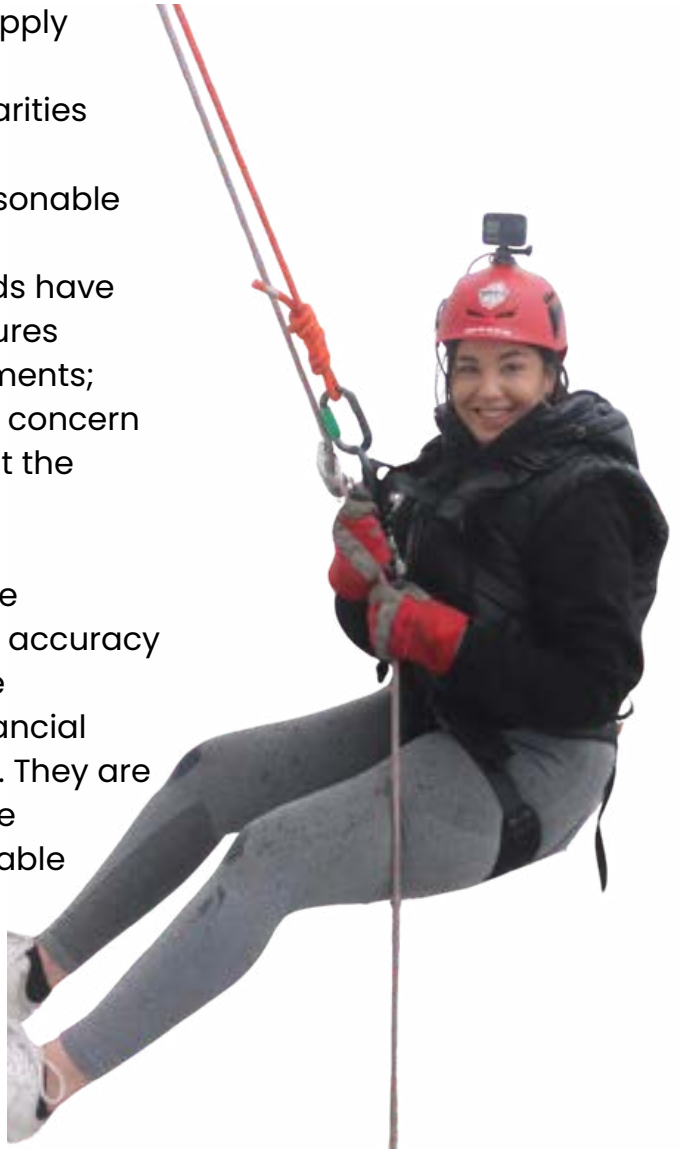
Statement of Trustee's Responsibilities

Responsibilities of the Trustees

The Trustees (who are also directors of The Rainbow Centre For Conductive Education Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.



The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the Trustees are aware:

Statement of Trustee's Responsibilities

- there is no relevant audit information of which the Charity's auditors are unaware; and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Acknowledgments

The Rainbow Centre holds a unique place in the community and in the hearts of the Trustees. To serve as Trustees is a privilege which we do not take lightly. What strikes us every year is not just what the Centre does, but what it means, to the participants who rely on it, to the families who trust it, and to every person who gives their time, energy, and care to keep it thriving. The staff, the volunteers, the fundraisers, the supporters - each one is part of something that matters far more than any of us individually. As we look back on another year, the gratitude from my fellow trustees and myself is profound and entirely genuine.



Paul Sams, Chair Of Trustees.

26 may 2026

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION

(Company limited by guarantee and not having a share capital)

Opinion

We have audited the financial statements of The Rainbow Centre for Conductive Education Limited for the year ended 31 August 2025, which comprise the Statement of Financial Activities, Balance Sheet, Cashflow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable to the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025, and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION

(Company limited by guarantee and not having a share capital)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the company's financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the charitable company through discussions with trustees and other management and we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships, tested journal entries to identify unusual transactions and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Knight Goodhead Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



CJ GOODHEAD FCA **Dated:** 27/05/2026
Senior Statutory Auditor
Knight Goodhead Limited
Chartered Accountants and Statutory Auditors
7 Bournemouth Road, Chandler's Ford, Eastleigh, Hampshire, SO53 3DA

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(Company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025 (including Income and expenditure account)

	Notes	Unrestricted funds	Designated funds	Restricted funds	2025 Total funds	2024 Total funds
			£	£	£	£
INCOME						
Donations, legacies and raising funds	3	751,696	-	131,916	883,612	1,546,591
Charitable activities	4	192,289	-	-	192,289	106,679
Investment income	5	23,389	-	-	23,389	5,443
TOTAL INCOME		967,374	**-**	**131,916**	**1,099,290**	**1,658,713**
EXPENDITURE						
Costs of generating funds						
Fundraising costs	6	124,994	-	-	124,994	133,033
Shop costs	6	213,733	-	-	213,733	317,616
		338,727	-	-	338,727	450,649
Charitable activities	6	504,997	35,931	122,627	663,555	775,378
TOTAL EXPENDITURE		843,724	**35,931**	**122,627**	**1,002,282**	**1,226,027**
NET INCOME/(EXPENDITURE) FOR THE YEAR	7	**123,650**	**(35,931)**	**9,289**	**97,008**	**432,686**
Transfers between funds	14,15	**41,092**	(41,092)	-	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		164,742	**(77,023)**	**9,289**	**97,008**	**432,686**
FUNDS AT 1 SEPTEMBER 2024		640,865	805,784	120,438	1,567,087	1,134,401
FUNDS AT 31 AUGUST 2025		**805,607**	**728,761**	**129,727**	**1,664,095**	**1,567,087**

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 notes 14 and 15 to the financial statements.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(Company limited by guarantee and not having a share capital)

BALANCE SHEET AS AT 31 AUGUST 2025

COMPANY NUMBER: 04465743

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible assets	10		678,761		709,905
CURRENT ASSETS					
Debtors	11	64,616		61,742	
Investments	12	564,008		626,078	
Cash at bank and in hand		386,061		237,068	
		1,014,685		924,888	
CREDITORS:					
Amounts falling due within one year	13	(29,351)		(67,706)	
NET CURRENT ASSETS			985,334		857,182
NET ASSETS	16		1,664,095		1,567,087
FUNDS					
Restricted funds	14		129,727		120,438
Unrestricted funds					
General funds	15		805,607		640,865
Designated funds	15		728,761		805,784
TOTAL FUNDS			1,664,095		1,567,087

These accounts have been prepared in accordance with the special provisions of the Companies Act 2006 and FRS 102 relating to small entities.

Approved by the board of trustees on 26 May 2026
and signed on its behalf by

PAUL SAMS

Trustee

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(Company limited by guarantee and not having a share capital)

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	2024 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1	130,391	205,386
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		23,389	5,443
Fixed asset additions		(4,787)	(12,588)
NET CASH FLOW		148,993	198,241
Change in cash and cash equivalents in the year		148,993	198,241
Cash and cash equivalent at start of the year		237,068	38,827
Cash and cash equivalents at the end of the year	2	386,061	237,068

NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2025

1 RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net movement in funds for the year	97,008	432,686
Interest received	(23,389)	(5,443)
Depreciation	35,931	33,900
Loss on disposal of fixed assets	-	3,276
Decrease/(increase) in debtors	(2,874)	50,776
Decrease/(increase) in current asset investments	62,070	(313,442)
Increase/(decrease) in creditors	(38,355)	3,633
Net cash flow from operating activities	130,391	205,386

2 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash at bank and in hand	386,061	237,068

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

1 ACCOUNTING POLICIES

a) Accounting convention

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 FRS 102 (second edition - October 2019) and the Companies Act 2006.

The charity meets the definition of the 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.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

The presentation currency in the accounts is pound sterling and amounts are rounded to the nearest pound.

b) Income

All incoming resources are recognised in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as income within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

1 ACCOUNTING POLICIES (CONTINUED)

c) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT, which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure is classified under headings of fundraising costs or charitable activities as appropriate, which aggregate all costs related to the activities of the charity. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of head count.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its charitable objectives and services for its beneficiaries. Fundraising costs are those costs associated with managing the generation of funds into the charity, to provide the charity with the funds to deliver its activities and services for it's beneficiaries.

d) Operating leases

Rentals paid under operating leases are taken to the Statement of Financial Activities on a straight line basis over the lease term.

e) Tangible fixed assets
Assets with an expected useful life of over 12 months and an acquisition value of over £500 are capitalised. Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life, or if held under a finance lease, over the lease term, whichever is shorter.

Leasehold property	2% straight line
Leasehold improvements	5% straight line
Garden	10% straight line (fully depreciated)
Office equipment	25% straight line
Fixtures and fittings	25% straight line
Software	20% straight line
Motor vehicles	25% straight line

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

1 ACCOUNTING POLICIES (CONTINUED)

f) Funds

Unrestricted funds are funds available for use at the discretion of the trustees in furtherance of the general objects of the charity and which have not been designated for other purposes.

The charity has a number of restricted income funds to account for a situation where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

Designated funds are funds set aside by the trustees out of unrestricted reserves for specific future purposes or projects. The fixed assets fund represents amounts invested in fixed assets for use by the charity.

g) Pensions

The charity makes payments to a defined contribution pension scheme on behalf of employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities.

h) 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.

i) Investments

Current asset investments are investments held for cash or cash equivalents with a maturity date of between three months and one year. Current asset investments are basic financial instruments initially measured at cost and subsequent interest received is recognised through the Statement of Financial Activity.

2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital (company registration number 04465743 and charity registration number 1096603). The charitable company was incorporated on 20 June 2002 in the United Kingdom and was registered on 20 March 2003 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is The Bradbury Building, Palmerston Drive, Fareham, Hampshire, PO14 1BJ.

As a company limited by guarantee, in the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

3 DONATIONS, LEGACIES AND RAISING FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	2025 Total £	2024 Total £
Donations					
Community Donations	106,645	-	-	106,645	62,141
Corporate and Exec events	27,350	-	-	27,350	45,480
Trusts and Foundations	13,423	-	131,916	145,339	136,372
Other income	1,575	-	-	1,575	328
Legacies					
Bequests and Legacies received	319,656	-	-	319,656	915,212
Activities for Raising Funds					
Shop income	283,047	-	-	283,047	372,392
Events	-	-	-	-	14,666
	751,696	-	131,916	883,612	1,546,591

4 CHARITABLE ACTIVITIES INCOME

	Unrestricted funds £	Designated funds £	Restricted funds £	2025 Total £	2024 Total £
Conductive Education fees (Children)	136,624	-	-	136,624	66,688
Conductive Education fees (Adult)	55,665	-	-	55,665	39,991
	192,289	-	-	192,289	106,679

5 INVESTMENT INCOME

	Unrestricted funds £	Designated funds £	Restricted funds £	2025 Total £	2024 Total £
Bank interest	23,389	-	-	23,389	5,443
	23,389	-	-	23,389	5,443

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

6 EXPENDITURE

	Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
COSTS OF GENERATING FUNDS					
Shop costs	213,733	-	-	213,733	317,616
Events and other fundraising	15,213	-	-	15,213	24,659
Fundraising salary costs	109,781	-	-	109,781	108,374
	338,727	-	-	338,727	450,649
CHARITABLE ACTIVITIES COSTS					
Conductive Education wages and salaries	248,429	-	96,750	345,179	361,282
Administrative wages and salaries	112,351	-	5,723	118,074	163,253
Rent, rates and establishment costs	15,989	-	948	16,937	28,530
Repairs and maintenance	32,509	-	10,131	42,640	50,361
Insurance	16,167	-	1,168	17,335	10,521
Motor and travel expenses	4,272	-	308	4,580	6,601
Legal and professional fees	27,442	-	3,607	31,049	54,931
Office expenses	27,753	-	2,322	30,075	42,636
Bad debts	(3,032)	-	-	(3,032)	185
Telephone	14,108	-	1,019	15,127	10,638
Depreciation	-	35,931	-	35,931	33,900
Audit and accountancy fees	9,009	-	651	9,660	12,540
	504,997	35,931	122,627	663,555	775,378
TOTAL EXPENDITURE	843,724	35,931	122,627	1,002,282	1,226,027

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

7 NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:	2025 £	2024 £
Depreciation	35,931	33,900
Auditors' remuneration:		
- audit	8,700	9,450
- other services	3,900	-
- previous auditors	(2,940)	-

8 EMPLOYED STAFF COSTS AND NUMBERS

Employed staff costs were as follows:	2025 £	2024 £
Salaries and wages	670,833	761,462
Social security costs	56,720	66,022
Pension	12,959	13,878
	740,512	841,362

No employees earned more than £60,000 during the year. During the prior year, one employee received remuneration of between £60,000 - £70,000.

No remuneration was paid to any Trustees in the current or prior year. The trustees provide their time to the charity on a voluntary basis only.

At the year end there were outstanding pension contributions payable of £nil (2024: £2,257). Total employer pension contributions of £12,959 (2024: £13,878) were paid by the charity and are included in the SOFA.

Key management comprises six individuals who were paid total employment benefits including employers pension contributions of £237,647 (2024: £292,102 to six individuals).

Redundancy payments made in the prior year totalled £15,000.

The average monthly number of employees during the year was as follows:

	2025 No.	2024 No.
Administrative staff	3	3
Conductive staff	13	15
Fundraising staff	3	4
Shop staff	9	11
	28	33

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

9 TAXATION

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

10 TANGIBLE FIXED ASSETS

	Long leasehold property	Garden	Software	Office furniture & equipment	Motor vehicles	Total
			£	£	£	£
COST OR VALUATION						
At 1 September 2024	1,020,771	130,064	20,245	140,040	12,588	1,323,708
Additions in year	-	-	-	4,787	-	4,787
Disposals	-	-	-	-	-	-
At 31 August 2025	1,020,771	130,064	20,245	144,827	12,588	1,328,495
DEPRECIATION						
At 1 September 2024	340,392	130,064	16,448	126,374	525	613,803
Charge for the year	23,590	-	1,302	7,892	3,147	35,931
Disposals	-	-	-	-	-	-
At 31 August 2025	363,982	130,064	17,750	134,266	3,672	649,734
NET BOOK VALUE						
At 31 August 2025	656,789	-	2,495	10,561	8,916	678,761
At 1 September 2024	680,379	-	3,797	13,666	12,063	709,905

The land upon which The Bradbury Building is built is held on a 125 year lease, of which 105 years are remaining, from Fareham Borough Council.

11 DEBTORS

	2025	2024
	£	£
Trade debtors	29,268	27,334
Prepayments	23,449	20,322
Other debtors	11,899	14,086
	64,616	61,742

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

12 CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
Current asset investments	564,008	626,078
	564,008	626,078

Current asset investments are basic financial instruments with maturities of between 3 and 12 months. Interest received is recognised through the Statement of Financial Activity

13 CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	12,259	16,946
Other taxation and social security	-	13,853
Other creditors	-	459
Accruals and deferred income	17,092	36,448
	29,351	67,706

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

14 RESTRICTED FUNDS

	At 1 Sept 2024 £	Income £	Expenditure £	Transfers £	At 31 Aug 2025 £
Adult Services	3,677	-	-	-	3,677
Children's Services	35,734	123,137	(118,538)	-	40,333
Core costs	5,545	-	(687)	-	4,858
DAF	7,262	1,979	-	-	9,241
Finding a voice project	64,984	-	-	-	64,984
Helping Hand Fund	383	-	-	-	383
Parkinson's	804	-	-	-	804
IT equipment	1,773	6,500	(3,309)	-	4,964
Refreshments - adult	276	300	(93)	-	483
	120,438	131,916	(122,627)	-	129,727

Purposes of funds

Adult Services
Funds donated specifically for use in adult services.

Children's Services
Funds donated specifically for use in the Children's Service.

Core Costs

Funds donated for supporting core costs specifically.

DAF
The governments child specific Disability Access Fund.

Finding a Voice Project
Funds specifically earmarked for Speech and Language.

Helping Hand Funds
A hardship fund available to help users or their families pay service fees.

Parkinson's
Funds donated to support users with Parkinson's Disease specifically.

IT equipment
Funds donated specifically for the purchasing or upgrade of IT equipment.

Refreshments

Hampshire County Councillor Grant for snacks and refreshments for Children's Services.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

15 UNRESTRICTED FUNDS

DESIGNATED FUNDS:	At 1 Sept 2024 £	Income £	Expenditure £	Transfers £	At 31 Aug 2025 £
Fixed asset fund	709,905	-	(35,931)	4,787	678,761
Solar panels	5,000	-	-	(5,000)	-
New shop	40,879	-	-	(40,879)	-
Garden	50,000	-	-	-	50,000
Total designated funds	805,784	-	(35,931)	(41,092)	728,761
General funds	640,865	967,374	(843,724)	41,092	805,607
Total unrestricted funds	1,446,649	967,374	(879,655)	-	1,534,368

Transfers
Transfers between funds represent the movement in fixed assets.

Purposes of funds

Fixed asset fund
Represents the net book value of fixed assets.

Solar panels
A project to install solar panels at the Rainbow Centre, to improve our environmental impact and reduce our electricity costs going forward. Fund released during the year as solar panel project has completed.

New Shop
Funding to enable us to expand our retail interests by fitting out and opening at least one new charity shop. Fund released as there are longer plans to open new shops.

Garden
A fund to replace worn and broken equipment in the garden.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Year ended 31 August 2025	General funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	678,761	-	678,761
Debtors	64,616	-	-	64,616
Current investments	564,008			564,008
Cash at bank and in hand	206,334	50,000	129,727	386,061
Creditors	(29,351)	-	-	(29,351)
NET ASSETS	805,607	728,761	129,727	1,664,095

Year ended 31 August 2024	General funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	709,905	-	709,905
Debtors	61,742	-	-	61,742
Current investments	626,078	-	-	626,078
Cash at bank and in hand	20,751	95,879	120,438	237,068
Creditors	(67,706)	-	-	(67,706)
NET ASSETS	640,865	805,784	120,438	1,567,087

17 OPERATING LEASE COMMITMENTS

At 31 August 2025, the charity had total commitments under non-cancellable operating leases, due as follows:

	2025 £	2024 £
Within one year	14,866	12,140
Between one to five years	39,416	1,583
	54,282	13,723

18 RELATED PARTY TRANSACTIONS

During the year Dutton Gregory LLP, a partnership in which Paul Sams (trustee) is a partner, provided professional services to the charity totalling £720.

19 CONTINGENT ASSET

At the balance sheet date, the charity had been notified of material income from one legacy. A reliable estimate of the residual estate receivable could not be made as it is contingent on a number of property sales.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

20 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated funds £	Restricted funds £	2024 Total funds £
INCOME				
Donations, legacies and raising funds	1,433,490	-	113,101	1,546,591
Charitable activities	106,679	-	-	106,679
Investment income	5,443	-	-	5,443
TOTAL INCOME	**1,545,612**	**-**	**113,101**	**1,658,713**
EXPENDITURE				
Costs of generating funds				
Fundraising costs	132,132	-	901	133,033
Shop costs	317,561	-	55	317,616
	449,693	-	956	450,649
Charitable activities	645,744	-	129,634	775,378
TOTAL EXPENDITURE	**1,095,437**	**-**	**130,590**	**1,226,027**
NET INCOME/(EXPENDITURE) FOR THE YEAR	**450,175**	**-**	**(17,489)**	**432,686**
Transfers between funds	24,588	(24,588)	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR	**474,763**	**(24,588)**	**(17,489)**	**432,686**
FUNDS AT 1 SEPTEMBER 2023	166,102	830,372	137,927	1,134,401
FUNDS AT 31 AUGUST 2024	**640,865**	**805,784**	**120,438**	**1,567,087**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

21 PRIOR YEAR FUND MOVEMENTS

RESTRICTED FUNDS	**At 1 Sept 2023 £**	**Income £**	**Expenditure £**	**Transfers £**	**At 31 Aug 2024 £**
Adult Services	3,677	-	-	-	3,677
Children's Services	51,293	109,754	(125,313)	-	35,734
Core costs	6,209	-	(664)	-	5,545
DAF	3,915	3,347	-	-	7,262
Finding a voice project	64,984	-	-	-	64,984
Helping Hand Fund	383	-	-	-	383
Parkinson's	804	-	-	-	804
Saturday Club	4,613	-	(4,613)	-	-
IT equipment	1,773	-	-	-	1,773
Refreshments - adult	276	-	-	-	276
	137,927	113,101	(130,590)	-	120,438

UNRESTRICTED FUNDS	**At 1 Sept 2023 £**	**Income £**	**Expenditure £**	**Transfers £**	**At 31 Aug 2024 £**
DESIGNATED FUNDS:					
Fixed asset fund	734,493	-	-	(24,588)	709,905
Solar panels	5,000	-	-	-	5,000
New shop	40,879	-	-	-	40,879
Garden	50,000	-	-	-	50,000
Total designated funds	830,372	-	-	(24,588)	805,784
General funds	166,102	1,545,612	(1,095,437)	24,588	640,865
Total unrestricted funds	996,474	1,545,612	(1,095,437)	-	1,446,649

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

England & Wales - Charity number 1096603

Accounts

Charity Registration No. 1096603
Company Registration No. 04465743 (England and Wales)

TRUSTEES' REPORT AND ACCOUNTS
FOR

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(A COMPANY LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31 AUGUST 2024

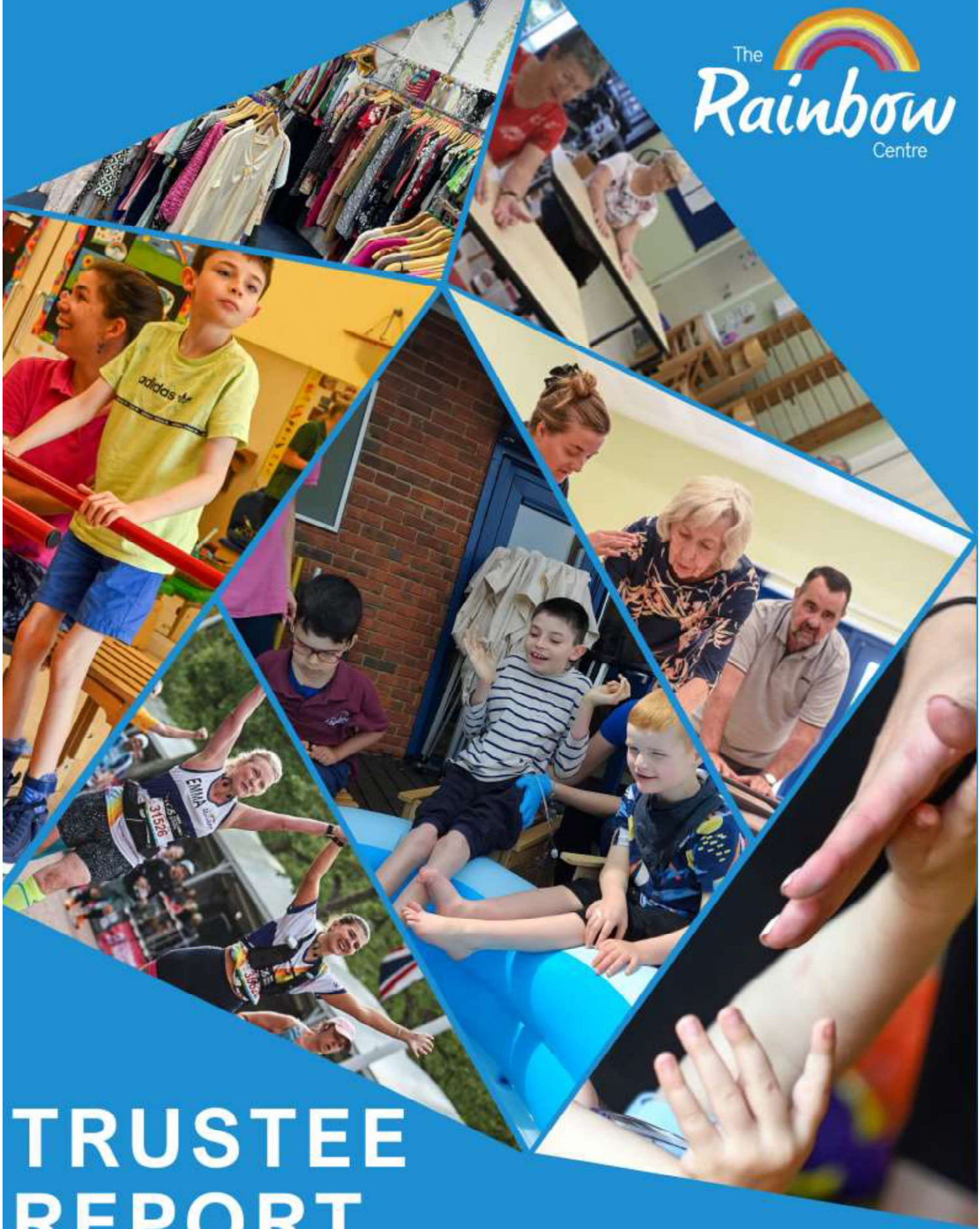
THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Sams (Chairman) J Natt (Treasurer) (resigned 11/02/2025) K Briscoe I Grant S Bayford J Syvret M Taylor
Operations Director	R Ives
Charity Number	1096603
Company Number	04465743
Registered Office & Principal Address	The Bradbury Building Palmerston Drive Fareham Hampshire PO14 1BJ
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Day to Day Bankers	HSBC Bank plc 55 Above Bar Street Southampton SO14 7DZ

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
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The Rainbow Centre

TRUSTEE REPORT

2023-2024

REGISTERED CHARITY NO. 1096603

Chair's Introduction

We are pleased to be able to report the end of another successful academic year at The Rainbow Centre in alignment with our mission to transform the lives of people with neurological conditions at all key life stages. We enable them to become as independent as possible so that they and their families can enjoy life to the full.

Our service delivery for Adults and Children has continued to deliver excellence to all users, illustrated by the growth and demand of our service provision. This academic year has seen us increasing our offer to our service users extending our reach to more families.

2023-2024

EHCP Support - Eniko Kocsis has completed the Advanced SEND Law training through IPSEA. This enables her to support families to ensure that their child's EHCP meets legal requirements set by the Children and Families Act 2014.

Positive Looking - The Positive Looking Practitioner's course is aimed at educators working with children who have vision loss/impairment, complex needs and children who are Deafblind.

Communication and Language – One team member was trained in supporting children 0-25 with complex needs, who have communication difficulties. The support was invaluable for the families.

Easter and Summer Holiday Clubs – For the continuation of Conductive Education during the school holidays and activity provision in the local area for children with disabilities.

We have successfully employed two conductive teachers, who are relocating from Hungary to the UK to fulfil the posts at the Centre. One conductor trainee will be completing her course and will qualify as a conductor in July 2025. 1 further member of staff is currently training to become a conductor due to qualify summer 2026.

This year, our work around Education, Health and Care Plans (EHCPs) has expanded significantly. Eniko Kocsis, our lead practitioner in this area, completed Advanced SEND Law training through IPSEA. This specialist knowledge allows us to support families in ensuring their children's EHCPs are legally compliant with the Children and Families Act 2014.

Families are guided through every stage of the process—from understanding the importance of EHCPs, to navigating complex legal and educational systems. We provide accessible information events for parents, followed by one-to-one sessions tailored to their individual needs. Our approach not only empowers parents with knowledge, but also relieves them of the administrative burden, while offering much-needed emotional support.

Impact This Year:12 families received direct EHCP support, with Eniko Kocsis acting as lead professional for **9 of these cases**.

- Conductive Education was successfully included in the EHCPs of a further **3 children**, bringing the total to **5 children this academic year**. This means we are now able to secure full funding for their sessions through Local Authority support.

The feedback from families reflects the significance of this work:

"Applying for an EHCP felt so overwhelming and confusing before getting your help. The information evenings helped make sense of the huge amounts of information out there. When the time came to apply for J to be assessed, you made it so clear and easy for us to get together what we needed. I would have been so lost without your advice. J's plan is now completely perfect—we couldn't have done it without your advocacy."

We also continued our work using the **Positive Looking** framework—a specialist programme designed for children with visual impairment and complex needs. Currently, **9 children** attending the Centre are registered blind or visually impaired, although the benefits of the Positive Looking strategies extend to all children in our care.

Our staff apply the techniques across learning sessions to support sensory development, improve visual functioning, and provide engaging and accessible learning experiences. The Positive Looking Practitioner's Course has further enhanced our capacity to deliver this critical support to the children who need it most.

Our three Charity shops in Fareham, West End and Milton, have embedded well into their local communities, and we have an excellent team of volunteers who continue to support the work of our paid staff. West End and Milton shops are well known as community hubs within their areas, with customers visiting several times per week.

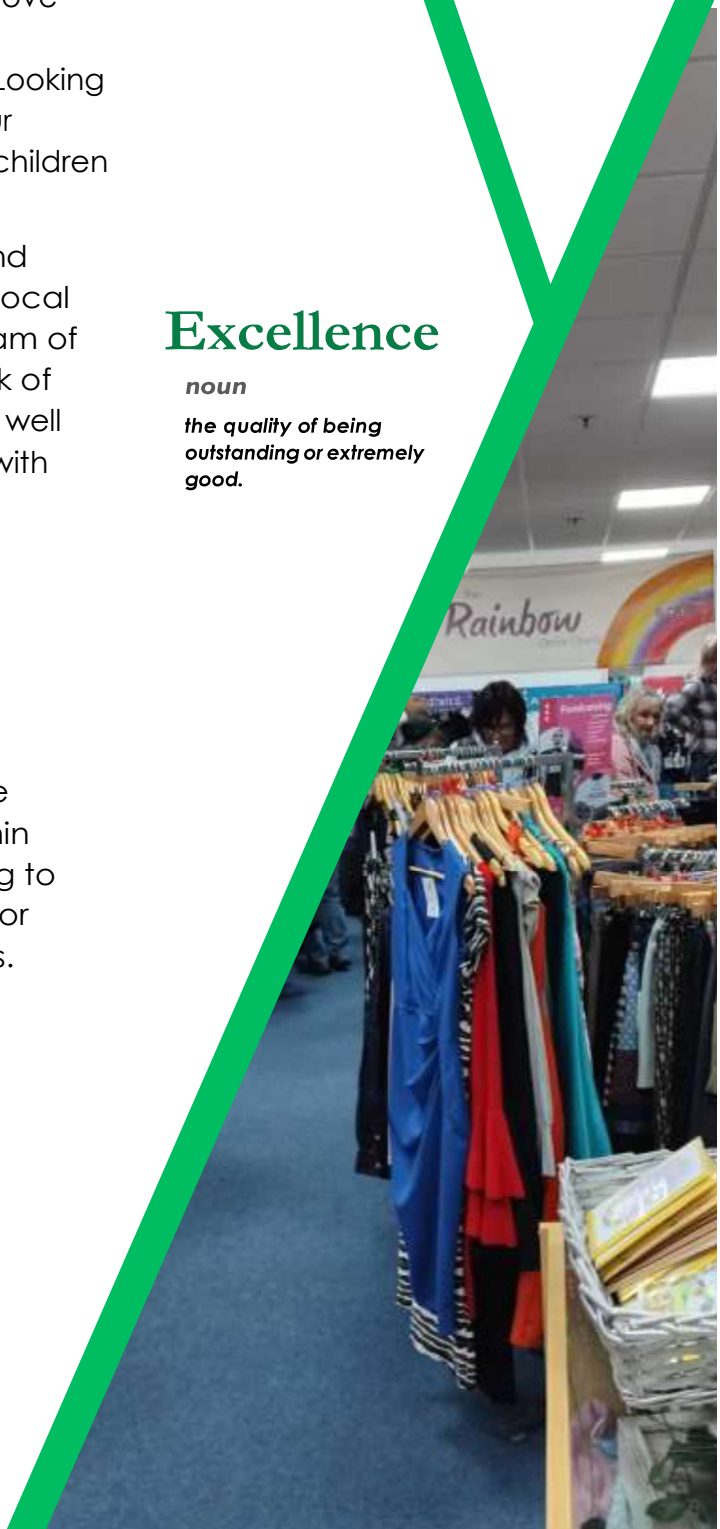
Our Ebay sales have increased with a dedicated member of staff supporting this area from the Milton Shop flat.

The Milton shop continued to increase its profits, attracting a loyal customer base. The new Fareham shop opened in October within the Fareham Shopping Centre and is starting to become established, serving well as a hub for the sale of our Christmas Grand draw tickets.

Excellence

noun

the quality of being outstanding or extremely good.



The economic landscape has had a direct impact on charities across the sector with shifts in household spending amid the energy and cost of living increases and the inevitable knock-on effect with changing criteria and focus within Trusts and Grants in fund distribution. Despite these challenges, the fundraising team has hosted successful events across the academic year, including a Masquerade Ball, a Burns Night supper and dance evening, and a Golf Day at Stoneham Golf Club.

Our community events give our supporters the opportunity to be directly involved in fundraising for the Charity and this year's London Marathon saw all 7 of our spaces taken.

We are delighted to report on the success in obtaining several significant sized grants this academic year, contributing to the overall sustainability of our service provision.

Caring

adjective

displaying kindness and concern for others.



Our Fundraising and Marketing team continued to build upon our community and corporate relationships, raising brand awareness across the board.

New brand guidelines were completed and utilised across all elements of The Rainbow Centre, with a focus on maximising our external marketing output and bringing a renewed synergy throughout the Charity.

We have welcomed and enjoyed working with an impressive number of work placement students and volunteers from our corporate partnerships to our Centre; relationships also continue to be forged and strengthened with schools, colleges and universities within our geographic area and beyond.

While new partnerships with corporates and community groups are being formed, our services welcomed many professional visitors over the course of this year, building our connections with schools, Health and Social workers, Physiotherapists and The Peto Institute to name but a few. These visits cement our vision of becoming recognised as a UK Centre of Excellence for those with neurological conditions alongside signposting to the services we provide.

New for The Rainbow Centre this year is the addition of our Rainbow Centre Van, smartly displaying our company branding. This has been particularly useful for the work of the Charity Shops and to assist with our Fundraising events.

Inspiring

adjective
displaying kindness and concern for others



Service Provision:

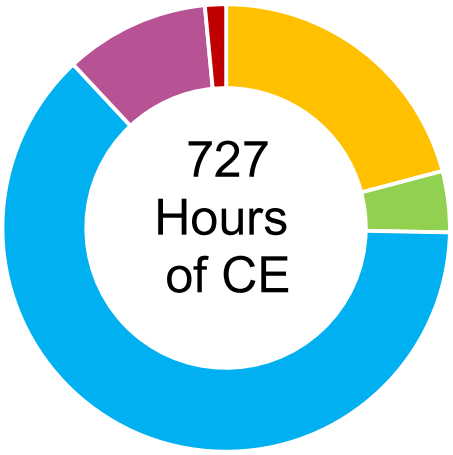
This academic year we are pleased to report that The Rainbow Centre has provided a total of 2,495 hours of Conductive Education to Adults and Children combined, and a further 179 hours of wellbeing support for Adults Services.

