

**Rosie's Rainbow Fund**

**Registered Charity No 1105243**

**Trustees' Report and Unaudited Accounts**

**for the year ended**

**31 May 2024**

**SHORE ACCOUNTING LTD**

**Accountants**

**Broadway Court**

**Brighton Road**

**Lancing BN15 8JT**

**Rosie's Rainbow Fund**  
**Registered Charity No 1105243**  
**for the year ended 31 May 2024**

**Legal and Administration Information**

|                 |                                                                    |
|-----------------|--------------------------------------------------------------------|
| <b>Trustees</b> | C Mayling<br>E Wadie<br>C Eales<br>S De Alwis Senevirante<br>R Jan |
|-----------------|--------------------------------------------------------------------|

|                       |         |
|-----------------------|---------|
| <b>Charity Number</b> | 1105243 |
|-----------------------|---------|

|                |                                                    |
|----------------|----------------------------------------------------|
| <b>Address</b> | 26 Bath Road<br>Maidenhead<br>Berkshire<br>SL6 4JT |
|----------------|----------------------------------------------------|

|                             |                                                                                                  |
|-----------------------------|--------------------------------------------------------------------------------------------------|
| <b>Independent examiner</b> | Ruth Anscombe FFA<br>Shore Accounting Ltd<br>Broadway Court<br>Brighton Road<br>Lancing BN15 8JT |
|-----------------------------|--------------------------------------------------------------------------------------------------|

**Rosie's Rainbow Fund  
Registered Charity No 1105243  
for the year ended 31 May 2024**

**Independent Examiner's Report to the Trustees**

I report to the Trustees on my examination of the accounts of Rosie's Rainbow Fund for the year ended 31 May 2024.

**Responsibilities and basis of report**

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act or
2. the accounts do not accord with those records or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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R Anscombe  
Fellow of the Institute of Financial Accountants (FFA)  
Shore Accounting Ltd  
Broadway Court, Brighton Road  
Lancing, BN15 8JT  
18th November 2024

**Rosie's Rainbow Fund**  
**Registered Charity No 1105243**  
**for the year ended 31 May 2024**

**Statement of Financial Activities**

|                                                | <b>Restricted</b> | <b>Un-<br/>restricted</b> | <b>Total</b>  | <b>2023</b>   |
|------------------------------------------------|-------------------|---------------------------|---------------|---------------|
|                                                | <b>£</b>          | <b>£</b>                  | <b>£</b>      | <b>£</b>      |
| <b>Incoming resources from generated funds</b> |                   |                           |               |               |
| Donations                                      | -                 | 35,907                    | 35,907        | 71,763        |
| Fundraising                                    | -                 | 24,023                    | 24,023        | -             |
| Grants                                         | 3,480             | -                         | 3,480         | 14,732        |
| Interest received                              |                   | 389                       | 389           |               |
|                                                |                   |                           |               |               |
| <b>Total</b>                                   | <b>3,480</b>      | <b>60,319</b>             | <b>63,799</b> | <b>86,495</b> |

