

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 Steyping 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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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.

Caring

adjective

displaying kindness and concern for others.

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.



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



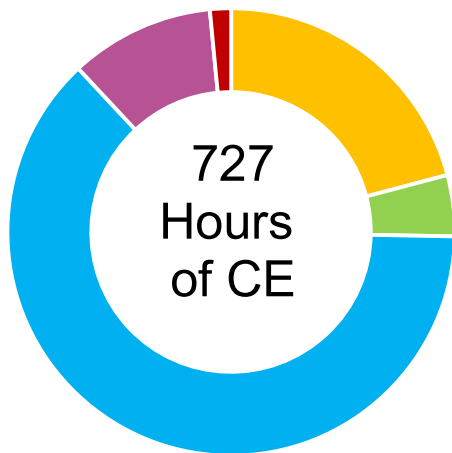
Service Provision:

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 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!"



Terry after surgery.



Key Financials:

Income		£	Expenditure		£
Trusts / Grants Unrestricted	£	23,271	Salaries	£	632,909
Trusts / Grants Restricted	£	113,101	Shop Costs (including salaries)	£	317,616
Community donations	£	62,141	Events & Fundraising Costs	£	24,659
Corporate donations	£	45,480	Rent, Rates & Other Establishment Costs	£	28,530
Events	£	14,666	Repairs & Maintenance	£	50,361
Charity Shops	£	372,392	Insurance	£	10,521
Adult Session Fees	£	39,991	Motor Expense & travel	£	6,600
Children's Session Fees	£	66,688	Legal & Professional Fees	£	54,931
Other (including legacies and investment income)	£	920,983	Office Expenses	£	42,637
			Telephone	£	10,638
			Depreciation	£	33,900
			Audit & Accountancy Fees	£	12,540
			Bad Debt	£	185
Total Income		£ 1,658,713	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

A handwritten signature in black ink, consisting of a stylized 'P' followed by a long, sweeping horizontal line that curves upwards at the end.

Chair of the Board of Trustees

Date: 9 July 2025

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (CONTINUED)

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.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (CONTINUED)

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.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (CONTINUED)

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 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.



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

		2024		2023	
	Notes	£	£	£	£
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	
		<u>924,888</u>		<u>463,981</u>	
CURRENT LIABILITIES					
Creditors due within one year	13	<u>(67,706)</u>		<u>(64,073)</u>	
NET CURRENT ASSETS			857,182		399,908
NET ASSETS			<u>1,567,087</u>		<u>1,134,401</u>
REPRESENTED BY:					
Restricted funds	15		120,438		137,927
Unrestricted funds	17	640,865		166,102	
Designated funds	16	<u>805,784</u>		<u>830,372</u>	
			1,446,649		996,474
TOTAL FUNDS			<u>1,567,087</u>		<u>1,134,401</u>

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

		2024		2023	
	Notes	£	£	£	£
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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

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.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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
	<u>1,433,490</u>	<u>-</u>	<u>113,101</u>	<u>1,546,591</u>	<u>659,641</u>

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
	<u>5,443</u>	<u>-</u>	<u>-</u>	<u>5,443</u>	<u>7,854</u>

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
	<u>106,679</u>	<u>-</u>	<u>-</u>	<u>106,679</u>	<u>167,094</u>

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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
	<u>449,693</u>	<u>-</u>	<u>956</u>	<u>450,649</u>	<u>370,666</u>

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
	<u>645,744</u>	<u>-</u>	<u>129,634</u>	<u>775,378</u>	<u>678,626</u>

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
	<u>841,362</u>	<u>720,231</u>

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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).

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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
	£	£	£	£
Adult services	3,677	-	-	-
Children's services	51,293	109,754	(125,313)	-
Core costs	6,209	-	(664)	-
DAF	3,915	3,347	-	-
Finding a Voice Project	64,984	-	-	-
Helping Hand fund	383	-	-	-
Parkinson's	804	-	-	-
Saturday Club	4,613	-	(4,613)	-
IT equipment	1,773	-	-	-
Refreshments - Adult	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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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)
	<u>166,102</u>	<u>830,372</u>	<u>137,927</u>	<u>1,134,401</u>

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 Steyping 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**

The
Rainbow
Centre


**TRUSTEE
REPORT**

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.