Children's Service

1,768 Hours of Conductive Education Delivered 2023 - 2024

- Nursery & school Booster (950 Hours)
- Saturday Club (171 Hours)
- Early Intervention (475 Hours)
- Holiday Club (172 Hours)





Adult Service

727 Hours of Conductive Education Delivered 2023 - 2024

- Multiple Sclerosis (152 Hours)
- Cerebral Palsy (32 Hours)
- Parkinson's (456 Hours)
- Stroke (76 Hours)
- Individual Sessions (11 Hours)

Children's Service

Our Children's Service delivered 1,768 hours of CE to 58 children who attended the Centre throughout the year highlighting not only the demand for our provision but a growth of service delivery (1,585 hrs of CE Academic Year ending 2022 - 2023).

Our Children's Service continues to deliver year on year growth and is a testament to the exemplary service that Eniko and her team provide to our children and their families.

Teamwork

noun

The combined action of a group, especially when effective and efficient.

Aurora's journey

Born at 42 weeks, her mother's first pregnancy, Aurora's journey began with concerns from the very start. At three months old, she wasn't smiling, making eye contact, or meeting typical milestones. Doctors initially thought she might have a movement disorder, which led to a referral for genetic testing. At the age of one, Aurora was diagnosed with Williams Syndrome. Williams Syndrome is a rare, neurodevelopmental, genetic condition characterised by many symptoms including unique physical features, delayed development, cognitive challenges and cardiovascular abnormalities.

Aurora became part of the Honeybee Group when she was 1 year old. At this time, Aurora was able to roll from her front to her back both ways, but not yet consistently. Aurora wasn't creeping and was moving around on the floor with manual support. For standing, Aurora needed manual facilitation or equipment to support her position. She mainly explored toys around her by tapping them, rather than actively grasping and holding onto them.

Now, 1.5 years later, it's not just Aurora's gorgeous curls that have grown, but so has her confidence and determination. Not only is she able to walk through the parallel bars, but she can stand completely on her own with only close supervision given to her. She has mastered using her walker and explores her environment independently. Her favourite toys are the musical instruments: she is using her hands independently to hold onto them, shake them, bang them, and can use her index finger to play beautiful tunes on the piano. Aurora is an absolute delight, who shows everyone how confident, and brave she is.






Feedback from our participants

'He not only sees the physical benefits and the benefits to his speech, but he also enjoys the social aspect and the whole environment - so many times after his stroke, when he received therapy, it was quite often aimed at helping him to cope with how he was rather than helping him to improve. The Rainbow Centre gave us both hope that things will get better, such a positive experience.'

Wife of a Stroke Participant

"When we first approached The Rainbow Centre, we didn't have a formal diagnosis other than "developmental delays". Eniko and her team have been nothing but welcoming and hugely encouraging from the initial enquiry. The difference the early intervention classes have made to our son's development has been outstanding! The classes have taught us all how to support our son in reaching each milestone.

The wider team at the centre have continued to support us through a rather worrying time, guiding us through referrals and admin. Their knowledge is invaluable, and we will be forever grateful."

Rainbow Centre Parent

"The lovely informal way the conductors work with people gives people confidence and puts their minds at ease. We both feel that we have found friends and support here. Wish we would have known about this place earlier."

Participant's wife

"We love Rainbow. It's bridged the gap between the service needed, and the service provided by the NHS. It's given us skills to support Olivia at home and given us a family of wonderful people in similar situations, they are a wealth of knowledge and support to us"

Rainbow Centre Parent

Adult's Services

Our Adult Service delivered a total of 727 hours of CE to 48 adults across the year. Istvan and his team continue to embrace the challenges of early intervention from point of diagnosis by reducing the mental barriers that those with neurological conditions often suffer when seeking help and support.

Terry's journey

One day in December 2021 Terry didn't feel well which became worse. He ended up in hospital where he was diagnosed with Stroke caused by a clot in his brain. The doctors also discovered that his heart wasn't functioning properly, therefore he had open-heart surgery in the same month.

Terry was hospitalised for 3 months, and during this time he spent two days in a coma. These 3 months were a terrifying time for him as he lost his ability to speak and all movement in his body. He also lost 4 stone in body weight; therefore, he was very weak and fragile.

After a month of therapy in the hospital, his speech and movement started to come back with the support of a Speech Therapist and Physiotherapist. Unfortunately, after just one month of therapy he was discharged in February 2022.

In March 2023 Terry discovered the Rainbow Centre.

At that time his speech and physical abilities had improved to a certain level, however he still had difficulties with his balance, precision, and co-ordination of movements in all four limbs and also with confidence. Terry found everyday activities such as cooking, shaving, writing, and using cutlery challenging.

He wasn't confident to do the shopping either because he had to concentrate on not tripping over and having lots of people around him made him feel anxious.

Terry's main goals when he started to attend The Rainbow Centre were:

- To improve his balancing skills.
- To improve his strength.
- To be able to turn on the spot and change direction when walking in a controlled way.
- To increase confidence in new activities and challenges.

His girlfriend also hoped that Conductive Education (CE) sessions would allow Terry to improve his concentration and enable him to walk for longer distances.

After attending regular weekly CE sessions, Terry had noticed improvements in his strength, walking, general co-ordination, and confidence just after a few sessions. With the help of the sessions, he gradually built up the strength in his whole body.

Learning and practising gross motor movements with his upper limbs and fine manipulation tasks on a regular basis helped Terry to have more strength in his arms and hands. This resulted in him being able to carry shopping bags and lift up boxes from the floor.

The above-mentioned everyday activities such as shaving, cooking, and using cutlery don't challenge him anymore. His writing skills have improved, which is noticeable when he has to produce a piece of writing at his own rhythm. As his legs became stronger and his balance improved Terry started to walk longer distances without feeling very tired as before. Now he walks from home to the Rainbow Centre, and after the intense 2-hour session, he walks back home. He also became confident enough to walk on steep surfaces.

After he came out of hospital Terry couldn't go up and down the stairs. Having his strength and confidence back has enabled him to use them again.

Terry's big aim was to drive his car confidently. Now he can use his arms and legs with more control and co-ordination, and the improvement in his concentration allows him to feel safe when he is driving.

As his speech improved and his confidence grew Terry started to socialise more and his anxiety with people around him decreased. He greatly enjoys life now and during the summer he went on a cruise with his family. He recently bought a house with his girlfriend, and they are happily looking forward to starting their new life together.

From having a 50-50 chance to live and being anxious about the future, Terry has changed into a positive and life-loving person.



Terry after surgery.







Terry says:
"I honestly think the Rainbow Centre saved my life. I was apprehensive when I first came in, but the people, participants and staff are so nice and easy to get on with here. They are patient with me which makes my confidence go up. I am so glad I started here. I am never going to leave this place!"

Key Financials:

Income	£	
Trusts / Grants Unrestricted	£	23,271
Trusts / Grants Restricted	£	113,101
Community donations	£	62,141
Corporate donations	£	45,480
Events	£	14,666
Charity Shops	£	372,392
Adult Session Fees	£	39,991
Children's Session Fees	£	66,688
Other (including legacies and investment income)	£	920,983
Total Income	**£**	**1,658,713**

Expenditure	£	
Salaries	£	632,909
Shop Costs (including salaries)	£	317,616
Events & Fundraising Costs	£	24,659
Rent, Rates & Other Establishment Costs	£	28,530
Repairs & Maintenance	£	50,361
Insurance	£	10,521
Motor Expense & travel	£	6,600
Legal & Professional Fees	£	54,931
Office Expenses	£	42,637
Telephone	£	10,638
Depreciation	£	33,900
Audit & Accountancy Fees	£	12,540
Bad Debt	£	185
Total Expenditure		**£1,226,027**

For the academic year 2022-2023 the Board of Trustees made the financial decision to reduce the level of our reserves to the equivalent of six months operational costs in line with our Reserves Policy and recommendations of the Charity Commission (CC19 Charity Reserves: building resilience). This decision was taken, in part, to enable help us to meet the criteria for additional grants, trusts and foundations who specify limitations in terms of donor funding specifically relating to reserve levels.

A Year of Milestones



D is now able to sit independently on the stool, keeping her balance, which is very difficult for her due to her balance and control of her trunk. She has improved massively in her stamina.

R has achieved multiple first accomplishments this year; but the one he is the proudest of is that he has learned how to walk independently. At first, he learned how to take steps with the ladder; then he practised in the parallel bars, and now look at him, walking up and down the stairs as well.





L gained lots of confidence this year, especially in standing with less support, and using the Taurus walker. Now, he is able to use the walker by himself, and can actively change his place.

Future Projections 2024-2025

For the start of September 2024 our Nursery and School Booster sessions are fully booked, with two new sessions opening on a Wednesday due to the high demand for spaces in our Nursery Group. Our Early Intervention Group will have four spaces available but we are confident we will fill these spaces quickly as we had 14 new enquiries in the last 3 months.

At the start of September 2024 we will have 6 children fully funded through their EHCP's across Wiltshire and Hampshire.

Networking will be key to the expansion of Adult Services - raising the profile of both The Rainbow Centre and Conductive Education as a form of therapy. The development and delivery of free sessions and intensive courses are key, extending the reach by ensuring the provision is accessible and strengthening the long-term sustainability. Efforts will continue to be made to fill the gaps in-between term times by the creation of DVD's and video's enabling the adults we support to continue with their rehabilitation during these times.

For a second year running Fundraising will be reducing the number of events in line with the current trends in household spending and disposable income. This will reduce our cost of sales and provide a focus on delivering 2-3 larger scale events and maximising the income return.

Milton is the most profitable of our three Charity shops. We will look to support the development of this site to increase profits and to retain the Charity's profile in the community.





Enabling

verb

give (someone) the authority or means to do something; make it possible for.



"All of the trustees are proud to serve on the Board and help in our small way to ensure the smooth operation of the Centre. All involved carry out such a vital role. The participants we serve are treasured. The contribution from all who are associated with the Centre being the conductors, their assistants, the fundraising team, the shop workers, the administrative team through to the many volunteers who help the Centre to thrive are appreciated more than words can say".

- Paul Sams, Chair of The Rainbow Centre's Trustees

Small Companies Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Auditors

TC Group have been re-appointed as auditors for the ensuing year in accordance with section 485 of the Companies Act 2006.

Reserves and the position at the year end

When reviewing our reserve levels, we try to ensure we balance sufficient reserve levels to enable us to carry on our work when faced with difficult circumstances, whilst also ensuring we maximise the resources used for charitable purposes. Reserves are held for the Charity to be able to continue to meet the needs of its users, in times when income generation falls short of that required to meet the day to day running costs. Our reserves also need to give us sufficient time to change our financial strategy due to unforeseen changing circumstances.

The Charity measures its unrestricted reserves by reference to the number of months running costs held (as an average). As at 31 August 2024 the Centre retained unrestricted reserves (unrestricted income funds) of £640,865 (31 August 2023 £166,102). Based on the average total costs during this financial period, this represents approximately 6.75 months of running costs (31 August 2023: 1.9).

The Centre also has restricted reserves, the vast majority of which £120,438 are restricted to meet operating costs in the next financial year. The Centre therefore has reserves to meet future operating costs of 736,715 equivalent to approximately 8.1 months running costs (2023: 3.3 months)

The Board of Trustees review the reserve level annually. Our current policy is to maintain a minimum level of 6 months costs, which we have currently exceeded.

Risk Management

The Rainbow Centre receives minimal Government financial support which means that all our funds must be generated in the Private and Corporate Sectors. Fundraising has proved more difficult during the year under review with income from usual fundraising activities reduced, due to the change in the economic climate. We have, however seen an increase in legacies received, which has exceeded that gap.

The Charity does not have any external borrowings and cashflow is monitored on a weekly basis to ensure that the daily operations are not impacted or exposed to any cashflow risk.

Monthly accounts and key performance indicators are produced and reviewed by the CEO and senior management team every month. The Board of Trustees meet regularly throughout the year to review the performance of the Centre, both financial and operational, with a view to the mitigation of risk.

The Board

Details of changes in the constitution of the Board are detailed on page 1 of the Trustees' Annual Report. Our thanks go to those members who have resigned and moved on, for their service.

The Board has a good mix of skills essential for the running of the Charity and continues to try and source new board members with additional skill sets, principally in the areas of education and health.

Responsibilities of the Trustees

The Trustees (who are also directors of The Rainbow Centre For Conductive Education Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charity's auditors are unaware; and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Acknowledgments

The Board would like to thank the many friends and supporters of The Rainbow Centre for their kind donations, and to the staff for their tireless dedication.

We simply would not be able to function were it not for our volunteers. In addition to paid staff we had the services of over 42 volunteers without whom we could not deliver the services we strive to provide. We would like to thank them for all their efforts on behalf of the Centre.

By order of the Board of Trustees



Chair of the Board of Trustees
Date: 9 July 2025

We have audited the financial statements of The Rainbow Centre For Conductive Education Limited for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorized for issue.

Our responsibilities and the responsibilities of the trustees' with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud
The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption; DBS checks; and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK.
- We considered the nature of the charitable company's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- We considered the procedures and controls that the charitable company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those procedures and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for the no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group
Statutory Auditors
Office: Steyning, West Sussex

Dated: 9 July 2025

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted	Designated	Restricted	Total 2024	Total 2023
INCOME FROM:		**£**	**£**	**£**	**£**	£
Donations, legacies and raising funds	**3**	**1,433,490**	**-**	**113,101**	**1,546,591**	659,641
Investment income	**4**	**5,443**	**-**	**-**	**5,443**	7,854
Charitable activities	**5**	**106,679**	**-**	**-**	**106,679**	167,094
Total income		**1,545,612**	**-**	**113,101**	**1,658,713**	834,589
EXPENDITURE ON:						
Costs of generating funds	**6**					
Fundraising costs		**132,132**	**-**	**901**	**133,033**	164,114
Shop costs		**317,561**	**-**	**55**	**317,616**	206,552
Charitable activities	**7**	**645,744**	**-**	**129,634**	**775,378**	678,626
Total expenditure		**1,095,437**	**-**	**130,590**	**1,226,027**	1,049,292
Net income / (expenditure) and movement in funds		**450,175**	**-**	**(17,489)**	**432,686**	(214,703)
Transfer between funds		**24,588**	**(24,588)**	**-**	**-**	-
Fund balances brought forward		**166,102**	**830,372**	**137,927**	**1,134,401**	1,349,104
Fund balances at carried forward	**17**	**640,865**	**805,784**	**120,438**	**1,567,087**	1,134,401

All income and gains for the period are recognised above. All of the company's activities are classified as continuing.

There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 24 to 33 form part of these financial statements.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 AUGUST 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	**11**		**709,905**		734,493
CURRENT ASSETS					
Debtors	**12**	**61,742**		112,518	
Cash at bank and in hand		**863,146**		351,463	
		924,888		463,981	
CURRENT LIABILITIES					
Creditors due within one year	**13**	**(67,706)**		(64,073)	
NET CURRENT ASSETS			**857,182**		399,908
NET ASSETS			**1,567,087**		1,134,401
REPRESENTED BY:					
Restricted funds	**15**		**120,438**		137,927
Unrestricted funds	**17**	**640,865**		166,102	
Designated funds	**16**	**805,784**		830,372	
			1,446,649		996,474
TOTAL FUNDS			**1,567,087**		1,134,401

The accounts were approved by the Trustees on 9 July 2025 and are signed on their behalf by:



P Sams
Chairman

Company Registration No. 04465743

Charity Registration No. 1096603

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities:					
Net income / (expenditure) for the year		**432,686**		(214,703)	
Adjustments for:					
Depreciation charges	**11**	**33,900**		28,639	
Interest receivable	**4**	**(5,443)**		(7,854)	
Loss on sale of assets	**11**	**3,276**		6,510	
Decrease/(increase) in debtors	**12**	**50,776**		(22,614)	
Increase/(decrease) in creditors	**13**	**3,633**		(21,458)	
Net cash provided by operating activities			**518,828**		(231,480)
Cash flows from investing activities					
Interest receivable	**4**	**5,443**		7,854	
Purchase of tangible fixed assets	**11**	**(12,588)**		(123,746)	
Net cash used in investing activities			**(7,145)**		(115,892)
Change in cash and cash equivalents in the year			**511,683**		(347,372)
Cash and cash equivalents at the beginning of the year			**351,463**		698,835
Cash and cash equivalents at the end of the year			**863,146**		351,463
Analysis of cash and cash equivalents					
Cash at bank and in hand			**863,146**		351,463
Total cash and cash equivalents			**863,146**		351,463

1. STATUTORY INFORMATION

The Rainbow Centre for Conductive Education is a company limited by guarantee (company registration number: 04465743) and a registered charity in England (charity registration number: 1096603). The address of the registered office is given in the charity information on the legal and administrative information page within these financial statements.

The nature of the charity's operations and principal activities are to inspire and support children with Cerebral Palsy and adults with stroke, MS and Parkinsons, adult Cerebral Palsy, Head Injury and their families. Through a system of learning called Conductive Education we encourage and teach our children/participants to take an active role in their own development.

As a company limited by guarantee, in the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. ACCOUNTING POLICIES

2.1 Basis of preparation

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 (FRS102) issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The Rainbow Centre For Conductive Education Limited meets the definition of a public benefit entity under FRS102. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

2. ACCOUNTING POLICIES (continued)

2.2 Income (continued)

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

2.3 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure is classified under headings of Fundraising costs or Charitable activities as appropriate, which aggregate all costs related to the activities of the charity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its charitable objectives and services for its beneficiaries. Fundraising costs are those costs associated with managing the generation of funds into the charity, to provide the charity with the funds to deliver its activities and services for its beneficiaries.

2.4 Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease terms, whichever is shorter.

Leasehold Property	- 2% straight line
Garden	- 10% straight line (fully depreciated)
Office Equipment	- 25% straight line
Fixtures and Fittings	- 25% straight line
Software	- 20% straight line
Motor vehicles	- 25% straight line

2.5 Leasing and hire purchase commitments

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

2.6 Pensions

The charity makes payments to a defined contribution pension scheme on behalf of employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the statement of financial activities.

2.7 Accumulated funds

The charity has a number of restricted income funds to account for a situation where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

Unrestricted income funds are funds available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds set aside by the trustees out of unrestricted income funds for specific future purposes or projects. The fixed assets fund represents amounts invested in fixed assets for use by the charity in respect of the property, The Bradbury Building.

2. ACCOUNTING POLICIES (continued)

2.8 Debtors

Trade and other debtors are recognised at the settlement amount due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.10 Creditors and provisions

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.

2.11 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised. The Trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements

2.12 Going concern

The charity is heavily reliant on voluntary income sources, primarily donations and fundraising from the local community, to provide it with the funds it needs in order to support the services it delivers. Due to the nature of these voluntary income sources, the related cash flows are difficult for the charity to forecast with reasonable certainty, both in respect of the quantity and timing of these cash flows. Conversely the charity's expenditure, which consists primarily of staff costs of providing the charitable services and supporting the charitable services, are relatively fixed monthly amounts that can be predicted with reasonable certainty. The result of these factors is that the charity is exposed to significant fluctuations in its cash flows, which has a direct impact on its cash resources.

To manage these risks, the charity seeks to maintain cash reserves within its bank account equivalent to at least 6 months operating costs circa, in order to provide it with a stable platform from which it can make medium to long-term planning decisions on its services.

The trustees have carefully considered the funding requirements of the charity and are confident that from the strategies that have been implemented, the charity will have sufficient resources for it to continue for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

3. DONATIONS, LEGACIES AND RAISING FUNDS

	Unrestricted	Designated	Restricted	Total 2024	Total 2023
	£	£	£	£	£
Donations					
Donations – Community	**62,141**	-	-	**62,141**	93,403
Donations – Corporate and exec events	**45,480**	-	-	**45,480**	45,729
Donations – Trusts and foundations	**23,271**	-	**113,101**	**136,372**	216,498
Other	**328**	-	-	**328**	1,050
Legacies		-			
Bequests and legacies received	**915,212**	-	-	**915,212**	6,000
Activities for raising funds		-			
Shop income	**372,392**	-	-	**372,392**	288,111
Events	**14,666**	-	-	**14,666**	8,850
	1,433,490	-	**113,101**	**1,546,591**	659,641

In the prior year £180,316 was restricted.

4. INVESTMENT INCOME

	Unrestricted	Designated	Restricted	Total 2024	Total 2023
	£	£	£	£	£
Investment income – deposit interest	**5,443**	-	-	**5,443**	7,854
	5,443	-	-	**5,443**	7,854

All investment income in the current and prior year was unrestricted.

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted	Designated	Restricted	Total 2024	Total 2023
	£	£	£	£	£
Fees received from Conductive Education (Children)	**66,688**	-	-	**66,688**	107,976
Fees received from Conductive Education (Adult)	**39,991**	-	-	**39,991**	59,118
	106,679	-	-	**106,679**	167,094

All income from charitable activities was unrestricted in the current and prior year

6. COSTS OF GENERATING FUNDS

	Unrestricted	Designated	Restricted	Total 2024	Total 2023
	£	£	£	£	£
Shop costs	**317,561**	**-**	**55**	**317,616**	206,552
Events and other fundraising costs	**23,758**	**-**	**901**	**24,659**	24,891
Fundraising salary costs	**108,374**	**-**	**-**	**108,374**	139,223
	449,693	**-**	**956**	**450,649**	370,666

7. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted	Designated	Restricted	Total 2024	Total 2023
	£	£	£	£	£
Conductive Education wages and salaries	**269,092**	**-**	**92,190**	**361,282**	319,208
Administration wages and salaries	**143,941**	**-**	**19,312**	**163,253**	117,339
Rent, rates and other establishment expenditure	**26,361**	**-**	**2,169**	**28,530**	31,571
Repairs and maintenance	**44,158**	**-**	**6,203**	**50,361**	50,007
Insurance	**9,705**	**-**	**816**	**10,521**	9,340
Motor expenses and travel	**5,110**	**-**	**1,490**	**6,600**	7,110
Legal and professional fees	**51,616**	**-**	**3,315**	**54,931**	29,200
Office expenses	**39,417**	**-**	**3,220**	**42,637**	59,885
Bad debts	**185**	**-**	**-**	**185**	-
Telephone	**9,813**	**-**	**825**	**10,638**	12,458
Depreciation	**33,900**	**-**	**-**	**33,900**	28,639
Audit and accountancy fees	**12,447**	**-**	**93**	**12,540**	13,869
	645,744	**-**	**129,634**	**775,378**	678,626

8. NET INCOMING RESOURCES FOR THE PERIOD

	Total 2024	Total 2023
	£	£
Is stated after charging:		
Depreciation	**33,900**	28,639
Auditors' fees	**9,450**	9,000

9. STAFF COSTS AND TRUSTEE TRANSACTIONS

The aggregate payroll costs for the year were as follows:

	2024	2023
	£	£
Wages and salaries	**761,462**	651,297
Social security costs	**66,022**	52,897
Pension costs	**13,878**	16,037
	841,362	720,231

The average monthly number of employees during the year was as follows:

	2024	2023
	£	£
Administrative staff	**3**	3
Conductive staff	**15**	12
Fundraising staff	**4**	5
Shop staff	**11**	8
	33	28

Staff earning in excess of £60,000 per annum was 1, in the bracket of £60,000 – 69,999 (2023: none).

No remuneration was paid to any Trustees in the current or prior year. The Trustees provide their time to the charity on a voluntary basis only.

No expenses were reimbursed to any Trustees during the current or prior period.

Trustees made donations to the charity totalling £nil during the period (2023 - £nil).

The charity considers its key management personnel to comprise the Executive Director, Head of Fundraising, Head of Children's Service, Head of Adult Services Head of Outreach and Head of Retail. The total employment benefits including employers national insurance and pension contributions of the key management personnel were £292,102 (2023 - £287,758).

The total redundancy payments made in the year were £15,000 (2023: £nil).

10. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES – YEAR ENDED 31 AUGUST 2023

	Unrestricted	Designated	Restricted	Total 2023
INCOME FROM:	**£**	**£**	**£**	**£**
Donations, legacies and raising funds	**479,325**	**-**	**180,316**	**659,641**
Investment income	**7,854**	**-**	**-**	**7,854**
Charitable activities	**167,094**	**-**	**-**	**167,094**
Total income	**654,273**	**-**	**180,316**	**834,589**
EXPENDITURE ON:				
Costs of generating funds				
Fundraising costs	**66,415**	**-**	**97,699**	**164,114**
Shop costs	**192,879**	**13,613**	**60**	**206,552**
Charitable activities	**523,757**	**12,222**	**142,647**	**678,626**
Total expenditure	**783,051**	**25,835**	**240,406**	**1,049,292**
Net income / (expenditure)	**(128,778)**	**(25,835)**	**(60,090)**	**(214,703)**
Transfers between funds	**61,490**	**(34,689)**	**(26,801)**	**-**
Net movement in fund	**(67,288)**	**(60,524)**	**(86,891)**	**(214,703)**
Fund balances brought forward	**233,390**	**890,896**	**224,818**	**1,349,104**
Fund balances at carried forward	**166,102**	**830,372**	**137,927**	**1,134,401**

11. TANGIBLE FIXED ASSETS

	Long leasehold property	Garden	Software	Office and other equipment	Fixtures and fittings	Motor Vehicles	Total
	£	£	£	£	£	£	£
Cost							
At 1 September 2023	1,020,771	130,064	20,245	65,912	77,404	-	**1,314,396**
Additions	-	-	-	-	-	12,588	**12,588**
Disposal	-	-	-	-	(3,276)	-	**(3,276)**
At 31 August 2024	**1,020,771**	**130,064**	**20,245**	**65,912**	**74,128**	**12,588**	**1,323,708**
Depreciation							
At 1 September 2023	316,802	130,064	15,026	53,637	64,374	-	**579,903**
Charge for the year	23,590	-	1,422	5,107	3,256	525	**33,900**
At 31 August 2024	**340,392**	**130,064**	**16,448**	**58,744**	**67,630**	**525**	**613,803**
Net book value							
At 31 August 2024	**680,379**	**-**	**3,797**	**7,168**	**6,498**	**12,063**	**709,905**
At 31 August 2023	703,969	-	5,219	12,275	13,030	-	**734,493**

The land upon which The Bradbury Building is built is held on a 125 year lease, of which 107 years are remaining, from Fareham Borough Council.

12. DEBTORS

	2024	2023
	£	£
Trade debtors	**27,334**	48,909
Prepayments and accrued income	**20,322**	50,395
Other debtors	**14,086**	13,214
	61,742	112,518

13. CREDITORS: DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	**16,946**	18,150
Accruals and deferred income	**36,448**	42,602
Other creditors	**459**	338
PAYE and social security	**13,853**	2,983
	67,706	64,073

14. COMMITMENTS UNDER OPERATING LEASES

At 31st August 2024 the charity had annual commitments under non-cancellable operating leases as set out below.

	2024		2023	
	Land and buildings	**Other items**	Land and buildings	Other items
	£	**£**	**£**	£
Operating leases which expire:				
Within 1 year	**9,500**	**2,640**	22,437	2,880
Within 2 to 5 years	**1,583**	**-**	1,583	-
	11,083	**2,640**	24,020	2,880

15. RESTRICTED FUNDS

		Movement in funds			
	Balance at 1 September 2023	**Incoming resources**	**Resources expended**	**Transfers between funds**	**Balance at 31 August 2024**
	£	**£**	**£**	**£**	**£**
Adult services	3,677	-	-	-	**3,677**
Children's services	51,293	109,754	(125,313)	-	**35,734**
Core costs	6,209	-	(664)	-	**5,545**
DAF	3,915	3,347	-	-	**7,262**
Finding a Voice Project	64,984	-	-	-	**64,984**
Helping Hand fund	383	-	-	-	**383**
Parkinson's	804	-	-	-	**804**
Saturday Club	4,613	-	(4,613)	-	**-**
IT equipment	1,773	-	-	-	**1,773**
Refreshments - Adult	276	-	-	-	**276**
	137,927	113,101	(130,590)	-	**120,438**

Adult Services - Funds donated specifically for use in the Adult Service

Children's Service - Funds donated specifically for use in the Children's Service. This includes a grant from The National Lottery Community Fund for £27,040 from the RC London and South East Region programme.

Core Costs - Funds donated for supporting core costs specifically

DAF - The Governments child specific Disability Access Fund

Finding a Voice Project - Funds specifically earmarked for Speech & Language

Helping Hand Fund - A hardship fund available to help users or their families pay service fees

Parkinson's - Funds donated to support users with Parkinson's Disease specifically

15. RESTRICTED FUNDS (continued)

Saturday Club – Funds donated to enable us to run a Saturday Club for children and young people

IT Equipment – Funds donated specifically for the purchasing or upgrade of IT equipment

Refreshments - Hampshire County Council Councillor Grant for Snacks & Refreshments for Children's Service

16. DESIGNATED FUNDS

		Movement in funds			
	Balance at 1 September 2023	**Incoming resources**	**Resources expended**	**Transfers between funds**	**Balance at 31 August 2024**
	£	**£**	**£**	**£**	**£**
Fixed asset fund	734,493	-	-	(24,588)	709,905
Solar panels	5,000	-	-	-	5,000
New shop	40,879	-	-	-	40,879
Garden	50,000	-	-	-	50,000
	830,372	-	-	(24,588)	**805,784**

Solar Panels - A project to install solar panels at the Rainbow centre, to improve our environmental impact and reduce our electricity costs going forward.

New Shop - Funding to enable us to expand our retail interests by fitting out and opening at least one new charity shop.

Garden – A fund to replace worn and broken equipment in the garden.

Fixed asset fund – Funding that enables the charity to purchase new assets to benefit and enhance our services.

The transfer between funds refers to a transfer between the designated and unrestricted funds for the movement in fixed assets.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	**Designated**	**Restricted**	**Total 2024**
	£	**£**	**£**	**£**
Fund balances as at 31 August 2024 are represented by:				
Tangible assets	**-**	**709,905**	**-**	**709,905**
Current assets	**683,983**	**120,467**	**120,438**	**924,888**
Current liabilities	**(67,706)**	**-**	**-**	**(67,706)**
	616,277	**830,372**	**120,438**	**1,567,087**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

	Unrestricted	Designated	Restricted	Total 2023
	£	£	£	£
Fund balances as at 31 August 2023 are represented by:				
Tangible assets	-	734,493	-	734,493
Current assets	230,175	95,879	137,927	463,981
Current liabilities	(64,073)	-	-	(64,073)
	166,102	830,372	137,927	1,134,401

18. TAXATION

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

19. RELATED PARTIES

There were no related party transactions for the year ended 31 August 2024 or 2023, besides those disclosed in note 9 above.

Charity Registration No. 1096603
Company Registration No. 04465743 (England and Wales)

TRUSTEES' REPORT AND ACCOUNTS
FOR

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(A COMPANY LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31 AUGUST 2024

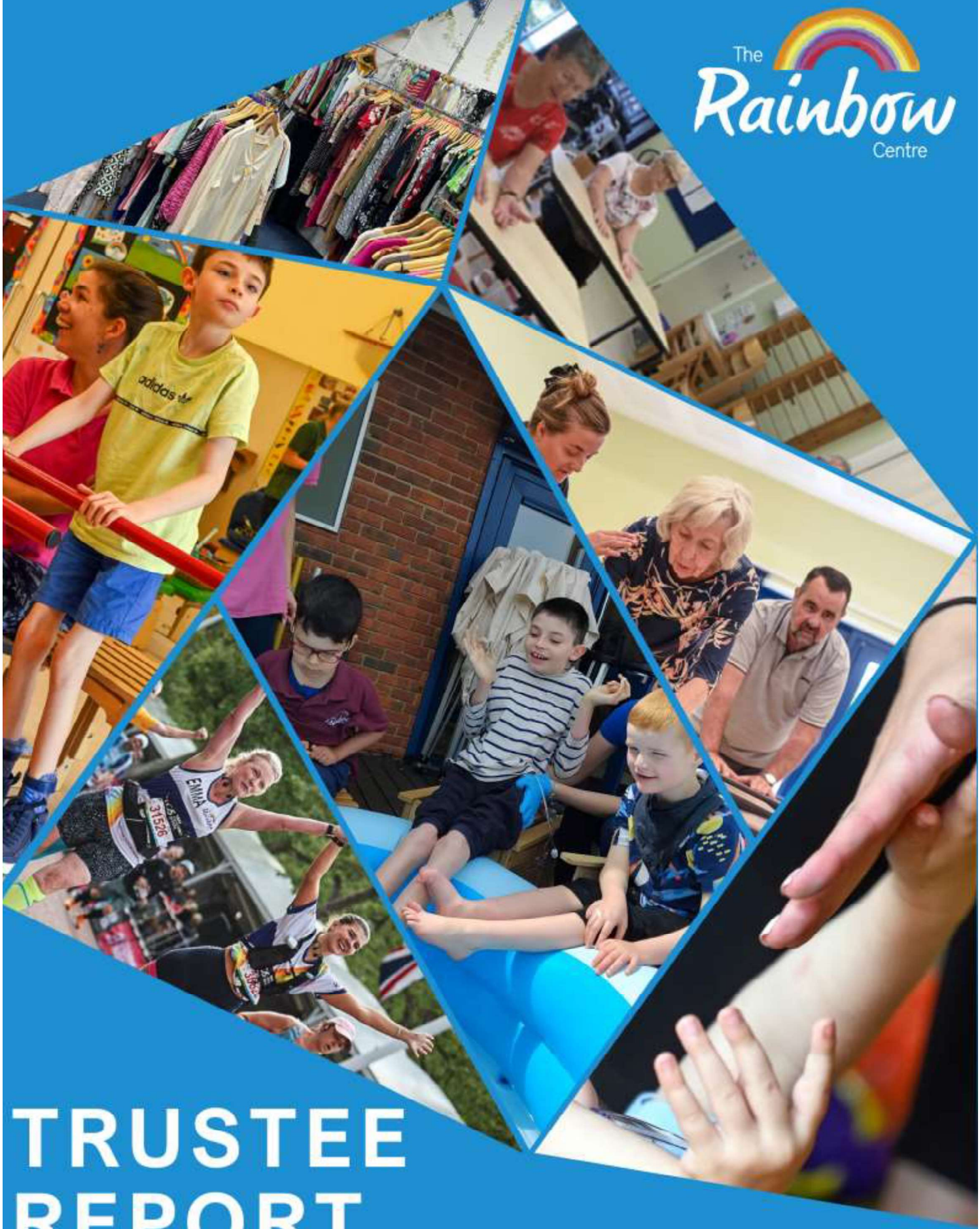
THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Sams (Chairman) J Natt (Treasurer) (resigned 11/02/2025) K Briscoe I Grant S Bayford J Syvret M Taylor
Operations Director	R Ives
Charity Number	1096603
Company Number	04465743
Registered Office & Principal Address	The Bradbury Building Palmerston Drive Fareham Hampshire PO14 1BJ
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Day to Day Bankers	HSBC Bank plc 55 Above Bar Street Southampton SO14 7DZ

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
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The Rainbow Centre

TRUSTEE REPORT

2023-2024

REGISTERED CHARITY NO. 1096603

Chair's Introduction

We are pleased to be able to report the end of another successful academic year at The Rainbow Centre in alignment with our mission to transform the lives of people with neurological conditions at all key life stages. We enable them to become as independent as possible so that they and their families can enjoy life to the full.