|                                     | Restricted<br>£ | Un-<br>restricted<br>£ | Total<br>2024<br>£ | 2023<br>£       |
|-------------------------------------|-----------------|------------------------|--------------------|-----------------|
| <b>Resources expended</b>           |                 |                        |                    |                 |
| <b>Cost of generating funds</b>     |                 |                        |                    |                 |
| Fundraising costs                   | -               | 10,068                 | 10,068             | 5,858           |
| <b>Charitable activities</b>        |                 |                        |                    |                 |
| Music therapy                       | 14,437          | 48,637                 | 63,074             | 49,222          |
| Parent and bereavement support      | 1,452           | 190                    | 1,642              | 2,489           |
| Massage and aromatherapy            | -               | 16,005                 | 16,005             | 14,172          |
| Gifts to children                   | -               | 5,819                  | 5,819              | -               |
| <b>Total charitable expenditure</b> | <b>15,889</b>   | <b>70,651</b>          | <b>86,540</b>      | <b>65,883</b>   |
| <b>Governance costs</b>             |                 |                        |                    |                 |
| Advertising                         | -               | 1,131                  | 1,131              | -               |
| Travelling and subsistence          | -               | 92                     | 92                 | -               |
| Computer and software               | -               | 312                    | 312                | -               |
| Website and hosting                 | -               | 534                    | 534                | -               |
| Insurance                           | -               | 457                    | 457                | -               |
| Subscriptions                       | -               | 306                    | 306                | -               |
| Sundry expenses                     | -               | 294                    | 294                | 9,137           |
| Just Giving fees                    | -               | 233                    | 233                | -               |
| Payment processing fees             | -               | 84                     | 84                 | -               |
| Accountancy                         | -               | 2,116                  | 2,116              | -               |
| Independent Examiner's fees         | -               | 1,080                  | 1,080              | 960.00          |
|                                     | -               | <b>6,637</b>           | <b>6,637</b>       | <b>10,097</b>   |
| <b>Total resources expended</b>     | <b>15,889</b>   | <b>87,356</b>          | <b>103,245</b>     | <b>81,838</b>   |
| <b>Net movement in funds</b>        | <b>-£12,409</b> | <b>-£27,037</b>        | <b>-£39,446</b>    | <b>£4,657</b>   |
| Fund balances brought forward       | £13,282         | £165,476               | £178,757           | £174,100        |
| <b>Fund balance carried forward</b> | <b>£873</b>     | <b>£138,439</b>        | <b>£139,312</b>    | <b>£178,757</b> |

**Rosie's Rainbow Fund**  
**Registered Charity No 1105243**  
**for the year ended 31 May 2024**

**Balance Sheet**

|                                             | 2024                  | 2023                  |
|---------------------------------------------|-----------------------|-----------------------|
|                                             | £                     | £                     |
| <b>Fixed assets</b>                         |                       |                       |
| Tangible assets                             | -                     | -                     |
| <b>Current assets</b>                       |                       |                       |
| Cash in hand and at bank                    | <u>148,724</u>        | <u>186,962</u>        |
|                                             | 148,724               | 186,962               |
| <b>Current liabilities</b>                  |                       |                       |
| Creditors falling due within one year       | 8,332                 | 7,245                 |
| Accruals                                    | <u>1,080</u>          | <u>960</u>            |
|                                             | 9,412                 | 8,205                 |
| <b>NET CURRENT ASSETS</b>                   | <u>139,312</u>        | <u>178,757</u>        |
| <b>TOTAL NET ASSETS</b>                     | <u><u>139,312</u></u> | <u><u>178,757</u></u> |
|                                             |                       |                       |
|                                             | 2024                  | 2023                  |
|                                             | £                     | £                     |
| <i>Represented by:</i>                      |                       |                       |
| <b>Unrestricted funds</b>                   |                       |                       |
| Brought forward                             | 165,476               | 141,938               |
| Excess (deficit) of Income over Expenditure | <u>-27,037</u>        | <u>23,538</u>         |
|                                             | <u>138,439</u>        | <u>165,476</u>        |
| <b>Restricted funds</b>                     |                       |                       |
| Brought forward                             | 13,282                | 32,162                |
| Excess (deficit) of Income over Expenditure | <u>-12,409</u>        | <u>-18,880</u>        |
|                                             | <u>873</u>            | <u>13,282</u>         |
|                                             | <u><u>139,312</u></u> | <u><u>178,757</u></u> |

**Rosie's Rainbow Fund**  
**Registered Charity No 1105243**  
**for the year ended 31 May 2024**

For the year ending 31st December 2023, the charity was entitled to exemption from audit under section 144(1) (audit) of the Charities Act 2011 as amended by the Charities Act 2011 (Accounts and Audit) Order 2015.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with FRS102 SORP.

