

**THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION
LIMITED**

**CHARITY NUMBER: 1096603
COMPANY NUMBER: 04465743**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**



THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

LEGAL AND ADMINISTRATIVE INFORMATION

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

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The 
Rainbow
Centre
www.rainbowcentre.org

Annual Report 2024-2025



CEO Overview & Introduction

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

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

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

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

Rachael Ives CEO.



Children's Services

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

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

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



Children's Services

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

The quality and impact of the service continue to be reflected in positive developmental outcomes and family feedback. Across the academic year, the majority of children achieved or made measurable progress towards their individual targets through specialist targeted support. Parent satisfaction remains exceptionally high, with 98% of families reporting they were "very satisfied" with the Conductive

Education provision their child receives. Families consistently highlighted the welcoming environment, the expertise of staff and the positive developmental progress seen both within sessions and at home.

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



Children's Services

Case study – Fin's Adventures at Rainbow

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

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

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

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

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



Children's Services

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

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

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

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

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



Adults Services

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

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

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



Adults Services

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

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

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

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



Adults Services

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

Background

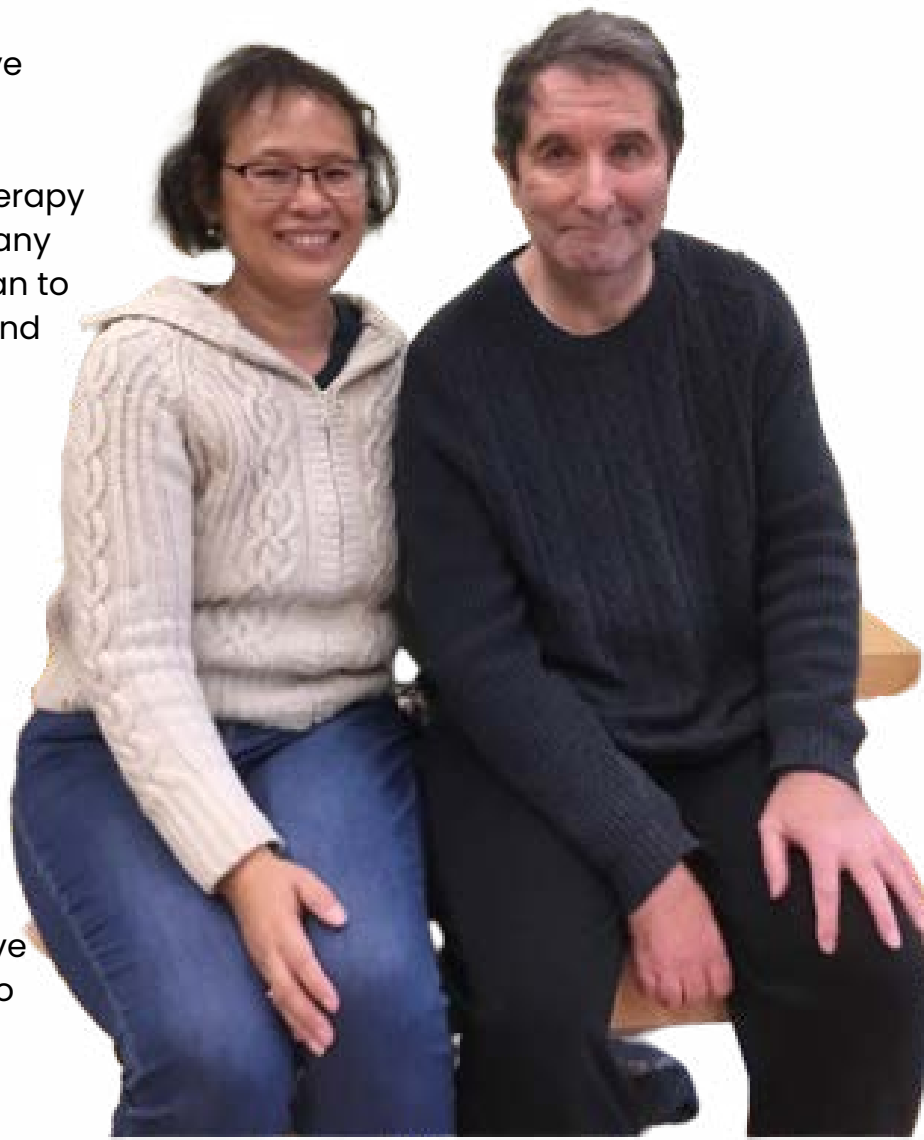
Keith experienced a brain haemorrhage in August 2019, resulting in a severe stroke that affected the right side of his body. Following emergency surgery, he woke unable to move, speak, or recall the events leading up to his hospitalisation. His early prognosis was uncertain and the impact on his mobility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