Our service delivery for Adults and Children has continued to deliver excellence to all users, illustrated by the growth and demand of our service provision. This academic year has seen us increasing our offer to our service users extending our reach to more families.

2023-2024

EHCP Support - Eniko Kocsis has completed the Advanced SEND Law training through IPSEA. This enables her to support families to ensure that their child's EHCP meets legal requirements set by the Children and Families Act 2014.

Positive Looking - The Positive Looking Practitioner's course is aimed at educators working with children who have vision loss/impairment, complex needs and children who are Deafblind.

Communication and Language – One team member was trained in supporting children 0-25 with complex needs, who have communication difficulties. The support was invaluable for the families.

Easter and Summer Holiday Clubs – For the continuation of Conductive Education during the school holidays and activity provision in the local area for children with disabilities.

We have successfully employed two conductive teachers, who are relocating from Hungary to the UK to fulfil the posts at the Centre. One conductor trainee will be completing her course and will qualify as a conductor in July 2025. 1 further member of staff is currently training to become a conductor due to qualify summer 2026.

This year, our work around Education, Health and Care Plans (EHCPs) has expanded significantly. Eniko Kocsis, our lead practitioner in this area, completed Advanced SEND Law training through IPSEA. This specialist knowledge allows us to support families in ensuring their children's EHCPs are legally compliant with the Children and Families Act 2014.

Families are guided through every stage of the process—from understanding the importance of EHCPs, to navigating complex legal and educational systems. We provide accessible information events for parents, followed by one-to-one sessions tailored to their individual needs. Our approach not only empowers parents with knowledge, but also relieves them of the administrative burden, while offering much-needed emotional support.

Impact This Year:12 families received direct EHCP support, with Eniko Kocsis acting as lead professional for **9 of these cases**.

- Conductive Education was successfully included in the EHCPs of a further **3 children**, bringing the total to **5 children this academic year**. This means we are now able to secure full funding for their sessions through Local Authority support.

The feedback from families reflects the significance of this work:

"Applying for an EHCP felt so overwhelming and confusing before getting your help. The information evenings helped make sense of the huge amounts of information out there. When the time came to apply for J to be assessed, you made it so clear and easy for us to get together what we needed. I would have been so lost without your advice. J's plan is now completely perfect—we couldn't have done it without your advocacy."

We also continued our work using the **Positive Looking** framework—a specialist programme designed for children with visual impairment and complex needs. Currently, **9 children** attending the Centre are registered blind or visually impaired, although the benefits of the Positive Looking strategies extend to all children in our care.

Our staff apply the techniques across learning sessions to support sensory development, improve visual functioning, and provide engaging and accessible learning experiences. The Positive Looking Practitioner's Course has further enhanced our capacity to deliver this critical support to the children who need it most.

Our three Charity shops in Fareham, West End and Milton, have embedded well into their local communities, and we have an excellent team of volunteers who continue to support the work of our paid staff. West End and Milton shops are well known as community hubs within their areas, with customers visiting several times per week.

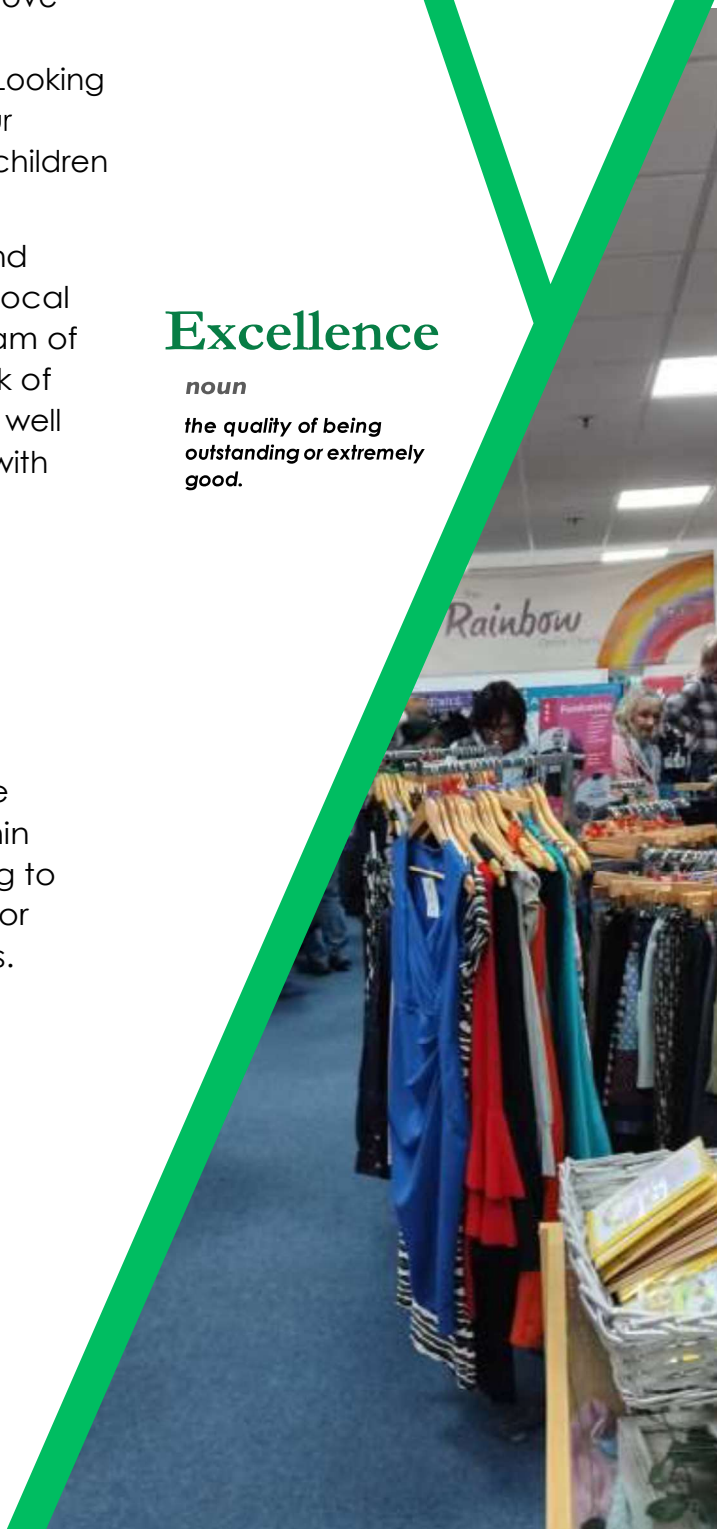
Our Ebay sales have increased with a dedicated member of staff supporting this area from the Milton Shop flat.

The Milton shop continued to increase its profits, attracting a loyal customer base. The new Fareham shop opened in October within the Fareham Shopping Centre and is starting to become established, serving well as a hub for the sale of our Christmas Grand draw tickets.

Excellence

noun

the quality of being outstanding or extremely good.



The economic landscape has had a direct impact on charities across the sector with shifts in household spending amid the energy and cost of living increases and the inevitable knock-on effect with changing criteria and focus within Trusts and Grants in fund distribution. Despite these challenges, the fundraising team has hosted successful events across the academic year, including a Masquerade Ball, a Burns Night supper and dance evening, and a Golf Day at Stoneham Golf Club.

Our community events give our supporters the opportunity to be directly involved in fundraising for the Charity and this year's London Marathon saw all 7 of our spaces taken.

We are delighted to report on the success in obtaining several significant sized grants this academic year, contributing to the overall sustainability of our service provision.

Caring

adjective

displaying kindness and concern for others.



Our Fundraising and Marketing team continued to build upon our community and corporate relationships, raising brand awareness across the board.

New brand guidelines were completed and utilised across all elements of The Rainbow Centre, with a focus on maximising our external marketing output and bringing a renewed synergy throughout the Charity.

We have welcomed and enjoyed working with an impressive number of work placement students and volunteers from our corporate partnerships to our Centre; relationships also continue to be forged and strengthened with schools, colleges and universities within our geographic area and beyond.

While new partnerships with corporates and community groups are being formed, our services welcomed many professional visitors over the course of this year, building our connections with schools, Health and Social workers, Physiotherapists and The Peto Institute to name but a few. These visits cement our vision of becoming recognised as a UK Centre of Excellence for those with neurological conditions alongside signposting to the services we provide.

New for The Rainbow Centre this year is the addition of our Rainbow Centre Van, smartly displaying our company branding. This has been particularly useful for the work of the Charity Shops and to assist with our Fundraising events.

Inspiring

adjective
displaying kindness and concern for others



Service Provision:

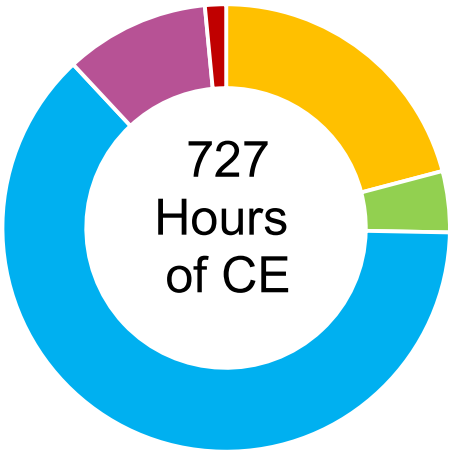
This academic year we are pleased to report that The Rainbow Centre has provided a total of 2,495 hours of Conductive Education to Adults and Children combined, and a further 179 hours of wellbeing support for Adults Services.

Children's Service

1,768 Hours of Conductive Education Delivered 2023 - 2024

- Nursery & school Booster (950 Hours)
- Saturday Club (171 Hours)
- Early Intervention (475 Hours)
- Holiday Club (172 Hours)





Adult Service

727 Hours of Conductive Education Delivered 2023 - 2024

- Multiple Sclerosis (152 Hours)
- Cerebral Palsy (32 Hours)
- Parkinson's (456 Hours)
- Stroke (76 Hours)
- Individual Sessions (11 Hours)

Children's Service

Our Children's Service delivered 1,768 hours of CE to 58 children who attended the Centre throughout the year highlighting not only the demand for our provision but a growth of service delivery (1,585 hrs of CE Academic Year ending 2022 - 2023).

Our Children's Service continues to deliver year on year growth and is a testament to the exemplary service that Eniko and her team provide to our children and their families.

Teamwork

noun

The combined action of a group, especially when effective and efficient.

Aurora's journey

Born at 42 weeks, her mother's first pregnancy, Aurora's journey began with concerns from the very start. At three months old, she wasn't smiling, making eye contact, or meeting typical milestones. Doctors initially thought she might have a movement disorder, which led to a referral for genetic testing. At the age of one, Aurora was diagnosed with Williams Syndrome. Williams Syndrome is a rare, neurodevelopmental, genetic condition characterised by many symptoms including unique physical features, delayed development, cognitive challenges and cardiovascular abnormalities.

Aurora became part of the Honeybee Group when she was 1 year old. At this time, Aurora was able to roll from her front to her back both ways, but not yet consistently. Aurora wasn't creeping and was moving around on the floor with manual support. For standing, Aurora needed manual facilitation or equipment to support her position. She mainly explored toys around her by tapping them, rather than actively grasping and holding onto them.

Now, 1.5 years later, it's not just Aurora's gorgeous curls that have grown, but so has her confidence and determination. Not only is she able to walk through the parallel bars, but she can stand completely on her own with only close supervision given to her. She has mastered using her walker and explores her environment independently. Her favourite toys are the musical instruments: she is using her hands independently to hold onto them, shake them, bang them, and can use her index finger to play beautiful tunes on the piano. Aurora is an absolute delight, who shows everyone how confident, and brave she is.






Feedback from our participants

'He not only sees the physical benefits and the benefits to his speech, but he also enjoys the social aspect and the whole environment - so many times after his stroke, when he received therapy, it was quite often aimed at helping him to cope with how he was rather than helping him to improve. The Rainbow Centre gave us both hope that things will get better, such a positive experience.'

Wife of a Stroke Participant

"When we first approached The Rainbow Centre, we didn't have a formal diagnosis other than "developmental delays". Eniko and her team have been nothing but welcoming and hugely encouraging from the initial enquiry. The difference the early intervention classes have made to our son's development has been outstanding! The classes have taught us all how to support our son in reaching each milestone.

The wider team at the centre have continued to support us through a rather worrying time, guiding us through referrals and admin. Their knowledge is invaluable, and we will be forever grateful."

Rainbow Centre Parent

"The lovely informal way the conductors work with people gives people confidence and puts their minds at ease. We both feel that we have found friends and support here. Wish we would have known about this place earlier."

Participant's wife

"We love Rainbow. It's bridged the gap between the service needed, and the service provided by the NHS. It's given us skills to support Olivia at home and given us a family of wonderful people in similar situations, they are a wealth of knowledge and support to us"

Rainbow Centre Parent

Adult's Services

Our Adult Service delivered a total of 727 hours of CE to 48 adults across the year. Istvan and his team continue to embrace the challenges of early intervention from point of diagnosis by reducing the mental barriers that those with neurological conditions often suffer when seeking help and support.

Terry's journey

One day in December 2021 Terry didn't feel well which became worse. He ended up in hospital where he was diagnosed with Stroke caused by a clot in his brain. The doctors also discovered that his heart wasn't functioning properly, therefore he had open-heart surgery in the same month.

Terry was hospitalised for 3 months, and during this time he spent two days in a coma. These 3 months were a terrifying time for him as he lost his ability to speak and all movement in his body. He also lost 4 stone in body weight; therefore, he was very weak and fragile.

After a month of therapy in the hospital, his speech and movement started to come back with the support of a Speech Therapist and Physiotherapist. Unfortunately, after just one month of therapy he was discharged in February 2022.

In March 2023 Terry discovered the Rainbow Centre.

At that time his speech and physical abilities had improved to a certain level, however he still had difficulties with his balance, precision, and co-ordination of movements in all four limbs and also with confidence. Terry found everyday activities such as cooking, shaving, writing, and using cutlery challenging.

He wasn't confident to do the shopping either because he had to concentrate on not tripping over and having lots of people around him made him feel anxious.

Terry's main goals when he started to attend The Rainbow Centre were:

- To improve his balancing skills.
- To improve his strength.
- To be able to turn on the spot and change direction when walking in a controlled way.
- To increase confidence in new activities and challenges.

His girlfriend also hoped that Conductive Education (CE) sessions would allow Terry to improve his concentration and enable him to walk for longer distances.

After attending regular weekly CE sessions, Terry had noticed improvements in his strength, walking, general co-ordination, and confidence just after a few sessions. With the help of the sessions, he gradually built up the strength in his whole body.

Learning and practising gross motor movements with his upper limbs and fine manipulation tasks on a regular basis helped Terry to have more strength in his arms and hands. This resulted in him being able to carry shopping bags and lift up boxes from the floor.

The above-mentioned everyday activities such as shaving, cooking, and using cutlery don't challenge him anymore. His writing skills have improved, which is noticeable when he has to produce a piece of writing at his own rhythm. As his legs became stronger and his balance improved Terry started to walk longer distances without feeling very tired as before. Now he walks from home to the Rainbow Centre, and after the intense 2-hour session, he walks back home. He also became confident enough to walk on steep surfaces.

After he came out of hospital Terry couldn't go up and down the stairs. Having his strength and confidence back has enabled him to use them again.

Terry's big aim was to drive his car confidently. Now he can use his arms and legs with more control and co-ordination, and the improvement in his concentration allows him to feel safe when he is driving.

As his speech improved and his confidence grew Terry started to socialise more and his anxiety with people around him decreased. He greatly enjoys life now and during the summer he went on a cruise with his family. He recently bought a house with his girlfriend, and they are happily looking forward to starting their new life together.

From having a 50-50 chance to live and being anxious about the future, Terry has changed into a positive and life-loving person.



Terry after surgery.







Terry says:
"I honestly think the Rainbow Centre saved my life. I was apprehensive when I first came in, but the people, participants and staff are so nice and easy to get on with here. They are patient with me which makes my confidence go up. I am so glad I started here. I am never going to leave this place!"

Key Financials:

Income	£	
Trusts / Grants Unrestricted	£	23,271
Trusts / Grants Restricted	£	113,101
Community donations	£	62,141
Corporate donations	£	45,480
Events	£	14,666
Charity Shops	£	372,392
Adult Session Fees	£	39,991
Children's Session Fees	£	66,688
Other (including legacies and investment income)	£	920,983
Total Income	**£**	**1,658,713**

Expenditure	£	
Salaries	£	632,909
Shop Costs (including salaries)	£	317,616
Events & Fundraising Costs	£	24,659
Rent, Rates & Other Establishment Costs	£	28,530
Repairs & Maintenance	£	50,361
Insurance	£	10,521
Motor Expense & travel	£	6,600
Legal & Professional Fees	£	54,931
Office Expenses	£	42,637
Telephone	£	10,638
Depreciation	£	33,900
Audit & Accountancy Fees	£	12,540
Bad Debt	£	185
Total Expenditure		**£1,226,027**

For the academic year 2022-2023 the Board of Trustees made the financial decision to reduce the level of our reserves to the equivalent of six months operational costs in line with our Reserves Policy and recommendations of the Charity Commission (CC19 Charity Reserves: building resilience). This decision was taken, in part, to enable help us to meet the criteria for additional grants, trusts and foundations who specify limitations in terms of donor funding specifically relating to reserve levels.

A Year of Milestones



D is now able to sit independently on the stool, keeping her balance, which is very difficult for her due to her balance and control of her trunk. She has improved massively in her stamina.

R has achieved multiple first accomplishments this year; but the one he is the proudest of is that he has learned how to walk independently. At first, he learned how to take steps with the ladder; then he practised in the parallel bars, and now look at him, walking up and down the stairs as well.





L gained lots of confidence this year, especially in standing with less support, and using the Taurus walker. Now, he is able to use the walker by himself, and can actively change his place.

Future Projections 2024-2025

For the start of September 2024 our Nursery and School Booster sessions are fully booked, with two new sessions opening on a Wednesday due to the high demand for spaces in our Nursery Group. Our Early Intervention Group will have four spaces available but we are confident we will fill these spaces quickly as we had 14 new enquiries in the last 3 months.

At the start of September 2024 we will have 6 children fully funded through their EHCP's across Wiltshire and Hampshire.

Networking will be key to the expansion of Adult Services - raising the profile of both The Rainbow Centre and Conductive Education as a form of therapy. The development and delivery of free sessions and intensive courses are key, extending the reach by ensuring the provision is accessible and strengthening the long-term sustainability. Efforts will continue to be made to fill the gaps in-between term times by the creation of DVD's and video's enabling the adults we support to continue with their rehabilitation during these times.

For a second year running Fundraising will be reducing the number of events in line with the current trends in household spending and disposable income. This will reduce our cost of sales and provide a focus on delivering 2-3 larger scale events and maximising the income return.

Milton is the most profitable of our three Charity shops. We will look to support the development of this site to increase profits and to retain the Charity's profile in the community.





Enabling

verb

give (someone) the authority or means to do something; make it possible for.



"All of the trustees are proud to serve on the Board and help in our small way to ensure the smooth operation of the Centre. All involved carry out such a vital role. The participants we serve are treasured. The contribution from all who are associated with the Centre being the conductors, their assistants, the fundraising team, the shop workers, the administrative team through to the many volunteers who help the Centre to thrive are appreciated more than words can say".

- Paul Sams, Chair of The Rainbow Centre's Trustees

Small Companies Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Auditors

TC Group have been re-appointed as auditors for the ensuing year in accordance with section 485 of the Companies Act 2006.

Reserves and the position at the year end

When reviewing our reserve levels, we try to ensure we balance sufficient reserve levels to enable us to carry on our work when faced with difficult circumstances, whilst also ensuring we maximise the resources used for charitable purposes. Reserves are held for the Charity to be able to continue to meet the needs of its users, in times when income generation falls short of that required to meet the day to day running costs. Our reserves also need to give us sufficient time to change our financial strategy due to unforeseen changing circumstances.

The Charity measures its unrestricted reserves by reference to the number of months running costs held (as an average). As at 31 August 2024 the Centre retained unrestricted reserves (unrestricted income funds) of £640,865 (31 August 2023 £166,102). Based on the average total costs during this financial period, this represents approximately 6.75 months of running costs (31 August 2023: 1.9).

The Centre also has restricted reserves, the vast majority of which £120,438 are restricted to meet operating costs in the next financial year. The Centre therefore has reserves to meet future operating costs of 736,715 equivalent to approximately 8.1 months running costs (2023: 3.3 months)

The Board of Trustees review the reserve level annually. Our current policy is to maintain a minimum level of 6 months costs, which we have currently exceeded.

Risk Management

The Rainbow Centre receives minimal Government financial support which means that all our funds must be generated in the Private and Corporate Sectors. Fundraising has proved more difficult during the year under review with income from usual fundraising activities reduced, due to the change in the economic climate. We have, however seen an increase in legacies received, which has exceeded that gap.

The Charity does not have any external borrowings and cashflow is monitored on a weekly basis to ensure that the daily operations are not impacted or exposed to any cashflow risk.

Monthly accounts and key performance indicators are produced and reviewed by the CEO and senior management team every month. The Board of Trustees meet regularly throughout the year to review the performance of the Centre, both financial and operational, with a view to the mitigation of risk.

The Board

Details of changes in the constitution of the Board are detailed on page 1 of the Trustees' Annual Report. Our thanks go to those members who have resigned and moved on, for their service.

The Board has a good mix of skills essential for the running of the Charity and continues to try and source new board members with additional skill sets, principally in the areas of education and health.

Responsibilities of the Trustees

The Trustees (who are also directors of The Rainbow Centre For Conductive Education Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charity's auditors are unaware; and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Acknowledgments

The Board would like to thank the many friends and supporters of The Rainbow Centre for their kind donations, and to the staff for their tireless dedication.

We simply would not be able to function were it not for our volunteers. In addition to paid staff we had the services of over 42 volunteers without whom we could not deliver the services we strive to provide. We would like to thank them for all their efforts on behalf of the Centre.

By order of the Board of Trustees



Chair of the Board of Trustees
Date: 9 July 2025

We have audited the financial statements of The Rainbow Centre For Conductive Education Limited for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorized for issue.

Our responsibilities and the responsibilities of the trustees' with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud
The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption; DBS checks; and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK.
- We considered the nature of the charitable company's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- We considered the procedures and controls that the charitable company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those procedures and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for the no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group
Statutory Auditors
Office: Steyning, West Sussex

Dated: 9 July 2025

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted	Designated	Restricted	Total 2024	Total 2023
INCOME FROM:		**£**	**£**	**£**	**£**	£
Donations, legacies and raising funds	**3**	**1,433,490**	**-**	**113,101**	**1,546,591**	659,641
Investment income	**4**	**5,443**	**-**	**-**	**5,443**	7,854
Charitable activities	**5**	**106,679**	**-**	**-**	**106,679**	167,094
Total income		**1,545,612**	**-**	**113,101**	**1,658,713**	834,589
EXPENDITURE ON:						
Costs of generating funds	**6**					
Fundraising costs		**132,132**	**-**	**901**	**133,033**	164,114
Shop costs		**317,561**	**-**	**55**	**317,616**	206,552
Charitable activities	**7**	**645,744**	**-**	**129,634**	**775,378**	678,626
Total expenditure		**1,095,437**	**-**	**130,590**	**1,226,027**	1,049,292
Net income / (expenditure) and movement in funds		**450,175**	**-**	**(17,489)**	**432,686**	(214,703)
Transfer between funds		**24,588**	**(24,588)**	**-**	**-**	-
Fund balances brought forward		**166,102**	**830,372**	**137,927**	**1,134,401**	1,349,104
Fund balances at carried forward	**17**	**640,865**	**805,784**	**120,438**	**1,567,087**	1,134,401

All income and gains for the period are recognised above. All of the company's activities are classified as continuing.

There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 24 to 33 form part of these financial statements.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 AUGUST 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	**11**		**709,905**		734,493
CURRENT ASSETS					
Debtors	**12**	**61,742**		112,518	
Cash at bank and in hand		**863,146**		351,463	
		924,888		463,981	
CURRENT LIABILITIES					
Creditors due within one year	**13**	**(67,706)**		(64,073)	
NET CURRENT ASSETS			**857,182**		399,908
NET ASSETS			**1,567,087**		1,134,401
REPRESENTED BY:					
Restricted funds	**15**		**120,438**		137,927
Unrestricted funds	**17**	**640,865**		166,102	
Designated funds	**16**	**805,784**		830,372	
			1,446,649		996,474
TOTAL FUNDS			**1,567,087**		1,134,401

The accounts were approved by the Trustees on 9 July 2025 and are signed on their behalf by:



P Sams
Chairman

Company Registration No. 04465743

Charity Registration No. 1096603

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities:					
Net income / (expenditure) for the year		**432,686**		(214,703)	
Adjustments for:					
Depreciation charges	**11**	**33,900**		28,639	
Interest receivable	**4**	**(5,443)**		(7,854)	
Loss on sale of assets	**11**	**3,276**		6,510	
Decrease/(increase) in debtors	**12**	**50,776**		(22,614)	
Increase/(decrease) in creditors	**13**	**3,633**		(21,458)	
Net cash provided by operating activities			**518,828**		(231,480)
Cash flows from investing activities					
Interest receivable	**4**	**5,443**		7,854	
Purchase of tangible fixed assets	**11**	**(12,588)**		(123,746)	
Net cash used in investing activities			**(7,145)**		(115,892)
Change in cash and cash equivalents in the year			**511,683**		(347,372)
Cash and cash equivalents at the beginning of the year			**351,463**		698,835
Cash and cash equivalents at the end of the year			**863,146**		351,463
Analysis of cash and cash equivalents					
Cash at bank and in hand			**863,146**		351,463
Total cash and cash equivalents			**863,146**		351,463

1. STATUTORY INFORMATION

The Rainbow Centre for Conductive Education is a company limited by guarantee (company registration number: 04465743) and a registered charity in England (charity registration number: 1096603). The address of the registered office is given in the charity information on the legal and administrative information page within these financial statements.

The nature of the charity's operations and principal activities are to inspire and support children with Cerebral Palsy and adults with stroke, MS and Parkinsons, adult Cerebral Palsy, Head Injury and their families. Through a system of learning called Conductive Education we encourage and teach our children/participants to take an active role in their own development.

As a company limited by guarantee, in the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. ACCOUNTING POLICIES

2.1 Basis of preparation

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 (FRS102) issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The Rainbow Centre For Conductive Education Limited meets the definition of a public benefit entity under FRS102. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

2. ACCOUNTING POLICIES (continued)

2.2 Income (continued)

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

2.3 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure is classified under headings of Fundraising costs or Charitable activities as appropriate, which aggregate all costs related to the activities of the charity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its charitable objectives and services for its beneficiaries. Fundraising costs are those costs associated with managing the generation of funds into the charity, to provide the charity with the funds to deliver its activities and services for its beneficiaries.

2.4 Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease terms, whichever is shorter.

Leasehold Property	- 2% straight line
Garden	- 10% straight line (fully depreciated)
Office Equipment	- 25% straight line
Fixtures and Fittings	- 25% straight line
Software	- 20% straight line
Motor vehicles	- 25% straight line

2.5 Leasing and hire purchase commitments

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

2.6 Pensions

The charity makes payments to a defined contribution pension scheme on behalf of employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the statement of financial activities.

2.7 Accumulated funds

The charity has a number of restricted income funds to account for a situation where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

Unrestricted income funds are funds available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds set aside by the trustees out of unrestricted income funds for specific future purposes or projects. The fixed assets fund represents amounts invested in fixed assets for use by the charity in respect of the property, The Bradbury Building.

2. ACCOUNTING POLICIES (continued)

2.8 Debtors

Trade and other debtors are recognised at the settlement amount due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.10 Creditors and provisions

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.

2.11 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised. The Trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements

2.12 Going concern

The charity is heavily reliant on voluntary income sources, primarily donations and fundraising from the local community, to provide it with the funds it needs in order to support the services it delivers. Due to the nature of these voluntary income sources, the related cash flows are difficult for the charity to forecast with reasonable certainty, both in respect of the quantity and timing of these cash flows. Conversely the charity's expenditure, which consists primarily of staff costs of providing the charitable services and supporting the charitable services, are relatively fixed monthly amounts that can be predicted with reasonable certainty. The result of these factors is that the charity is exposed to significant fluctuations in its cash flows, which has a direct impact on its cash resources.

To manage these risks, the charity seeks to maintain cash reserves within its bank account equivalent to at least 6 months operating costs circa, in order to provide it with a stable platform from which it can make medium to long-term planning decisions on its services.

The trustees have carefully considered the funding requirements of the charity and are confident that from the strategies that have been implemented, the charity will have sufficient resources for it to continue for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

3. DONATIONS, LEGACIES AND RAISING FUNDS

	Unrestricted	Designated	Restricted	Total 2024	Total 2023
	£	£	£	£	£
Donations					
Donations – Community	**62,141**	-	-	**62,141**	93,403
Donations – Corporate and exec events	**45,480**	-	-	**45,480**	45,729
Donations – Trusts and foundations	**23,271**	-	**113,101**	**136,372**	216,498
Other	**328**	-	-	**328**	1,050
Legacies		-			
Bequests and legacies received	**915,212**	-	-	**915,212**	6,000
Activities for raising funds		-			
Shop income	**372,392**	-	-	**372,392**	288,111
Events	**14,666**	-	-	**14,666**	8,850
	1,433,490	-	**113,101**	**1,546,591**	659,641

In the prior year £180,316 was restricted.

4. INVESTMENT INCOME

	Unrestricted	Designated	Restricted	Total 2024	Total 2023
	£	£	£	£	£
Investment income – deposit interest	**5,443**	-	-	**5,443**	7,854
	5,443	-	-	**5,443**	7,854

All investment income in the current and prior year was unrestricted.

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted	Designated	Restricted	Total 2024	Total 2023
	£	£	£	£	£
Fees received from Conductive Education (Children)	**66,688**	-	-	**66,688**	107,976
Fees received from Conductive Education (Adult)	**39,991**	-	-	**39,991**	59,118
	106,679	-	-	**106,679**	167,094

All income from charitable activities was unrestricted in the current and prior year

6. COSTS OF GENERATING FUNDS

	Unrestricted	Designated	Restricted	Total 2024	Total 2023
	£	£	£	£	£
Shop costs	**317,561**	**-**	**55**	**317,616**	206,552
Events and other fundraising costs	**23,758**	**-**	**901**	**24,659**	24,891
Fundraising salary costs	**108,374**	**-**	**-**	**108,374**	139,223
	449,693	**-**	**956**	**450,649**	370,666

7. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted	Designated	Restricted	Total 2024	Total 2023
	£	£	£	£	£
Conductive Education wages and salaries	**269,092**	**-**	**92,190**	**361,282**	319,208
Administration wages and salaries	**143,941**	**-**	**19,312**	**163,253**	117,339
Rent, rates and other establishment expenditure	**26,361**	**-**	**2,169**	**28,530**	31,571
Repairs and maintenance	**44,158**	**-**	**6,203**	**50,361**	50,007
Insurance	**9,705**	**-**	**816**	**10,521**	9,340
Motor expenses and travel	**5,110**	**-**	**1,490**	**6,600**	7,110
Legal and professional fees	**51,616**	**-**	**3,315**	**54,931**	29,200
Office expenses	**39,417**	**-**	**3,220**	**42,637**	59,885
Bad debts	**185**	**-**	**-**	**185**	-
Telephone	**9,813**	**-**	**825**	**10,638**	12,458
Depreciation	**33,900**	**-**	**-**	**33,900**	28,639
Audit and accountancy fees	**12,447**	**-**	**93**	**12,540**	13,869
	645,744	**-**	**129,634**	**775,378**	678,626

8. NET INCOMING RESOURCES FOR THE PERIOD

	Total 2024	Total 2023
	£	£
Is stated after charging:		
Depreciation	**33,900**	28,639
Auditors' fees	**9,450**	9,000

9. STAFF COSTS AND TRUSTEE TRANSACTIONS

The aggregate payroll costs for the year were as follows:

	2024	2023
	£	£
Wages and salaries	**761,462**	651,297
Social security costs	**66,022**	52,897
Pension costs	**13,878**	16,037
	841,362	720,231

The average monthly number of employees during the year was as follows:

	2024	2023
	£	£
Administrative staff	**3**	3
Conductive staff	**15**	12
Fundraising staff	**4**	5
Shop staff	**11**	8
	33	28

Staff earning in excess of £60,000 per annum was 1, in the bracket of £60,000 – 69,999 (2023: none).

No remuneration was paid to any Trustees in the current or prior year. The Trustees provide their time to the charity on a voluntary basis only.

No expenses were reimbursed to any Trustees during the current or prior period.

Trustees made donations to the charity totalling £nil during the period (2023 - £nil).

The charity considers its key management personnel to comprise the Executive Director, Head of Fundraising, Head of Children's Service, Head of Adult Services Head of Outreach and Head of Retail. The total employment benefits including employers national insurance and pension contributions of the key management personnel were £292,102 (2023 - £287,758).

The total redundancy payments made in the year were £15,000 (2023: £nil).

10. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES – YEAR ENDED 31 AUGUST 2023

	Unrestricted	Designated	Restricted	Total 2023
INCOME FROM:	**£**	**£**	**£**	**£**
Donations, legacies and raising funds	**479,325**	**-**	**180,316**	**659,641**
Investment income	**7,854**	**-**	**-**	**7,854**
Charitable activities	**167,094**	**-**	**-**	**167,094**
Total income	**654,273**	**-**	**180,316**	**834,589**
EXPENDITURE ON:				
Costs of generating funds				
Fundraising costs	**66,415**	**-**	**97,699**	**164,114**
Shop costs	**192,879**	**13,613**	**60**	**206,552**
Charitable activities	**523,757**	**12,222**	**142,647**	**678,626**
Total expenditure	**783,051**	**25,835**	**240,406**	**1,049,292**
Net income / (expenditure)	**(128,778)**	**(25,835)**	**(60,090)**	**(214,703)**
Transfers between funds	**61,490**	**(34,689)**	**(26,801)**	**-**
Net movement in fund	**(67,288)**	**(60,524)**	**(86,891)**	**(214,703)**
Fund balances brought forward	**233,390**	**890,896**	**224,818**	**1,349,104**
Fund balances at carried forward	**166,102**	**830,372**	**137,927**	**1,134,401**

11. TANGIBLE FIXED ASSETS

	Long leasehold property	Garden	Software	Office and other equipment	Fixtures and fittings	Motor Vehicles	Total
	£	£	£	£	£	£	£
Cost							
At 1 September 2023	1,020,771	130,064	20,245	65,912	77,404	-	**1,314,396**
Additions	-	-	-	-	-	12,588	**12,588**
Disposal	-	-	-	-	(3,276)	-	**(3,276)**
At 31 August 2024	**1,020,771**	**130,064**	**20,245**	**65,912**	**74,128**	**12,588**	**1,323,708**
Depreciation							
At 1 September 2023	316,802	130,064	15,026	53,637	64,374	-	**579,903**
Charge for the year	23,590	-	1,422	5,107	3,256	525	**33,900**
At 31 August 2024	**340,392**	**130,064**	**16,448**	**58,744**	**67,630**	**525**	**613,803**
Net book value							
At 31 August 2024	**680,379**	**-**	**3,797**	**7,168**	**6,498**	**12,063**	**709,905**
At 31 August 2023	703,969	-	5,219	12,275	13,030	-	**734,493**

The land upon which The Bradbury Building is built is held on a 125 year lease, of which 107 years are remaining, from Fareham Borough Council.

12. DEBTORS

	2024	2023
	£	£
Trade debtors	**27,334**	48,909
Prepayments and accrued income	**20,322**	50,395
Other debtors	**14,086**	13,214
	61,742	112,518

13. CREDITORS: DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	**16,946**	18,150
Accruals and deferred income	**36,448**	42,602
Other creditors	**459**	338
PAYE and social security	**13,853**	2,983
	67,706	64,073

14. COMMITMENTS UNDER OPERATING LEASES

At 31st August 2024 the charity had annual commitments under non-cancellable operating leases as set out below.

	2024		2023	
	Land and buildings	**Other items**	Land and buildings	Other items
	£	**£**	**£**	£
Operating leases which expire:				
Within 1 year	**9,500**	**2,640**	22,437	2,880
Within 2 to 5 years	**1,583**	**-**	1,583	-
	11,083	**2,640**	24,020	2,880

15. RESTRICTED FUNDS

		Movement in funds			
	Balance at 1 September 2023	**Incoming resources**	**Resources expended**	**Transfers between funds**	**Balance at 31 August 2024**
	£	**£**	**£**	**£**	**£**
Adult services	3,677	-	-	-	**3,677**
Children's services	51,293	109,754	(125,313)	-	**35,734**
Core costs	6,209	-	(664)	-	**5,545**
DAF	3,915	3,347	-	-	**7,262**
Finding a Voice Project	64,984	-	-	-	**64,984**
Helping Hand fund	383	-	-	-	**383**
Parkinson's	804	-	-	-	**804**
Saturday Club	4,613	-	(4,613)	-	**-**
IT equipment	1,773	-	-	-	**1,773**
Refreshments - Adult	276	-	-	-	**276**
	137,927	113,101	(130,590)	-	**120,438**

Adult Services - Funds donated specifically for use in the Adult Service

Children's Service - Funds donated specifically for use in the Children's Service. This includes a grant from The National Lottery Community Fund for £27,040 from the RC London and South East Region programme.

Core Costs - Funds donated for supporting core costs specifically

DAF - The Governments child specific Disability Access Fund

Finding a Voice Project - Funds specifically earmarked for Speech & Language

Helping Hand Fund - A hardship fund available to help users or their families pay service fees

Parkinson's - Funds donated to support users with Parkinson's Disease specifically

15. RESTRICTED FUNDS (continued)

Saturday Club – Funds donated to enable us to run a Saturday Club for children and young people

IT Equipment – Funds donated specifically for the purchasing or upgrade of IT equipment

Refreshments - Hampshire County Council Councillor Grant for Snacks & Refreshments for Children's Service

16. DESIGNATED FUNDS

		Movement in funds			
	Balance at 1 September 2023	**Incoming resources**	**Resources expended**	**Transfers between funds**	**Balance at 31 August 2024**
	£	**£**	**£**	**£**	**£**
Fixed asset fund	734,493	-	-	(24,588)	709,905
Solar panels	5,000	-	-	-	5,000
New shop	40,879	-	-	-	40,879
Garden	50,000	-	-	-	50,000
	830,372	-	-	(24,588)	**805,784**

Solar Panels - A project to install solar panels at the Rainbow centre, to improve our environmental impact and reduce our electricity costs going forward.

New Shop - Funding to enable us to expand our retail interests by fitting out and opening at least one new charity shop.

Garden – A fund to replace worn and broken equipment in the garden.

Fixed asset fund – Funding that enables the charity to purchase new assets to benefit and enhance our services.

The transfer between funds refers to a transfer between the designated and unrestricted funds for the movement in fixed assets.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	**Designated**	**Restricted**	**Total 2024**
	£	**£**	**£**	**£**
Fund balances as at 31 August 2024 are represented by:				
Tangible assets	**-**	**709,905**	**-**	**709,905**
Current assets	**683,983**	**120,467**	**120,438**	**924,888**
Current liabilities	**(67,706)**	**-**	**-**	**(67,706)**
	616,277	**830,372**	**120,438**	**1,567,087**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

	Unrestricted	Designated	Restricted	Total 2023
	£	£	£	£
Fund balances as at 31 August 2023 are represented by:				
Tangible assets	-	734,493	-	734,493
Current assets	230,175	95,879	137,927	463,981
Current liabilities	(64,073)	-	-	(64,073)
	166,102	830,372	137,927	1,134,401

18. TAXATION

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

19. RELATED PARTIES

There were no related party transactions for the year ended 31 August 2024 or 2023, besides those disclosed in note 9 above.



Audit Findings Report

The Rainbow Centre for Conductive Education Limited

For the year ended 31 August 2024

Presented to the Trustees and Management Team

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Your contacts in connection with this report are:

Mark Cummins – Partner
markcummins@TC-Group.com

Laura Vickers – Audit Manager
lauravickers@TC-Group.com

1. INTRODUCTION AND COVERAGE

Purpose of this Report

The purpose of this report is to set out certain matters that came to our attention during the course of the audit of The Rainbow Centre for Conductive Education Limited for the year ended 31 August 2024.

In order to comply with the provisions of International Standards on Auditing we are required to report to you our audit findings and in particular:

- The nature and scope of the audit work we have undertaken;
- Views about the qualitative aspects of your accounting practices and financial reporting;
- Unadjusted and adjusted misstatements;
- Matters specifically required by Auditing Standards to be communicated to those charged with governance (such as fraud and error);
- Expected modifications to our auditor's report;
- Material weaknesses in the accounting and internal control systems; and
- Any other relevant and material matters relating to the audit.

Limitations

Our audit procedures, which have been designed to enable us to express an opinion on the Financial Statements, have included on examination of the transactions and the controls thereon of the charity. The work that we have done was not primarily directed towards identifying weaknesses in the charity's accounting systems other than those that would affect our audit opinion, nor to the detection of fraud.

We have included in this report only those matters that have come to our attention as a result of our normal audit procedures and, consequently, our comments should not be regarded as a comprehensive record of all weaknesses that may exist or improvements that could be made.

To a certain extent the content of this paper comprises general information that has been provided by, or is based on discussions with, management and staff. Except to the extent necessary for the purposes of the audit, this information has not been independently verified.

Responsibilities

The Trustees are responsible for preparing the Trustees' Report and Financial Statements. TC Group, as auditors of The Rainbow Centre for Conductive Education Limited, are responsible for forming an opinion on the Financial Statements.

This report is to be regarded as confidential to the Trustees and is intended for use by them and staff of the charity only. No responsibility is accepted to any other person in respect of the whole or part of its contents. Before this report, or any part of it, is disclosed to a third party our consent must be obtained.

2. INDEPENDENCE

Auditing Standards require us to communicate at least once a year regarding all relationships between TC Group and the charity that may reasonably be thought to have a bearing on our independence.

We have reviewed our independence and confirm that TC Group is independent within the meaning of regulatory and professional requirements. In particular the objectivity of our partner, Mark Cummins, and his audit team is not impaired.

Our review included consideration of whether:

- The firm is dependent on the charity as a client due to the significance of the audit fee to the firm;
- The firm is owed significant overdue fees;
- There is any actual or threatened litigation between the firm and the charity;
- Any benefits have been received by the audit team which are not modest;
- The firm has any mutual business interest with the charity;
- Any members of the audit team have any personal or family; connections with the charity or trustees; or
- Independence is impaired through the provision of services other than the statutory audit.

As part of our evaluation of the firm's independence and objectivity in connection with the audit we have identified some factors which could potentially affect our independence or objectivity, for which we have applied appropriate safeguards. These are detailed below, and we are satisfied that the safeguards implemented are sufficient to mitigate any threat to our independence and objectivity.

Threat to objectivity and independence	**Safeguard implemented**
Self review threat from our assistance with the preparation of the financial statements.	The financial statements are reviewed by a qualified accountant who is independent of the audit team. In addition, the Trustees review the financial statements and approve adjustments to the figures and narrative statements.
Self review and management threat from processing journal adjustments.	Journal adjustments (and unadjusted journals) are approved by the Trustees in writing.
Self review threat from the preparation of any corporation tax computation and return.	Tax computations are prepared and reviewed by a specialist tax adviser, independent of the audit.

3. THE AUDIT PROCESS

SCOPE

As auditors we are responsible for forming and expressing an opinion on whether the financial statements of the charity show a true and fair view of the state of the charity's affairs at 31 August 2024.

Our audit work is designed to provide the required assurance that the financial statements are free from material error. However, our audit of the financial statements is not a comprehensive report covering all systems and controls.

AUDIT APPROACH

Our general audit approach was based on a thorough understanding of the charity's business and determined by our assessment of the audit risk. In particular this included:

- An evaluation of the charity's internal control environment; and
- Substantive testing on significant transactions and material account balances.

We would like to take this opportunity to thank Helen Brown and the team for all of their support and assistance during the audit.

The audit work on the financial statements is now substantially complete and we anticipate issuing an unqualified audit opinion for the year ended 31 August 2024 for the charity, following:

- Receipt of approved financial statements signed by the Board;
- Receipt of a signed letter of representation; and
- Receipt of the signed adjusted and unadjusted misstatements schedules to confirm the Trustees are in agreement with the accounting treatment of these.

We consider that the audit approach adopted will provide the trustees with the required confidence that a thorough and robust audit has been carried out.

Matters arising from our audit that we wish to bring to your attention are set out in Section 5.

MATERIALITY

We apply the concept of materiality in planning and performing the audit, and in evaluating the effect of identified misstatements on the audit and the impact of uncorrected misstatements.

We have assessed materiality for this assignment by considering the total income of the charity. Where individual errors, or accumulated errors found during the course of the audit, are in excess of materiality, these are discussed with you and adjustments are made to the financial statements.

3. THE AUDIT PROCESS

AUDIT MISSTATEMENTS

As part of the requirements of International Standards on Auditing we are required to report any audit misstatements identified by our work which have been adjusted in the accounts. These are detailed in section 6 of this report.

We are also required to separately report any audit misstatements identified which are unadjusted, other than those which are "clearly trivial" to users of the Financial Statements. These are also set out in Section 6.

RISK OF FRAUD AND ERROR IN THE FINANCIAL STATEMENTS

We are required under international auditing standards to consider fraud risk throughout the audit. In particular we must consider management arrangements for preventing and detecting fraud and error.

Fraud risks may include asset sales at under value, suppliers over billing for goods or services, misappropriation of assets and cheque frauds, as well as manipulation of financial results.

This work is now complete and has not identified any matters which we wish to draw to your attention.

LETTER OF REPRESENTATION

We have included a letter of representation (Appendix i) for your review and approval. It is important that this is reviewed and approved by 'those charged with governance'.

4. QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES AND FINANCIAL REPORTING

ACCOUNTING POLICIES

Financial Reporting Standard 102 requires that entities should review their accounting policies regularly to ensure that they are appropriate to their particular circumstances for the purpose of giving a true and fair view.

We have reviewed the charity's accounting policies, as stated in the financial statements, and confirm that they are appropriate to provide relevant, reliable, comparable and understandable information.

RELATED PARTY TRANSACTIONS

We are required to focus on the identification and assessment of the risks of material misstatement associated with related party relationships and transactions.

We are required as an audit team to discuss the risks of fraud associated with related parties and to perform specific procedures on any related party transactions outside the normal course of business.

Transactions with related parties have been adequately disclosed in the accounts.

ACCOUNTING ESTIMATES

As auditors, we are aware that the selected basis of an accounting estimate may have a significant impact on the financial statements so in our work we need to identify all accounting estimates and the basis of the estimate and, where we consider there to be a high estimation uncertainty, we must ensure our audit work challenges the basis of the estimate.

We are also required to consider the outcome of accounting estimates in prior periods as a basis for our risk assessment in the current year.

The most significant accounting estimates concern depreciation of fixed assets, recognition of revenue, cost allocation, and the basis and calculation of the provision for bad and doubtful debts.

We have reviewed these accounting estimates for the charity and conclude that they have been calculated on a basis that is consistent with our knowledge of the charity and the sector as a whole.

GOING CONCERN

We have considered the charity's ability to continue as a going concern for a period of at least 12 months from the date of approving the accounts. We are pleased to report that there is no modification to our audit report.

5. AUDIT AND ACCOUNTING ISSUES IDENTIFIED DURING THE AUDIT

We have prioritised our recommendations into the following categories:

- matters that we consider fundamental and recommend addressing as soon as possible

- matters we consider significant that should be addressed within a reasonable timeframe

- matters that would improve overall control or promote a more efficient practice

5.1 UPDATE ON PRIOR YEAR FINDINGS

1.	**Gift Aid claims**	
	Issue	It was noted during the prior year audit that no gift aid claims had been processed for 2021, 2022 and 2023. It was recommended that the charity make regular gift aid claims and that systems and controls are put into place to support this.
	Update	No gift aid claims have been noted during the year, therefore this recommendation remains outstanding.

5. AUDIT AND ACCOUNTING ISSUES IDENTIFIED DURING THE AUDIT

5.2 CURRENT YEAR FINDINGS

1.	**Till receipts unavailable**
Issue	During our audit testing of shop income it came to light that the till report (excel) had not been kept up to date and even further than that, not all till and card receipts were available for completion of our audit testing. The retail manager who was responsible for filing the shops paperwork has since left the charity. This has meant that we have had to perform other work and extend our testing to conclude that shop income is not materially misstated. This also creates a risk to the Charity that their records of income are not accurate.
Recommendation	We recommend that dual controls are put into place so that there is a check ensuring that all receipts get filed each week and are signed off by two individuals. We also recommend that someone takes ownership of the excel report to ensure it is up to date.
Response	

2.	**Related party declarations**
Issue	During our Related Party testing we noted that we had not received a declaration from the former executive Director as he had left prior to year-end. There is a risk to the Charity that there are undisclosed Related Parties.
Recommendation	We recommend that declarations are completed more regularly, such as at every trustee meeting, which will eliminate the risk of a Trustee or senior management member leaving and not having a form completed for the financial year that they had operated in.
Response	

5. AUDIT AND ACCOUNTING ISSUES IDENTIFIED DURING THE AUDIT

3.	IDs for past employees
Issue	During our wages existence testing we found that IDs are not held for any employees that have left the Charity.
Recommendation	It is required that all data is held on file for 3 years after an employee has left.
Response	

4.	No supporting documentation for the DAF grant
Issue	We were not able to be provided with the appropriate supporting documentation for the DAF grant.
Recommendation	Ensure that all paperwork for grants is filed.
Response	

5.	Fixed assets with a £nil NBV
Issue	The fixed asset register has lots of assets with a £nil NBV. Although this has no impact on the financial statements, it may indicate that some assets should be disposed of or that depreciation policies need to be adjusted. This creates a risk to the Charity that there are assets on the register that are no longer in use and should have been disposed of.
Recommendation	Assess the fixed asset register and ensure that any assets not currently in use are disposed as appropriate.
Response	

5. AUDIT AND ACCOUNTING ISSUES IDENTIFIED DURING THE AUDIT

6.	Portsmouth lease	
	Issue	The lease for the Portsmouth shop expired on 22 June 2024 and has not yet been renewed. With no formal documentation in place there are obvious risks that the charity is exposed too.
	Recommendation	We recommend that an updated lease agreement is obtained.
	Response	

- These matters are limited to those which we have concluded are of sufficient importance to merit being reported to you.
- As the purpose of the audit is for us to express an opinion on the charity's financial statements, you will appreciate that our audit cannot necessarily be expected to disclose all matters that may be of interest to you and, as a result, the matters reported may not be the only ones which exist.
- As part of our work, we considered internal control relevant to the preparation of the financial statements, such that we were able to design appropriate audit procedures.
- This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

6. AUDIT MISSTATEMENTS

We are required to communicate all adjusted and unadjusted misstatements, other than those that we believe are clearly trivial, to the Trustees. For this purpose we consider 'clearly trivial' to be any matter less than £800.

	Increase or (decrease) to surplus	*Increase or (decrease) to Net Assets*
Unadjusted Audit Misstatements	**£**	**£**
Writing off bad debt from Oct 2020	(1,794)	(1,794)
To reallocate negative trade debtors (£5,566 – no impact to P&L)	-	-
To increase the bad debt provision	(8,070)	(8,070)
Writing off the difference between prepayments and accrued income	(6,769)	(6,769)
To reallocate negative trade creditors (£1,275 – no impact to P&L)	-	-
To reallocate the deposit from Casino Royal to prepayments	1,175	1,175
To correct the PAYE and NI creditor recognised	3,114	3,114
To recognise gift aid for 2024	2,640	2,640
Total unadjusted misstatements (decrease in surplus)	**(9,704)**	**(9,704)**

	Increase or (decrease) to surplus	*Increase or (decrease) to Net Assets*
Adjusted Audit Misstatements	**£**	**£**
To reallocate redundancy costs to expenses	(15,000)	(15,000)
Recognising the FY24 audit fee	(11,340)	(11,340)
To recognise the additional legacy income received post year end for the Estate of Late Peter Linford Legacy	1,212	1,212
Total adjusted misstatements (decrease in surplus)	**(25,128)**	**(25,128)**

We approve the accounting treatment of the above adjusted misstatements.

Trustee _____ Date _____

On behalf of behalf of the Board

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dear Sirs

During the course of your audit of our financial statements for The Rainbow Centre for Conductive Education Limited for the year ended 31 August 2024, the following representations were made to you by management and Trustees.

1. We acknowledge as Trustees our responsibilities under the Companies Act 2006 and Charities Act 2011 for preparing Financial Statements in accordance with the applicable accounting framework, SORP 2015 - Financial Reporting Standard 102, and for making accurate representations to you as auditors.

2. We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed.

3. We confirm that all accounting records have been made available to you for the purposes of your audit, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and Trustees' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your audit.

4. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

5. The effects of uncorrected misstatements (as set out in the audit findings report) are immaterial both individually and in total.

6. The financial statements are free of material misstatements, including omissions.

7. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

8. We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.

9. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

10. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

11. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for Trustees, nor to guarantee nor provide security for such matters, except as already disclosed in the accounts.

12. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the Financial Statements and that these have been accounted for in accordance with the applicable financial reporting framework.

13. We confirm that we are not aware of any possible or actual instances of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.

14. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

15. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

16. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We also confirm our plans for future action(s) required to enable the charity to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

17. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable accounting framework.

18. We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions:

Party	Relationship	Nature of transaction
S Bayford	Trustee	None
K Briscoe	Trustee	None
I Grant	Trustee	None
J Natt	Trustee (resigned 11/02/25)	None
P Sams	Chair	None
J Syvret	Trustee	None
M Taylor	Trustee	None
I Churchill	Secretary / Executive Director (resigned 28/06/2024)	Remuneration

19. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:

    - So far as each trustee is aware, there is no relevant audit information that you as auditors are unaware of; and

    - Each trustee has taken all the steps that they ought to have taken as trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

20. We confirm that we have reviewed the UK Sanctions list and confirm that to our knowledge the charity has not had any transactions with any entity connected to those listed. We confirm we have complied with the requirements of the UK sanctions regime throughout the financial year and subsequently. (https://www.gov.uk/government/publications/the-uk-sanctions-list).

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and, where appropriate of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the Trustees during the course of the audit.

Yours faithfully

……Trustee

…….....Date

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

England & Wales - Charity number 1096603

Accounts

Charity Registration No. 1096603
Company Registration No. 04465743 (England and Wales)

TRUSTEES' REPORT AND ACCOUNTS
FOR
THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31 AUGUST 2023

The Rainbow Centre

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Sams (Chairman) J Natt (Treasurer) K Briscoe I Grant S Bayford J Syvret M Taylor
Honorary President	Mrs H Somerset How
Executive Director	Mr I Churchill
Charity Number	1096603
Company Number	04465743
Registered Office & Principal Address	The Bradbury Building Palmerston Drive Fareham Hampshire PO14 1BJ
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Day to Day Bankers	HSBC Bank plc 55 Above Bar Street Southampton SO14 7DZ
Solicitors	Warner Goodman LLP Compass House 1-3 The Avenue Southampton SO17 1XG

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
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Chair's Introduction

It's our pleasure to report the end of another successful academic year at The Rainbow Centre in alignment with our mission to transform the lives of people with neurological conditions at all key life stages, enabling them to become as independent as possible so that they and their families can enjoy life to the full.

"The financial year from September 2022 to August 2023 was an opportunity to innovate and consolidate. By the end of August 2022 our reserves had risen to more than a year's operating costs. Given the strength of this position the Board felt it was a good time to 'fix the roof whilst the sun was shining'. To that end they agreed a deficit budget that has allowed us to upgrade and repair the Centre and our shops; train our staff and open another charity shop. While the benefits of all of this work might not be seen immediately, it provides strong foundations for the Rainbow Centre to continue to serve our community into the future".- ***Inigo Churchill, Executive Director***

Our service delivery for Adults and Children have continued to deliver excellence across the board, illustrated by the growth and in demand of our service provision. This academic year has seen us increase our offering to our service users through the successful introduction of pilot schemes.

Educating Individuals Empowering Families – A holistic in-house support service for our families providing a space in which they can seek support and reflect on issues that may have arisen within the family unit. The sessions include managing change, empowering siblings and emotional resilience.

Dance Movement Therapy – These additional sessions support our adults by improving body control, co-ordination, flexibility, self-expression, boosting well- being, reducing anxiety and depression through dance movement that is fun and relaxed with the inclusion of family members and friends.

Communication and Language – An in-house provision enabling children to have regular access to specialist Communication and Language sessions that they need but which is currently not available to them due to limited NHS resources or their family's financial circumstances.

Easter and Summer Holiday Club – For the continuation of Conductive Education during the school holidays and activity provision in the local area for children with disabilities.

We are delighted to confirm, that following the success of the above pilot schemes, these additional services have come to full fruition with funding in place and are being delivered to the Adults and Children who attend our Centre. New partnerships have been forged with EIEF's Kim Stewart, Amanda Watkinson from Dance Movement Therapy and our very own Lindsay has successfully completed her Elklan Level 3 in Communication Support for 0-25s With Complex Needs to facilitate and run our Communication and Language sessions.

Our ethos of supporting personal development has seen a number of staff complete successful training and achieve qualifications with Amy completing her Level 4 in Conductor's Assistant Training and moving on to complete her first year on the BA (Hons) in Conductive Education degree course, further highlighting the dedication and commitment of our workforce. This academic year we have welcomed new staff members including Senior Conductor, Ildiko, in our Adult Services; Conductor, Fanni, and 3 new Conductor's Assistants within our Children's Service.

In January a new Head of Retail was appointed, Vince oversees our three shops and has already made an impressive financial impact by implementing a new pricing strategy and , further developing our eBay page which has gone from strength to strength with its own 2-person team managing the listings. A new retail space set in the prime location of the shopping centre in Fareham has been identified and secured, enabling us to diversify into selling larger items and furniture in our Fareham High Street shop. With all going to plan the shop will open at the beginning of October 2023. We are delighted to report that our shops are working well towards reaching their individual financial targets.

Excellence

noun

the quality of being outstanding or extremely good.



The economic landscape has had a direct impact on charities across the sector with shifts in household spending amid the energy and cost of living crisis and the inevitable knock-on effect with changing criteria and focus within Trusts and Grants in fund distribution. Despite these challenges, the fundraising team headed by Yvonne, has hosted successful events across the academic year including our Burns Night and Barn Dance, and this year also saw the return of our Family Fun Day which was enjoyed by our local community. Other community events comprised of included the London Marathon and Sky Drive challenges to name but a few. We are delighted to report the success in obtaining a number of significant sized grants this academic year contributing to the overall sustainability of our service provision.



Caring

adjective

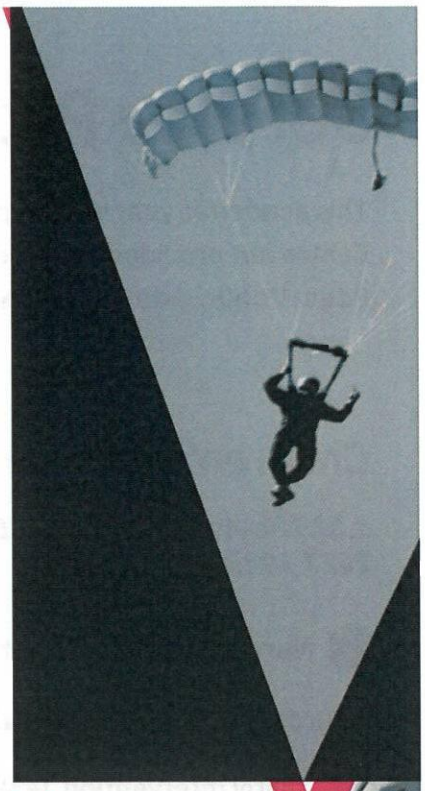
displaying kindness and concern for others.

There have been two new additions to the fundraising team to drive forward our community and corporate relationships building on raising brand awareness across the board. Raising our brand awareness is a key focus that will continue into the new academic year.
This will see a release of new brand guidelines running across all elements of The Rainbow Centre with an emphasis on maximising our external marketing output and bringing a renewed synergy throughout the charity.

We have welcomed and enjoyed working with an impressive number of work placement students and volunteers from our corporate partnerships to our Centre; relationships also continue to be forged and strengthened with all the Universities within our geographic area and beyond.

While new partnerships with corporates and community groups are being formed, our services welcomed many professional visitors over the course of this year, building our connections with schools, Health and Social workers, Physiotherapists and The Peto Institute to name but a few. These visits cement our vision of becoming recognised as a UK Centre of Excellence for those with neurological conditions alongside signposting to the services we provide.

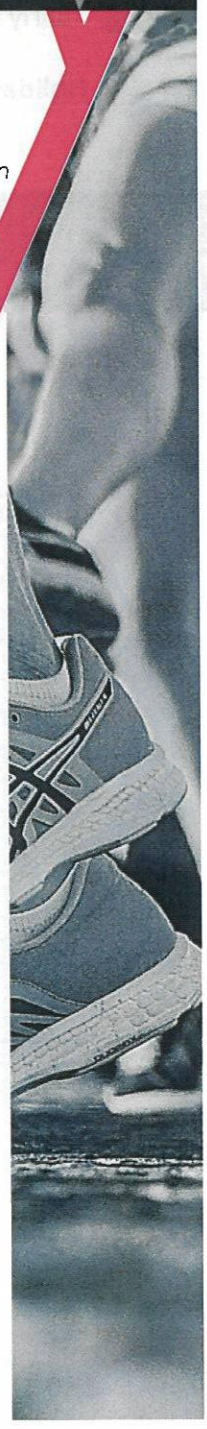
New for The Rainbow Centre this year is the addition of our eagerly awaited solar panels and electric vehicle charge point, a green energy project that will reduce the Centre's energy overheads, provide extra revenue and a step in the right direction towards reducing our carbon footprint while maintaining our long-term commitment to our sustainability as a charity.



Inspiring

adjective

displaying kindness and concern for others.



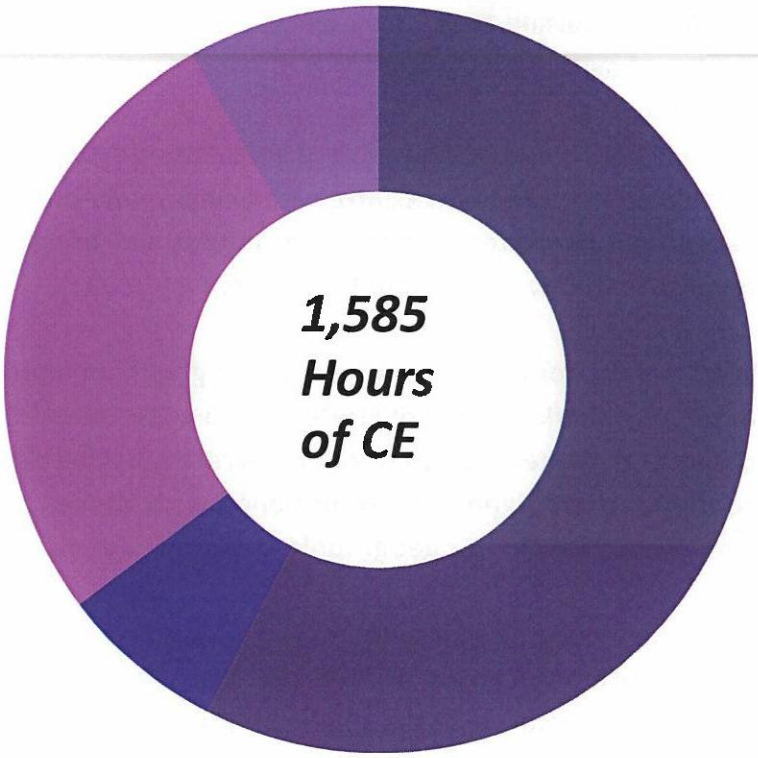
Service Provision:

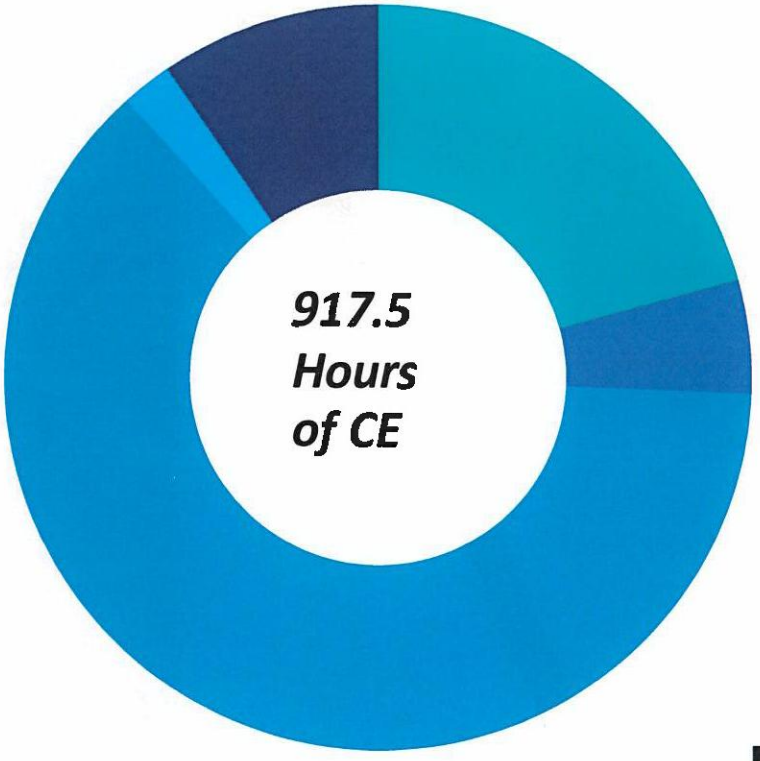
This academic year we are pleased to report that The Rainbow Centre has provided a total of 2,502.5 hours of Conductive Education to Adults and Children combined.

Children's Service

1,585 Hours of Conductive Education Delivered 2022-2023

- Nursery & school Booster (912.5 Hours)
- Saturday Club (112.5 Hours)
- Early Intervention (430 Hours)
- Holiday Club (130 Hours)





Adult Service

917.5 Hours of Conductive Education Delivered 2022-2023

- Multiple Sclerosis (190 Hours) Cerebral
- Palsy (45 Hours)
- Parkinson's (575 Hours)
- Stroke (87.5 Hours)
- Individual Sessions (20 Hours)

Children's Service

Our Children's Service delivered 1,585 hours of CE to 58 children who attended the Centre throughout the year highlighting not only the demand for our provision but a growth of service delivery by 1/3 in the space of one year. (1040hrs of CE Academic Year ending 2021-2022).

Our Children's Service continues to deliver year on year growth and is a testament to the exemplary service that Eniko and her team provide to our children and their families.

Aria's Story: A little girl with a strong personality and determination

Aria was the first baby born to her parents, and she arrived into this world welcomed by her whole family. She went home a day after she was born.

Charlotte, her mum, soon noticed that Aria wasn't looking at things in her close environment and not tracking objects. She cried constantly with a high-pitched scream from the moment she was taken home and for the first 5 months of her life. Her parents sought medical advice constantly, but the first few times they were turned away. They visited the health visitor, GP and A&E. Finally, she had an MRI, where it was identified that she had several strokes.

Aria has been feeding well with bottles and had a dummy. When her teeth started coming through, it became increasingly difficult to feed her. On her 'unsettled' days, her parents couldn't do much with her as she was so distraught.



Aria's first session was on 8 June 2021 in our Early Intervention Group. Her journey to where she is now was a very rocky road. For the first 8-10 months Aria constantly cried during the session, but with conductor's expert help, Charlotte learned how to support Aria in all areas of her development. The skills she has learned during their sessions has enabled her to implement them in their home life, when Aria had better moments. During these months they had very little support from any statutory agencies, and it is only thanks to Charlotte's determination and commitment to attend every session, that Aria has started to make progress.

In the first few months Aria didn't like to be handled and moved around, she wouldn't sit in any supportive seating, and she was only happy in her mum's arms. She had no control over her movements, she couldn't keep her head up, sit or stand with any kind of support.

The change in Aria since she first came to the Centre is simply magical. With the expert support of the conductor and her mum, Aria is now managing the two-hour sessions at the Centre with lots of smiles and she had her first cuddles this term with the conductor. She is now able to sit in supportive seating both at home and at her settings. Aria can maintain standing position on a flat surface with support at her trunk. She has started her communication sessions at The Rainbow Centre with great success using great head control, and hand eye coordination.