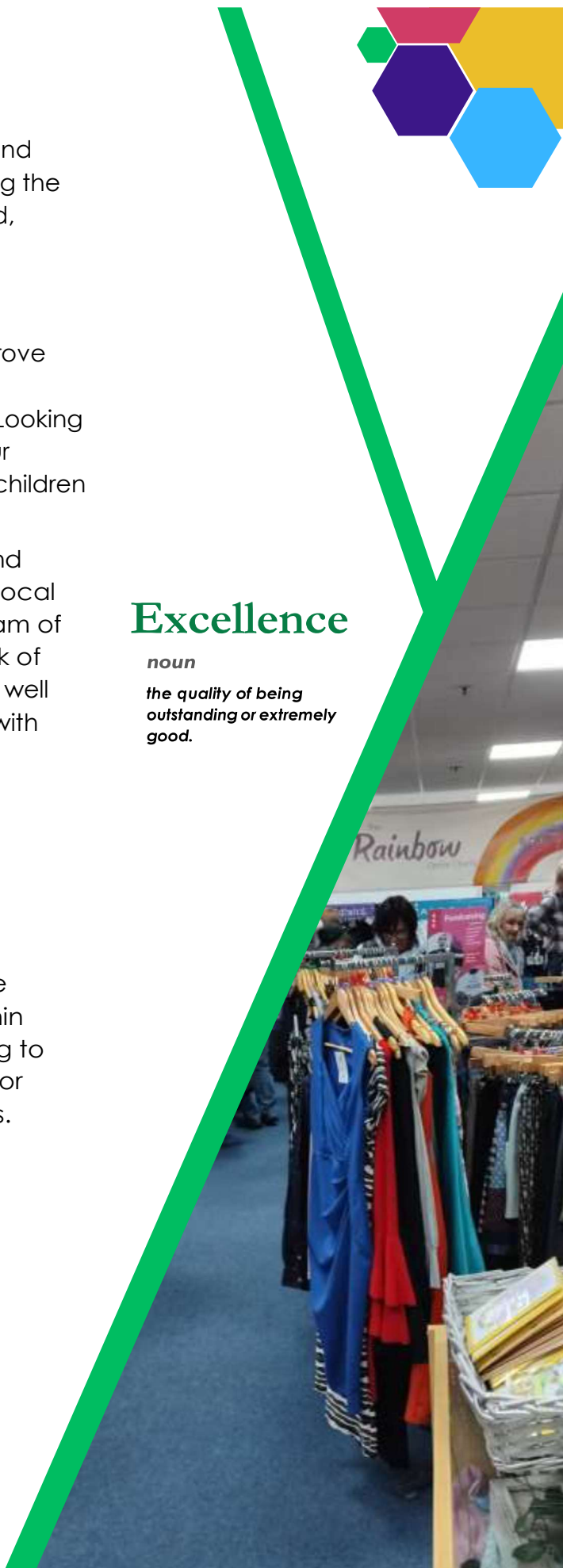
Our Ebay sales have increased with a dedicated member of staff supporting this area from the Milton Shop flat.

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.

Caring

adjective

displaying kindness and concern for others.

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.



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



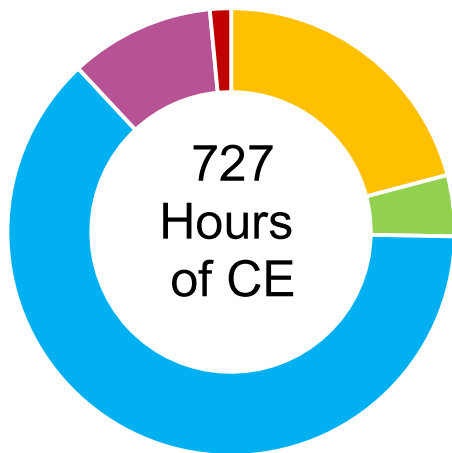
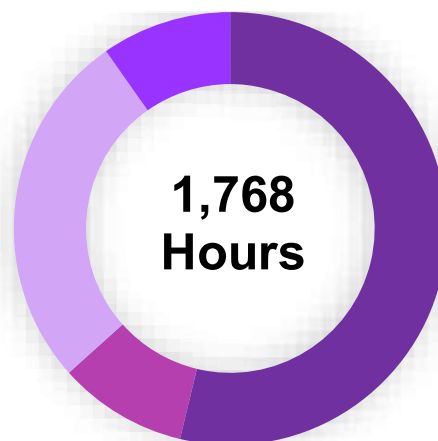
Service Provision:

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 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!"