Initial Rehabilitation

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

Referral to The Rainbow Centre

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



Adults Services

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

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

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

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

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

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

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

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



Adults Services

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

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

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

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

A big thank you to everyone."

Keith and Angela



Fundraising

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

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

Family-Led Fundraising & Community Challenges

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

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



Fundraising

Community Events included:

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

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

Growing Partnerships: Charity of the Year

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

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

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

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



Fundraising

Gifts in Kind: Strengthening Our Foundations

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

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

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

Community Events: A Year of Participation and Growth

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

Highlights included:

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

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



Fundraising

Trusts & Grants

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

Charity Shops: Adapting to a Changing High Street

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

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

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

Legacies

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



Fundraising

Marketing & Media

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

This year we achieved:

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

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

Mobile Payment Innovation

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

Looking Ahead

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

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



Key Financials

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

Total Income: £1,099,290

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

Total Expenditure: £1,002,282

Staff Training

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

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

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



Staff Training

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

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

Our Volunteers

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

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

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



Future Plans

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

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

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

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

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



Statement of Trustee's Responsibilities

Small Companies Provisions

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

Auditors

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

Reserves and the position at the year end

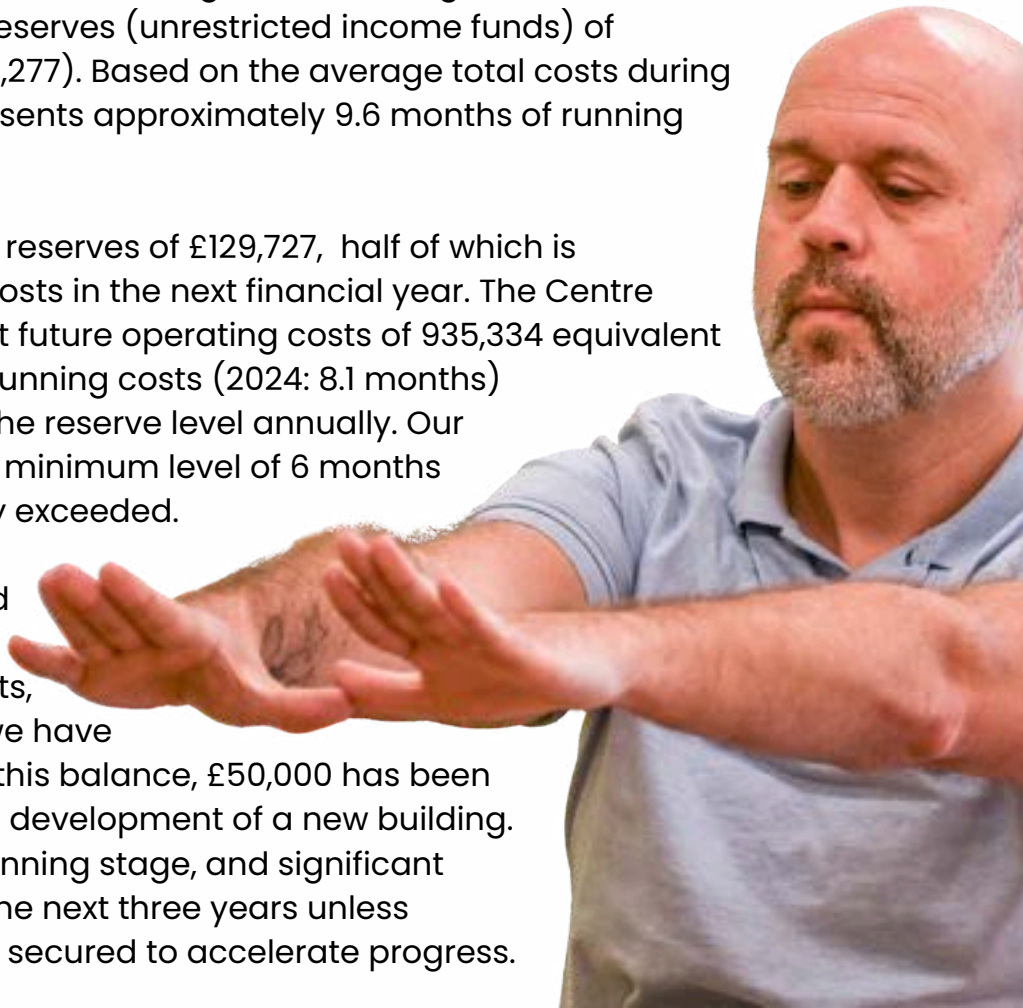
When reviewing our reserve levels, we try to ensure we balance sufficient reserve levels to enable us to carry on our work when faced with difficult circumstances, whilst also ensuring we maximise the resources used for charitable purposes. Reserves are held for the Charity to be able to continue to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