During this journey we have given the whole family support, as we knew it would be key to transition Aria into a nursery, especially as the family was expecting twin girls in May 2022. Aria started to have taster sessions at a Special Needs Nursery and with lots of support from her nursery and The Rainbow Centre staff, Aria now attends 3 mornings a week, and she happily stays there without her mum. This is vital support to the family and not just for Aria, as it gives them time to focus on her sisters. Aria will also start attending the Nursery Group at the Rainbow Centre in September 2023.

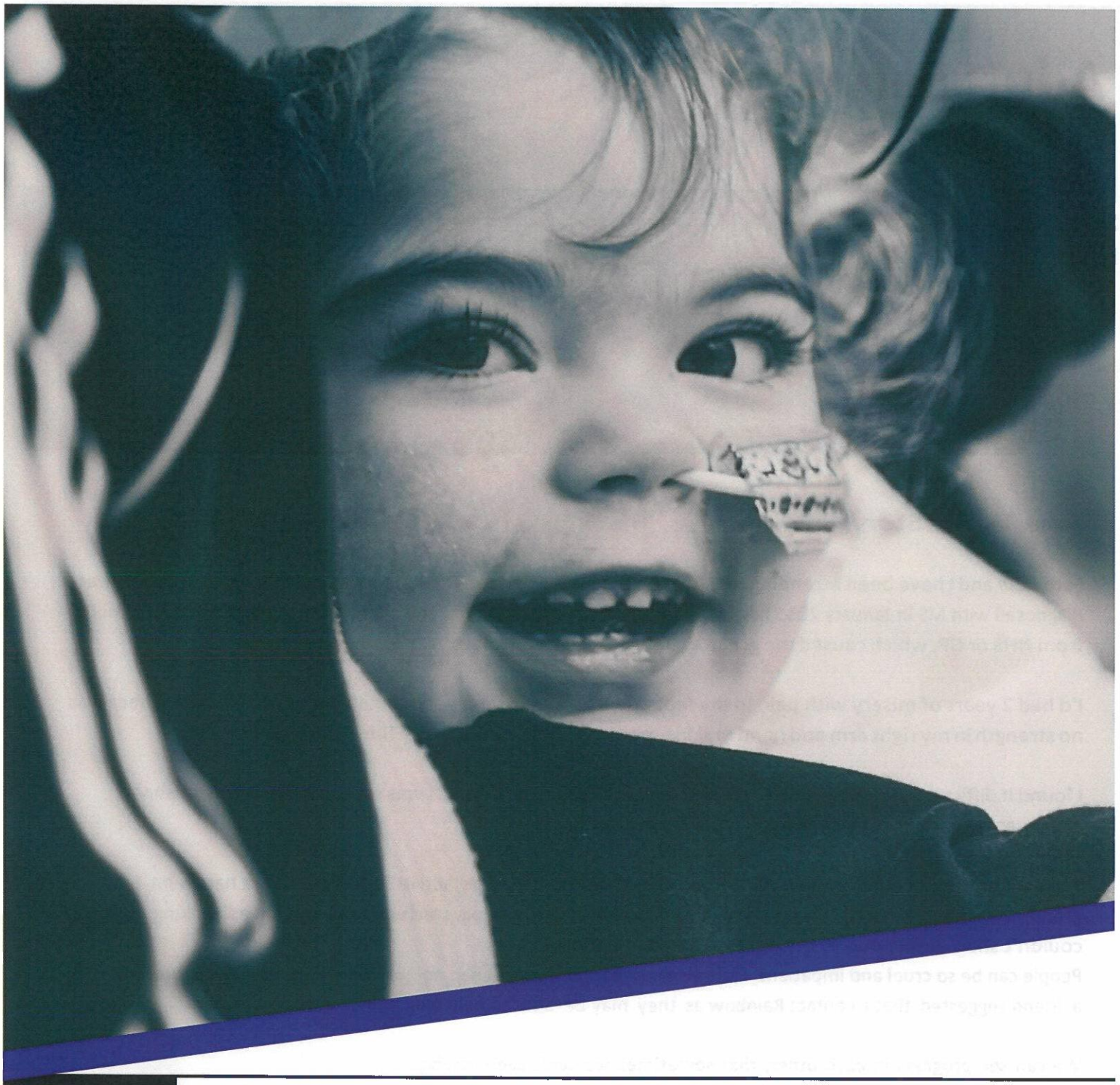
Aria now also enjoys family outings and they can be confident in taking her out, knowing that she will tolerate being in her buggy.

Teamwork

noun

The combined action of a group, especially when effective and efficient.





"The Rainbow Centre is the first positive start to our scary journey. The most enthusiastic, kind, caring, knowledgeable staff who feel like family. With going to The Rainbow Centre, it's developed our daughter in so many ways physically, emotionally and sociably and I know it will continue to help Aria grow much more than what she would have without Rainbow, as well as helping me, as her mum, to understand, learn and have people to talk to that understand".

- Aria's Mum

Adult Service

Our Adult Service delivered a total of 917.5 hours of CE to 46 adults across the year, again highlighting a growth in service provision from 696 hours of CE provided last year. Istvan and his team continue to embrace the challenges of early intervention from point of diagnosis by reducing the mental barriers that those with neurological conditions often suffer when seeking help and support.

Julia Veal's Story:

I am Julia and I have been attending Multiple Sclerosis Sessions at The Rainbow Centre for over 6 years. I was diagnosed with MS in January 2015 having active lesions on my brain and spinal cord. There was no onward help from NHS or GP, which caused me great anxiety in those early days.

I'd had 2 years of misery with pain in my feet and legs making me very unstable and unbalanced. There was no strength in my right arm and hand making me loose the abilities of my fine motor skills.

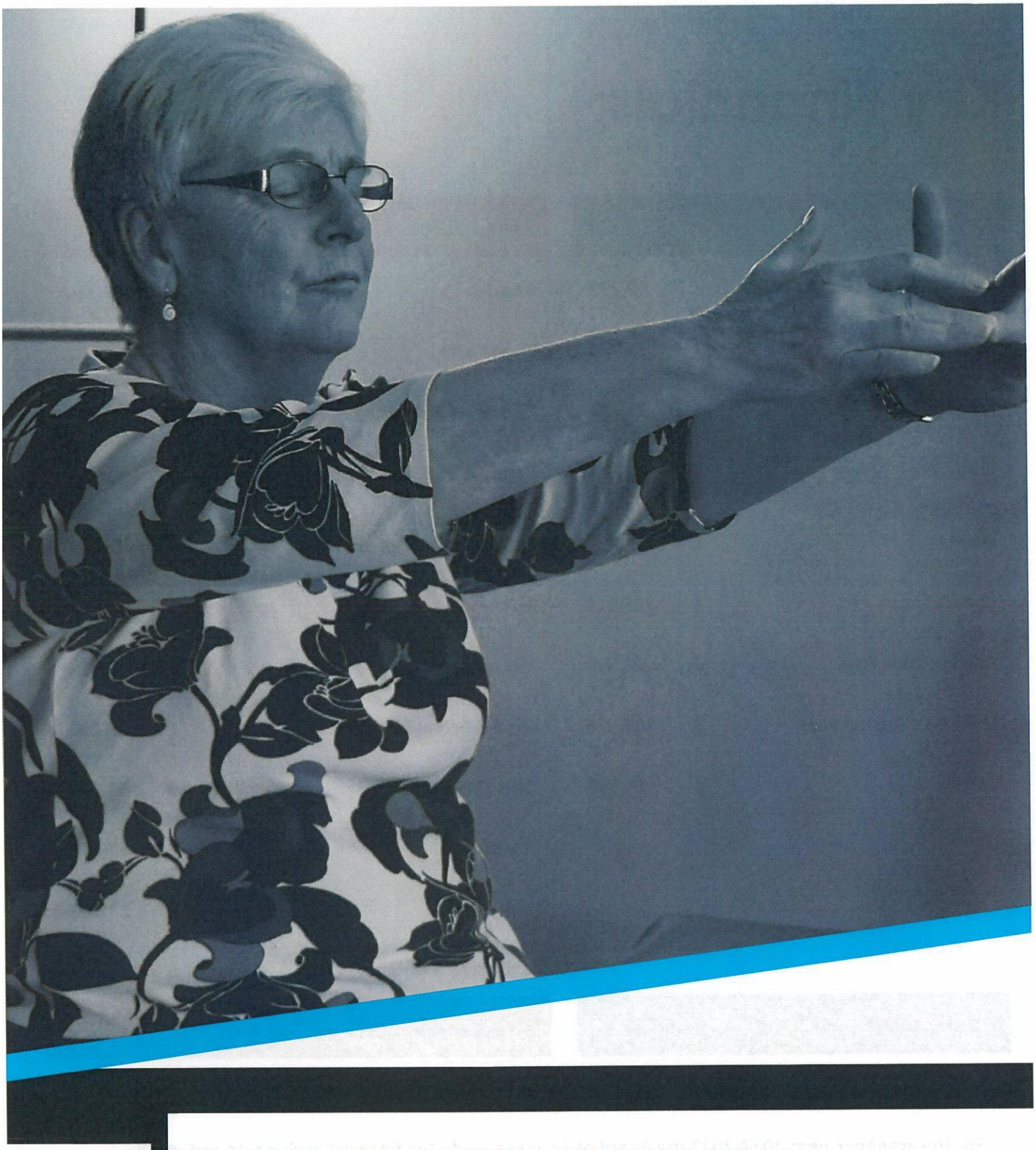
I found it difficult managing normal everyday tasks at home and work. I was relying more on my husband, and I was very fatigued at times and couldn't even drive.

I was frightened of what my future would be as I used to be a very active sports person, a hands-on grandmother and worked in our family business. I knew that people started at the way I was walking, and I couldn't shop easily, due to my right arm and fine motor skills.
People can be so cruel and impatient. I felt on these dark days that I had no quality of life anymore. Fortunately, a friend suggested that I contact Rainbow as they may be able to help me.

We can see progress in each other, that sometimes we can't see ourselves.
Gives us confidence then. Our partners friend or carers join us at the end of our sessions for tea & biscuits. This time enable us all to share quality time and to have constructive conversations.

The Rainbow Centre knows more about me than my GP or MS Consultant. We have regular reports on our individual achievements. All through Covid our sessions were conducted on Zoom for the duration. A feat in itself for the conductors and the team.

Now the use of my right side has become less of a burden, I use adaptations in the home suitable to allow me to have a better quality of life. I use a walking stick to help steady me, and only need my wheelchair for longer distances or when fatigued. My family say they have their Wife, Mum, Nanny back again Confident Happy and socially active again.



"Rainbow has been my lifeline. I don't think I'd be the independent, confident woman that I've become again without their expertise...
They are family with all the team making lives matter..." - ***Julia***

Key Financials:

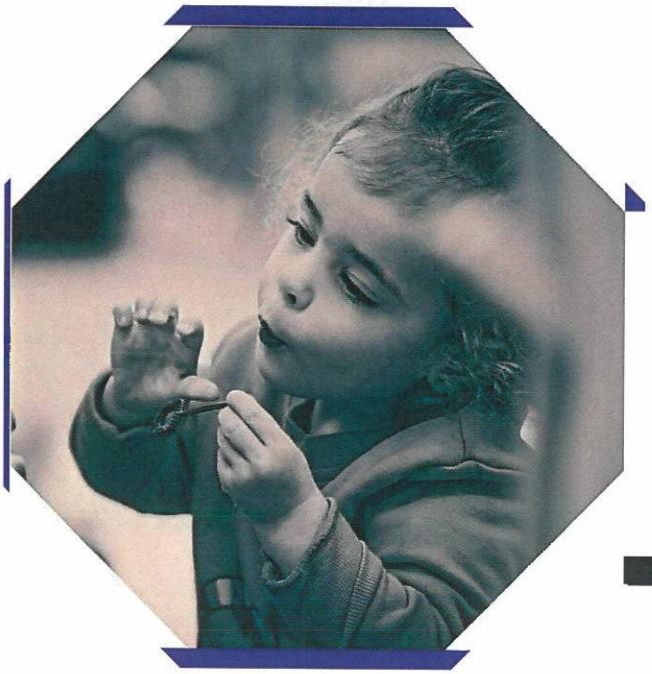
Income	£	
Trusts / Grants Unrestricted	£	40,750
Restricted Funds	£	175,748
Community	£	93,403
Corporate	£	45,729
Events	£	8,850
Charity Shops	£	288,111
Adult Session Fees	£	59,118
Children's Session Fees	£	107,976
Other	£	14,904
Total Income	**£**	**834,589**

Expenditure	£	
Salaries	£	575,770
Shop Costs	£	206,552
Events & Fundraising Costs	£	24,891
Rent, Rates & Other Establishment Costs	£	31,571
Repairs & Maintenance	£	50,007
Insurance	£	9,340
Motor Expense & travel	£	7,110
Legal & Professional Fees	£	29,200
Office Expenses	£	59,885
Telephone	£	12,458
Depreciation	£	28,639
Audit & Accountancy Fees	£	13,869
Total Expenditure		**£1,049,292**

For the academic year 2022-2023 the Board of Trustees made the financial decision to reduce the level of our reserves to the equivalent of six months operational costs in line with our Reserves Policy in line with the recommendations of the Charity Commission (CC19 Charity Reserves: building resilience). This decision was taken, in part, to enable help us to meet the criteria for additional grants, trusts and foundations who specify limitations in terms of donor funding specifically relating to reserve levels.

A Year of Milestones





Evie communicates her needs with vocalisation, and facial expressions mainly. However, this term Evie has learnt and started to sign "more" during snack time.

Julia took steps for the first time in the parallel bars. With minimal manual support at her hips to help aid shifting her weight she was able to lift up her legs.





Polly now walks completely independently, nearly running now. A skill only acquired after months of building up her confidence

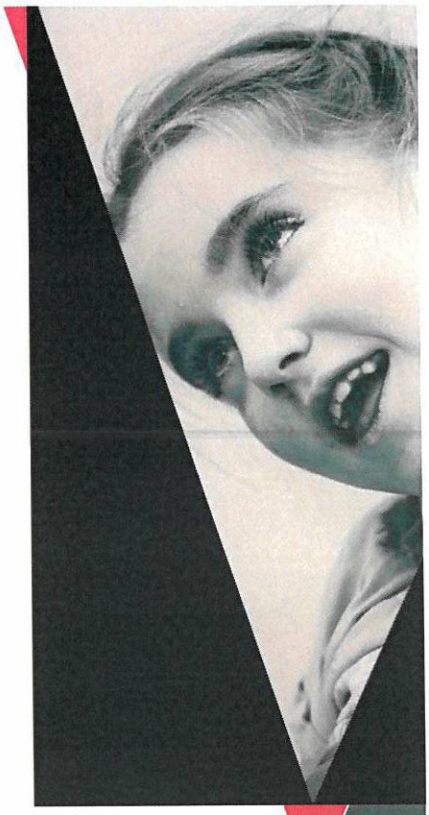
Future Projections 2023-2024

Our Nursey School Booster sessions are fully booked for the start of September 2023 with a waiting list that continues to grow and we have very few spaces left within our Early Intervention sessions. Last year alone, Eniko supported 21 Education and Health Care Plan's for our children highlighting the need for a supported provision internally and externally. EHCP's are incredibly difficult for parents to navigate and is certainly an area for development in terms of the support that we can provide to families within our community and beyond. Eniko plans to run EHCP information events twice a year and create a training package that can potentially be offered to other providers for a nominal fee and will be completing her Level 3 SEND Law training.

Although our Adult provision continues to grow, given the degenerative nature of the conditions we will be focusing on generating beneficial partnerships for signposting and seeking new opportunities for outreach support. Together with a small rebrand from Conductive Education to Neuro-rehabilitation within marketing assets we will strengthen our provision sustainability.
Efforts will be made to fill the gaps in-between term times by the creation of DVD's and video's enabling the
adults we support to continue with their rehabilitation during these times.

Fundraising will be reducing the number of events in line with the current trends in household spending and disposable income. This will reduce our cost of sales and provide a focus on delivering 2-3 larger scale events and maximising the income return. At the time of this report being produced our Fundraising Team has undergone a change of personnel, with Yvonne moving on to other challenges and Charlotte taking over as our new Head of Fundraising & Communications.

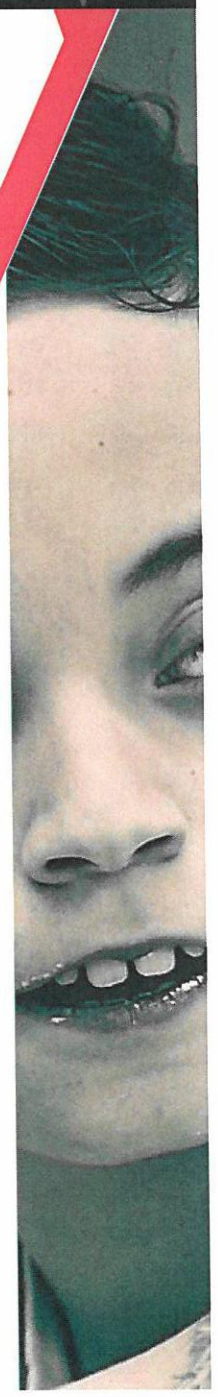
Our new shop has recently opened in Fareham Shopping Centre and with all going according to plan, there is the potential to explore the possibility of locating a further suitable site later in the year as an extension of our retail arm.

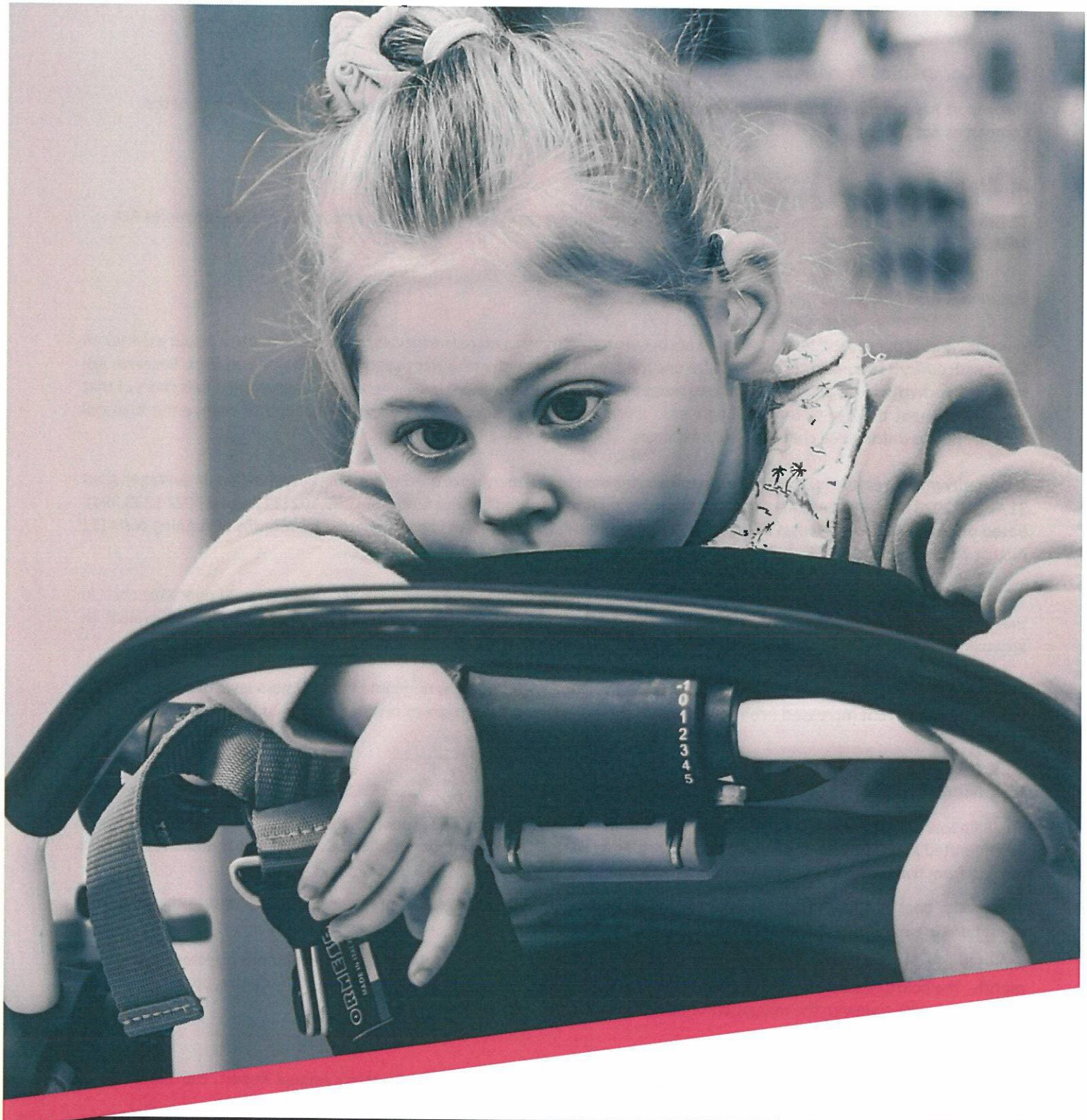


Enabling

verb

give (someone) the authority or means to do something; make it possible for.





"All of the trustees are proud to serve on the Board and help in our small way to ensure the smooth operating of the Centre. All involved carry out such a vital role in trying times for this Country and the World not losing sight of those who need help more than others. The participants we serve are treasured. The contribution from all who are associated with the Centre being the conductors, their assistants, the fundraising team, the shop workers, the administrative team through to the many volunteers who help the Centre to thrive are appreciated more than words can say".

- Paul Sams, Chair of The Rainbow Centre's Trustees

Small Companies Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Auditors

TC Group have been re-appointed as auditors for the ensuing year in accordance with section 485 of the Companies Act 2006.

Reserves and the position at the year end

When reviewing our reserve levels, we try to ensure we balance sufficient reserve levels to enable us to carry on our work when faced with difficult circumstances, whilst also ensuring we maximise the resources used for charitable purposes. Reserves are held for the charity to be able to continue to meet the needs of its users, in times when income generation falls short of that required to meet the day to day running costs. Our reserves also need to give us sufficient time to change our financial strategy due to unforeseen changing circumstances.

The charity measures its unrestricted reserves by reference to the number of months running costs held (as an average). As at 31 August 2023 the Centre retained unrestricted reserves (unrestricted income funds) of £166,102 (31 August 2022 £233,390). Based on the average total costs during this financial period, this represents approximately 1.9 months of running costs (31 August 2022: 4 months).

The Centre also has restricted reserves the vast majority of which (£116,099 (84%)) are restricted to meet operating costs in the next financial year. The Centre therefore has reserves to meet future operating costs of £282,201 equivalent to approximately 3.3 months running costs (2022: 6.9 months running costs)

The Board of Trustees review the reserve level annually. Our current policy is to maintain a minimum level of 6 months costs in light of the current increased economic risk and the board are taking steps to return reserves to the minimum level of 6 months.

Risk Management

The Rainbow Centre receives minimal non Covid related Government financial support which means that all our funds must be generated in the Private and Corporate Sectors. Fund raising has proved more difficult during the year under review with income from trusts and foundations reducing by some 57%

The charity does not have any external borrowings and cashflow is monitored on a weekly basis to ensure that the daily operations are not impacted or exposed to any cashflow risk.

Monthly accounts and key performance indicators are produced and reviewed by the CEO and senior management team every month. The board of trustees meet regularly throughout the year to review the performance of the Centre, both financial and operational, with a view to the mitigation of risk.

The Board

Details of changes in the constitution of the Board are detailed on page 1 of the Trustee's Annual Report. Our thanks go to those members who have resigned and moved on, for their service.

The Board has a good mix of skills essential for the running of the charity and continues to try and source new board members with additional skill sets, principally in the areas of education and health.

Responsibilities of the Trustees

The trustees (who are also directors of The Rainbow Centre for Conductive Education Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

there is no relevant audit information of which the charity's auditors are unaware; and

The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Acknowledgments

The Board would like to thank the many friends and supporters of the Rainbow Centre for their kind donations, and to the staff for their tireless dedication.

We simply would not be able to function were it not for our volunteers. In addition to paid staff we had the services of over 40 volunteers without whom we could not deliver the services we strive to provide. I would like to thank them for all their efforts on behalf of the Centre.



By order of the Board of Trustees
Paul Sams
Chair of the Board of Trustees
30 - 5 - 24

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

We have audited the financial statements of The Rainbow Centre For Conductive Education Limited for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorized for issue.

Our responsibilities and the responsibilities of the trustees' with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud
The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond

appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management. Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption; DBS checks; and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK.
- We considered the nature of the charitable company's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- We considered the procedures and controls that the charitable company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for the no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group
Statutory Auditors
Office: Steyning, West Sussex

Dated: 30 May 2024

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted	Designated	Restricted	Total 2023	Total 2022
INCOME FROM:		£	£	£	£	£
Donations, legacies and raising funds	3	479,325	-	180,316	659,641	818,037
Investment income	4	7,854	-	-	7,854	578
Charitable activities	5	167,094	-	-	167,094	141,420
Total income		654,273	-	180,316	834,589	960,035
EXPENDITURE ON:						
Costs of generating funds	6					
Fundraising costs		66,415	-	97,699	164,114	107,007
Shop costs		192,879	13,613	60	206,552	142,593
Charitable activities	7	523,757	12,222	142,647	678,626	537,983
Total expenditure		783,051	25,835	240,406	1,049,292	787,583
Net income / (expenditure)		(128,778)	(25,835)	(60,090)	(214,703)	172,452
Transfers between funds	15/16	61,490	(34,689)	(26,801)	-	-
Net movement in fund		(67,288)	(34,689)	(86,891)	(214,703)	172,452
Fund balances brought forward		233,390	890,896	224,818	1,349,104	1,176,652
Fund balances at carried forward	17	166,102	830,372	137,927	1,134,401	1,349,104

All income and gains for the period are recognised above. All of the company's activities are classified as continuing.

There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 23 to 32 form part of these financial statements.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 AUGUST 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	11		734,493		645,896
CURRENT ASSETS					
Debtors	12	112,518		89,904	
Cash at bank and in hand		351,463		698,835	
		463,981		788,739	
CURRENT LIABILITIES					
Creditors due within one year	13	(64,073)		(85,531)	
NET CURRENT ASSETS			399,908		703,208
			1,134,401		1,349,104
REPRESENTED BY:					
Restricted funds	15		137,927		224,818
Unrestricted funds	17	166,102		233,390	
Designated funds	16	830,372		890,896	
			996,474		1,124,286
			1,134,401		1,349,104

The accounts were approved by the Trustees on 30 May 2024 and are signed on their behalf by:



P Sams
Chairman

Company Registration No. 04465743

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities:					
Net (expenditure) / income for the year		**(214,703)**		172,452	
Adjustments for:					
Depreciation charges	**11**	**28,639**		29,596	
Interest receivable	**4**	**(7,854)**		(578)	
Loss on sale of assets	**11**	**6,510**		-	
Decrease/(increase) in debtors	**12**	**(22,614)**		(54,339)	
Increase/(decrease) in creditors	**13**	**(21,458)**		40,495	
Net cash provided by operating activities			**(231,480)**		187,626
Cash flows from investing activities					
Interest receivable	**4**	**7,854**		578	
Purchase of tangible fixed assets	**11**	**(123,746)**		(17,635)	
Net cash used in investing activities			**(115,892)**		(17,057)
Change in cash and cash equivalents in the year			**(347,372)**		170,569
Cash and cash equivalents at the beginning of the year			**698,835**		528,266
Cash and cash equivalents at the end of the year			**351,463**		698,835
Analysis of cash and cash equivalents					
Cash at bank and in hand			**351,463**		698,835
Total cash and cash equivalents			**351,463**		698,835

1. STATUTORY INFORMATION

The Rainbow Centre for Conductive Education is a company limited by guarantee (company registration number: 04465743) and a registered charity in England (charity registration number: 1096603). The address of the registered office is given in the charity information on the legal and administrative information page within these financial statements.

The nature of the charity's operations and principal activities are to inspire and support children with Cerebral Palsy and adults with stroke, MS and Parkinsons, adult Cerebral Palsy, Head Injury and their families. Through a system of learning called Conductive Education we encourage and teach our children/participants to take an active role in their own development.

As a company limited by guarantee, in the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. ACCOUNTING POLICIES

2.1 Basis of preparation

The charity constitutes a public benefit entity as defined by FRS102. 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 (FRS102) issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The Rainbow Centre for Conductive Education Limited meets the definition of a public benefit entity under FRS102. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

2. ACCOUNTING POLICIES (continued)

2.2 Income (continued)

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

2.3 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure is classified under headings of Fundraising costs or Charitable activities as appropriate, which aggregate all costs related to the activities of the charity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its charitable objectives and services for its beneficiaries. Fundraising costs are those costs associated with managing the generation of funds into the charity, to provide the charity with the funds to deliver its activities and services for its beneficiaries.

2.4 Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease terms, whichever is shorter.

Leasehold Property	- 2% straight line
Garden	- 10% straight line (fully depreciated this year)
Office Equipment	- 25% straight line
Fixtures and Fittings	- 25% straight line
Software	- 20% straight line

2.5 Leasing and hire purchase commitments

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

2.6 Pensions

The charity makes payments to a defined contribution pension scheme on behalf of employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the statement of financial activities.

2.7 Accumulated funds

The charity has a number of restricted income funds to account for a situation where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

Unrestricted income funds are funds available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds set aside by the trustees out of unrestricted income funds for specific future purposes or projects. The fixed assets fund represents amounts invested in fixed assets for use by the charity in respect of the property, The Bradbury Building.

2. ACCOUNTING POLICIES (continued)

2.8 Debtors

Trade and other debtors are recognised at the settlement amount due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.10 Creditors and provisions

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.

2.11 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised. The Trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements

2.12 Going concern

The charity is heavily reliant on voluntary income sources, primarily donations and fundraising from the local community, to provide it with the funds it needs in order to support the services it delivers. Due to the nature of these voluntary income sources, the related cash flows are difficult for the charity to forecast with reasonable certainty, both in respect of the quantity and timing of these cash flows. Conversely the charity's expenditure, which consists primarily of staff costs of providing the charitable services and supporting the charitable services, are relatively fixed monthly amounts that can be predicted with reasonable certainty. The result of these factors is that the charity is exposed to significant fluctuations in its cash flows, which has a direct impact on its cash resources.

To manage these risks, the charity seeks to maintain cash reserves within its bank account equivalent to at least 3 months operating costs circa, in order to provide it with a stable platform from which it can make medium to long-term planning decisions on its services.

The trustees have carefully considered the funding requirements of the charity, including a review of the ongoing issues arising from cost inflation pressures and the current cost of living crisis and are confident that from the strategies that have been implemented, the charity will have sufficient resources for it to continue for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

3. DONATIONS, LEGACIES AND RAISING FUNDS

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Donations				
Donations – Community	89,383	4,020	93,403	81,516
Donations – Corporate and exec events	45,181	548	45,729	45,379
Donations – Trusts and foundations	40,750	175,748	216,498	464,528
Other	1,050	-	1,050	15,285
Legacies				
Bequests and legacies received	6,000	-	6,000	-
Activities for raising funds				
Shop income	288,111	-	288,111	199,952
Events	8,850	-	8,850	11,377
	479,325	180,316	659,641	818,037

4. INVESTMENT INCOME

	Unrestricted	Designated	Restricted	Total 2023	Total 2022
	£	£	£	£	£
Investment income – deposit interest	7,854	-	-	7,854	578
	7,854	-	-	7,854	578

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted	Designated	Restricted	Total 2023	Total 2022
	£	£	£	£	£
Fees received from Conductive Education (Children)	107,976	-	-	107,976	99,902
Fees received from Conductive Education (Adult)	59,118	-	-	59,118	41,518
	167,094	-	-	167,094	141,420

6. COSTS OF GENERATING FUNDS

	Unrestricted	Designated	Restricted	Total 2023	Total 2022
	£	£	£	£	£
Shop costs	192,879	13,613	60	206,552	142,593
Events and other fundraising costs	23,839	-	1,052	24,891	10,748
Fundraising salary costs	42,576	-	96,647	139,223	96,259
	259,294	13,613	97,759	370,666	249,600

7. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted	Designated	Restricted	Total 2023	Total 2022
	£	£	£	£	£
Conductive Education wages and salaries	319,208	-	-	319,208	249,260
Administration wages and salaries	5,915	-	111,424	117,339	126,762
Rent, rates and other establishment expenditure	26,865	-	4,706	31,571	27,509
Repairs and maintenance	31,882	10,670	7,455	50,007	20,433
Insurance	7,948	-	1,392	9,340	1,719
Motor expenses and travel	6,045	-	1,065	7,110	9,975
Legal and professional fees	24,248	600	4,352	29,200	14,334
Office expenses	50,604	952	8,329	59,885	32,442
Bad debts	-	-	-	-	11,997
Telephone	10,601	-	1,857	12,458	5,761
Depreciation	28,639	-	-	28,639	29,596
Audit and accountancy fees	11,802	-	2,067	13,869	8,195
	523,757	12,222	142,647	678,626	537,983

8. NET INCOMING RESOURCES FOR THE PERIOD

	Total 2023	Total 2022
	£	£
Depreciation	28,639	29,596
Auditors' fees	9,000	7,000

9. STAFF COSTS

The aggregate payroll costs for the year were as follows:

	2023	2022
	£	£
Wages and salaries	651,297	508,480
Social security costs	52,897	44,184
Pension costs	16,037	10,118
	720,231	562,782

The average monthly number of employees during the year was as follows:

	2023	2022
	£	£
Administrative staff	3	3
Conductive staff	12	11
Fundraising staff	5	4
Shop staff	8	7
	28	25

9. STAFF COSTS (continued)

No employee received emoluments of more than £60,000 during the period (2022 - £nil).

No remuneration was paid to any Trustees during the period (2022 - £nil). The Trustees provide their time to the charity on a voluntary basis only.

No expenses were reimbursed to any Trustees during the current or prior period.

Trustees made donations to the charity totalling £nil during the period (2022 - £nil).

The charity considers its key management personnel to comprise the Executive Director, Head of Fundraising, Head of Children's Service, Head of Adult Services Head of Outreach and Head of Retail. The total employment benefits including employers national insurance and pension contributions of the key management personnel were £287,758 (2022 - £221,297). The increase in 2023 is in part due to inclusion of the Head of Outreach in the current year.

10. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES – YEAR ENDED 31 AUGUST 2022

	Unrestricted	Designated	Restricted	Total 2022
INCOME FROM:	£	£	£	£
Donations, legacies and raising funds	406,786	-	411,251	818,037
Investment income	578	-	-	578
Charitable activities	141,420	-	-	141,420
Total income	548,784	-	411,251	960,035
EXPENDITURE ON:				
Costs of generating funds				
Fundraising costs	94,453	-	12,554	107,007
Shop costs	142,593	-	-	142,593
Charitable activities	325,762	-	212,221	537,983
Total expenditure	562,808	-	224,775	787,583
Net income / (expenditure)	(14,024)	-	186,476	172,452
Transfers between funds	(233,039)	233,039	-	-
Net movement in fund	(247,063)	233,039	186,476	172,452
Fund balances brought forward	480,453	657,857	38,342	1,176,652
Fund balances at carried forward	233,390	890,896	224,818	1,349,104

11. TANGIBLE FIXED ASSETS

	Long leasehold property	Garden	Software	Office and other equipment	Fixtures and fittings	Total
	£	£	£	£	£	£
Cost						
At 1 September 2022	914,948	130,064	26,755	59,024	66,369	**1,197,160**
Additions	105,823	-	-	6,888	11,035	**123,746**
Disposal	-	-	(6,510)	-	-	**(6,510)**
At 31 August 2023	**1,020,771**	**130,064**	**20,245**	**65,912**	**77,404**	**1,314,396**
Depreciation						
At 1 September 2022	298,062	130,064	11,900	49,297	61,941	**551,264**
Charge for the year	18,740	-	3,126	4,340	2,433	**28,639**
At 31 August 2023	**316,802**	**130,064**	**15,026**	**53,637**	**64,374**	**579,903**
Net book value						
At 31 August 2023	**703,969**	**-**	**5,219**	**12,275**	**13,030**	**734,493**
At 31 August 2022	616,886	-	14,855	9,727	4,428	645,896

The land upon which The Bradbury Building is built is held on a 125 year lease, of which 108 years are remaining, from Fareham Borough Council.

12. DEBTORS

	2023	2022
	£	£
Trade debtors	**48,909**	49,979
Prepayments and accrued income	**50,395**	31,909
Other debtors	**13,214**	8,016
	112,518	89,904

13. CREDITORS: DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	**18,150**	17,706
Accruals and deferred income	**42,602**	48,069
Other creditors	**338**	1,851
PAYE and social security	**2,983**	17,905
	64,073	85,531

14. COMMITMENTS UNDER OPERATING LEASES

At 31st August 2023 the charity had annual commitments under non-cancellable operating leases as set out below.

	2023		2022	
	Land and buildings	**Other items**	Land and buildings	Other items
	£	**£**	**£**	£
Operating leases which expire:				
Within 1 year	**22,437**	**2,880**	26,967	7,803
Within 2 to 5 years	**11,875**	**2,880**	28,292	5,759
	34,312	**5,759**	55,259	13,562

15. RESTRICTED FUNDS

		Movement in funds			
	Balance at 1 September 2022	**Incoming resources**	**Resources expended**	**Transfers between funds**	**Balance at 31 August 2023**
	£	**£**	**£**	**£**	**£**
Adult services	4,501	-	(824)	-	**3,677**
Children's services	15,763	143,518	(107,988)	-	**51,293**
Core costs	126,830	2,000	(122,621)	-	**6,209**
DAF	3,029	1,308	(422)	-	**3,915**
Finding a Voice Project	65,003	-	(19)	-	**64,984**
Helping Hand fund	4,664	-	-	(4,281)	**383**
Parkinson's	804	-	-	-	**804**
Saturday Club	2,451	10,470	(8,308)	-	**4,613**
IT equipment	1,773	-	-	-	**1,773**
Hoist	-	2,520	-	(2,520)	-
Solar panels	-	20,000	-	(20,000)	-
Refreshments - Adult	-	500	(224)	-	**276**
	224,818	180,316	(240,406)	(26,801)	**137,927**

Adult Services - Funds donated specifically for use in the Adult Service

Children's Service - Funds donated specifically for use in the Children's Service. This includes a grant from The National Lottery Community Fund for £27,040 from the RC London and South East Region programme.

Core Costs - Funds donated for supporting core costs specifically

DAF - The Governments child specific Disability Access Fund

Finding a Voice Project - Funds specifically earmarked for Speech & Language

Helping Hand Fund - A hardship fund available to help users or their families pay service fees

Parkinson's - Funds donated to support users with Parkinson's Disease specifically

15. RESTRICTED FUNDS (continued)

Saturday Club – Funds donated to enable us to run a Saturday Club for children and young people

IT Equipment – Funds donated specifically for the purchasing or upgrade of IT equipment

Hoist - Given to us by Gosport Rotary Club for a Molilift Hoist, for Children's services to assist in the movement and transitioning of children from floor to seat/plinth etc,

Solar panels - Given to us by The Locase project (low carbon across the South and East) for financial assistance towards solar panels.

Refreshments - Hampshire County Council Councillor Grant for Snacks & Refreshments for Children's Service

16. DESIGNATED FUNDS

		Movement in funds			
	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers between funds	Balance at 31 August 2023
	£	£	£	£	£
Fixed asset fund	645,896	-	-	88,597	**734,493**
Solar panels	120,000	-	-	(115,000)	**5,000**
New shop	50,000	-	(835)	(8,286)	**40,879**
Restoration and repairs	25,000	-	(25,000)	-	**-**
Garden	50,000	-	-	-	**50,000**
	890,896	-	(25,835)	(34,689)	**830,372**

Solar Panels - A project to install solar panels at the Rainbow Centre, to improve our environmental impact and reduce our electricity costs going forward.

New Shop - Funding to enable us to expand our retail interests by fitting out and opening at least one new charity shop.

Restoration and Repairs – Funding for ongoing major repair works at the Centre and our charity shops.

Garden – A fund to replace worn and broken equipment in the garden.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Designated	Restricted	Total 2023
	£	£	£	£
Fund balances as at 31 August 2023 are represented by:				
Tangible assets	-	**734,493**	-	**734,493**
Current assets	**230,175**	**95,879**	**137,927**	**463,981**
Current liabilities	**(64,073)**	**-**	**-**	**(64,073)**
	166,102	**830,372**	**137,927**	**1,134,401**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

	Unrestricted	Designated	Restricted	Total 2022
	£	£	£	£
Fund balances as at 31 August 2022 are represented by:				
Tangible assets	-	645,896	-	645,896
Current assets	318,921	245,000	224,818	788,739
Current liabilities	(85,531)	-	-	(85,531)
	233,390	890,896	224,818	1,349,104

18. TAXATION

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

19. RELATED PARTIES

There were no related party transactions for the year ended 31 August 2023 or 2022, besides those disclosed in note 9 above.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

England & Wales - Charity number 1096603

Accounts

Charity Registration No. 1096603
Company Registration No. 04465743 (England and Wales)

TRUSTEES' REPORT AND ACCOUNTS
FOR

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(A COMPANY LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31 AUGUST 2022

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Sams (Chairman) J Natt (Treasurer) K Briscoe I Grant S Bayford J Syvret M Taylor
Honorary President	Mrs H Somerset How
Operations Director	Mr I Churchill
Charity Number	1096603
Company Number	04465743
Registered Office & Principal Address	The Bradbury Building Palmerston Drive Fareham Hampshire PO14 1BJ
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Day to Day Bankers	HSBC Bank plc 165 High Street Southampton SO14 2NZ
Solicitors	Warner Goodman LLP Compass House 1-3 The Avenue Southampton SO17 1XG

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
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THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT)

The Trustees present their report and the audited financial statements of the charity for the period ended 31st August 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and 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 published in October 2019.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the period and since the period end were as follows:

P. Sams	(Chairman)
J. Natt	(Treasurer)
K. Briscoe	
I. Grant	
S. Bayford	
J. Syvret	
M Taylor	(Appointed 17th May 2022)
M. Tumelty	(Resigned 16th May 2022)

Chair's Introduction

Despite a number of challenges the financial year ending 31 August 2022 saw another successful year at The Rainbow Centre. All hopes to the contrary COVID continued to play a significant role in our operations, constraining both volunteer numbers and attendance at events. There was further disruption to way the we operate, when the war in Ukraine started, which has had a significant impact upon our running costs.

After surveying staff and participants, we took the decision to lift our strict Covid procedures after the Easter holidays. We still had to work around increased staff absences from sickness and isolation protocols but the flexible approach we adopted during the pandemic allowed us to create a 'new normal' and continue to deliver our services.

Our staff continued to be committed to the delivery of sessions of the highest quality for the benefit of users whether face to face or remotely and I would again wish to record my thanks for them going "above and beyond" in difficult circumstances. We also recognise the need to ensure we have sufficient staff to meet the needs of our users. As a result, we are investing in a staff development programme with the aim to grow 'home grown' Conductors and Conductors Assistants. This year we have recruited an apprentice Conductor and two apprentice Conductors Assistants who are completing their qualifications with the National Institute for Conductive Education in Birmingham whilst working in our Children's Service. We also currently have an apprentice Marketing Executive; an apprentice Office Administrator and our Finance Officer is studying for a degree level apprenticeship and an internationally recognised accountancy qualification.

This ethos of supporting personal development to achieve potential lies at the very core of everything we do at The Rainbow Centre, from our service delivery facilitating Conductive Education for children and adults, to the development of our staff and volunteers.

We have also been busy working on revitalising our fundraising following the pandemic. We were very excited to run our first successful public event in January, a Burns Night which saw over 100 people in attendance. Many of our supporters have taken on challenges to support us this year, with groups taking part in the Great South Run as well as an abseil down the Spinnaker Tower. Most recently we saw the return of our annual Summer Ball, attended by 100 people which provided a wonderful celebration to the end of a successful academic and financial year.

This year has also seen the launch of a brand-new website which is much more user friendly with new videos showcasing the work that we do. The website launch has come with an updated membership scheme that sees different coloured memberships to recognise the part that each Rainbow Family member has to play in the development of our Centre including; service users (no membership fee), individual donors, ad hoc donors, corporate partners and patrons and ambassadors.

Our total income for 2022 was up by 32% on 2021 from £726,896 to £960,035 and, through careful management of costs, we were able to post a surplus of £172,452 to improve our retained reserves. This has allowed us to designate funds to complete various projects and, as the saying goes, 'repair the roof whilst the sun is shining'. This will include:

1. the fitting of Solar panels and an electronic car charge point. With the current energy crisis, this will enable us to be more sustainable and to reduce our running costs, whilst thinking about our future environmental impact.
2. The upgrading of the equipment in the garden to give a better experience for our adult and children users particularly but also to improve the look and feel for everybody.
3. Investment in our charity shops not only making them more inviting for shoppers but also to expand the number of shops we have.
4. Undertaking a range of structural and health and safety projects that now need attention.

The Centre has been funded again this year by a number of Trusts and Foundations. Without the generosity of our supporters, and the dedication of our staff and volunteers, we would not have been able to help the 100 families who have relied on our service over the past year. Thank you.

Paul Sams
Chair of the Board of Trustees

Report of the Board of Trustees

Our Vision, Mission and Values

Our **Vision** is to be recognised as a UK Centre of Excellence, helping people with neurological conditions across our region at all key stages of their life.

Our **Mission** is to transform the lives of people who have a neurological condition enabling them to become as independent as possible so that they and their families can enjoy life to the full.

We will stay true to our **Values** of Teamwork, Enabling and Inspiring, Caring and Excellence.

The Organisation

- More than 100,000 strokes occur every year in the UK, which is an average of one stroke every five minutes, and almost ⅔ of stroke survivors leave hospital with a disability.
- 1 in every 600 people in the UK has MS and 100 people are newly diagnosed every week.
- 1 in 350 adults are living with Parkinson's in the UK and every hour another 2 people are diagnosed. (Figures from Stroke Association, MS Society, and Parkinson's UK).

Cerebral palsy is the most common cause of physical disability in children and young people in the developed world, and it can be estimated that that are approximately 1,700 babies born per year across England and Wales, who are affected by cerebral palsy.

Conductive Education: hours delivered for academic year 2021-22

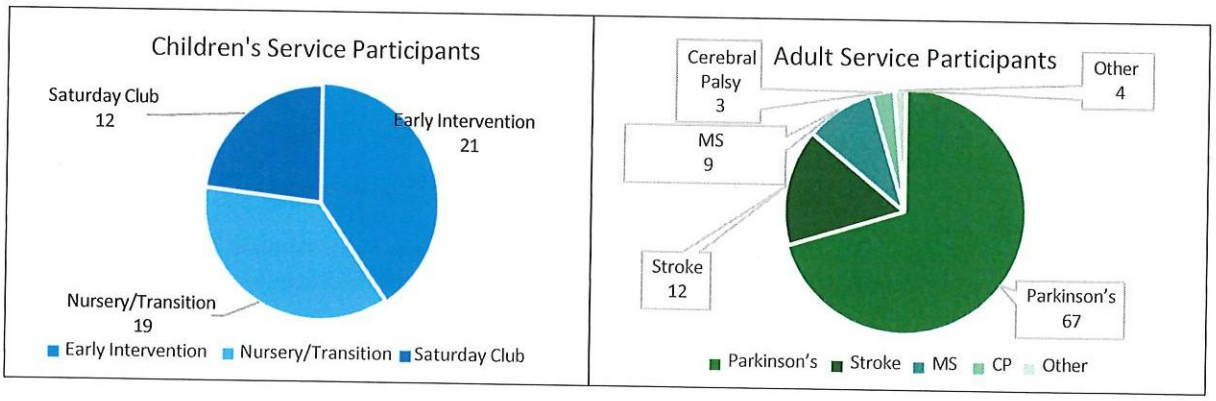
Thanks to the generosity of our supporters, we were able to continue our vital services over the past year, reaching 52 children and 64 adults living with neurological conditions. Our work providing Conductive Education, support and advice is still needed as much now as it ever was. Individuals are still experiencing delays in hospital appointments and treatment and this has only gotten worse with the huge backlog the NHS faces as we come out of the pandemic. The physiotherapy provided once every 1-3 months on the NHS is simply not enough to make a tangible difference to improving the independence of those living with conditions such as Cerebral Palsy, MS or Parkinson's, or those who have suffered a stroke or head injury.

Children

We provided 3 different children's groups; Early Intervention: for infants aged 0-3 and their parents, Nursery and School Booster: for children aged 3+, Saturday Club: for older children aged 8+ who cannot attend weekday sessions as they are attending school full time.

Adults

Our adult groups are split into MS, Parkinson's, Stroke, and adult Cerebral Palsy. We also offered individual 1-1 sessions.



JEMIMA'S STORY- A FRIENDSHIP MADE FOR LIFE

In November 2007 Jemima was welcomed into the world weighing just 2lb 13oz. Jemima stayed in neonatal intensive care for 8 weeks inside an incubator as her breathing had deteriorated. Jemima had a brain scan which was when they noticed some abnormalities. At the age of 6 months Jemima was diagnosed with Cerebral Palsy.

Jemima's first full Conductive Education session took place on the 6 November 2009 in our Early Intervention group; she joined in with all activities happily and enjoyed her day. This was going to be the start of something new for Jemima.

In April of 2011, at the age of 3, Jemima then moved to our Nursery group where she made friends for life. Jemima met Annabelle, who also attended the same group, and they became quite the team. They worked hard together and alongside one another to achieve some amazing things.

As the years went on, Jemima became stronger and a lot more confident in her movements, walking using a walker and sitting with only close supervision, wearing her arm gaiters for support. Annabelle was always there next to Jemima to cheer her on throughout her developmental journey.

Jemima is now able to sit completely independently with only close supervision. She uses her walker with minimal manual support and can communicate her needs and she definitely does. Now, 12 years later, Jemima attends The Rainbow Centre on a Saturday alongside her friend, Annabelle, and they have the best time together. They are now learning life skills and how to be as independent as possible. Jemima takes pride in her work and absolutely loves to be praised; we are so very proud of her achievements.

"The Rainbow Centre has had a huge impact on the development of Jemima. It is a safe and welcoming place for children to learn and develop. Through the structure and repetition initially she acquired the basic skills for independent movement and now as an older child she works on these for maintaining her mobility and for independent living. The service has been a lifeline with staff who are highly trained and have the time. commitment, patience, and passion to ensure that all the children have the best opportunities in life. There is always a celebration of what has been achieved each session. The positivity is infectious. Jemima is motivated and proud of herself. We as a family learn to focus on what she can do rather than what she can't. We feel well looked after and supported on our unique journey as parents and the centre is hugely valued by us" - Jemima's Mum



Be happy, be bright
and be YOU!



STEVE'S STORY

Steve was very active and always needed to be busy.

In 2019 he noticed an issue with his balance, his mobility, as well as a tremor in his left leg. He also felt that he had started dragging his left foot. His wife noticed a difference in his speech. It was thought that he might have had a stroke because of the left side dominance. Steve suspected that it might be Parkinson's, but he was shocked when his consultant and an MRI scan confirmed his diagnosis in March 2020. He was prescribed medication straight away.

He was very confused and concerned regarding the future and struggled to accept the diagnosis. He soon realised that he needed some advice and guidance. During a routine appointment, his GP suggested that he contact The Rainbow Centre, which he now feels turned out to be excellent advice.

When Steve came for an initial consultation, his movements were generally slow and he used his right side more. His left leg and hand were shaky, he had less control over them and his fine motor movements, such as buttoning and tying shoelaces, were a real challenge for him.

During his consultation Steve was set a number of goals and after his first session, began to feel some positive changes in his activities. Steve attends our weekly Parkinson's Group. The sessions help him to gain confidence and independence and improve his quality of life. He learns or relearns new techniques and skills in a variety of situations, which are allowing him to carry out everyday tasks.

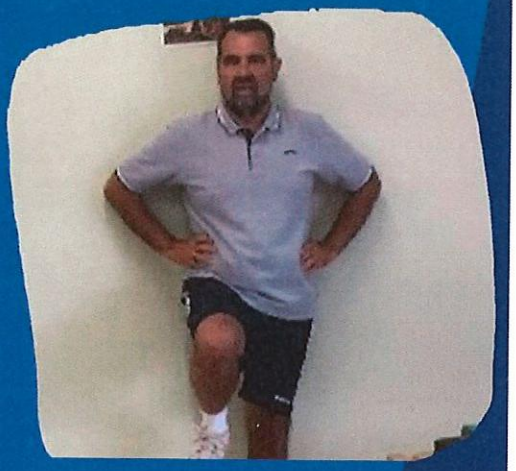
"Learning methods to overcome restricted mobility and improve speech has been a huge benefit, especially when playing with my grandchildren!"-Steve

Steve's confidence has grown and he feels that the control over his daily living has improved. He looks at challenges more positively and is tackling them more confidently. He is more aware of the movements on his left side, his fine manipulation skills have improved, and he involves his left hand in his activities more actively and automatically.

"I have noticed a vast improvement in my balance and mobility. My speech and hand mobility have also improved, all achieved by learning techniques at the Conductive Education sessions. I think it's important to carry out exercises that we learn at home. *-Steve*

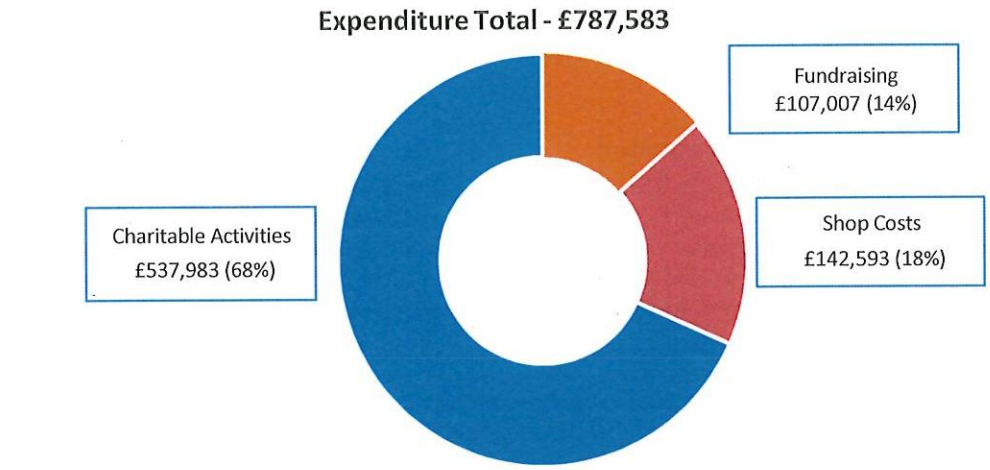
Steve really enjoys the sessions and thanks to his humour he raises the mood in the group and encourages others. Since his confidence has improved, he also attends gym sessions, where he goes with his wife, and they have made friends with other members.





Financial Review 20/21

The Centre generated total funds of £960,035 (2021: £726,896) and, the total spend was £787,583 (2021: £680,597). At the end of the year there was a surplus of £172,452 (2021: surplus £46,299).



Year on year comparisons reveal the following major movements in our funding:-

	2021-22	2020-21	% increase
Trusts & Foundations	£ 464,528	£ 160,424.00	190%
Shops	£ 199,952	£ 118,651.00	69%
Fees	£ 141,420	£ 137,240.00	3%
Community	£ 81,516	£ 64,954.00	25%
Corporate	£ 45,379	£ 42,571.00	7%
Other	£ 15,863	£ 9,347.00	70%
Events	£ 11,377	£ 1,687.00	574%

Small Companies Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Auditors

TC Group have been re-appointed as auditors for the ensuing year in accordance with section 485 of the Companies Act 2006.

Reserves and the position at the year end

When reviewing our reserve levels, we try to ensure we balance sufficient reserve levels to enable us to carry on our work when faced with difficult circumstances, whilst also ensuring we maximise the resources used for charitable purposes. Reserves are held in order for the charity to be able to continue to meet the needs of its users, in times when income generation falls short of that required to meet the day to day running costs. Our reserves also need to give us sufficient time to change our financial strategy due to unforeseen changing circumstances.

The charity measures its unrestricted reserves by reference to the number of months running costs held (as an average). As at 31 August 2022 the Centre retained unrestricted reserves (unrestricted income funds) of £233,390 (31 August 2021 £480,452). Based on the average total costs during this financial period, this represents approximately 4 months of running costs (31 August 2021 8.4 months). The Centre also has restricted reserves the vast majority of which (£217,125 (97%)) are restricted to meet operating costs in the next financial year. The Centre therefore has reserves to meet future running costs of £450,515, equivalent to just approximately 6.9 months running costs (2021: 8.4 months).Our current policy is to maintain a minimum level of 6 months costs.

This year we have also designated a further £233,039 (just over 3 months of costs) for projects that would otherwise have come out of operating costs.

The Board of Trustees review the reserve level annually.

Plans for the Future

We have recognised that our reserves not only need to cushion us against the unexpected but also need to be used to enhance the work we do and ensure that we not only survive but thrive. To that end we have put aside money in designated pots to allow us to work on four project areas.

1. We will install solar panels on the roof of the Centre improving not only our green credentials, moving us away from fossil fuels and towards cleaner and greener energy but also cushioning ourselves in the short term against the current volatility in the energy market.
2. We will look to open at least one new shop. As the income from our shops grows, we are aware that some of our sites are on short leases and we want to continue as a visible presence on the high streets of our community.
3. It has been almost two decades since the Centre opened in Cams Alders. In that time the garden has been used extensively by adults, children, staff and supporters. We recognize that it is getting a bit tired and need an overhaul.
4. Finally we need to look at all of our assets and repair or replace equipment and buildings to ensure we continue to provide the best for our Rainbow Family.

Risk Management

The Rainbow Centre receives minimal Government financial support which means that our income must be generated through grants from trusts and foundations, income from our charity shops fees for our services and through our local community support both in donations and attendance at our events.

Given that £602,800 (63%) (2021: £269,636 (50%)) of our income is derived from the activities of our fundraising team we have continued to invest in staffing and training in this area. In return we have seen income from this area more

than double. Combined with our continued efforts to reduce our operational overheads, we are in a good position as we move into the 2022-23 financial year.

The charity does not have any external borrowings and cashflow is monitored on a weekly basis to ensure that the daily operations are not impacted or exposed to any cashflow risk.

Monthly accounts and key performance indicators are produced and reviewed by the Executive Director and senior management team every month. The board of trustees meet regularly throughout the year to review the performance of the Centre, both financial and operational, with a view to the mitigation of risk.

The Board

Details of changes in the constitution of the Board are detailed on page 1 of the Trustee's Annual Report. Our thanks go to those members who have resigned and moved on, for their service.

The Board has a good mix of skills essential for the running of the charity and continues to try and source new board members with additional skill sets, principally in the areas of education and health.

Acknowledgments

The Board would like to thank the many friends and supporters of the Rainbow Centre for their kind donations, and to the staff for their tireless dedication.

We simply would not be able to function were it not for our volunteers. In addition to paid staff, we had the services of 41 volunteers without whom we could not deliver the services we strive to provide. I would like to thank them for all their efforts on behalf of the Centre.

Special thanks are due to TC Group for the professionalism and support preparing these accounts and supplying audit services.



26 May 2023

By order of the Board of Trustees
Paul Sams
Chair of the Board of Trustees

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees, who are also the Directors of The Rainbow Centre for Conductive Education Limited for the purpose of company law, are responsible for preparing the Governors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

We have audited the financial statements of The Rainbow Centre for Conductive Education Limited for the year ended 31 August 2022 which compromise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorized for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustee's report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, the governors(who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud
The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption, DBS checks and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK.
- We considered the nature of the charitable company's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- We considered the procedures and controls that the charitable company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for the no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group
Statutory Auditors
Office: Steyning, West Sussex

Dated: 30 May 2023

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted	Designated	Restricted	Total 2022	Total 2021
INCOME FROM:		£	£	£	£	£
Donations, legacies and raising funds	3	406,786	-	411,251	818,037	588,593
Investment income	4	578	-	-	578	1,063
Charitable activities	5	141,420	-	-	141,420	137,240
Total income		548,784	-	411,251	960,035	726,896
EXPENDITURE ON:						
Costs of generating funds	6					
Fundraising costs		94,453	-	12,554	107,007	85,940
Shop costs		142,593	-	-	142,593	88,933
Charitable activities	7	325,762	-	212,221	537,983	505,724
Total expenditure		562,808	-	224,775	787,583	680,597
Net income / (expenditure)		(14,024)	-	186,476	172,452	46,299
Transfers between funds		(233,039)	233,039	-	-	-
Net movement in fund		(247,063)	233,039	186,476	172,452	46,299
Fund balances brought forward		480,453	657,857	38,342	1,176,652	1,130,353
Fund balances at carried forward	17	233,390	890,896	224,818	1,349,104	1,176,652

All income and gains for the period are recognised above. All of the company's activities are classified as continuing.

There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 17 to 26 form part of these financial statements.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 AUGUST 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11		645,896		657,857
CURRENT ASSETS					
Debtors	12	89,904		35,565	
Cash at bank and in hand		698,835		528,266	
		788,739		563,831	
CURRENT LIABILITIES					
Creditors due within one year	13	(85,531)		(45,036)	
NET CURRENT ASSETS			703,208		518,795
			1,349,104		1,176,652
REPRESENTED BY:					
Restricted funds	15		224,818		38,342
Unrestricted funds	17	233,390		480,453	
Designated funds	16	890,896		657,857	
			1,124,286		1,138,310
			1,349,104		1,176,652

The accounts were approved by the Trustees on ..... 26th ..... May 2023 and are signed on their behalf by:

P Sams
Chairman

Company Registration No. 04465743

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities:					
Net income for the year		172,452		46,298	
Adjustments for:					
Depreciation charges	11	29,596		102,159	
Interest receivable	4	(578)		(1,063)	
Decrease/(increase) in debtors	13	(54,339)		36,735	
Increase/(decrease) in creditors	2 13	40,495		1,182	
Net cash provided by operating activities			187,626		185,311
Cash flows from investing activities					
Interest receivable	4	578		1,063	
Purchase of tangible fixed assets	11	(17,635)		(9,684)	
Net cash used in investing activities			(17,057)		(8,621)
Change in cash and cash equivalents in the year			170,569		176,690
Cash and cash equivalents at the beginning of the year			528,266		351,576
Cash and cash equivalents at the end of the year			698,835		528,266
Analysis of cash and cash equivalents					
Cash at bank and in hand			698,835		528,266
Total cash and cash equivalents			698,835		528,266

1. STATUTORY INFORMATION

The Rainbow Centre for Conductive Education is a company limited by guarantee (company registration number: 04465743) and a registered charity in England (charity registration number: 1096603). The address of the registered office is given in the charity information on the legal and administrative information page within these financial statements.

The nature of the charity's operations and principal activities are to inspire and support children with Cerebral Palsy and adults with stroke, MS and Parkinsons, adult Cerebral Palsy, Head Injury and their families. Through a system of learning called Conductive Education we encourage and teach our children/participants to take an active role in their own development.

As a company limited by guarantee, in the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. ACCOUNTING POLICIES

2.1 Basis of preparation

The charity constitutes a public benefit entity as defined by FRS102. 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 (FRS102) issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The Rainbow Centre for Conductive Education Limited meets the definition of a public benefit entity under FRS102. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the

2. ACCOUNTING POLICIES (continued)

2.2 Income

Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

2.3 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure is classified under headings of Fundraising costs or Charitable activities as appropriate, which aggregate all costs related to the activities of the charity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its charitable objectives and services for its beneficiaries.

Fundraising costs are those costs associated with managing the generation of funds into the charity, to provide the charity with the funds to deliver its activities and services for its beneficiaries.

2.4 Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease terms, whichever is shorter.

Leasehold Property	- 2% straight line
Garden	- 10% straight line (fully depreciated this year)
Office Equipment	- 25% straight line
Fixtures and Fittings	- 25% straight line
Software	- 20% straight line

2.5 Leasing and hire purchase commitments

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

2.6 Pensions

The charity makes payments to a defined contribution pension scheme on behalf of key employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the statement of financial activities.

2.7 Accumulated funds

The charity has a number of restricted income funds to account for a situation where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

Unrestricted income funds are funds available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds set aside by the trustees out of unrestricted income funds for specific future purposes or projects. The fixed assets fund represents amounts invested in fixed assets for use by the charity in respect of the property, The Bradbury Building.

2. ACCOUNTING POLICIES (continued)

2.8 Debtors

Trade and other debtors are recognized at the settlement amount due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.10 Creditors and provisions

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.

2.11 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Governors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised. The Governors do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements

2.12 Going concern

The charity is heavily reliant on voluntary income sources, primarily donations and fundraising from the local community, to provide it with the funds it needs in order to support the services it delivers. Due to the nature of these voluntary income sources, the related cash flows are difficult for the charity to forecast with reasonable certainty, both in respect of the quantity and timing of these cash flows. Conversely the charity's expenditure, which consists primarily of staff costs of providing the charitable services and supporting the charitable services, are relatively fixed monthly amounts that can be predicted with reasonable certainty. The result of these factors is that the charity is exposed to significant fluctuations in its cash flows, which has a direct impact on its cash resources.

To manage these risks, the charity seeks to maintain cash reserves within its bank account equivalent to at least 6 months operating costs circa, in order to provide it with a stable platform from which it can make medium to long-term planning decisions on its services.

The trustees have carefully considered the funding requirements of the charity, including a review of the ongoing issues arising from cost inflation pressures and the current cost of living crisis and are confident that from the strategies that have been implemented, the charity will have sufficient resources for it to continue for the foreseeable future. Accordingly, the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

3. DONATIONS, LEGACIES AND RAISING FUNDS

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Donations				
Donations – Community	77,743	3,773	81,516	64,954
Donations – Corporate and exec events	44,879	500	45,379	42,571
Donations – Trusts and foundations	57,550	406,978	464,528	160,424
Government Grants Received	-	-	-	45,730
Gifts in kind	-	-	-	5,000
Other	15,285	-	15,285	8,284
Legacies				
Bequests and legacies received	-	-	-	135,396
Activities for raising funds				
Shop income	199,952	-	199,952	118,651
Events	11,377	-	11,377	1,687
Rental income	-	-	-	5,896
	406,786	411,251	818,037	588,593

4. INVESTMENT INCOME

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Investment income – deposit interest	578	-	578	1,063
	578	-	578	1,063

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Fees received from Conductive Education (Children)	99,902	-	99,902	98,514
Fees received from Conductive Education (Adult)	41,518	-	41,518	38,726
	141,420	-	141,420	137,240

6. COSTS OF GENERATING FUNDS

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Shop costs	142,593	-	142,593	88,933
Events and other fundraising costs	9,305	1,443	10,748	10,726
Fundraising salary costs	85,148	11,111	96,259	75,214
	237,046	12,554	249,600	174,873

7. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Conductive Education wages and salaries	85,154	164,106	249,260	182,384
Administration wages and salaries	110,095	16,667	126,762	88,236
Rent, rates and other establishment expenditure	20,332	7,177	27,509	23,297
Repairs and maintenance	15,102	5,331	20,433	30,309
Insurance	1,270	449	1,719	5,171
Motor expenses and travel	7,372	2,603	9,975	1,145
Legal and professional fees	10,595	3,739	14,334	25,240
Office expenses	23,934	8,508	32,442	32,220
Bad debts	11,997	-	11,997	-
Telephone	4,258	1,503	5,761	363
Depreciation	29,596	-	29,596	102,159
Audit and accountancy fees	6,057	2,138	8,195	5,000
Other governance costs	-	-	-	10,200
	325,762	212,221	537,983	505,724

8. NET INCOMING RESOURCES FOR THE PERIOD

	Total 2022	Total 2021
	£	£
Depreciation	29,596	102,159
Auditors' fees	7,000	5,000

9. STAFF COSTS

The aggregate payroll costs for the year were as follows:

	2022	2021
	£	£
Wages and salaries	508,480	367,449
Social security costs	44,184	31,485
Pension costs	10,118	7,22
	562,782	406,16

The average monthly number of employees during the year was as follows:

	2022	2021
	£	£
Number of administrative staff	3	3
Number of Conductive staff	11	9
Number of fundraising staff	4	2
Number of shop staff	7	6
	25	20

9. STAFF COSTS (continued)

No employee received emoluments of more than £60,000 during the period (2021 – £nil).

No remuneration was paid to any Trustees during the period (2021 - £nil). The Trustees provide their time to the charity on a voluntary basis only.

No expenses were reimbursed to any Trustee during the period (2021 - £nil).

Trustees made donations to the charity totalling £nil during the period (2021 - £172).

The charity considers its key management personnel to comprise the Executive Director, Head of Fundraising, Head of Children's Service, Head of Adult Services and Head of Retail. The total employment benefits including employers' national insurance and pension contributions of the key management personnel were £221,297 (2021: £174,164). The comparative figures for 2021 do not include a person in post as Head of Retail and only account for 9 months of an Executive Director salary for that year.

10. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES – YEAR ENDED 31 AUGUST 2021

	Total 2021
	£
INCOME FROM:	
Donations, legacies and raising funds	588,593
Investment income	1,063
Charitable activities	137,240
Total income	726,896
EXPENDITURE ON:	
Costs of generating funds	
Fundraising costs	85,940
Shop costs	88,933
Charitable activities	505,724
Total expenditure	680,597
Net movement in funds	46,299
Fund balances brought forward	1,130,353
Fund balances at carried forward	1,176,652

11. TANGIBLE FIXED ASSETS

	Long leasehold property	Garden	Software	Office and other equipment	Fixtures and fittings	Total
	£	£	£	£	£	£
Cost						
At 1 September 2021	914,948	130,064	13,735	57,670	63,108	**1,179,525**
Additions	-	-	13,020	1,354	3,261	**17,635**
At 31 August 2022	**914,948**	**130,064**	**26,755**	**59,024**	**66,369**	**1,197,160**
Depreciation						
At 1 September 2021	279,763	130,064	9,090	45,264	57,487	**521,668**
Charge for the year	18,299	-	2,810	4,033	4,454	**29,596**
At 31 August 2022	**298,062**	**130,064**	**11,900**	**49,297**	**61,941**	**551,264**
Net book value						
At 31 August 2022	**616,886**	**-**	**14,855**	**9,727**	**4,428**	**645,896**
At 31 August 2021	635,185	-	4,645	12,406	5,621	657,857

The land upon which The Bradbury Building is built is held on a 125 year lease, of which 108 years are remaining, from Fareham Borough Council.

12. DEBTORS

	2022	2021
	£	£
Trade debtors	**49,979**	5,657
Prepayments and accrued income	**31,909**	29,908
Other debtors	**8,016**	-
	89,904	35,565

13. CREDITORS: DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accounts payable	**17,706**	16,245
Accruals and deferred income	**48,069**	17,090
Other creditors	**1,851**	3,179
PAYE and social security	**17,905**	8,522
	85,531	45,036

14. COMMITMENTS UNDER OPERATING LEASES

At 31st August 2022 the charity had annual commitments under non-cancellable operating leases as set out below.

	2022		2021	
	Land and buildings	**Other items**	Land and buildings	Other items
	£	**£**	**£**	£
Operating leases which expire:				
Within 1 year	**26,967**	**7,803**	28,800	4,932
Within 2 to 5 years	**28,292**	**5,759**	55,258	4,932
After more than 5 years	**-**	**-**	-	-
	55,259	**13,562**	84,058	9,864

15. RESTRICTED FUNDS

		Movement in funds			
	Balance at 1 September 2021	**Incoming resources**	**Resources expended**	**Transfers between funds**	**Balance at 31 August 2022**
	£	**£**	**£**	**£**	**£**
Adult services	4,343	500	(342)	-	**4,501**
Children's services	14,551	110,448	(109,236)	-	**15,763**
Core costs	224	227,960	(101,354)	-	**126,830**
DAF	3,424	2,343	(2,738)	-	**3,029**
Finding a Voice Project	6,072	60,000	(1,069)	-	**65,003**
Helping a Hand fund	4,664	-	-	-	**4,664**
Parkinson's	804	-	-	-	**804**
Saturday Club	2,487	10,000	(10,036)	-	**2,451**
IT equipment	1,773	-	-	-	**1,773**
	38,342	411,251	(224,775)	-	**224,818**

Adult Services – Funds donated specifically for use in the Adult Service

Children's Service - Funds donated specifically for use in the Children's Service

Core Costs – Funds donated for supporting core costs specifically

DAF – The Governments child specific Disability Access Fund

Finding a Voice Project – Funds specifically earmarked for Speech & Language

Helping Hand Fund - A hardship fund available to help users or their families pay service fees

Parkinson's - Funds donated to support users with Parkinson's Disease specifically

Saturday Club – Funds donated to enable us to run a Saturday Club for children and young people

IT Equipment – Funds donated specifically for the purchasing or upgrade of IT equipment

16. DESIGNATED FUNDS

		Movement in funds			
	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers between funds	Balance at 31 August 2022
	£	£	£	£	£
Fixed asset fund	657,857	-		(11,961)	**645,896**
Solar panels	-	-	-	120,000	**120,000**
New shop	-	-	-	50,000	**50,000**
Restoration and repairs	-	-	-	25,000	**25,000**
Garden	-	-	-	50,000	**50,000**
	657,857	-	-	233,039	**890,896**

Solar Panels - A project to install solar panels at the Rainbow Centre, to improve our environmental impact and reduce our electricity costs going forward.

New Shop - Funding to enable us to expand our retail interests by fitting out and opening at least one new charity shop.

Restoration and Repairs – Funding for ongoing major repair works at the Centre and our charity shops.

Garden – A fund to replace worn and broken equipment in the garden.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Designated	Restricted	Total 2022
	£	£	£	£
Fund balances as at 31 August 2022 are represented by:				
Tangible assets	-	**645,896**	-	**645,896**
Current assets	**318,921**	**245,000**	**224,818**	**788,739**
Current liabilities	**(85,531)**	-	-	**(85,531)**
	233,390	**890,896**	**224,818**	**1,349,104**

	Unrestricted	Designated	Restricted	Total 2021
	£	£	£	£
Fund balances as at 31 August 2021 are represented by:				
Tangible assets	-	657,857	-	657,857
Current assets	525,489	-	38,342	563,831
Current liabilities	(45,036)	-	-	(45,036)
	480,453	657,857	38,342	1,176,652

18. TAXATION

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

19. RELATED PARTIES

There were no related party transactions for the year ended 31 August 2022 or 2021.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

England & Wales - Charity number 1096603

Accounts

COMPANY REGISTRATION NUMBER 04465743

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

31st AUGUST 2021

Charity Number 1096603

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

FINANCIAL STATEMENTS

PERIOD ENDED 31st AUGUST 2021

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THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

TRUSTEES ANNUAL REPORT

PERIOD ENDED 31st AUGUST 2021

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the period ended 31st August 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Rainbow Centre for Conductive Education Ltd
Charity registration number	1096603
Company registration number	04465743
Registered office	The Bradbury Building Palmerston Drive Fareham Hampshire PO14 1BJ
THE TRUSTEES	Mr P. Sams (Chairman) Mr J. Natt (Treasurer) Mr K. Briscoe Mr I. Grant Mr M. Tumelty (Appointed 23rd November 2020) (Resigned 16th May 2022) Mrs S. Bayford (Appointed 23rd November 2020) Mrs J. Syvret (Appointed 23rd November 2020) Mr M. Taylor (Appointed 17th May 2022)
Honorary President	Mrs H. Somerset How (Appointed 04h February 2021)
Interim Operations Director	Mrs H. Somerset How (Appointed 14th September 2019 - resigned 31st December 2020)
Operations Director	Mr I. Churchill (Appointed 1st December 2020)
Auditor	TC Group 3 Acorn Business Centre Northarbour Road Portsmouth PO6 3TH
Bankers	HSBC Bank plc 165 High Street Southampton SO14 2NZ
Solicitors	Coffin Mew 1000 Lakeside North Harbour Portsmouth PO6 3EN

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

TRUSTEES ANNUAL REPORT

PERIOD ENDED 31st AUGUST 2021

The Trustees present their report and the audited financial statements of the charity for the period ended 31st August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and 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 published in October 2019.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the period and since the period end were as follows:

Mr P. Sams	(Chairman)
Mr J. Natt	(Treasurer)
Mr K. Briscoe	
Mr I. Grant	
Mr M. Tumelty	(Appointed 23d November 2020) (Resigned 16th May 2022)
Mrs S. Bayford	(Appointed 23d November 2020)
Mrs J. Syvret	(Appointed 23d November 2020)

Chair's Introduction

The financial year that ended on 31 August 2021 saw the Rainbow Centre slowly emerge from the constraints of the Covid19 pandemic with a gradual return to normality. Government Regulation and periods of lockdown meant that we had to adopt a flexible approach to delivering our services with reliance (Reduced from the 19/20 year) on streamed interactive live sessions for our children and Zoom sessions for our adult participants . Without doubt our flexible approach to the delivery of sessions enabled the centre to interact daily with our users and remain a lifeline in the difficult circumstances we all face and preserve the centre as a functioning unit to be able to deliver its essential services in the future.

During the year under review we were able to appoint a new highly experienced Operations Director in December 2020 after an extensive interview process and so allow the Centre's founder, Helen Somerset – Howe to step back having stepped into the breach to cover the day to day running of the Centre. The Board wishes to record its thanks to Helen for her selfless devotion to the cause – the period she was in post was certainly longer that we all had envisaged.

Our staff continued to be committed to the delivery of sessions of the highest quality for the benefit of users whether face to face or remotely and I would again wish to record my thanks for them going "above and beyond" in difficult circumstances.

Reaction and feedback about our online services remained superb; all our families were hugely appreciative of the continuity of engagement we provided on a daily basis, both for our children attending streamed interactive live sessions and for our senior community participating in Zoom sessions. The children and their siblings had structure and continuity in their day and our adult community became ever more confident in their use of technology. Despite the hope that we are now see an end to pandemic restrictions the centre will continue to develop its online offering for the benefit of its users.

The Centre has been funded again this year by a number of Trusts and Foundations. We thank them all for their continued support in what has been a challenging year. We were also fortunate to receive a substantial legacy during the year. Their generous support enabled the Centre to deliver its services in what was a difficult year when many other sources of funding were restricted as we emerged from the pandemic.

Our total income for 2021 was slightly less than in 2020 however, we were able to post a surplus of £46,299 to improve our retained reserves and , improve our cash retention by £176,690 to enter the 2021/2022 year on a strong footing .



Paul Sams
Chair of the Board of Trustees

Report of the Board of Trustees

Our Vision, Mission and Values

Our **Vision** is to be recognised as a UK Centre of Excellence, helping people with neurological conditions across our region at all key stages of their life.

Our **Mission** is to transform the lives of people who have a neurological condition enabling them to become as independent as possible so that they and their families can enjoy life to the full.

We will stay true to our **Values** of Teamwork, Enabling and Inspiring, Caring and Excellence.

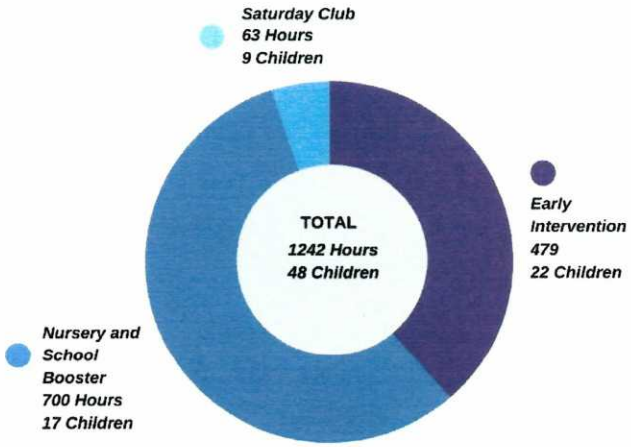
The Organisation

More than 100,000 strokes occur every year in the UK, which is an average of one stroke every five minutes, and almost ⅔ of stroke survivors leave hospital with a disability. 1 in every 600 people in the UK has MS and 100 people are newly diagnosed every week. 1 in 350 adults are living with Parkinson's in the UK and every hour another 2 people are diagnosed. (Figures from Stroke Association, MS Society, and Parkinson's UK).

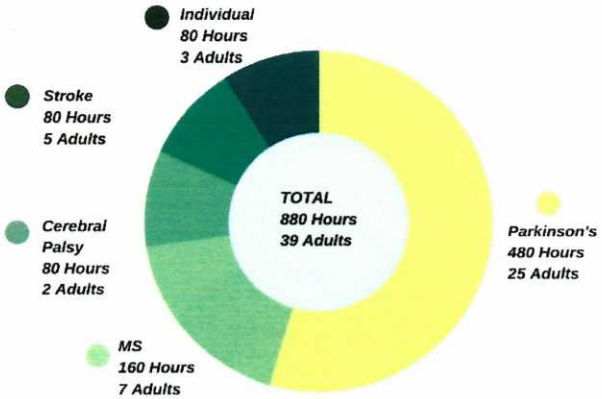
Cerebral palsy is the most common cause of physical disability in children and young people in the developed world, and it can be estimated that that are approximately 1,700 babies born per year across England and Wales, who are affected by cerebral palsy.

Conductive Education: hours delivered to date for academic year 20-21

Thanks to the generosity of our supporters, we were able to continue our vital services over the past year, reaching 47 children and 39 adults living with neurological conditions. Our work providing Conductive Education, support and advice is needed now more than ever before as individuals are still experiencing delays in hospital appointments and treatment. The physiotherapy provided once every 1-3 months on the NHS is simply not enough to make a tangible difference to improving the independence of those living with conditions such as Cerebral Palsy, MS or Parkinsons, or those who have suffered a stroke or head injury.

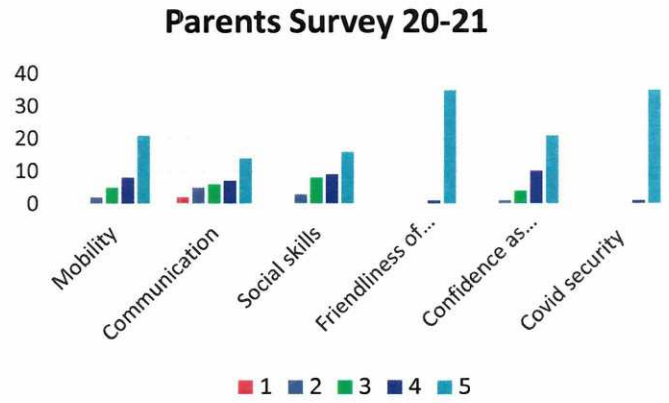


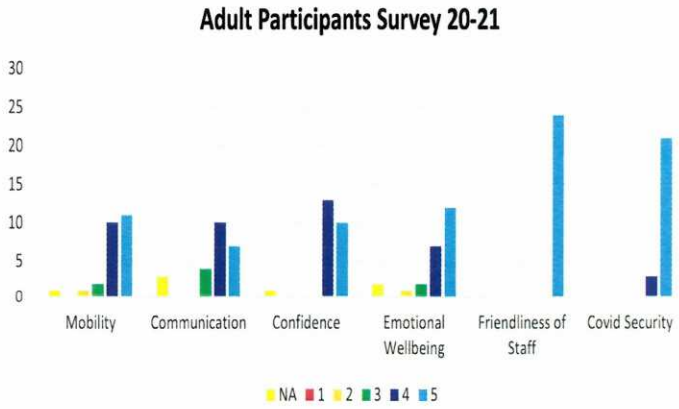
We provided 3 different children's groups split into; Early Intervention: for infants aged 0-3 and their parents, Nursery and School Booster: for children aged 3+, Saturday Club: for older children aged 8+ who cannot attend weekday sessions as they are attending school full time.



Our adult groups are split into MS, Parkinsons, Stroke, and adult Cerebral Palsy. We also offered individual 1-1 sessions. In academic year 20-21 we provided the following hours of Conductive Education

Our end of year participants surveys provided the following findings for monitoring the impact of our service:





Out of the 48 parents and 36 adults who were sent the survey, 36 and 23 responded respectively and were asked to rate improvements in mobility, communication and social skills as a result of Conductive Education at The Rainbow Centre from 1-5 with 1 being not at all and 5 being a lot. They were also asked to rate the friendliness and helpfulness of staff as well as how safe they felt with our Covid secure measures in place.

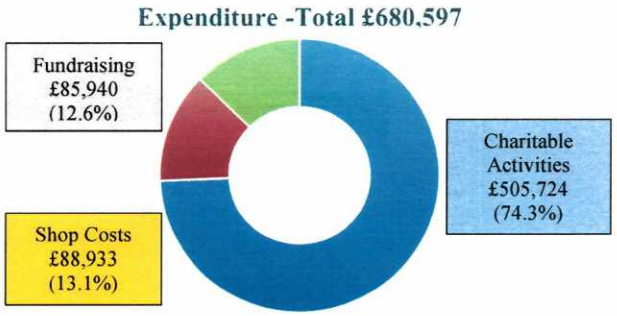
Financial Review 20/21

The Centre generated total funds of £726,896 (2020 £786,150) and, the total spend was £680,597 (2020 £652,902). At the end of the year there was a surplus of £46,299 (2020 surplus £133,248).

Year on year comparisons reveal the following major movements in out funding :-

	% Reduction
Community Donations	40%
Corporate Donations	37%
Trust and Foundation Donations	32%
Government Grants	63%





On the plus side the Centre was fortunate to receive a legacy of £135,396 during the year. If the legacy had not been received a deficit of £89,097 would have been incurred.

Small Companies Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Auditors

TC Group have been re-appointed as auditors for the ensuing year in accordance with section 485 of the Companies Act 2006.

Reserves and the position at the year end

When reviewing our reserve levels we try to ensure we balance sufficient reserve levels to enable us to carry on our work when faced with difficult circumstances, whilst also ensuring we maximise the resources used for charitable purposes. Reserves are held in order for the charity to be able to continue to meet the needs of its users, in times when income generation falls short of that required to meet the day to day running costs. Our reserves also need to give us sufficient time to change our financial strategy due to unforeseen changing circumstances.

The charity measures its unrestricted reserves by reference to the number of months running costs held (as an average). As at 31 August 2021 the Centre retained unrestricted reserves (unrestricted income funds) of £480,452 (31 August 2020 £349,561). Based on the average total costs during this financial period, this represents approximately 8.4 months of running costs (31 August 2020 6.7 months).

The Board of Trustees review the reserve level annually. Our current policy is to maintain a minimum level of 6 months costs in light of the current increased economic risk (albeit reduced) due to Covid 19 and Brexit.

Risk Management

The Rainbow Centre receives minimal non Covid related Government financial support which means that all our funds must be generated in the Private and Corporate Sectors. Thanks to the efforts in recent years to secure multiyear funding, 18% of our monthly costs are covered by these grants. Whilst community and corporate donations have significantly reduced year on year we have been assisted by Government grants available because of the Covid19 pandemic although these are at a considerably lower level than in 2020. The Centre was able to continue to run remote sessions during Lock Down, to ensure our participants continued to benefit from the sessions the centre provides. Combined with the efforts taken to reduce our overheads, it left the Centre in a good position to re-open fully in September 2021 and survive while the economy and our Corporate donors recover.

Thanks to the efforts of our senior staff the Centre is now able to offer remote sessions to our participants should the Centre need to close again due to any further national lock downs.

The charity does not have any external borrowings and cashflow is monitored on a weekly basis to ensure that the daily operations are not impacted or exposed to any cashflow risk.

Monthly accounts and key performance indicators are produced and reviewed by the Executive Director and senior management team every month. The board of trustees meet regularly throughout the year to review the performance of the Centre, both financial and operational, with a view to the mitigation of risk.

The Board

Details of changes in the constitution of the Board are detailed on page 1 of the Trustee's Annual Report. Our thanks go to those members who have resigned and moved on, for their service.

The Board has a good mix of skills essential for the running of the charity and continues to try and source new board members with additional skill sets, principally in the areas of education and health.

Responsibilities of the Trustees

The trustees (who are also directors of The Rainbow Centre For Conductive Education Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards

(United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and

The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Acknowledgments

The Board would like to thank the many friends and supporters of the Rainbow Centre for their kind donations, and to the staff for their tireless dedication.

We simply would not be able to function were it not for our volunteers. In addition to paid staff we had the services of 41 volunteers without whom we could not deliver the services we strive to provide. I would like to thank them for all their efforts on behalf of the Centre.

Special thanks are due to TC Group for the professionalism and support preparing these accounts and supplying audit services.



By order of the Board of Trustees
Paul Sams
Chair of the Board of Trustees

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

PERIOD ENDED 31ST AUGUST 2021

Independent Auditor's Report to the Members of The Rainbow Centre for Conductive Education Ltd

Opinion

We have audited the financial statements of The Rainbow Centre for Conductive Education Ltd (the 'charitable company') for the year ended 31 August 2021 which comprise the statement of financial activity, balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2021, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

- the financial statements are not in agreement with the accounting records and returns; or

- certain disclosures of trustees' remuneration specified by law are not made; or

- the financial statements are not in agreement with the accounting records and returns; or

- we have not received all the information and explanations we require for our audit; or

- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations;

- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, Companies Act 2006 and the Charities Act 2011) and the relevant charity regulations in the UK;
- We considered the nature of the industry, the control environment and the charity's performance;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group.

James Blake FCA (Senior Statutory Auditor)
For and on behalf of

TC Group
Statutory Auditor

Office: Portsmouth

Date: 22/08/2022

TC Group is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

PERIOD ENDED 31st AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES					
Donations, legacies and raising funds	2	**463,424**	**125,169**	**588,593**	672,305
Investment income	3	**1,063**	**-**	**1,063**	1,106
Charitable activities	4	**137,240**	**-**	**137,240**	112,739
TOTAL INCOMING RESOURCES		**601,727**	**125,169**	**726,896**	786,150
RESOURCES EXPENDED					
Costs of generating funds:					
Fundraising costs	5	**(85,940)**	**-**	**(85,940)**	(98,972)
Shop costs	5	**(88,933)**	**-**	**(88,933)**	(107,991)
Charitable activities	6	**(388,438)**	**(117,286)**	**(505,724)**	(445,940)
TOTAL RESOURCES EXPENDED		**(563,311)**	**(117,286)**	**(680,597)**	(652,903)
NET MOVEMENT IN FUNDS		**38,416**	**7,883**	**46,299**	133,247
RECONCILIATION OF FUNDS					
Total funds brought forward	15 / 16	**1,099,894**	**30,459**	**1,130,353**	997,106
Transfers		**-**	**-**	**-**	-
TOTAL FUNDS CARRIED FORWARD		**1,138,310**	**38,342**	**1,176,652**	1,130,353
NOTE:					
Total incoming resources		**601,727**	**125,169**	**726,896**	786,150
Total resources expended		**(563,311)**	**(117,286)**	**(680,597)**	(652,903)
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		**38,416**	**7,883**	**46,299**	133,247

The Statement of Financial Activities includes all gains and losses in the period.
All of the above amounts relate to continuing activities.

The notes on pages 15 to 25 form part of these financial statements.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

BALANCE SHEET

31st AUGUST 2021

	Note	2021 £	£	2020 £
FIXED ASSETS				
Tangible assets	**10**		**657,857**	750,332
CURRENT ASSETS				
Debtors	**11**	**35,565**		72,299
Cash at bank		**528,266**		351,576
		563,831		423,875
CREDITORS: Amounts falling due within one year	**12**	**(45,036)**		(43,854)
NET CURRENT ASSETS			**518,795**	380,021
TOTAL ASSETS LESS CURRENT LIABILITIES			**1,176,652**	1,130,353
NET ASSETS			**1,176,652**	1,130,353
FUNDS				
Restricted income funds	**15**		**38,342**	30,459
Unrestricted income funds	**16**		**480,453**	349,561
Designated funds - Fixed assets fund	**16**		**657,857**	750,333
TOTAL FUNDS			**1,176,652**	1,130,353

These financial statements were approved by the trustees on 19th August 2022, and are signed on their behalf by:



P Sams
Chairman of Trustees

Company Registration Number 04465743

The notes on pages 15 to 25 form part of these financial statements.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

STATEMENT OF CASH FLOWS

PERIOD ENDED 31st AUGUST 2021

	Note	2021 £	2020 £
Cash flow from operating activities			
Cash generated/used in operating activities	19	**185,311**	130,721
Interest paid		**-**	-
Net cash flow from operating activities		**185,311**	130,721
Cash flow from investing activities			
Investment income	3	**1,063**	1,106
Purchase of fixed assets	10	**(9,684)**	(4,963)
Net cash flow from investing activities		**(8,621)**	(3,857)
Cash flow from financing activities			
Repayment of finance lease liability		**-**	-
Interest paid		**-**	-
Net cash flow from financing activities		**-**	-
(Decrease)/Increase in cash		**176,690**	126,865
Cash and cash equivalents at the beginning of year		**351,576**	224,711
Cash and cash equivalents at the end of year	18	**528,266**	351,576

1. ACCOUNTING POLICIES

Charity Information

The Rainbow Centre for Conductive Education is a company limited by guarantee (company registration number: 04465743) and a registered charity in England (charity registration number: 1096603). The address of the registered office is given in the charity information on page 1 of these financial statements.

The nature of the charity's operations and principal activities are to inspire and support children with Cerebral Palsy and adults with stroke, MS and Parkinsons, adult Cerebral Palsy, Head Injury and their families. Through a system of learning called Conductive Education we encourage and teach our children/participants to take an active role in their own development.

As a company limited by guarantee, in the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. 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 (FRS102) issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

These financial statements present the 12 month period ended 31st August 2021, whilst the comparatives present 12 months for the period 1st September 2019 to 31st August 2020.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Leasehold Property	- 2% straight line
Garden	- 10% straight line (fully depreciated this year)
Office Equipment	- 25% straight line
Fixtures and Fittings	- 25% straight line
Software	- 20% straight line

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure is classified under headings of Fundraising costs or Charitable activities as appropriate, which aggregate all costs related to the activities of the charity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its charitable objectives and services for its beneficiaries.

Fundraising costs are those costs associated with managing the generation of funds into the charity, to provide the charity with the funds to deliver its activities and services for its beneficiaries.

Funds structure

The charity has a number of restricted income funds to account for a situation where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

Unrestricted income funds are funds available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds set aside by the trustees out of unrestricted income funds for specific future purposes or projects. The fixed assets fund represents amounts invested in fixed assets for use by the charity in respect of the property, The Bradbury Building.

Pension costs

The charity makes payments to a defined contribution pension scheme on behalf of key employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the statement of financial activities.

Going Concern

The charity is heavily reliant on voluntary income sources, primarily donations and fundraising from the local community, to provide it with the funds it needs in order to support the services it delivers. Due to the nature of these voluntary income sources, the related cash flows are difficult for the charity to forecast with reasonable certainty, both in respect of the quantity and timing of these cash flows. Conversely the

charity's expenditure, which consists primarily of staff costs of providing the charitable services and supporting the charitable services, are relatively fixed monthly amounts that can be predicted with reasonable certainty. The result of these factors is that the charity is exposed to significant fluctuations in its cash flows, which has a direct impact on its cash resources.

To manage these risks, the charity seeks to maintain cash reserves within its bank account equivalent to at least 3 months operating costs (circa £180,000) (2020-circa £180,000), in order to provide it with a stable platform from which it can make medium to long-term planning decisions on its services.

The trustees have carefully considered the funding requirements of the charity, including a review of the ongoing issues arising from cost inflation pressures and the current cost of living crisis and are confident that from the strategies that have been implemented, the charity will have sufficient resources for it to continue for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

2. DONATIONS, LEGACIES AND RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations				
Donations – Community	**58,034**	**6,920**	**64,954**	108,420
Donations – Corporate and exec events	**42,571**	**-**	**42,571**	67,728
Donations – Trusts and foundations	**42,175**	**118,249**	**160,424**	235,050
Donations – Appeal	**-**	**-**	**-**	8,735
Government Grants Received	**45,730**	**-**	**45,730**	122,204
Gifts in kind	**5,000**	**-**	**5,000**	3,000
Other	**8,284**	**-**	**8,284**	854
Legacies				
Bequests and legacies received	**135,396**	**-**	**135,396**	-
Activities for raising funds				
Shop income	**118,651**	**-**	**118,651**	111,698
Events	**1,687**	**-**	**1,687**	7,967
Rental income	**5,896**	**-**	**5,896**	6,649
	463,424	**125,169**	**588,593**	672,305

Income from donations, legacies and raising funds for the period ending 31st August 2020 included £133,309 of restricted donations.

Government grants received includes furlough claims for salaries and Local Council grants for shop rates.

3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Investment income - deposit interest	**1,063**	**1,063**	**1,106**

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Fees received from Conductive Education (Children)	**98,514**	**98,514**	72,593
Fees received from Conductive Education (Adult)	**38,726**	**38,726**	40,145
	137,240	**137,240**	112,739

5. COSTS OF GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Shop costs	**88,933**	-	**88,933**	107,991
Events and other fundraising costs	**10,726**	-	**10,726**	16,639
Fundraising salary costs	**75,214**	-	**75,214**	82,333
	174,873	-	**174,873**	206,963

6. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Conductive Education wages and salaries	**82,944**	**99,440**	**182,384**	234,600
Administration wages and salaries	**88,236**	-	**88,236**	67,498
Rent, rates and other establishment expenditure	**19,458**	**3,839**	**23,297**	13,169
Repairs and maintenance	**25,314**	**4,995**	**30,309**	10,595
Insurance	**4,319**	**852**	**5,171**	4,889
Motor expenses and travel	**955**	**190**	**1,145**	1,988
Legal and professional fees	**21,081**	**4,159**	**25,240**	46,973
Office expenses	**28,469**	**3,751**	**32,220**	15,353
Bad debts	-	-	-	1,678
Telephone	**303**	**60**	**363**	995
Depreciation	**102,159**	-	**102,159**	40,790
Loss on disposal of fixed assets	-	-	-	-
Audit and accountancy fees	**5,000**	-	**5,000**	5,000
Other governance costs	**10,200**	-	**10,200**	2,412
	388,438	**117,286**	**505,724**	445,940

Costs of charitable expenditure for the year period ending 31st August 2020 included £140,533 in respect of restricted funds.

7. NET INCOMING RESOURCES FOR THE PERIOD

This is stated after charging:

	2021	2020
	£	£
Depreciation	**102,159**	47,790
Auditors' fees	**5,000**	5,000
Loss on disposal of fixed assets	**-**	-

8. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	**367,449**	412,144
Social security costs	**31,485**	29,854
Pension costs	**7,226**	7,204
	406,160	449,202

Particulars of employees:

The total number of employees during the period, was as follows:

	2021	2020
	No	No
Number of administrative staff	**6**	4
Number of Conductive staff	**11**	13
Number of fundraising staff	**7**	3
Number of shop staff	**9**	7
	33	27

No employee received emoluments of more than £60,000 during the period (2020 – £nil).

No remuneration was paid to any Trustees during the period (2020 - £nil). The Trustees provide their time to the charity on a voluntary basis only.

No expenses were reimbursed to any Trustee during the period (2020 - £nil).

Trustees made donations to the charity totalling £172 during the period (2020 - £nil).

9. TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

10. TANGIBLE FIXED ASSETS

	Long leasehold property £	Garden £	Software £	Office and other equipment £	Fixtures and fittings £	Total £
COST						
At 1 September 2020	**914,948**	**130,064**	**13,735**	**47,986**	**63,108**	**1,169,841**
Transfers	-	-	-	-	-	-
Additions	-	-	-	**9,684**		**9,684**
Disposals	-	-	-	-	-	-
At 31 August 2021	**914,948**	**130,064**	**13,735**	**57,670**	**63,108**	**1,179,525**
DEPRECIATION						
At 1 September 2020	**261,464**	**56,872**	**6,343**	**42,959**	**51,871**	**419,509**
Transfers	-	-	-	-	-	-
Charge for the period	**18,299**	**73,192**	**2,747**	**2,305**	**5,616**	**102,159**
On disposals	-	-	-	-	-	-
At 31 August 2021	**279,763**	**130,064**	**9,090**	**45,264**	**57,487**	**521,668**
NET BOOK VALUE						
At 31 August 2021	**635,185**	-	**4,645**	**12,406**	**5,621**	**657,857**
At 31 August 2020	**653,484**	**73,192**	**7,392**	**5,027**	**11,237**	**750,332**

The land upon which The Bradbury Building is built is held on a 125 year lease, of which 109 years are remaining, from Fareham Borough Council.

11. DEBTORS

	2021 £	2020 £
Accounts receivable	**5,657**	12,499
Prepayments and accrued income	**29,908**	59,800
	35,565	72,299

12. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Accounts payable	**16,245**	11,998
Accruals and deferred income	**17,090**	22,375
Other creditors	**3,179**	2,499
PAYE and social security	**8,522**	6,982
	45,036	43,854

13. COMMITMENTS UNDER OPERATING LEASES

At 31st August 2021 the charity had annual commitments under non-cancellable operating leases as set out below.

	2021		2020	
	Land and buildings	**Other items**	Land and buildings	Other items
Operating leases which expire:	**£**	**£**	£	£
Within 1 year	**28,800**	**4,932**	27,800	**4,994**
Within 2 to 5 years	**55,258**	**4,932**	79,850	**9,852**
After more than 5 years	**-**	**–**	2,375	**–**
	84,058	**9,864**	110,025	**14,846**

14. RELATED PARTY TRANSACTIONS

Donations and purchases from companies in which a trustee has an interest.

	2021	2020
	£	£
Donations	**172**	240
PR Services	**-**	9,960

15. RESTRICTED INCOME FUNDS

Sessions & Projects	**Balance at 1 Sep 2020**	**Incoming resources**	**Resources expended**	**Transfers**	**Balance at 31 Aug 2021**
	£	**£**	**£**		**£**
Adult services	**126**	**4,217**	**-**	**-**	**4,343**
Children's services	**16,741**	**103,643**	**(105,833)**	**-**	**14,551**
Core costs	**-**	**1,976**	**(1,752)**		**224**
DAF	**-**	**3,560**	**(136)**		**3,424**
Early Intervention	**834**	**-**	**(834)**	**-**	**-**
Finding a Voice Project	**6,531**	**-**	**(459)**	**-**	**6,072**
Helping Hand fund	**4,664**	**-**	**-**	**-**	**4,664**
Parkinsons	**1,506**	**-**	**(702)**	**-**	**804**
Saturday Club	**-**	**10,000**	**(7,513)**	**-**	**2,487**
IT Equipment	**-**	**1,773**	**-**		**1,773**
Service equipment	**57**	**-**	**(57)**	**-**	**-**
	30,459	**125,169**	**(117,286)**	**-**	**38,342**

15. RESTRICTED INCOME FUNDS (CONTINUED)

Restricted funds are restricted to the sessions listed above and donations are only used for these specific purposes.

Included in Adult Services is £4,217 from the Morrison Foundation towards the garden.

Included in Saturday Club is £10,000 from Children In Need towards the costs of providing Saturday Club for children.