On behalf of the trustees

A handwritten signature in black ink, appearing to read 'C Mayling', written in a cursive style.

18th November 2024

C Mayling  
Trustee

**Rosie's Rainbow Fund**  
**Registered Charity No 1105243**  
**for the year ended 31 May 2024**

**Notes to the Accounts**

**1 Accounting policies**

**1 Basis of preparation**

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities 2005 and the Charities Act 2011. The accounts are prepared using the accrual basis.

**1.2 Incoming resources**

Income is accounted for in the period in which the charity is entitled to receipt.

**1.3 Resources expended**

Expenses are provided for on an accruals basis.

Grants payable are charged in the year when the offer is conveyed to the recipient, except in cases where the offer is conditional, such grants being recognised as expenditure when the conditions are fulfilled.

Grants subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Grant costs comprise expenditure relating to the general running of the charity, such as accountancy or legal fees.

**1.4 Tangible fixed assets and depreciation**

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

|                                  |                   |
|----------------------------------|-------------------|
| Fixtures, fittings and equipment | 25% straight line |
|----------------------------------|-------------------|

**1.5 Taxation**

The charity is registered with the Charity Commission and is exempt from corporation tax as all of its income is applied for charitable purposes

**2 Voluntary income**

|                     | <b>2024</b> | <b>2023</b> |
|---------------------|-------------|-------------|
|                     | <b>£</b>    | <b>£</b>    |
| Donations and gifts | 35,907      | 71,763      |

**3 Investment income**

|                     | 2024 | 2023 |
|---------------------|------|------|
|                     | £    | £    |
| Interest receivable | 389  | -    |

**4 Grants receivable**

|                            | 2024  | 2023   |
|----------------------------|-------|--------|
|                            | £     | £      |
| Restricted grants received | 3,480 | 14,732 |

**5 Grants payable**

|                | 2024 | 2023 |
|----------------|------|------|
|                | £    | £    |
| Grants payable | -    | 290  |

**6 Governance costs**

|                             | 2024         | 2023          |
|-----------------------------|--------------|---------------|
|                             | £            | £             |
| Independent examiner's fees | 1,080        | 960           |
| Other administrative costs  | 5,557        | 9,137         |
|                             | <u>6,637</u> | <u>10,097</u> |

**7 Trustees**

None of the trustees, or any persons connected with them, received any remuneration during the year, and none were reimbursed for any expenses, other than those incurred as agents for the charity

**8 Employees**

There were no employees during the year

**9 Cash at bank and in hand**

|                             | 2024           | 2023           |
|-----------------------------|----------------|----------------|
|                             | £              | £              |
| Bank current account        | 126,106        | 164,733        |
| Bonus saver account         | 19,200         | 18,811         |
| Pot of Gold Lottery account | 3,418          | 3,418          |
|                             | <u>148,724</u> | <u>186,962</u> |

**10 Creditors: amounts falling due within one year**

|           | 2024         | 2023         |
|-----------|--------------|--------------|
|           | £            | £            |
| Accruals  | 1,080        | 960          |
| Creditors | 8,332        | 7,245        |
|           | <u>9,412</u> | <u>8,205</u> |

## 11 Restricted funds

|                        | B/f    | Incoming<br>resources | Resources<br>expended | C/f |
|------------------------|--------|-----------------------|-----------------------|-----|
|                        | £      | £                     | £                     | £   |
| Children in Need       | 11,437 | -                     | 11,437                | -   |
| AbbVie UK              | 458    | 480                   | 938                   | -   |
| Help Impact            | -      | 3,000                 | 3,000                 | -   |
| Zurich Community Trust | 1,387  | -                     | 514                   | 873 |
|                        | 13,282 | 3,480                 | 15,889                | 873 |

There were no transactions between funds in the current or previous year  
Funds are restricted on the terms stated by the donating party

## 12 Control

The Charity is controlled by the Trustees