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

The Centre also has restricted reserves of £129,727, half of which is restricted to meet operating costs in the next financial year. The Centre therefore has reserves to meet future operating costs of 935,334 equivalent to approximately 11.2 months running costs (2024: 8.1 months)

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

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



Statement of Trustee's Responsibilities

Risk Management

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

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

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

The Board

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

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



Statement of Trustee's Responsibilities

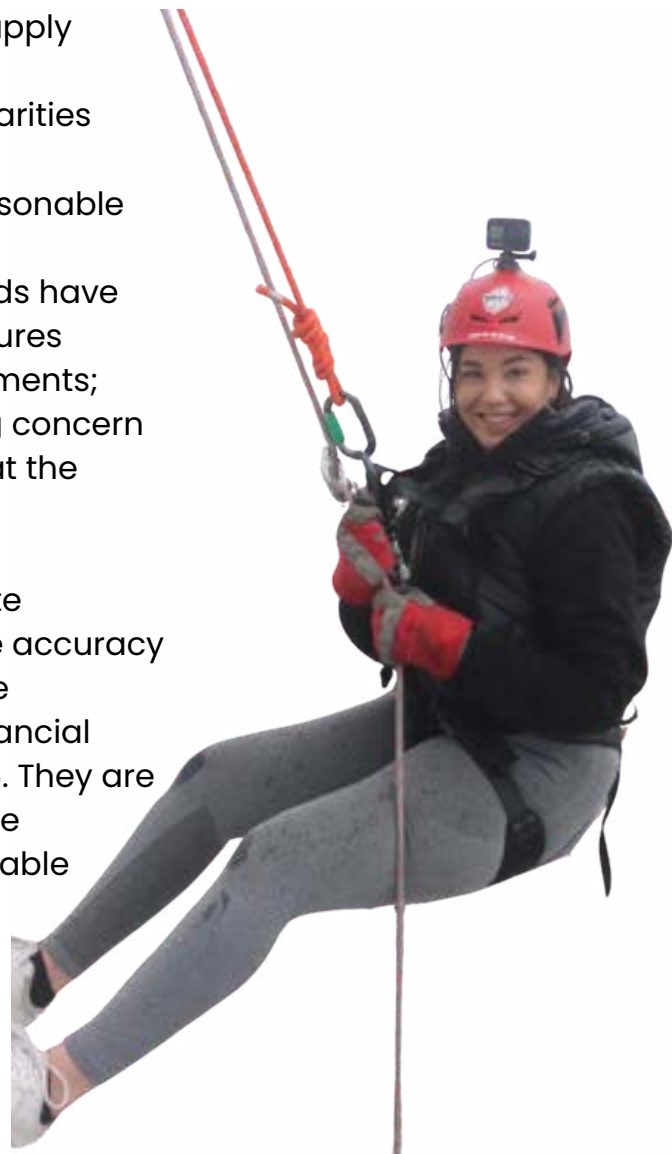
Responsibilities of the Trustees

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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



Statement of Trustee's Responsibilities

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

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

Acknowledgments

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

Paul Sams, Chair Of Trustees.