The comparison figures for the previous financial year are:

Sessions & Projects	Balance at 1 Sep 2019 £	Incoming resources £	Resources expended £	Transfers	Balance at 31 Aug 2020 £
Adult services	5,959	20,412	(26,245)	-	126
Children's services	12,855	95,563	(91,677)	-	16,741
Early Intervention	1,709	5,000	(5,875)	-	834
Finding a Voice Project	6,598	-	(67)	-	6,531
Helping Hand fund	4,664	-	-	-	4,664
Parkinsons	2,523	2,804	(3,821)	-	1,506
Saturday Club	3,000	9,530	(12,530)	-	-
Service equipment	375	-	(318)	-	57
	37,683	133,309	(140,533)	-	30,459

16. UNRESTRICTED INCOME FUNDS

	Balance at 1 Sep 2020 £	Incoming resources £	Outgoing resources £	Transfers £	Balance 31 Aug 2021 £
Designated funds					
Fixed assets fund	750,332	9,684	(102,159)	-	657,857
Total designated funds	750,332	9,684	(102,159)	-	657,857
Unrestricted income funds	349,562	592,043	(461,152)	-	480,453
At 31 August 2021	1,099,894	601,727	(563,311)	-	1,138,310

16. UNRESTRICTED INCOME FUNDS (CONTINUED)

The comparison figures for the previous financial year are:

	Balance at 1 Sep 2019 £	Incoming resources £	Outgoing resources £	Transfers £	Balance 31 Aug 2020 £
Designated funds					
Fixed assets fund	**786,160**	-	**(40,790)**	**4,963**	**750,333**
Total designated funds	**786,160**	-	**(40,790)**	**4,963**	**750,333**
Unrestricted income funds	**173,263**	**652,841**	**(471,579)**	**(4,963)**	**349,562**
At 31 August 2020	**959,423**	**652,841**	**(512,369)**	**-**	**1,099,895**

17. SUBSEQUENT EVENTS

In November 2021 the Centre received a grant for core services from the CAF Resilience Fund of £160,000

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds £	Total £
Tangible fixed assets	**657,857**	-	**657,857**
Cash at bank and in hand	**489,924**	**38,342**	**528,266**
Debtors	**35,565**	-	**35,565**
Creditors	**(45,036)**	-	**(45,036)**
Total Funds	**1,138,310**	**38,342**	**1,176,652**

19. CASH GENERATED FROM OPERATIONS

	2021 £	2020 £
Net movement in funds for the period	**46,298**	133,248
Adjustments for:		
Depreciation	**102,159**	40,790
Interest receivable	**(1,063)**	(1,106)
Loss on disposal of fixed assets	**-**	-
(Increase)/decrease in debtors due to cash flows	**36,735**	(10,616)
Increase/(decrease) in creditors due to cash flows	**1,182**	(31,595)
Net cash (used in)/provided by operating activities	**185,311**	130,721

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

MANAGEMENT INFORMATION

PERIOD ENDED 31st AUGUST 2021

The following pages do not form part of the statutory financial statements which are the subject of the independent auditor's report on pages 8 to 11

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

PERIOD ENDED 31st AUGUST 2021

	2021	2020
	£	£
INCOMING RESOURCES		
VOLUNTARY INCOME		
Donations – Community	**64,954**	108,420
Donations – Corporate	**42,571**	67,729
Donations – Trusts and Foundations	**160,424**	357,254
Donations – Appeal	**-**	8,735
Government Grants Received	**45,730**	
Gifts in kind	**5,000**	3,000
Bequests and legacies received	**135,396**	-
Other incoming resources	**8,285**	854
	462,360	545,992
ACTIVITIES FOR GENERATING FUNDS		
Shop income	**118,651**	111,698
Events	**1,687**	7,967
Rental income	**5,896**	6,649
	126,234	126,314
INVESTMENT INCOME		
Investment Income - deposit interest	**1,063**	1,106
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
Fees received from Children Conductive Education	**98,514**	72,593
Fees received from Adult Conductive Education	**38,726**	40,145
	137,240	112,738
TOTAL INCOMING RESOURCES	**726,896**	**786,150**
RESOURCES EXPENDED		
COSTS OF GENERATING VOLUNTARY INCOME		
Shop costs - Wages & salaries	**50,124**	**62,416**
Establishment - Rent	**22,042**	**21,624**
Establishment - Rates & water	**779**	**1,378**
Establishment - Light & heat	**1,521**	**1,770**
Establishment - Other	**10,230**	**6,269**
Repairs & maintenance	**1,398**	**11,659**
Insurance	**383**	**407**
Sundry expenses	**2,456**	**2,467**
Fundraising costs - Other	**10,726**	**16,639**
Fundraising costs - Wages and salaries	**75,214**	**82,333**
	174,873	**206,962**

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

PERIOD ENDED 31st AUGUST 2021

	2021	2020
	£	£
CHARITABLE ACTIVITIES		
Staff costs - Wages & salaries	**242,643**	275,599
Staff costs - Employer's NIC	**22,874**	21,282
Staff costs- Pension	**5,103**	5,217
Bad debts written off	**-**	6,240
Bad debts provided for	**-**	(4,562)
Establishment - Rent	**1,838**	1,838
Establishment - Rates & water	**1,068**	142
Establishment - Light & heat	**6,768**	4,787
Establishment - Other	**13,623**	6,402
Repairs & maintenance	**30,309**	10,595
Insurance	**5,171**	4,890
Motor vehicle expenses	**1,020**	1,561
Travel expenses	**125**	427
Legal & professional fees	**25,240**	46,973
Office expenses	**32,220**	15,353
Telephone	**363**	995
Depreciation	**102,159**	40,790
Loss on disposal of fixed assets	**-**	-
	490,524	438,529
GOVERNANCE COSTS		
Auditors remuneration	**5,000**	5,000
Staff costs - Wages & Salaries	**10,200**	2,412
	15,200	7,412
TOTAL RESOURCES EXPENDED	**680,597**	652,903
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR	**46,299**	133,247

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

England & Wales - Charity number 1096603

Accounts

COMPANY REGISTRATION NUMBER 04465743

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

31st AUGUST 2020

Charity Number 1096603

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

FINANCIAL STATEMENTS

PERIOD ENDED 31st AUGUST 2020

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THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

TRUSTEES ANNUAL REPORT

PERIOD ENDED 31st AUGUST 2020

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the period ended 31st August 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Rainbow Centre for Conductive Education Ltd
Charity registration number	1096603
Company registration number	04465743
Registered office	The Bradbury Building Palmerston Drive Fareham Hampshire PO14 1BJ
THE TRUSTEES	Mr P. Sams (Chairman) Mr J. Natt (Treasurer) Mr K. Briscoe Mr I. Grant Mr M. Tumelty (Appointed 23d November 2020) Mrs S. Bayford (Appointed 23d November 2020) Mrs J. Syvret (Appointed 23d November 2020)
Interim Operations Director	Mrs H. Somerset How (Appointed 14th September 2019 - resigned 31st December 2020)
Operations Director	Mr I. Churchill (Appointed 1st December 2020)
Auditor	TC Group Statutory Auditors 3 Acorn Business Centre North Harbour Road Portsmouth PO6 3TH
Bankers	HSBC Bank plc 165 High Street Southampton SO14 2NZ
Solicitors	Coffin Mew 1000 Lakeside North Harbour Portsmouth PO6 3EN

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

TRUSTEES ANNUAL REPORT

PERIOD ENDED 31st AUGUST 2020

The Trustees present their report and the audited financial statements of the charity for the period ended 31st August 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and 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 published in October 2019

Trustees of the charity
The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the period and since the period end were as follows:

Mr P. Sams	(Chairman)
Mr J. Natt	(Treasurer)
Mr K. Briscoe	
Mr I. Grant	
Mr M. Tumelty	(Appointed 23d November 2020)
Mrs S. Bayford	(Appointed 23d November 2020)
Mrs J. Syvret	(Appointed 23d November 2020)

Chair's Introduction

The financial year that ended on 31 August 2020 was very different to what had been anticipated. However, the pandemic has been the catalyst for the Centre to make changes to its working practices in line with the world in which we now live.

The financial year 19/20 began on the back of the loss of a CEO, our Founder stepping back in to lead the team through a successful Financial Appeal and a revised financial strategy for the coming year.

We suffered some staff losses at this time but decided that with some adjustments we would be able to operate at the same level of competency without immediately refilling those posts. We took the opportunity to outsource some of our Trust and Foundation work which made a significant cost saving and in January 2020 we were very fortunate to appoint a highly experienced Head of Fundraising who had worked with us previously.

The impact of Covid-19 was something no-one could have envisaged. The first lockdown in March forced us to close the Centre and furlough the majority of our staff; a core team of five worked from their homes. I can't speak highly enough of all of our staff, those furloughed and those still working, for their commitment, flexibility and co-operation in assisting us to implement a plan that not only continued to deliver services to our families online, but helped to ensure the Centre's survival for the future.

Reaction and feedback about our online services was superb; all our families were hugely appreciative of the continuity of engagement we provided on a daily basis, both for our children attending streamed interactive live sessions and for our senior community participating in Zoom sessions. The children and their siblings had structure and continuity in their day and our adult community challenged itself to learn new technology to stay connected and enthusiastic about their programmes. This positive feedback spurred us on to keep these sessions running and improve our delivery techniques where we could. We were the leaders in our field; initially no other Conductive setting was able to deliver services equal to ours.

Sadly the Government's generous furlough scheme was not enough to avoid us having to make redundancies. The Board acted swiftly and prudently in making the necessary changes to ensure that we reduced our overheads in line with the tighter lines of income stream that all charities were facing. No retail, event, corporate or community fundraising was possible so we concentrated on the only avenue left open to us ensuring that our compelling case studies would persuade Trusts and Foundations to support us. and we are incredibly grateful to The National lottery Community Fund, Children in Need, Dunhill Medical Trust, Garfield Weston Foundation and other Private Trusts for their generous support in our time of need.

After reviewing known income, a sensible cash flow management budget was implemented and adhered to and the Centre was still able to offer excellent core services through to the end of the financial year in August 2020 and ended the financial year in a far stronger position than in many a previous year.

Although it is beyond our reporting year it is right to mention that we were relieved to learn that the Centre would be allowed to remain open for face to face sessions through a second and third lock-down. Parents and adult participants alike have told us we are their lifeline; even with the risk they all took in leaving home prior to vaccination, they have been determined to continue attending their sessions, confident that we can provide a safe and welcoming environment for them. How heart-warming to know the tremendous value our families feel we add to their lives and well-being. This is a huge testament to the incredible amount of work all our teams have done - and continue to do to keep the Centre covid-free and a happy place to be.

The appointment of a new experienced Operation Director in December 2020 after an extensive interview process fills the Board with confidence that we will not only survive but thrive in 2021 and beyond.



Paul Sams
Chair of the Board of Trustees

Report of the Board of Trustees

Our Vision, Mission and Values

Our **Vision** is to be recognised as a UK Centre of Excellence, helping people with neurological conditions across our region at all key stages of their life.

Our **Mission** is to transform the lives of people who have a neurological condition enabling them to become as independent as possible so that they and their families can enjoy life to the full.

We will stay true to our **values** of Teamwork, Enabling and Inspiring, Caring and Excellence.

The Organisation

More than 100,000 strokes occur every year in the UK, which is an average of one stroke every five minutes, and almost ⅓ of stroke survivors leave hospital with a disability. 1 in every 600 people in the UK has MS and 100 people are newly diagnosed every week. 1 in 350 adults are living with Parkinson's in the UK and every hour another 2 people are diagnosed. (Figures from Stroke Association, MS Society, and Parkinson's UK).

Cerebral palsy is the most common cause of physical disability in children and young people in the developed world, and it can be estimated that that are approximately 1,700 babies born per year across England and Wales, who are affected by cerebral palsy.

Over the course of 2019/20 we supported 120 children and adults with neurological conditions and their families.

Our Children's Service worked with 57 children and young people affected by cerebral palsy and other motor disorders.

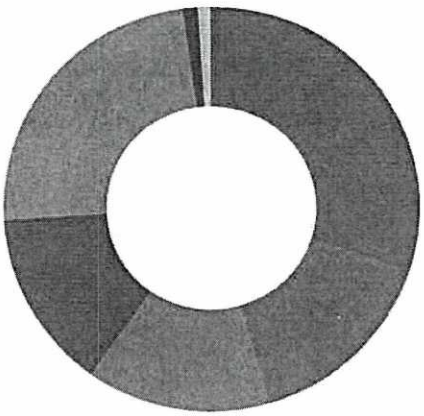
	Autumn & Spring Term at the Centre	Summer Term online sessions during Lock Down
Early Intervention Unit group sessions for parents and children under 3	120	149
Nursery and School Booster group sessions, for children of pre-school and early school age	240	35
Saturday Club sessions, for school-aged children unable to attend during the week	24	14

Over the course of the period, we worked with 63 adults

	Autumn & Spring Term at the Centre	Summer Term online sessions during Lock Down	Summer Term phone calls for participants unable to access online
Multiple sclerosis group sessions	48	3	19
Parkinson's group sessions	168	182	105
Stroke group sessions	24	57	8
Adult cerebral palsy group sessions	14	10	6
Individual session	36	0	2

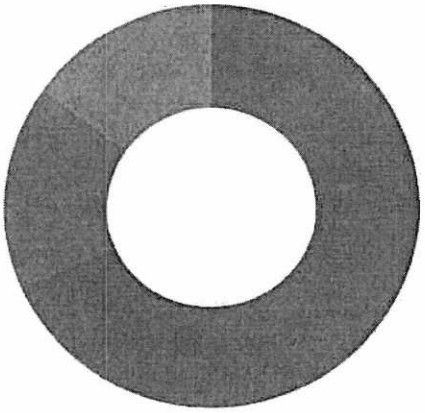
Financial Review

Income – Total £786,150



£235,050 – 30%
Trusts & Grants
£122,204 – 16%
Covid Government Grants
£112,739 – 14%
Fee Income
£111,698 – 14%
Shops
£108,420 – 14%
Community
£67,728 – 9%
Corporate
£11,609 – 1%
Other
£8,735 – 1%
Appeal
£7,967 – 1%
Events

Expenditure – Total £652,902



£445,939 – 68%
Charitable Activities
£107,991 – 17%
Shop Costs
£98,972 – 15%
Fundraising

The Centre generated total funds of £786,150 (2019 £925,616). (In the financial period 2018-2019 the Rainbow Centre aligned the financial year end with the academic year, September to August, in keeping with the rest of the centre. The financial period was therefore extended to August 2018, making it a 14 month period. For comparison purposes, if 2019 had been a 12 month year the income would have been £971,113.)

The total spend was £652,902 (2019 £1,045,440). (If we had run a 12 month year, the total spend in 2019 would have been £910,340.)

At the end of the year there was a surplus of £133,248 (2019 deficit £119,824). (If we had run a 12 month year, the total surplus for 2019 would have been £60,773.)

During 2020, due to the global pandemic, community donations dropped by 21%, corporate by 12% and events by 208% compared to 2019 (based on income received in the same 12 month period for comparison.) Trusts and Grant income increased by 17%, however this included a £37,000 grant given to the centre due to the pandemic. Without this trusts and grants would have increased by 1% (based on income received in the same 12 month period for comparison.) Due to our charity shops having to close during lock down, sales were reduced by 62% for the same 12 month period.

Excluding the Government and Local council covid related grants, total income was £45,474 (8%) lower than 2019, for the same 12 month period.

The Rainbow Centre has worked hard in previous years to secure multiyear funding to help mitigate general donation fluctuations. In 2020 the Centre had four multiyear funders, which totalled £119,370 (2019 £149,370 for the same 12 month period.) Two of these multiyear funds have come to an end in 2020, which constitutes a reduction in annual income of £29,370 for the following year. However one of our other multiyear funders has renewed for a further 3 years and has generously increased their funding by a further £20,000 per

year. The net effect for next year is therefore a reduction in multiyear funding of £9,370

For the same 12 month period as 2019, total spend decreased by 56% due to the Centre and shops having to close during lock down one.

During our appeal in 2019 every cost line was analysed and every contract reviewed in order to make costs and efficiency savings of £53,763. This combined with reviewing and changing the way we worked in 2019 when we lost staff due to natural attrition, meant that the centre was in a strong financial position to manage the effect Covid19 has had. However like many other charities we have seen a significant reduction in community donations and the pressure on business during the pandemic has meant many corporates have not been in a financial position to support charities. Many Trusts have also been affected by the downturn in the financial markets. Due to significantly reduced income streams and the uncertainty of the future effect of Covid on the Country and the economy, the board made the decision to make 3 redundancies post year end. The Board acted swiftly and prudently in making the necessary changes to reduce overheads in line with the tighter income streams and ensure the Centre continues to operate and support our participants.

Small Companies Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Auditors

TC Group have been re-appointed as auditors for the ensuing year in accordance with section 485 of the Companies Act 2006.

Reserves and the position at the year end

When reviewing our reserve levels we try to ensure we balance sufficient reserve levels to enable us to carry on our work when faced with difficult circumstances, whilst also ensuring we maximise the resources used for charitable purposes. Reserves are held in order for the charity to be able to continue to meet the needs of its users, in times when income generation falls short of that required to meet the day to day running costs. Our reserves also need to give us sufficient time to change our financial strategy due to unforeseen changing circumstances.

The charity measures its unrestricted reserves by reference to the number of months running costs held (as an average). As at 31 August 2020 the Centre retained unrestricted reserves (unrestricted income funds) of £349,562 (31 August 2019 £173,333). Based on the average total costs during this financial period, this represents approximately 6.8 months of running costs (31 August 2019 3.4 months).

The Board of Trustees review the reserve level annually. Our current policy is to maintain a minimum level of 6 months costs in light of the current increased economic risk due to Covid 19 and Brexit.

Risk Management

The Rainbow Centre receives minimal non Covid related Government financial support which means that all our funds must be generated in the Private and Corporate Sectors. Thanks to the efforts in recent years to secure multiyear funding, 18% of our monthly costs are covered by these grants. Whilst community and corporate donations have significantly reduced, we have been assisted by Government grants available because of the Covid19 pandemic. Although many of the staff were furloughed, The Centre was able to continue to run remote sessions during Lock Down, to ensure our participants continued to benefit from the sessions the centre provides. Combined with the efforts taken to reduce our overheads, it left the Centre in a good position to re-open fully in September 2020 and survive while the economy and our Corporate donors recover.

Thanks to the efforts of our senior staff the Centre is now able to offer remote sessions to our participants should the Centre need to close again due to any further national lock downs.

The charity does not have any external borrowings and cashflow is monitored on a weekly basis to ensure that the daily operations are not impacted or exposed to any cashflow risk.

Monthly accounts and key performance indicators are produced and reviewed by the CEO and senior

management team every month. The board of trustees meet regularly throughout the year to review the performance of the Centre, both financial and operational, with a view to the mitigation of risk.

The Board

Details of changes in the constitution of the Board are detailed on page 1 of the Trustee's Annual Report. Our thanks go to those members who have resigned and moved on, for their service.

The Board has a good mix of skills essential for the running of the charity and continues to try and source new board members with additional skill sets, principally in the areas of education and health.

Responsibilities of the Trustees

The trustees (who are also directors of The Rainbow Centre For Conductive Education Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and

- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Acknowledgments

The Board would like to thank the many friends and supporters of the Rainbow Centre for their kind donations, and to the staff for their tireless dedication.
We simply would not be able to function were it not for our volunteers. In addition to paid staff we had the services of 41 volunteers without whom we could not deliver the services we strive to provide. I would like to thank them for all their efforts on behalf of the Centre.

Special thanks are due to TC Group for the professionalism and support preparing these accounts and supplying audit services.

By order of the Board of Trustees
Paul Sams
Chair of the Board of Trustees



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

PERIOD ENDED 31ST AUGUST 2020

Independent Auditor's Report to the Members of The Rainbow Centre for Conductive Education Ltd
Opinion
We have audited the financial statements of The Rainbow Centre for Conductive Education Ltd (the 'charitable company') for the year ended 31 August 2020 which comprise the statement of financial activity, balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2020, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

PERIOD ENDED 31ST AUGUST 2020

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

- the financial statements are not in agreement with the accounting records and returns; or

- certain disclosures of trustees' remuneration specified by law are not made; or

- the financial statements are not in agreement with the accounting records and returns; or

- we have not received all the information and explanations we require for our audit; or

- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

PERIOD ENDED 31ST AUGUST 2020

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

James Blake FCA (Senior Statutory Auditor)
For and on behalf of

TC Group
Statutory Auditor

Office: Portsmouth

Date: 28 May 2021

TC Group is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

PERIOD ENDED 31st AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 (14 mths) £
INCOMING RESOURCES					
Donations, legacies and raising funds	2	**538,996**	**133,309**	**672,305**	811,997
Investment income	3	**1,106**	-	**1,106**	1,501
Charitable activities	4	**112,739**	-	**112,739**	112,117
TOTAL INCOMING RESOURCES		**652,841**	**133,309**	**786,150**	925,615
RESOURCES EXPENDED					
Costs of generating funds:					
Fundraising costs	5	**(98,972)**	-	**(98,972)**	(209,433)
Shop costs	5	**(107,991)**	-	**(107,991)**	(128,788)
Charitable activities	6	**(305,407)**	**(140,533)**	**(445,940)**	(707,219)
TOTAL RESOURCES EXPENDED		**(512,370)**	**(140,533)**	**(652,903)**	(1,045,440)
NET MOVEMENT IN FUNDS		**140,471**	**(7,224)**	**133,247**	(119,825)
RECONCILIATION OF FUNDS					
Total funds brought forward		**959,424**	**37,683**	**997,106**	1,116,931
Transfers		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		**1,099,895**	**30,459**	**1,130,353**	997,106
NOTE:					
Total incoming resources		**652,841**	**133,309**	**786,150**	925,615
Total resources expended		**(512,370)**	**(140,533)**	**(652,902)**	(1,045,440)
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		**140,471**	**(7,224)**	**133,248**	(119,825)

The Statement of Financial Activities includes all gains and losses in the period.
All of the above amounts relate to continuing activities.
The 2019 financial period was extended to a 14 month year to align the statutory accounts with the Rainbow Centres academic year. The 2019 accounts therefore cover the period 1 July 2018 to 31 August 2019.

The notes on pages 11 to 21 form part of these financial statements.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

BALANCE SHEET

31st AUGUST 2020

	Note	2020 £	£	2019 £
FIXED ASSETS				
Tangible assets	10		**750,332**	786,159
CURRENT ASSETS				
Debtors	11	**72,299**		61,685
Cash at bank		**351,576**		224,711
		423,875		286,396
CREDITORS: Amounts falling due within one year	12	**(43,854)**		(75,449)
NET CURRENT ASSETS			**380,021**	210,947
TOTAL ASSETS LESS CURRENT LIABILITIES			**1,130,353**	997,106
NET ASSETS			**1,130,353**	997,106
FUNDS				
Restricted income funds	14		**30,459**	37,683
Unrestricted income funds	15		**349,561**	173,263
Designated funds - Fixed assets fund	15		**750,333**	786,160
TOTAL FUNDS			**1,130,353**	997,106

These financial statements were approved by the trustees on 27 May 2021, and are signed on their behalf by:

P Sams
Chairman of Trustees

Company Registration Number 04465743

The notes on pages 11 to 21 form part of these financial statements.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LTD

STATEMENT OF CASH FLOWS

PERIOD ENDED 31st AUGUST 2020

	Note	2020 £	2019 (14 mths) £
Cash flow from operating activities			
Cash generated/used in operating activities	17	**130,721**	(64,949)
Interest paid		-	-
Net cash flow from operating activities		**130,721**	(64,949)
Cash flow from investing activities			
Investment income		**1,106**	1,501
Purchase of fixed assets		**(4,963)**	(21,643)
Net cash flow from investing activities		**(3,857)**	(20,142)
Cash flow from financing activities			
Repayment of finance lease liability		-	-
Interest paid		-	-
Net cash flow from financing activities		-	-
(Decrease)/Increase in cash		**126,865**	(85,091)
Cash and cash equivalents at the beginning of year		**224,711**	309,802
Cash and cash equivalents at the end of year		**351,576**	224,711

1. ACCOUNTING POLICIES

Charity Information

The Rainbow Centre for Conductive Education is a company limited by guarantee (company registration number: 04465743) and a registered charity in England (charity registration number: 1096603). The address of the registered office is given in the charity information on page 1 of these financial statements.

The nature of the charity's operations and principal activities are to inspire and support children with Cerebral Palsy and adults with stroke, MS and Parkinson's, adult Cerebral Palsy, Head Injury and their families. Through a system of learning called Conductive Education we encourage and teach our children/participants to take an active role in their own development.

As a company limited by guarantee, in the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. 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 (FRS102) issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

These financial statements present the 12 month period ended 31st August 2020, whilst the comparatives present 14 months for the period 1st July 2018 to 31st August 2019. In the comparative year the charity changed its accounting reference date to be more consistent with that of schools and the period of the school term.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Leasehold Property	- 2% straight line
Garden	- 10% straight line
Office Equipment	- 25% straight line
Fixtures and Fittings	- 25% straight line
Software	- 20% straight line

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset , with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure is classified under headings of Fundraising costs or charitable activities as appropriate, which aggregate all costs related to the activities of the charity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its charitable objectives and services for its beneficiaries.

Fundraising costs are those costs associated with managing the generation of funds into the charity, to provide the charity with the funds to deliver its activities and services for its beneficiaries.

Funds structure

The charity has a number of restricted income funds to account for a situation where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

Unrestricted income funds are funds available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds set aside by the trustees out of unrestricted income funds for specific future purposes or projects. The fixed assets fund represents amounts invested in fixed assets for use by the charity in respect of the property, The Bradbury Building.

Pension costs

The charity makes payments to a defined contribution pension scheme on behalf of key employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the statement of financial activities.

Going Concern

The charity is heavily reliant on voluntary income sources, primarily donations and fundraising from the local community, to provide it with the funds it needs in order to support the services it delivers. Due to the nature of these voluntary income sources, the related cash flows are difficult for the charity to forecast with reasonable certainty, both in respect of the quantity and timing of these cash flows. Conversely the

charity's expenditure, which consists primarily of staff costs of providing the charitable services and supporting the charitable services, are relatively fixed monthly amounts that can be predicted with reasonable certainty. The result of these factors is that the charity is exposed to significant fluctuations in its cash flows, which has a direct impact on its cash resources.

To manage these risks, the charity seeks to maintain cash reserves within its bank account equivalent to at least 6 months operating costs (circa £308,436) (2019-circa £305,880), in order to provide it with a stable platform from which it can make medium to long-term planning decisions on its services.

The trustees have carefully considered the funding requirements of the charity, including a review of the ongoing issues arising from the Covid 19 pandemic and are confident that from the strategies that have been implemented, the charity will have sufficient resources for it to continue for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

2. DONATIONS, LEGACIES AND RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 (14 mths) £
Donations				
Donations – Community	**105,076**	**3,344**	**108,420**	151,461
Donations – Corporate and exec events	**62,705**	**5,023**	**67,728**	90,175
Donations – Trusts and foundations	**110,108**	**124,942**	**235,050**	206,964
Donations – Appeal	**8,735**	-	**8,735**	109,128
Government Grants Received	**122,204**	-	**122,204**	-
Gifts in kind	**3,000**	-	**3,000**	3,500
Other	**854**	-	**854**	102
Legacies				
Bequests and legacies received	-	-	-	-
Activities for raising funds				
Shop income	**111,698**	-	**111,698**	216,151
Events	**7,967**	-	**7,967**	26,799
Rental income	**6,649**	-	**6,649**	7,717
	538,996	**133,309**	**672,305**	811,997

Income from donations, legacies and raising funds for the period ending 31st August 2019 included £152,772 of restricted donations.

Included in Unrestricted Trusts and Foundations there is £25,000 from Garfield Weston Foundation towards core costs.

Government grants received includes furlough claims for salaries and Local Council grants for shop rates.

3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 (14 mths) £
Investment income - deposit interest	**1,106**	**1,106**	1,501

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 (14 mths) £
Fees received from Conductive Education	**112,739**	**112,739**	112,117
	112,739	**112,739**	112,117

5. COSTS OF GENERATING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019 (14 mths)
	£	£	£	£
Shop costs	**107,991**	-	**107,991**	128,788
Events and other fundraising costs	**16,639**	-	**16,639**	50,503
Fundraising salary costs	**82,333**	-	**82,333**	158,930
	206,963	-	**206,963**	338,221

6. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019 (14 mths)
	£	£	£	£
Conductive Education wages and salaries	**113,431**	**121,169**	**234,600**	360,197
Administration wages and salaries	**67,498**	-	**67,498**	112,594
Rent, rates and other establishment expenditure	**10,402**	**2,767**	**13,169**	25,962
Repairs and maintenance	**8,369**	**2,226**	**10,595**	19,448
Insurance	**3,862**	**1,027**	**4,889**	4,807
Motor expenses and travel	**1,570**	**418**	**1,988**	5,551
Legal and professional fees	**37,103**	**9,870**	**46,973**	78,461
Office expenses	**12,506**	**2,847**	**15,353**	25,672
Bad debts	**1,678**	-	**1,678**	8,600
Telephone	**786**	**209**	**995**	1,672
Depreciation	**40,790**	-	**40,790**	47,816
Loss on disposal of fixed assets	-	-	-	-
Audit and accountancy fees	**5,000**	-	**5,000**	5,000
Other governance costs	**2,412**	-	**2,412**	11,439
	305,407	**140,533**	**445,940**	707,219

Costs of charitable expenditure for the year period ending 31st August 2019 included £222,179 in respect of restricted funds.

7. NET INCOMING RESOURCES FOR THE PERIOD

This is stated after charging:

	2020	2019 (14 mths)
	£	£
Depreciation	**47,790**	47,816
Auditors' fees	**5,000**	5,000
Loss on disposal of fixed assets	**-**	-

8. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2020	2019 (14 mths)
	£	£
Wages and salaries	**412,144**	657,690
Social security costs	**29,853**	50,154
Pension costs	**7,204**	9,959
	449,202	717,804

Particulars of employees:

The total number of employees during the period, was as follows:

	2020	2019 (14 mths)
	No	No
Number of administrative staff	**4**	6
Number of Conductive staff	**13**	13
Number of fundraising staff	**3**	5
Number of shop staff	**7**	7
	27	31

No employee received emoluments of more than £60,000 during the period (2019 – £nil).

No remuneration was paid to any Trustees during the period (2019 - £nil). The Trustees provide their time to the charity on a voluntary basis only.

No expenses were reimbursed to any Trustee during the period (2019 - £nil).

Trustees made donations to the charity totalling £nil during the period (2019 - £1,400).

9. TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

10. TANGIBLE FIXED ASSETS

	Long leasehold property £	Garden £	Software £	Office and other equipment £	Fixtures and fittings £	Total £
COST						
At 1 September 2019	**914,948**	**130,064**	**13,735**	**45,937**	**60,195**	**1,164,879**
Transfers	-	-	-	-	-	-
Additions	-	-	-	**2,050**	**2,913**	**4,963**
Disposals	-	-	-	-	-	-
At 31 August 2020	**914,948**	**130,064**	**13,735**	**47,986**	**63,108**	**1,169,842**
DEPRECIATION						
At 1 September 2019	**243,165**	**47,528**	**3,596**	**39,156**	**45,273**	**378,720**
Transfers	-	-	-	-	-	-
Charge for the period	**18,299**	**9,344**	**2,747**	**3,802**	**6,598**	**40,790**
On disposals	-	-	-	-	-	-
At 31 August 2020	**261,464**	**56,872**	**6,343**	**42,959**	**51,871**	**419,510**
NET BOOK VALUE						
At 31 August 2020	**653,483**	**73,192**	**7,392**	**5,028**	**11,237**	**750,332**
At 31 August 2019	671,782	82,536	10,139	6,780	14,922	786,159

The land upon which The Bradbury Building is built is held on a 125 year lease, of which 110 years are remaining, from Fareham Borough Council.

11. DEBTORS

	2020 £	2019 £
Accounts receivable	**12,499**	27,463
Prepayments and accrued income	**59,801**	34,222
Other debtors	-	-
	72,299	61,685

12. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Accounts payable	**11,998**	15,620
Accruals and deferred income	**22,375**	48,216
Other creditors	**2,499**	1,796
PAYE and social security	**6,982**	9,817
	43,854	75,449

13. COMMITMENTS UNDER OPERATING LEASES

At 31st August 2020 the charity had annual commitments under non-cancellable operating leases as set out below.

	2020		2019	
	Land and buildings	**Other items**	Land and buildings	Other items
Operating leases which expire:	**£**	**£**	£	£
Within 1 year	**27,800**	**4,994**	26,500	5,198
Within 2 to 5 years	**79,850**	**9,852**	97,249	14,846
After more than 5 years	**2,375**	**–**	11,875	–
	110,025	**14,846**	135,624	20,044

14. RELATED PARTY TRANSACTIONS

Donations and purchases from companies in which a trustee has an interest.

	2020	2019 (14 mths)
	£	£
Donations	**240**	1,400
PR Services	**9,960**	5,400

15. RESTRICTED INCOME FUNDS

Sessions & Projects	**Balance at 1 Sep 2019**	**Incoming resources**	**Resources expended**	**Transfers**	**Balance at 31 Aug 2020**
	£	**£**	**£**		**£**
Adult services	**5,959**	**20,412**	**(26,245)**	-	**126**
Children's services	**12,855**	**95,563**	**(91,677)**	-	**16,741**
Early Intervention	**1,709**	**5,000**	**(5,875)**	-	**834**
Finding a Voice Project	**6,598**	-	**(67)**	-	**6,531**
Helping Hand fund	**4,664**	-	-	-	**4,664**
Parkinsons	**2,523**	**2,804**	**(3,821)**	-	**1,506**
Saturday Club	**3,000**	**9,530**	**(12,530)**	-	-
Service equipment	**375**	-	**(318)**	-	**57**
	37,683	**133,309**	**(140,533)**	-	**30,459**

Restricted funds are restricted to the sessions listed above and donations are only used for these specific purposes.

Included in Adult Services is £20,412 from the Dunhill Medical Trust towards the salary of an Adult Conductor.

Included in Saturday Club is £9,530 from Children In Need towards the costs of providing Saturday Club for children.

16. UNRESTRICTED INCOME FUNDS

	Balance at 1 Sep 2019 £	Incoming resources £	Outgoing resources £	Transfers £	Balance 31 Aug 2020 £
Designated funds					
Fixed assets fund	**786,160**	-	**(40,790)**	**4,963**	**750,333**
Total designated funds	**786,160**	-	**(40,790)**	**4,963**	**750,333**
Unrestricted income funds	**173,263**	**652,841**	**(471,579)**	**(4,963)**	**349,562**
At 31 August 2020	**959,423**	**652,841**	**(512,369)**	-	**1,099,895**

17. SUBSEQUENT EVENTS

In October 2020 the Centre received an unrestricted Legacy of £135,275.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds £	Total £
Tangible fixed assets	**750,332**	-	**750,332**
Cash at bank and in hand	**321,117**	**30,459**	**351,576**
Debtors	**72,299**	-	**72,299**
Creditors	**(43,854)**	-	**(43,854)**
Total Funds	**1,099,894**	**30,459**	**1,130,353**

19. CASH GENERATED FROM OPERATIONS

	2020	2019 (14mths)
	£	£
Net movement in funds for the period	**133,248**	(119,825)
Adjustments for:		
Depreciation	**40,790**	47,816
Interest receivable	**(1,106)**	(1,501)
Loss on disposal of fixed assets	**-**	-
(Increase)/decrease in debtors due to cash flows	**(10,614)**	(18,750)
Increase/(decrease) in creditors due to cash flows	**(31,595)**	27,311
Net cash (used in)/provided by operating activities	**130,721**	(64,949)