Terry after surgery.



Key Financials:

Income			£	Expenditure			£
Trusts / Grants Unrestricted	£	23,271		Salaries	£	632,909	
Trusts / Grants Restricted	£	113,101		Shop Costs (including salaries)	£	317,616	
Community donations	£	62,141		Events & Fundraising Costs	£	24,659	
Corporate donations	£	45,480		Rent, Rates & Other Establishment Costs	£	28,530	
Events	£	14,666		Repairs & Maintenance	£	50,361	
Charity Shops	£	372,392		Insurance	£	10,521	
Adult Session Fees	£	39,991		Motor Expense & travel	£	6,600	
Children's Session Fees	£	66,688		Legal & Professional Fees	£	54,931	
Other (including legacies and investment income)	£	920,983		Office Expenses	£	42,637	
				Telephone	£	10,638	
				Depreciation	£	33,900	
				Audit & Accountancy Fees	£	12,540	
				Bad Debt	£	185	
Total Income			£ 1,658,713	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

A handwritten signature in black ink, consisting of a stylized 'P' followed by a long, sweeping horizontal line that curves upwards at the end.

Chair of the Board of Trustees

Date: 9 July 2025

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (CONTINUED)

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.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (CONTINUED)

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.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

(LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (CONTINUED)

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 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.



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

		2024		2023	
	Notes	£	£	£	£
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	
		<u>924,888</u>		<u>463,981</u>	
CURRENT LIABILITIES					
Creditors due within one year	13	<u>(67,706)</u>		<u>(64,073)</u>	
NET CURRENT ASSETS			857,182		399,908
NET ASSETS			<u>1,567,087</u>		<u>1,134,401</u>
REPRESENTED BY:					
Restricted funds	15		120,438		137,927
Unrestricted funds	17	640,865		166,102	
Designated funds	16	<u>805,784</u>		<u>830,372</u>	
			1,446,649		996,474
TOTAL FUNDS			<u>1,567,087</u>		<u>1,134,401</u>

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

		2024	2023
	Notes	£	£
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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

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.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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
	<u>1,433,490</u>	<u>-</u>	<u>113,101</u>	<u>1,546,591</u>	<u>659,641</u>

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
	<u>5,443</u>	<u>-</u>	<u>-</u>	<u>5,443</u>	<u>7,854</u>

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
	<u>106,679</u>	<u>-</u>	<u>-</u>	<u>106,679</u>	<u>167,094</u>

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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
	<u>449,693</u>	<u>-</u>	<u>956</u>	<u>450,649</u>	<u>370,666</u>

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
	<u>645,744</u>	<u>-</u>	<u>129,634</u>	<u>775,378</u>	<u>678,626</u>

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
	<u>841,362</u>	<u>720,231</u>

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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).

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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
	£	£	£	£
Adult services	3,677	-	-	-
Children's services	51,293	109,754	(125,313)	-
Core costs	6,209	-	(664)	-
DAF	3,915	3,347	-	-
Finding a Voice Project	64,984	-	-	-
Helping Hand fund	383	-	-	-
Parkinson's	804	-	-	-
Saturday Club	4,613	-	(4,613)	-
IT equipment	1,773	-	-	-
Refreshments - Adult	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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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 31 August 2024
	Balance at 1 September 2023	Incoming resources	Resources expended	Transfers between 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
	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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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)
	<u>166,102</u>	<u>830,372</u>	<u>137,927</u>	<u>1,134,401</u>

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 an 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.
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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.
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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.
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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.
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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.
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Recommendation	It is required that all data is held on file for 3 years after an employee has left.
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Response	
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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.
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Recommendation	Ensure that all paperwork for grants is filed.
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Response	
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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.
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Recommendation	Assess the fixed asset register and ensure that any assets not currently in use are disposed as appropriate.
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Response	
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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	

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- 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.

	<i>Increase or (decrease) to surplus</i>	<i>Increase or (decrease) to Net Assets</i>
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)

	<i>Increase or (decrease) to surplus</i>	<i>Increase or (decrease) to Net Assets</i>
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 the Board

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