26 May 2026



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION

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

Opinion

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

In our opinion, the financial statements:

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

Basis of opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION

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

Matters on which we are required to report by exception

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

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

Responsibilities of the trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION

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

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

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

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

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

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

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

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

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

Use of our report

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



CJ GOODHEAD FCA

Senior Statutory Auditor

Knight Goodhead Limited

Chartered Accountants and Statutory Auditors

7 Bournemouth Road, Chandler's Ford, Eastleigh, Hampshire, SO53 3DA

Dated: 27/05/2026

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

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

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

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in notes 14 and 15 to the financial statements.

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

BALANCE SHEET AS AT 31 AUGUST 2025

COMPANY NUMBER: 04465743

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

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

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

PAUL SAMS

Trustee

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2025

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

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

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

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

2 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash at bank and in hand	<u>386,061</u>	<u>237,068</u>

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition - October 2019) and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

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

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

b) Income

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

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

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

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

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

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

1 ACCOUNTING POLICIES (CONTINUED)

c) Expenditure

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

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

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

d) Operating leases

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

e) Tangible fixed assets

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

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

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

1 ACCOUNTING POLICIES (CONTINUED)

f) Funds

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

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

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

g) Pensions

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

h) Financial instruments

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

i) Investments

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

2 LEGAL STATUS

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

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

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

3 DONATIONS, LEGACIES AND RAISING FUNDS

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

4 CHARITABLE ACTIVITIES INCOME

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

5 INVESTMENT INCOME

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

6 EXPENDITURE

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

7 NET INCOME/(EXPENDITURE) FOR THE YEAR

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

8 EMPLOYED STAFF COSTS AND NUMBERS

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

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

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

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

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

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

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

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

9 TAXATION

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

10 TANGIBLE FIXED ASSETS

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

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

11 DEBTORS

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

12 CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
Current asset investments	564,008	626,078
	<u>564,008</u>	<u>626,078</u>

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

13 CREDITORS: amounts falling due within one year

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

14 RESTRICTED FUNDS

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

Purposes of funds

Adult Services

Funds donated specifically for use in adult services.

Children's Services

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

Core Costs

Funds donated for supporting core costs specifically.

DAF

The governments child specific Disability Access Fund.

Finding a Voice Project

Funds specifically earmarked for Speech and Language.

Helping Hand Funds

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

Parkinson's

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

IT equipment

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

Refreshments

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

15 UNRESTRICTED FUNDS

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

Transfers

Transfers between funds represent the movement in fixed assets.

Purposes of funds

Fixed asset fund

Represents the net book value of fixed assets.

Solar panels

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

New Shop

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

Garden

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General funds	Designated funds	Restricted funds	Total funds
<i>Year ended 31 August 2025</i>	£	£	£	£
Tangible fixed assets	-	678,761	-	678,761
Debtors	64,616	-	-	64,616
Current investments	564,008	-	-	564,008
Cash at bank and in hand	206,334	50,000	129,727	386,061
Creditors	(29,351)	-	-	(29,351)
NET ASSETS	<u>805,607</u>	<u>728,761</u>	<u>129,727</u>	<u>1,664,095</u>
	General funds	Designated funds	Restricted funds	Total funds
<i>Year ended 31 August 2024</i>	£	£	£	£
Tangible fixed assets	-	709,905	-	709,905
Debtors	61,742	-	-	61,742
Current investments	626,078	-	-	626,078
Cash at bank and in hand	20,751	95,879	120,438	237,068
Creditors	(67,706)	-	-	(67,706)
NET ASSETS	<u>640,865</u>	<u>805,784</u>	<u>120,438</u>	<u>1,567,087</u>

17 OPERATING LEASE COMMITMENTS

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

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

18 RELATED PARTY TRANSACTIONS

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

19 CONTINGENT ASSET

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

20 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

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

THE RAINBOW CENTRE FOR CONDUCTIVE EDUCATION LIMITED

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

21 PRIOR YEAR FUND MOVEMENTS

RESTRICTED FUNDS

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

UNRESTRICTED FUNDS

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