

Rosie's Rainbow Fund
Registered Charity No 1105243
Trustees' Report and Unaudited Accounts
for the year ended
31 May 2025

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 2025

Legal and Administration Information

Trustees	C Mayling E Mayling C Eales C De Alwis Severitne R Jan
Charity Number	1105243
Address	26 Bath Road Maidenhead Berkshire SL6 4JT
Independent examiner	Ruth Anscombe FFA Shore Accounting Ltd Broadway Court Brighton Road Lancing BN15 8JT

**Rosie's Rainbow Fund
Registered Charity No 1105243
for the year ended 31 May 2025**

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 2025.

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.



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

Date 1/10/2025

Rosie's Rainbow Fund
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for the year ended 31 May 2025

Statement of Financial Activities

	Restricted	Un- restricted	Total	2024
	£	£	£	£
Incoming resources from generated funds				
Donations		46,852	46,852	35,907
Fundraising		23,820	23,820	24,023
Grants		5,080	5,080	3,480
Interest received		258	258	389
Total	-	76,010	76,010	63,799

	Restricted	Un-	Total	2024
	£	restricted	2025	£
		£	£	
Resources expended				
Cost of generating funds				
Fundraising costs		9,802	9,802	10,068
Charitable activities				
Music therapy		63,833	63,833	63,074
Parent and bereavement support		480	480	1,642
Massage and aromatherapy		17,634	17,634	16,005
Gifts to children		2,020	2,020	5,819
Total charitable expenditure	-	83,967	83,967	86,540
Governance costs				
Advertising		215	215	1,131
Travelling and subsistence		137	137	92
Computer and software		312	312	312
Website and hosting		867	867	534
Insurance		457	457	457
Subscriptions		96	96	306
Sundry expenses		406	406	294
Stationery, printing and postage		239	239	-
Just Giving fees		216	216	233
Payment processing fees		65	65	84
Accountancy		1,385	1,385	2,116
Independent Examiner's fees		1,134	1,134	1,080
	-	5,529	5,529	6,637
Total resources expended	-	99,298	99,298	103,245
Net movement in funds	-	23,288	23,288	39,446
Fund balances brought forward	873	138,439	139,312	178,757
Fund balance carried forward	873	115,151	116,024	139,312

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Balance Sheet

	2025	2024
	£	£
Fixed assets		
Tangible assets	-	-
Current assets		
Cash in hand and at bank	<u>124,170</u>	<u>148,724</u>
	124,170	148,724
Current liabilities		
Creditors falling due within one year	7,011	8,332
Accruals	<u>1,134</u>	<u>1,080</u>
	8,145	9,412
NET CURRENT ASSETS	<u>116,024</u>	<u>139,312</u>
TOTAL NET ASSETS	<u><u>116,024</u></u>	<u><u>139,312</u></u>

	2025	2024
	£	£
<i>Represented by:</i>		
Unrestricted funds		
Brought forward	138,439	165,476
Excess (deficit) of Income over Expenditure	<u>- 23,288</u>	<u>- 27,037</u>
	<u>115,151</u>	<u>138,439</u>
Restricted funds		
Brought forward	873	13,282
Excess (deficit) of Income over Expenditure	<u>-</u>	<u>- 12,409</u>
	<u>873</u>	<u>873</u>
	<u><u>116,024</u></u>	<u><u>139,312</u></u>

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For the year ending 31st December 2024, 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

DATE	NAME
25/9/25	Trustee



Rosie's Rainbow Fund
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for the year ended 31 May 2025

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
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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

	2025	2024
	£	£
Donations and gifts	46,852	35,907

3 Investment income

	2025	2024
	£	£
Interest receivable	258	389

4 Grants receivable

	2025	2024
	£	£
Restricted grants received	-	3,480
Unrestricted grants received	5,080	-

5 Grants payable

	2025	2024
	£	£
Grants payable	-	-

6 Governance costs

	2025	2024
	£	£
Independent examiner's fees	1,134	1,080
Other administrative costs	4,395	5,557
	<u>5,529</u>	<u>6,637</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	101,293	126,106
Bonus saver account	19,458	19,200
Pot of Gold Lottery account	3,418	3,418
	<u>124,169</u>	<u>148,724</u>

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	1,134	1,080
Creditors	<u>7,011</u>	<u>8,332</u>
	8,145	9,412

11 Restricted funds

	B/f	Incoming resources	Resources expended	C/f	
	£	£	£	£	
Zurich Community Trust	873	-	-	873	
	873	-	-	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